UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

CASE NO. 0:17-60907-CIV-MORENO/SELTZER

FEDERAL TRADE COMMISSION, *et al.*,

Plaintiffs,

v.

JEREMY LEE MARCUS, *et al.*,

Defendants.
_____/

RECEIVER'S THIRD MOTION FOR AWARD OF PROFESSIONAL FEES AND REIMBURSEMENT OF EXPENSES

Jonathan E. Perlman, Esq., as Receiver (the "Receiver") for the Receivership Entities,[1] files his Third Motion for Award of Professional Fees and Reimbursement of Expenses (the "Third Application") seeking approval to pay fees and costs incurred for the 4-month period of June 1- September 30, 2018.[2]

I. INTRODUCTION

1. The Receiver and his professionals have to date identified or brought approximately $35 million in assets into the Receivership. During the period of this fee

[1] Receivership Entities are Financial Freedom National, Inc. f/k/a Institute for Financial Freedom, Inc. and Marine Career Institute Sea Frontiers, Inc. d/b/a 321 Loans, Instahelp America, Inc., Helping America Group, United Financial Support, Breeze Financial Solutions, 321Financial Education, Credit Health Plan, Credit Specialists of America, American Advocacy Alliance, and Associated Administrative Services, 321Loans, Inc., f/k/a 321 Loans, Inc. d/b/a 321Financial, Inc., Instahelp America, Inc. f/k/a Helping America Team, Inc. d/b/a Helping America Group, Breeze Financial Solutions, Inc. d/b/a Credit Health Plan and Credit Maximizing Program, US Legal Club, LLC, Active Debt Solutions, LLC f/k/a Active Debt Solutions, Inc. d/b/a Guardian Legal Center, Guardian LG, LLC d/b/a Guardian Legal Group, American Credit Security, LLC f/k/a America Credit Shield, LLC, Paralegal Support Group LLC f/k/a Paralegal Support LLC, Associated Administrative Services, LLC d/b/a Jobfax, Cockburn & Associate LLC, JLMJP Pompano, LLC, Halfpay International, LLC, Halfpay NV, LLC, HP Properties Group, Inc., HP Media, Inc., Omni Management Partners, LLC, Nantucket Cove of Illinois, LLC, Discount Marketing USA, S.A., Viking Management Services, LLC, White Light Media LLC, Blue42, LLC, National Arms, LLC, and 110 Glouchester St., LLC, and their divisions, subsidiaries, affiliates, predecessors, successors, and assigns. [ECF Nos. 21, 102, 222, 286].

[2] The Third Application is being filed pursuant to this Court's order requiring the Receiver to file his request for payment of professional fees every ninety days as extended. [ECF No. 231, p. 20, No. 311].

application, the Receivership's income was $1,597,493, and its expenses (excluding the professional fees paid pursuant to prior periods) were $206,355. Total cash recovery to date is $15.61 million. During this period the Receiver and his team continued to manage, repair and market Receivership real and personal property for sale. The Receiver's team also obtained title to additional real estate which will be sold, continued to manage and seek collection on a loan portfolio with approximately $10 million in outstanding loans, and continued their investigation into the whereabouts of additional assets.

2. The Receivership bank accounts currently have a balance of $11,828,346.15.

3. Over the next six months, the Receiver hopes to increase cash recoveries by $10 million, as the Receiver's team continues to market and sell real estate and other property, as well as obtain recoveries on the Receivership's loan portfolio. The Receiver and his professionals will also continue to manage and begin marketing for sale the Receivership's residential development project in Illinois.

4. Lastly, the Receiver expects to shortly present to the Court for approval a proposal to engage counsel to handle certain litigation claims on a contingency fee basis. The Receiver believes that such an arrangement will be in the best interests of the Receivership Estate, as it will insulate the Receivership from risk of loss should such actions be unsuccessful, eliminate the attorneys' fee expense for such actions, while enabling the Receivership to potentially achieve significant additional recoveries for the benefit of victims.

5. As discussed below, the Receiver, in this application, seeks approval to pay his counsel, Genovese Joblove & Battista, P.A. ("GJB") $421,666.50 in fees and $10,892.18 in reimbursement of costs for services rendered during the four-month period from June 2018 through and including September 30, 2018 (the "Application Period"); his forensic accountants,

KapilaMukamal ("KM") $58,186.37 in fees and $2,470.77 in costs for the Application Period; his California counsel, Alvarado Smith ("AS") $3,280.00 in fees and $-0- in costs for the Application Period; and his Kentucky counsel, McBrayer, McGinnis, Leslie & Kirkland PLLC ("MMLK") $930.00 in fees and $-0- in costs for the Application Period.

II. APPLICATION

6. On May 8, 2017, the Federal Trade Commission ("FTC") and the Office of the Attorney General, State of Florida, Department of Legal Affairs ("Florida AG") (collectively, the "Plaintiffs"), commenced this action by filing a complaint for permanent injunction and other relief (the "Complaint") and a motion for a temporary restraining order and other equitable relief against Jeremy Lee Marcus, Craig Davis Smith, Yisbet Segrea (collectively, the "Individual Defendants"), the named corporate defendants and the Relief Defendants,[3] (the Individual Defendants, Receivership Defendants and Relief Defendants may be referred to herein collectively as the "Defendants"). Plaintiffs alleged that the Individual and corporate defendants violated Sections 5(a), of the FTC Act, 15 U.S.C. § 45(a), the FTC's Telemarketing Sales Rule "TSR"), 16 C.F.R. Part 310 and the Florida Deceptive and Unfair Trade Practices Act ("FDUTPA"), Chapter 501, Part II, Florida Statutes (2016), Fla. Stat. § 501.201 et seq. and the Telemarketing Act, 15 U.S.C. §§ 6101-6108. [ECF No. 1, "Compl."].

7. On May 9, 2017, this Court granted the Plaintiffs' application for a temporary restraining order with asset freeze against Defendants and entered an Order freezing assets belonging to any of the Individual Defendants and corporate defendants (the "TRO") [ECF. No.

[3] The following entities are identified as Relief Defendants in Plaintiffs' First Amended Complaint: JLMJP Pompano, LLC; 1609 Belmont Place LLC; 16 S H Street Lake Worth, LLC; 17866 Lake Azure Way Boca, LLC; 114 Southwest 2nd Street DBF, LLC; 110 Glouchester St., LLC; 72 SE 6th Ave., LLC; Fast Pace 69 LLC; Strategic Acquisitions Two, LLC; Halfpay International, LLC d/b/a 16 H.S. Street 12Plex LLC; 311 SE 3rd St., LLC, 412 Bayfront Drive, LLC; 110 Glouchester St., LLC; 72 SE 6th Ave., LLC; 114 SW 2nd Street JM, LLC, 8209 Desmond Drive, LLC; HLFP, LLC; Halfpay NV, LLC; and Nantucket Cove of Illinois, LLC, as well as any successors, assigns, subsidiaries, fictitious business entities, or business names created or used by these entities. [ECF No. 127].

13]. In connection with the TRO, the Court appointed Jonathan E. Perlman as temporary receiver over the Receivership Defendants identified in the Complaint. [*Id.*].

8. On May 17, 2017, the Court entered the Preliminary Injunction (the "PI") [ECF No.21] which appointed Jonathan E. Perlman as permanent receiver, and directed him to assume full control of the Receivership Entities and their affiliates, subsidiaries, divisions, and sales operations. The PI further directed the Receiver to take exclusive custody, control, and possession of all assets and documents of, or in the possession, custody, or under the control of, the Receivership Defendants, wherever situated. Under the PI, the Receiver shall have "full power to divert mail and to sue for, collect, receive, take in possession, hold, and manage all assets and documents of the Receivership Defendants and other persons or entities whose interests are now held by or under the direction, possession, custody, or control of the Receivership Defendants." The PI further vests the Receiver with the power to institute actions to preserve or recover the assets of the Receivership Defendants.

9. The Receiver's appointment commenced on May 9, 2017. The Receiver, a shareholder with GJB, retained GJB as his lead counsel. The Receiver also retained KM to provide accounting, forensic accounting, and tax-related services in this matter. In addition, the Receiver retained AS to provide him with legal services and advice for matters in California, and MMLK to provide him with legal services and advice in Kentucky.

10. Under the express terms of the PI, the Receiver and all personnel hired by the Receiver, as herein authorized, including counsel to the Receiver and accountants, are entitled to "reasonable compensation for the performance of duties undertaken pursuant to the Orders and for the cost of actual out-of-pocket expenses incurred from the assets now held by or in the

possession or control of, or which may be received by the Defendants." [ECF No. 21 at Section F].

11. Further, pursuant to the PI, the Receiver shall file with the Court, and serve on the parties, periodic motions for the payment of such compensation.[4] To date, the Receiver submitted three applications for payment of professional fees and reimbursement of costs which were approved by this Court. [ECF No. 211, 291 and 294].

12. To preserve assets for consumers, GJB and KM have been billed at a reduced agreed upon rate. All GJB timekeepers are billed at 10-20% below their regular hourly billing rate. In addition, the Receiver is billed at $425 per hour, representing a 19% reduction from his normal hourly rate. As an additional benefit to the Receivership Estate, the Receiver and GJB are not requesting reimbursement for the work by certain members of the Receiver's team employed by GJB who regularly provide critical functions in IT, internal accounting, and consumer relations.

13. In addition, in order to avoid the expense of another party acting as closing title agent, GJB has acted as closing title agent on various real property sales which customarily provide for certain fees to be paid to the closing agent.[5] GJB has agreed to transfer all closing title agent fees, totaling $2,562 during this fee application period, to the Receivership to be applied towards the professional fees incurred.

14. The Receiver and GJB have also agreed to bear any costs they have incurred for faxes and Westlaw research to further conserve the Receivership's assets. Further, the Receiver and GJB have agreed to charge a reduced price per page for photocopies and printing.

[4] By Orders of this Court, the Receiver was required to file the Third Application by October 17, 2018. [ECF Nos. 231, 232 and 233].

[5] At closing, GJB procured a premium payment that it shared with the company issuing title insurance.

15. In addition, all forensic accounting and tax professionals are billed at 15% below their regular hourly billing rate. Moreover, Karen Fugate, the Receiver's real estate consultant, is billed at $130 per hour, representing a 50% reduction from her normal hourly rate. [6]

16. The Receiver and GJB hereby submit for approval GJB's invoice for $421,666.50 in fees for 1405.30 hours of service during the Application Period, and expenses in the sum of $10,892.18. Besides the aforementioned discounted hourly rates, GJB has agreed to forego an additional $58,130.55 in fees and $585.49 in expenses.

17. Attached as Exhibit "A" is a detailed invoice from GJB reflecting the time spent, the applicable hourly rates of the Receiver and his staff, and the expenses incurred during the Application Period.

18. The Receiver also hereby submits for approval KM's invoices for $58,186.37 in fees for 258.50 hours of service during the Application Period, and expenses of $2,470.77. The invoices provided by KM reflect a 15% reduction on its normal hourly rates and a 50% reduction on the normal hourly rate of Karen Fugate, the Receiver's real estate consultant.

19. Attached as Exhibit "B" are detailed invoices from KM reflecting the time spent, the applicable hourly rates of Kapila and his staff, and the expenses incurred during the Application Period.

20. The Receiver also hereby submits for approval AS's invoice for $3,280.00 in fees for 8.2 hours of service during the Application Period, and expenses of $-0-. Attached as Exhibit

[6] Ms. Fugate's customary rate has continually been approved by courts as reasonable, actual and necessary to the administration of bankruptcy and receivership estates. *See, e.g., Securities and Exchange Commission v. Jay Peak, Inc., et al.*, Case No. 16-cv-21301-GAYLES, United States District Court, Southern District of Florida, Michael I. Goldberg, Receiver; *Corbitt Manufacturing Company, Inc., n/k/a Lakecorp, Inc.*, Case No. 16-2011-CA-010514, Duval County Florida Circuit Court, Soneet R. Kapila, Receiver; *In re Levitt and Sons, LLC*, et al., Case No. 07-19845-BKC-RBR, United States Bankruptcy Court, Southern District of Florida, Soneet R. Kapila, Chief Administrator; *In re SMF Energy Corporation, et al.*, 12-19085-BKR-RBR, United States Bankruptcy Court, Southern District of Florida, Soneet R. Kapila, Chief Restructuring Officer and Liquidating Trustee.

"C" is a detailed invoice from AS reflecting the time spent and the applicable hourly rates of AS incurred during the Application Period.

21. The Receiver also hereby submits for approval MMLK's invoice for $930.00 in fees for 2.4 hours of service during the Application Period, and expenses of $-0-. Attached as Exhibit "D" is a detailed invoice from MMLK reflecting the time spent and the applicable hourly rates of MMLK incurred during the Application Period.

III. WORK PERFORMED BY THE RECEIVER'S PROFESSIONALS

22. The Receiver is responsible for administering the Receivership Entities pursuant to the Court's Orders and directs the work of the professionals and staff working on the Receivership. Since his appointment, the Receiver and his professionals, among other things, have reviewed tens of thousands of documents, interviewed numerous employees and key parties, demanded the turnover of documents from over 200 different persons or parties, secured assets and information from a Panamanian affiliate, overseen and supervised a real estate project in Illinois, secured and managed in excess of 18 properties (some with tenants) and conducted depositions of Receivership Defendants, Relief Defendants and other third parties.

23. A detailed account of the initial work done by the Receiver and his professionals, as well as the Receiver's preliminary findings, is contained in the Receiver's First Interim Report filed on May 17, 2017. [ECF No. 19]. A detailed account of the work done by the Receiver and his professionals after the Receiver's First Interim Report is contained in the Receiver's Second Interim Report filed on October 14, 2017. [ECF No. 136]. A detailed account of the work done by the Receiver and his professionals after the Receiver's Second Interim Report is contained in the Receiver's Third Interim Report. [ECF No. 274].

24. During the Application Period, the Receiver prepared and filed his Third Interim Report and has recovered and liquidated assets totaling $1,597,493.46. The Receiver continues to manage and market the Receivership's real estate portfolio. These efforts will result in the Estate realizing the benefits of this work in the near future.

25. GJB continues to take discovery from third parties regarding Receivership assets and litigation claims. GJB continues to investigate and analyze possible third-party litigation claims. Recently, GJB prepared a title insurance claim seeking payment of $350,000 which is currently pending.

26. GJB worked with the Plaintiffs and the Individual Defendants in securing compliance and performance in their settlements reached. GJB is addressing the non-compliance by Defendant Jeremy Marcus of certain court orders and anticipates filing a contempt motion in the near future.

27. GJB also continues to communicate with and address consumer concerns.

28. During the Application Period, KM has provided the Receiver with extensive tax advice. In addition, KM finalized and filed tax filings for the Receivership Entities, as well as an amended tax return for Defendant Jeremy Marcus. Under the proposed amended filing, the Receiver may obtain a tax refund in excess of $1,500,000.

29. AS prepared, finalized and recorded the Receiver's settlement documents with Relief Defendant James Marcus. The subject settlement involved securing a lien on real property in California.

30. MMLK provided legal advice to the Receiver in connection with the Receivership's interest in a coal mine in Kentucky.

31. The Receiver believes that the investigatory work completed will result in significant recoveries going forward, including with respect to his liquidation of the large portfolio of assets, real property, personal property, litigation claims, and other assets acquired through his investigation.

32. It is the Receiver's good-faith belief that the hourly fees to be paid to legal professionals will be drastically reduced going forward.

IV. MEMORANDUM OF LAW

33. This Court has broad power to appoint a receiver and to award the receiver fees for his services and for expenses incurred by the receiver in the performance of his duties. *See Donovan v. Robbins*, 588 F. Supp. 1268, 1272 (N.D. Ill. 1984) ("[T]he receiver diligently and successfully discharged the responsibilities placed upon him by the Court and is entitled to reasonable compensation for his efforts."); *see also Securities & Exchange Commission v. Elliott*, 953 F. Supp. 1560 (11th Cir. 1992) (receiver is entitled to compensation for faithful performance of his duties).

34. In determining attorneys' fees, a court must: (1) determine the nature and extent of the services rendered; (2) determine the value of those services; and (3) consider the factors set forth in *Johnson v. Georgia Highway Express, Inc.*, 488 F.2d. 714 (5th Cir. 1974), *abrogated on other grounds, Blanchard v. Bergeron*, 489 U.S. 87, 109 S.Ct. 939, 103 L.Ed.2d 67 (1989). In *Johnson*, the court set forth twelve factors a court should consider in determining reasonableness of an attorneys' fees award in a particular case. They are as follows: (1) the time and labor required; (2) the novelty and difficulty of the questions presented; (3) the skill required to perform the legal services properly; (4) the preclusion of other employment by the attorney due to acceptance of the case; (5) the customary fee for similar work in the community; (6)

whether the fee is fixed or contingent; (7) time limitations imposed by the client or by the circumstances; (8) the amount involved and results obtained; (9) the experience, reputation and ability of the attorney; (10) the undesirability of the case; (11) the nature and length of the professional relationship with the client; and (12) awards in similar cases. *Id.*, 488 F.2d at 717-719. The Eleventh Circuit adopted these *Johnson* factors in *Norman v. Housing Authority of City of Montgomery*, 836 F.2d 1292 (11th Cir. 1988).

A. APPLICATION OF THE JOHNSON FACTORS

1. <u>The Time and Labor Required.</u>

35. The Receiver and his team have focused on identifying, marshaling, and preserving and liquidating the assets of the Receivership Estate, as well as learning and evaluating the Receivership Entities' businesses to determine the best course to maximize the return to the Receivership Estate. Based upon the scope and complexity of the issues associated with the Receiver discharging his obligations under the PI, this appointment has been extremely time intensive. A more comprehensive and detailed account of the Receiver's efforts is set forth in his Second and Third Interim Reports.

36. While the Receiver and his professionals always work with a cost/benefit equation in mind as to each task, in the general context of litigation and, more specifically, in the administration of receiverships, the Receiver must sometimes pursue work that does not immediately present a quick benefit. In fact, much of the work done to date will likely lend to significant benefit to the estate and consumers down the road with significantly less professional fees. However, the Receiver and his professionals are determined to pursue only those tasks that are essential to completing the tasks assigned by the Court and to maximizing consumer recovery.

2. The Novelty and Difficulty of the Questions Presented.

37. Although these types of cases are all too common, at the onset, the Receiver is faced with the arduous task of understanding the business of the Receivership Entities, taking control of the Receivership Entities' books and records, and locating and securing physical assets and accounts. Here, these tasks have been extremely work intensive based upon the scope and complexity of the factual and legal issues presented. Indeed, by its very nature, a receivership is unique and complex.

3. The Skill Required to Perform the Legal Services Properly.

38. The Receiver possesses the requisite skills to perform the services of receiver in this matter. The Receiver is an attorney with 30 years of experience. The Receiver regularly represents parties in complex litigation and has both brought and defended numerous actions under the Federal Trade Commission Act. The Receiver is AV rated by the Martindale Hubbell Attorney Directory. He currently serves as the court appointed Receiver over various entities that perpetrated a multi-million dollar Ponzi scheme in *SEC v. Creative Capital Consortium, LLC et al.*, Case No. 08-81565-CIV-HURLEY/HOPKINS.

39. In addition, both GJB and KM possess the requisite skills to represent the Receiver. Both firms have significant experience in representing fiduciaries in complex cases.

40. AS is among the largest minority law firms in California and has provided legal counsel to Fortune 1000 companies, public entities and small businesses for twenty-five years.

41. MMLK possess the requisite skills to represent the Receiver. MMLK has significant experience in representing fiduciaries including the receiver of the same coal mine that the Receivership estate has an interest in.

4. The Preclusion of Other Employment by the Attorney due to Acceptance of the Case.

42. Although this case has required an extensive investment of professional and paraprofessional time, it has not been necessary for the Receiver, GJB, KM, AS or MMLK to turn away other work due to this assignment.

5. The Customary Fee for Similar Work in the Community.

43. The hourly rates charged by the attorneys and accountants providing work to the Receiver, as well as the Receiver's hourly rate, are below the customary rates of the attorneys working on this case and below those charged by attorneys or accountants with comparable skills in the jurisdiction where they practice for similar work. The hourly rates charged have been discounted by GJB and KM for the benefit of the consumers.

6. Whether the Fee is Fixed or Contingent.

44. The Receiver and his professionals' compensation in this matter is comprised of fixed discounted hourly rates subject to the final approval of this Court. The Court should consider that the Receiver; GJB, KM, AS and MMLK have assumed the risk of non-payment and delay in payment. At present, the Receiver expects that there will be sufficient funds available in this Receivership to make such payment. The Receiver continues his efforts to follow leads to other Receivership assets. These efforts will not only secure funds to fund the administration of the Receivership, but will also benefit consumers by bringing funds into the Receivership Estate that can be used for possible restitution at the conclusion of the case.

7. Time Limitations Imposed by the Client or by the Circumstances.

45. The nature of this case has required careful time management by the professionals involved because of the need to resolve issues efficiently and economically. The speed required for quick identification of assets demanded that the Receiver task many members of his team to

the case in the early weeks of the Receivership. At this point, the Receiver has fewer task members on his team to handle the case.

8. The Amount Involved and Results Obtained.

46. The evidence thus far gathered and analyzed points to over $85 million dollars in net revenues for the Receivership Entities and related entities. Thus far, the Receiver has conferred a substantial benefit to the Receivership Estate by managing and protecting the Receivership's assets. As more fully described in the Receiver's Second and Third Interim Reports, a significant portion of the Receiver's time during this billing period has been devoted to those tasks that relate to Receivership assets and the limiting of Receivership liabilities. As a result of the efforts of the Receiver and his professionals, the Receivership has recovered approximately $15,609,141.65 in cash, a real-estate development in Illinois, a portfolio of real estate, personal property and various loans which he is managing and liquidating. In total, the Receiver has identified and/or secured assets worth approximately $35,000,000, not including litigation claims against third parties which may result in tens of millions of dollars coming into the Receivership Estate.

9. The Experience, Reputation and Ability of the Professionals.

47. The principal attorneys on this case are experienced professionals and litigators in the Southern District of Florida. The Receiver has 30 years of experience in civil litigation and is well-respected in the legal community. He is currently serving as Receiver in a case pending before Judge Daniel T. Hurley, *SEC v. Creative Capital Consortium, LLC et al*., Case No. 08-81565-CIV-HURLEY/HOPKINS (S.D. Fl.). Judge Hurley has approved all of the Receiver's Fee Applications.

48. KM are experienced accountants well known in this community for representing and providing accounting, forensic accounting, and tax-related services to fiduciaries and others for over 25 years. The principals of KM often serve as fiduciaries in cases similar to this case.

49. AS is among the largest minority law firms in California and has provided legal counsel to Fortune 1000 companies, public entities and small businesses for twenty-five years.

50. MMLK possess the requisite skills to represent the Receiver. MMLK has significant experience in representing fiduciaries including the receiver of the same coal mine that the Receivership estate has an interest in.

10. The Undesirability of the Case

51. This case is not undesirable; the Receiver and the professionals under his authority are privileged to be involved.

11. Awards in Similar Cases

52. The Receiver believes the fees and costs submitted to the Court for consideration in this Application are similar to those awarded in other receivership cases in the Southern District of Florida.

IV. CERTIFICATION

53. Pursuant to Local Rule 7.1.A.3, undersigned counsel hereby certifies that he conferred with counsel for Plaintiffs, the FTC and Florida AG and counsel for the Defendants and provided a draft of this Application prior to filing this Application. The FTC and State of Florida have authorized the Receiver to state that they take no position on the Application and will not be filing any response thereto. In addition, undersigned counsel has contacted counsel for the Defendants who take no position on the relief sought.

WHEREFORE, the Receiver, Jonathan E. Perlman, Esq., respectfully requests this Court to enter an order (i) granting this Motion for Award of Fees and Reimbursement of Expenses approving all fees and expenses reflected in Exhibits A, B, C and D; (ii) authorizing payment to GJB of fees and expenses incurred during the Application Period in the amount of $432,558.68 ($421,666.50 in fees and $10,892.18 in expenses); (iii) authorizing payment to KM of fees and expenses incurred during the Application Period in the amount of $60,657.14 ($58,186.37 in fees and $2,470.77 in expenses); (iv) authorizing payment to AS of fees and expenses incurred during the Application Period in the amount of $3,280.00 ($3,280.00 in fees and $-0- in expenses); and (v) authorizing payment to MMLK of fees and expenses incurred the Application Period in the amount of $930.00 ($930.00 in fees and $-0- in expenses). A proposed form of order is attached.

Respectfully submitted this 16th day of November 2018.

s/Jonathan E. Perlman_____
Jonathan E. Perlman, Esq., Receiver
-and-
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CERTIFICATE OF SERVICE

I hereby certify that on this 16th day of November 2018, I electronically filed the foregoing document with the Clerk of the Court using CM/ECF. I also certify that the foregoing document is being served this day on all counsel of record and entities identified on the attached Service List in the manner specified, either via transmission of Notices of Electronic Filing generated by CM/ECF or in some other authorized manner for those counsel or parties who are not authorized to receive electronically Notices of Electronic Filing.

/s/Jonathan E. Perlman
Jonathan E. Perlman

SERVICE LIST
Federal Trade Commission v. Jeremy Lee Marcus, et al.
USDC, SD Fla., Case No. 17-60907-CIV-MORENO

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[10675-006/2933704/1]

EXHIBIT "A"

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Attn: Jonathan Perlman
Jonathan Perlman, as Receiver

November 16, 2018
Inv. # 92918
File # 10675-006

Re: Jonathan Perlman, as Receiver / 321 Loans Receivership

Statement for Services Rendered Through Sep 30/18

- - - Legal Fees - - -

06/01/18	JEP	Work on issues re lot 71 sale, review proposed contract, meet with A. Gonzalez and G. Garno. Negotiate issues re property of Craig Smith. James Marcus negotiations. Review and edit broker agreement for 7399 Brunswick Circle.	1.40hr $425.00/hr	$595.00
06/01/18	ALG	[FTC Chicago property / Lot 81] - Review and revise documents; office meeting with G. Garno; review title commitment; review lease; preparation of addendum; email to opposing counsel.	1.30hr $300.00/hr	$390.00
06/01/18	ALG	[FTC Chicago property / Lot 71] - Office meeting with J. Perlman; review and revise emails and respond.	1.30hr $300.00/hr	$390.00
06/01/18	ALG	[California property issue] - Office meeting with G. Garno and Receiver; review and revise agreement; telephone call to California lawyer; office meeting with paralegal; telephone call to California counsel regarding requests.	1.50hr $300.00/hr	$450.00
06/01/18	GMG	Finalize Jarmen letter (.2); call with R. Hirsch (.3); exchange emails with Hirsch re J. Marcus turnover (.2); call with L. Johnson re amended tax returns (.3); call with Carriage Point HOA re lease request for 30 Nottingham Place (.3); attention to issues re real estate closing in Nantucket Cover (.3); attention to issues re preparation of lease for 80 Nottingham Place (.3); exchange emails with Wilensky re proposed stipulation (.5); revise proposed stipulation and order re James Marcus (.5); call with D. Sharma at BOA re release of funds (.2); call with B. Turner re Smith and Segrea (.3).	3.40hr $410.00/hr	$1,394.00

06/01/18	HLH	Attention to issues and communications regarding H Street violations (.7); Attention to Real Estate portfolio (.3); Detailed review of hundreds of unidentified bank transactions, wires and cashier's checks to determine potential litigation claims, review of corporate documents and J. Marcus gmail regarding same (2.0)	3.00hr $350.00/hr	$1,050.00
06/02/18	GMG	Exchange emails with Spragg re T. Duda (.2); exchange emails with BOA re stipulation on order to release funds (.4); revise stipulation on order to release funds (.4); exchange emails with California counsel re James Marcus (.3).	1.30hr $410.00/hr	$533.00
06/04/18	JEP	Additional Communications and discussion with A. Gonzalez re Lot 71 negotiations and contract re same; and California Marcus Property. Discuss Broker Agreement.	1.00hr $425.00/hr	$425.00
06/04/18	GMG	Call with B. Turner re Smith turnover (.2); exchange emails with Turner re same (.2); exchange emails with E. Rubin re same (.2); review multiple correspondence from PNC re production (.5); call with plaintiffs re relief defendant settlements (.2); exchange emails with Wilensky re settlement (.5); finalize all of the stipulations and orders re relief defendant James Marcus (.5); exchange emails with California counsel re James Marcus transactional documents (.2); exchange emails with cloud re telephone conference (.1).	2.40hr $410.00/hr	$984.00
06/04/18	ALG	[FTC / LOT 71] - Telephone call to opposing counsel and negotiate; office meeting with Receiver regarding execution and forward executed contract to Buyer's counsel.	1.00hr $300.00/hr	$300.00
06/04/18	ALG	[FTC / California property] - Review and revise emails and retainer; office meeting with Receiver; review retainer and email to California lawyer.	1.00hr $300.00/hr	$300.00
06/04/18	ALG	Telephone call to broker regarding agreement; email broker and review changes by Receiver.	0.30hr $300.00/hr	$90.00
06/04/18	HLH	Communications regarding personal property turnover and delivery (.5); Attention to real estate portfolio (.3)	0.80hr $350.00/hr	$280.00
06/04/18	CBH	Final preparation and filing notices of consent of entry of orders; service of notices; meeting with G. Garno regarding same.	0.50hr $140.00/hr	$70.00
06/04/18	MD	(General - all properties) Revise closing binder	1.00hr $100.00/hr	$100.00
06/05/18	GMG	Exchange emails with J. Welt re Brunswick Circle property (.2); review proposed listing agreement (.2); exchange emails with DOJ (.2); conference call with plaintiffs re Nantucket Cove (.2); call with J. Welt (.3); exchange emails with B, Turner (.2); call with G. Jarmin re the Jones and Nantucket Cove (.3); attention to issues re revised Jones contract (,2); call with Magistrate Seltzer re pending motions (.2); review email from James Marcus (.1); exchange emails with T. Keller re H Properties in Lake Worth (.1).	2.20hr $410.00/hr	$902.00

06/05/18	ALG	[FTC / Lot 71] - Various emails and review of final contract.	0.50hr $300.00/hr	$150.00
06/05/18	ALG	Review and revise emails and respond regarding commission agreement with J. Welt.	0.50hr $300.00/hr	$150.00
06/05/18	ALG	[FTC / 137] - Telephone call to G. Garno; review file regarding comments and work on contract in light of purchaser position.	0.70hr $300.00/hr	$210.00
06/05/18	ALG	[FTC / Lot 81] - Preparation of contract; research.	2.00hr $300.00/hr	$600.00
06/05/18	HLH	Detailed review of hundreds of unidentified bank transactions, wires and cashier's checks to determine potential litigation claims, review of corporate documents and J. Marcus gmail regarding same (2.5); Attention to real estate portfolio and code violations (.4)	2.90hr $350.00/hr	$1,015.00
06/05/18	MD	(General - all properties) Review survey issues for title policy order; order title policy	1.00hr $100.00/hr	$100.00
06/06/18	JEP	Communications with possible broker for Nantucket.	0.30hr $425.00/hr	$127.50
06/06/18	ALG	[LOT 81] Preparation of contract; various emails with our contractor; office meeting with G. Garno regarding provisions.	3.00hr $300.00/hr	$900.00
06/06/18	ALG	[Boynton Beach properties] - Research; prepare extension of lease.	1.70hr $300.00/hr	$510.00
06/06/18	HLH	Preparation of report of remaining real property, review of public documents and closing documents regarding same (1.5); Detailed review of hundreds of unidentified bank transactions, wires and cashier's checks to determine potential litigation claims, review of corporate documents and J. Marcus gmail regarding same (2.5)	4.00hr $350.00/hr	$1,400.00
06/06/18	CBH	Receipt and review of PNC documents from May subpoena; upload into system.	0.50hr $140.00/hr	$70.00
06/07/18	GMG	Exchange emails with Fugate and Gonzalez re Nantucket Cove properties and potential sales (.5); exchange emails with T. Wohl re sale of Nantucket Cove (.2); exchange emails with K. Abbott re Segrea property/rent (.1); review PNC production (2.); exchange emails with L. Johnson re amended tax returns (.3).	3.10hr $410.00/hr	$1,271.00
06/07/18	ALG	[Lot 81] - Preparation of contract; emails to K. Fugate and G. Garno.	2.20hr $300.00/hr	$660.00
06/07/18	ALG	[Boynton Beach property] - Amendment to lease.	0.70hr $300.00/hr	$210.00
06/07/18	HLH	Extensive review of corporate documents, accountant turnover documents and J. Marcus gmail for documents needed for CPA IRS communications, numerous e-mails regarding same (2.3); Attention to real estate portfolio and H Street code violations (.5).	2.80hr $350.00/hr	$980.00

06/08/18	GMG	Exchange multiple emails with L. Johnson re amended tax returns (.4); exchange emails with M. Davis re fee application (.2); exchange emails with B. Turner re Smith settlement (.2); work on 3rd interim report (2.); call with K. Abbott re property previously owned by Segrea (.1); exchange emails with J. Wolfe re Parker Place (.3); exchange emails with Yoo re California retention (.2); revise engagement agreement with Kentucky counsel (.3).	3.70hr $410.00/hr	$1,517.00
06/08/18	ALG	[lot 81] - Compliance meeting.	0.50hr $300.00/hr	$150.00
06/08/18	HLH	Detailed analysis of unidentified payees of wire transfers and cashier's checks (2.5); Communications regarding Placencia loan status (.3); Communications regarding Yisbet property turnover (.3); Review delivery documents for Smith personal property (.2); Attention to H Street violations and obligations after hearing (.3)	3.60hr $350.00/hr	$1,260.00
06/09/18	GMG	Exchange emails with Mansour re closing on Placencia (.1); continue working on 3rd interim report (2.); review proposed engagement letter for California counsel (.5); exchange emails with J. Marcus (.4).	3.00hr $410.00/hr	$1,230.00
06/11/18	GMG	Call with T. Keller re sale of H properties (.3); exchange emails with Moldt (.2); attention to issue re sale of homes in Nantucket Cove (.5); continue working on 3rd interim report (2.); meet with receiver re pending matters (1.); attention to issues re marketing and sale of real estate portfolio (.5); exchange emails with Welt re 7399 Brunswich (.2); review proposal to acquire H properties (.5).	5.20hr $410.00/hr	$2,132.00
06/11/18	ALG	Office meeting with G. Garno regarding offer to purchase various units.	0.50hr $300.00/hr	$150.00
06/11/18	ALG	[Lot 71] Office meeting with paralegal; review and revise commitment.	0.50hr $300.00/hr	$150.00
06/11/18	ALG	[Brunswick] - Brunswick contract issue; office meeting with G. Garno and paralegal; review and revise emails and respond.	1.00hr $300.00/hr	$300.00
06/11/18	MD	(Lot 71 - Lighthouse Pointe) Prepare correspondence re request copies of liens	0.20hr $100.00/hr	$20.00
06/11/18	MD	(General - all properties)Office conference with A. Gonzalez and H. Grey re review status of pending contracts and 321 properties; review correspondence from G. Garno re same; review and update receivership property chart	1.50hr $100.00/hr	$150.00
06/12/18	JEP	Review correspondence from FTC re completion of spreadsheet detailing assets and expected assets to be accumulated by liquidating receiver. Review resumes and prior testimony and meet with possible expert (Ghiglieri) for bank litigation . Review new offer $595k on Lake Worth properties, direct further due diligence and contact other offerors. Work on settlement of Titan loan assignments, and workouts on nonperforming loans, including loan in Michigan backed by life insurance policy, and Palacio default/possible $400k pay-down. Review pictures received today re current	4.00hr $425.00/hr	$1,700.00

		status of 300 Royal Plaza and direct fixes and setting up for showings, review correspondence regarding return of Marcus property to 300 Royal as required by settlement and direct completion and staff to meet at house to ensure property is in good condition and handled correctly.		
06/12/18	GMG	Exchange emails with Rubin & Turner re gun safe (.3); exchange emails with R. Hirsch and others re turnover of property (.5); exchange 221 H emails with Keller (.3); revise proposed contract for 221 properties (.5); review liens re 269 Camden contract for sale (.3); exchange emails with DOJ (.2); exchange emails with Kentucky counsel (.2); call with K. Fugate (.5); call with proposed banking expert (.5); create action plan (1.2); call with I. Spragg re T. Duda (.2); exchange emails with Mansour re Placencia Properties (.2); call with K. Abbott re 366 Lake Monterey (.3); exchange emails with FTC and review financial disclosures (.3); continue working on interim report (1.5).	7.00hr $410.00/hr	$2,870.00
06/12/18	ALG	[Lot 71] - Review and revise lease; conference call.	1.00hr $300.00/hr	$300.00
06/12/18	ALG	[Lot 81] - Prepare for and attend conference call regarding contract.	0.80hr $300.00/hr	$240.00
06/12/18	ALG	[Lot 81] - Changes to contract per conference with contractor.	0.50hr $300.00/hr	$150.00
06/12/18	ALG	[Nottingham] - Changes to Lease.	0.70hr $300.00/hr	$210.00
06/12/18	TVV	Telephone conference with DOJ regarding electronic data.	0.50hr $400.00/hr	$200.00
06/12/18	MD	(7399 Brunswick) Conduct deed search and review chain of title; conduct tax search; order title commitment	1.00hr $100.00/hr	$100.00
06/12/18	MD	(422 Bayfront Drive) Conduct deed search and review chain of title; conduct tax search; order title commitment	0.80hr $100.00/hr	$80.00
06/12/18	MD	(3716 Embassy Drive) Conduct deed search and review chain of title; conduct tax search; order title commitment	1.00hr $100.00/hr	$100.00
06/12/18	MD	(366 Lake Monterey Circle) Conduct deed search and review chain of title; conduct tax search; order title commitment	0.70hr $100.00/hr	$70.00
06/12/18	MD	(Lot 71 - Nantucket) Attend office conference with A. Gonzalez, G. Garno and K. Fugate re review status of open title issues	0.70hr $100.00/hr	$70.00
06/12/18	MD	(Lot 81 - Nantucket) Attend office conference with a. Gonzalez and K. Fugate re review comments on contract	0.50hr $100.00/hr	$50.00
06/13/18	ARD	Follow up on status of case and filing fee application and pending issues.	0.30hr $410.00/hr	$123.00

06/13/18	GMG	Call with American Express re subpoena (.2); call with plaintiffs (1.); exchange emails with Turner and Rubin re C. Smith turnover (.4); review inventory prepared by Rubin re turnover (.4); review documents re lien on Nantucket Cove (.2); continue working on interim report (1.); exchange emails with Rubin re turnover for 300 Royal Plaza Drive (.3); review report filed by FTC (.2); review BOA email re $330k payment from BOA (.3).	4.00hr $410.00/hr	$1,640.00
06/13/18	ALG	[Lot 81] - Office meeting with G. Garno; various telephone calls to opposing counsel; changes to agreement; review of agreement.	1.20hr $300.00/hr	$360.00
06/13/18	ALG	[Lot 71] - Telephone call to opposing counsel regarding various closing issues.	0.30hr $300.00/hr	$90.00
06/13/18	ALG	Lease amendment and file review.	0.50hr $300.00/hr	$150.00
06/13/18	HLH	Communications regarding 7399 Brunswick (.2); E-mails regarding Placencia closing and collateral (.2); Review Stonegate turnover correspondence (.2); Correspondence regarding turnover of property (Smith) (.2); Attention to real estate portfolio and code violations (.4); Research A. Finley property purchase and payment (.5); Handle H Street violation hearing issues (.4); Detailed attention to J. Marcus divorce, docket and pleadings (1.4); Review of IRS filing documents for CPA (.3); Research cashier's checks to Goliath and "spiff" cash withdrawals (2.0)	5.80hr $350.00/hr	$2,030.00
06/13/18	CBH	Travel to J. Marcus former residence to receive furniture; meeting with G. Garno regarding same.	1.00hr $140.00/hr	$140.00
06/13/18	MD	(Lot 71) Office conference with A. Gonzalez, G. Garno and K. Fugate re discuss title commitment requirements and liens; order HOA estoppel, lien waiver and certified order.	1.60hr $100.00/hr	$160.00
06/13/18	MD	(7399 Brunswick) Request revised title commitment	0.50hr $100.00/hr	$50.00
06/13/18	MD	(Lot 81 - Nantucket) Conference with A. Gonzalez and K. Fugate re comments and revisions of contract; prepare correspondence to HOA re request maintenance information for completion of contract	0.80hr $100.00/hr	$80.00
06/14/18	JEP	Phone call with FTC re development with T. Duda house and additional house that she is apparently selling or sold. Follow up with agent re same. Receive turnover of property from Jeremy Marcus, learn of divorce (which he falsely reported as being filed yesterday (was February); identify and analyze missing items and prepare demand. Second call with FTC re reports needed and updates on liquidation efforts. Meet with G. Garno re same. Communications with Hirsh re same and re need for turnover of missing items.	3.40hr $425.00/hr	$1,445.00

06/14/18	GMG	Call with T. Keller re H properties (.2); call with K. Feldman re 80 Nottingham (.4); attention to issues re Marcus turnover (.5); call with R. Hirsch re same (.3); exchange emails with Spragg re Duda (.2); call with FTC re Duda (.2); call with FTC re asset disclosures (.4); review various notices for City of Lake Worth re H properties (.5); review notice re 114 property from city (.2); review proposed amendment re 80 Nottingham lease (.5); call with L. Spitaler (,2); call with I. Spragg (.2); exchange emails with Spragg re turnover (.2); continue working on interim report (1.); exchange emails with Feldman re 80 Nottingham (.3).	4.70hr $410.00/hr	$1,927.00
06/14/18	ALG	[Lot 81] - Various telephone calls with K. Fugate; work on form contract; office meeting with G. Garno	1.00hr $300.00/hr	$300.00
06/14/18	ALG	[Lot 81] - Telephone call to K. Fugate regarding construction issues.	1.00hr $300.00/hr	$300.00
06/14/18	ALG	[Lot 71] - Emails with purchaser's counsel regarding closing, status of liens and closing documents; office meeting with paralegal; various emails regarding closing issues.	1.00hr $300.00/hr	$300.00
06/14/18	HLH	Detailed review of divorce pleadings, docket and comparison to financial production (2.5); Analysis of related personal property (.5); Communications regarding AMEX production (.3); Attention to H Street violation hearing issues (.5); Detailed review of unidentified cash transactions (2.0)	5.80hr $350.00/hr	$2,030.00
06/14/18	CBH	E-mail correspondence regarding J. Marcus divorce and documents from clerk's office.	0.50hr $140.00/hr	$70.00
06/14/18	MD	(Lot 71) Office conference with A. Gonzalez re review status of title issues; telephone conference with A. Gonzalez and K. Fugate re status of obtaining payoff statements from lienors; attend to issues related to preparation for closing with closing agent	1.40hr $100.00/hr	$140.00
06/15/18	JEP	Review prebills for GJB, invoices for forensic accountants, and for real estate consultant. Work on fee application.	2.00hr $425.00/hr	$850.00
06/15/18	GMG	Exchange emails with R. Hirsch re J. Marcus turnover (.5); call with D. Douglas (.2); work on Lot 71 deal in Illinois (.3); attention to issues re inventory of Marcus turnover (.5).	1.50hr $410.00/hr	$615.00
06/15/18	ALG	[Lot 71] - Review and revise closing documents; work on extension of closing date; telephone call to G. Garno; office meeting with paralegal regarding document changes; receive and review letter form buyer's counsel and respond; office meeting with paralegal.	1.70hr $300.00/hr	$510.00
06/15/18	HLH	Additional review of divorce documents and comparison to J. Marcus gmail account (2.2); Attention to real estate portfolio (.3); Review of personal property turnover (.3); Review of reconstruction efforts (.4); Analysis of unidentified cash transactions (2.0)	5.20hr $350.00/hr	$1,820.00
06/15/18	MGG	Review and respond to consumer client e-mails. (2.0). Telephone conference with Laise Lowachee re: updating Receivership website. (.30).	2.30hr $350.00/hr	$805.00
06/15/18	CBH	Inventory of items in house; meeting with G. Garno regarding same.	1.10hr $140.00/hr	$154.00

06/15/18	MD	(Lot 71) Office conference with A. Gonzalez re status open title requirements and extension of closing date; prepare correspondence to closing agent re same; review documents received from Personal Representatives; compliance of title requirements and closing documents	2.20hr $100.00/hr	$220.00
06/18/18	JEP	Communications re K. Fugate re extension by city for curing issues on property we are selling. Meet with GG and go over various issues, review proposals as to brokers to market and sell 11 outstanding properties with no broker instruction and direct re same after analysis. Work on interim report and fee application. Schedule meeting with possible additional counsel as to certain potential lawsuits against third parties. Review and analysis of all income and expenses.	4.00hr $425.00/hr	$1,700.00
06/18/18	ALG	[Lot 81] Review and revise emails and changes to contract; office meeting with G. Garno; various emails to K. Fugate; changes to agreement.	1.30hr $300.00/hr	$390.00
06/18/18	ALG	[Lot 71] - Office meeting with paralegal regarding closing; review and revise summary of lien negotiation; review and revise correspondence and respond.	0.70hr $300.00/hr	$210.00
06/18/18	GMG	Call with potential buyer re 1609 Belmont (.3); exchange emails with Keller re H properties (.2); call with L. Dunlop re turnover of Stonegate bank funds (.1); review Jeremy Marcus divorce documents (.3); review inventory of Jeremy Marcus turnover and exchange emails re same (.3); attention to issues re code violations for 114 SW 2nd St. (.2); exchange multiple emails with construction consultant re Nantucket Cove of Illinois (.6); review website letter (.4); work on asset surveys for FTC (2.); work on third interim report (2.).	6.40hr $410.00/hr	$2,624.00
06/18/18	CBH	Receipt and review of e-mail from J. Marcus attorney regarding items missing from house; compare to chart; meeting with G. Garno regarding same.	0.60hr $140.00/hr	$84.00
06/19/18	JEP	Review and pay 300 Royal Plaza invoice for cleaning and dumping marble, tile and stone debris. Pay invoice for repairs to granite, marble and bedroom; pay for cleaning services at 300 Royal to make property showable; review and pay invoice for 7399 Brunswick Circle Pool service June, review and pay for lawn service for 300 Royal Plaza (2 cuts); Review and reimburse real estate consultant for various items, including 7399 Brunswick change of locks, repair of garage door; 219-225 H Street clean up of property and landscaping cuts per violations. Pay for cut of all vacant lots in Nantucket Cove; pay for website 3-19 update; pay invoice for market valuation of firearms and other personal property received; pay for replacement of 7 doors at 2190225 N H St. Lake Worth as necessary to secure property. Work on Interim Report. Receipt and review notice from IRS, and speak to accountant and obtain instructions. Communications with counsel, regarding settlement with T. Duda and related developments. Follow up re potential purchasers of Nantucket Cover project; devise plan to deal with settlement funds for private lawsuits handled on behalf of consumers where they are due specific funds and communication to counsel M. Guitian re: same. Direct same. Attend to issues re abandoned cars, including appropriate	7.30hr $425.00/hr	$3,102.50

		statutes on issue, notice to owners after conducting DMV search, methods if any to achieve profit. Review docket sheet and draft language and additions by link to Receivership webpage.		
06/19/18	JEP	Attend to victim calls.	0.60hr $425.00/hr	$255.00
06/19/18	ALG	[Lot 81] - Further changes to Agreement; review and revise emails from Karen; work on release of liens; review estoppel letter; office meeting with paralegal.	1.50hr $300.00/hr	$450.00
06/19/18	GMG	Exchange emails and review materials from construction consultant re Nantucket Cove (.5); Exchange emails with I. Spragg re T. Duda (.2); review proposed offers for H properties (.3); exchange emails with F. Moldt re 16 H property (.2); exchange emails with DOJ (.3); review documents from IRS (.3); call with plaintiffs (.2); exchange emails with broker re property listing (.4); meet with receiver re Duda settlement (.3); exchange emails with HOA re Carriage Point amended lease (.2); call with I. Spragg re T. Duda (.3); call with J. Welt re properties for sale (.3); call with Brandt re 300 Royal Plaza (.3); review engagement letter with California counsel (.2); attention to issues re rolex watch (.3); call with TD Bank re turnover (.3); call with B. Turrner re Smith and Segrea (.3); work on interim report (2.).	6.90hr $410.00/hr	$2,829.00
06/19/18	MGG	Review various internal e-mails re: Settlement of Customer suits and distribution of settlement monies. Interoffice conference with Carolyn Esser. E-mail to Greg Garno and Jonathan Perlman re: distribution of settlement monies.	0.80hr $350.00/hr	$280.00
06/19/18	MGG	Telephone Conference with Krystal Holmes re: disbursement of settlement monies.	0.30hr $350.00/hr	$105.00
06/19/18	MGG	E-mail to and from Jonathan Perlman re: next steps for replacement of stale settlement checks.(.30). E-mail to Carolyn Esser re: drafting of demand letter for replacement checks (.30).	0.60hr $350.00/hr	$210.00
06/19/18	HLH	Attention to Delray 114 property and abandoned cars (.5); Attention to real estate portfolio including Brunswick and Royal Plaza (.5); Correspondence regarding settlement checks (.2); Detailed analysis of unidentified cash transactions (3.3)	4.50hr $350.00/hr	$1,575.00
06/19/18	MB	Research the procedure for abandoned motor vehicles on private property in Florida statutes and Delray Beach code of ordinances	0.60hr $200.00/hr	$120.00
06/19/18	MD	(Lot 71) Prepare drafts of closing documents; Review title commitment and copies of documents related to requirements on title commitment	2.10hr $100.00/hr	$210.00
06/19/18	MD	(Lot 71 - Nantucket) Attend to matters re HOA dues and assessments with E. Piazza; office conference with A Gonzalez re same	0.90hr $100.00/hr	$90.00
06/20/18	JEP	Work on interim report.	1.50hr $425.00/hr	$637.50

06/20/18	GMG	Call with T. Keller re properties for sale and commission structure (x2) (.5); attention to issues re abandoned vehicles (.5); exchange emails with B. Turner re document turnover (.2); attention to issues re receiver's website (.3); finalize draft of 3rd interim report (1.5); exchange emails with J. Welt re estate property issues (.2); prepare stipulation for agreed order on motion for turnover and agreed order (.6); exchange emails with Wilensky (.4).	5.00hr $410.00/hr	$2,050.00
06/20/18	ALG	[Lot 81] - Changes to contract; email to opposing counsel; work on title issues.	0.70hr $300.00/hr	$210.00
06/20/18	ALG	[Lot 71] - Receive and review revised communicated request for documents.	0.30hr $300.00/hr	$90.00
06/20/18	MD	(366) Review title commitment and copies of documents related to requirements; telephone conference with title underwriter re review same	1.50hr $100.00/hr	$150.00
06/20/18	MD	(366 Monterey Circle) Prepare summary of title requirements	0.50hr $100.00/hr	$50.00
06/21/18	JEP	Conference call with DOJ. Continue work on interim report and fee app. Analysis of CRM reporting options. Meet with G. Garno re: various issues, including asset list. Work on documenting and securing items turned over by Marcus. Determine insurance coverage issues and holding procedures. Discuss with team.	4.70hr $425.00/hr	$1,997.50
06/21/18	GMG	Call with DOJ (.7); exchange emails with Hirsch and receiver re turnover (.3); review pictures and exchange emails re J. Marcus turnover (.3); work on receiver's website (.2); work on asset surveys (.6); exchange emails with M. Davis re asset survey (.3); meet with receiver re asset survey (.3); call with C. Yoo re James Marcus settlement documents (.3); attention to issues re Nantucket closing and related issues (.4).	3.40hr $410.00/hr	$1,394.00
06/21/18	ALG	[Lot 71] - Office meeting with paralegal regarding request for closing; review of documents requested by buyer.	1.20hr $300.00/hr	$360.00
06/21/18	CBH	Attention to additional items brought by J. Marcus; review of list of personal items; e-mail correspondence with G. Garno regarding same.	0.50hr $140.00/hr	$70.00
06/21/18	MD	(Lot 71) Review revised title commitment and requirements; office conference with A. Gonzalez re open issues; office conference with G. Garno re open issues; prepare additional closing documents; prepare correspondence to closing agent re open issues	3.30hr $100.00/hr	$330.00
06/22/18	JEP	Draft interim report and fee application. Meet with G. Garno re same.	3.80hr $425.00/hr	$1,615.00
06/22/18	GMG	Review hearing transcript re fee application (.3); call with K, Fugate re Nantucket Cove (.2); exchange emails with Spragg re Duda (.2); exchange emails with Davis re fees (.2); work on asset survey (.8); review mechanics lien for Nantucket Cove (.2); exchange emails with TD Bank re accounts subject to turnover (.3); review KM invoices and A/R report re fee application (1.).	3.20hr $410.00/hr	$1,312.00

06/22/18	ALG	[Lot 71] - Email and review regarding Lien Release; review and revise update regarding agreement with lienors.	0.50hr $300.00/hr	$150.00
06/22/18	MD	(Potential Contract) Telephone conference with J. Welt re follow up on status of contract	0.20hr $100.00/hr	$20.00
06/22/18	MD	(Lot 71) Attend to issues related to status of payoff and release of 7 liens; work with closing agent on approval of additional closing document; attend to compliance of open closing issues	2.20hr $100.00/hr	$220.00
06/25/18	JEP	Attend to victim communications; attend to issues re abandonment of cars on property and need to remove to avoid fine under current citation; attempts to contact last known owners, etc. Work on interim report. Review Kapila invoice for May work on tax and forensic work. Review invoices and pay various bills regarding properties. Endorse and deposit rent for Lot 71 in Nantuckett Cove. Review Molina answer and affirmative defenses.	7.00hr $425.00/hr	$2,975.00
06/25/18	JEP	Receipt and review of interest in properties including Embassy Drive.	0.50hr $425.00/hr	$212.50
06/25/18	ALG	[Lot 71] - Review and revise affidavit; office meeting with paralegal; various emails.	0.50hr $300.00/hr	$150.00
06/25/18	ALG	[219, 221, 225] - Review and revise contract; office meeting with G. Garno.	0.70hr $300.00/hr	$210.00
06/25/18	GMG	Call with C. Tapia re 1609 Belmont (.3); exchange emails with Fugate re 114 SW 2nd St. (.2); exchange emails with J. Micdema re sale of lot 71 (.2); review offer for H Street properties and exchange emails with Reynoso re same (.4); meet with receiver re fee application (.4); continue reviewing KM invoices re fee application and possible professional fee reduction (.8); exchange emails with Mansour re Placencia and Kingdom Coal (.2).	2.50hr $410.00/hr	$1,025.00
06/25/18	MD	(Lot 71) Revise Release of Lien form; Prepare correspondence to K. Fugate re same; attend to compliance of open issues; review and respond to correspondence from closing agent re property manager closing requirements; prepare form of Receiver's Affidavit; telephone conference with K. Fugate re review status of lien payoffs and releases; attend to matters re closing process	3.70hr $100.00/hr	$370.00
06/25/18	AL	Taking Incoming Calls And Making Outgoing Calls To Victims of 321 Loans Receivership and update call log.	4.00hr $25.00/hr	$100.00
06/26/18	JEP	Review and discuss offer. Engage in negotiations on purchase of 7399 Brunswick property (Craig Smith house). Draft and edit fee applications and interim report. Go over all costs in GJB application and confirm correctness and reasonableness, including review of back up documentation.	8.10hr $425.00/hr	$3,442.50
06/26/18	ALG	[Lot 71] - Various emails regarding closing; closing process.	0.70hr $300.00/hr	$210.00

06/26/18	GMG	Exchange emails with potential buyers (.4); review various correspondence and documents from brokers (.4); review offer and exchange emails re 7399 (.6); conference call with plaintiffs (.7); revise asset surveys (.3); exchange emails with Spragg re Duda (.3); revise proposed stipulation and agreed order re Duda turnover (.3); exchange emails with Babcock re Tam Holdings (.4); revise receiver's website (.2); revise closing documents re Nantucket Cove (.2); review lien analysis and exchange emails with K. Fugate re Lot 71 closing (.3); call with plaintiffs re turnover of property (.2); call with C. Coates re 3716 Embassy Drive property (.3).	4.60hr $410.00/hr	$1,886.00
06/26/18	AL	Taking Incoming Calls And Making Outgoing Calls To Victims of 321 Loans Receivership.	0.80hr $25.00/hr	$20.00
06/27/18	JEP	Draft and edit 3d Interim Report and Fee App. Meetings with LLL, G. Garno re same. Discuss appraisal and other personal property with A. Day.	7.50hr $425.00/hr	$3,187.50
06/27/18	JEP	Multiple communications regarding personal property, guns, storage, handling, insurance.	0.50hr $425.00/hr	$212.50
06/27/18	JEP	Attend to dock issues at 300 Royal. Communicate with K. Fugate re same.	0.20hr $425.00/hr	$85.00
06/27/18	JEP	Consumer communications.	0.30hr $425.00/hr	$127.50
06/27/18	ARD	Conference with J. Perlman regarding appraisal of ring and pick up of items by Moecker.	0.40hr $410.00/hr	$164.00
06/27/18	GMG	Review foreclosure complaint and title insurance re Tam Holdings (1.); call with M. Steiner re Tam foreclosure action (.2); exchange emails with Spragg re T. Duda (.3); exchange emails with C. Tapia re 1609 Belmont Place (.2); exchange emails with plaintiffs re turnover of Segrea funds (.2); review turnover letter and attachments re Segrea security deposit (.3); attention to issues re sale of 3716 Embassy Drive property (.2); attention to issues re turnover of Segrea funds by Merrill Lynch (.3); exchange emails with Welt re 7399 Brunswick and Belmont places (.5); meet with receiver re possible third party claims (.5); review recent 11th Circuit case law re aiding and abetting (2.); call with I. Spragg re T. Duda turnover (.3); revise stipulation re Duda turnover (.3); call with clerk re pending matters (.1); exchange emails with E. Rubin re firearms at 300 Royal Plaza Drive (.4); call with C. Rubin (.3); call with city of Pompano (.1); exchange emails with Hirsch re turnover and gun safe (.3); meet with receiver re third interim report (.5).	8.00hr $410.00/hr	$3,280.00
06/27/18	AL	Taking Incoming And Making Outgoing Calls To And From Victims of 321 Loans Receivership and update call log.	4.00hr $25.00/hr	$100.00
06/28/18	JEP	Review order on settlement with James Marcus. Review KM invoices and backup. Draft 3d Interim Report. Review Fugate emails and Lot 71 memo, emails to TD Bank, Hirsch emails re: firearms.	8.00hr $425.00/hr	$3,400.00
06/28/18	JEP	Attend to victim communications.	0.20hr $425.00/hr	$85.00

06/28/18	JEP	Review and give direction to counsel re complaint received from HOA counsel for 422 Bayfront Drive property. Review of file.	0.30hr $425.00/hr	$127.50
06/28/18	GMG	Review various listing agreements and reports re sale of real estate portfolio (1.); attention to issues re gun pickup by Moecker (.3); review Fugate emails and memo re liens on lot 71 (.2); review various court orders (.3); exchange emails with Spragg re Duda (.2); exchange emails with counsel re TD bank turnover (.2); call with S. Rubin re turnover of firearms by J. Marcus (.3); exchange emails with R. Hirsch re turnover of firearms (.2); exchange emails with Rubin re jet skis (.3); call with plaintiffs (.1); review proposed note, mortgage and other documents re James Marcus settlement (1.); call with C, Hardwick re settlement documents for J. Marcus (.2); call with Stonegate Bank re turnover of funds (.3); prepare letter to Stonegate Bank (.2); prepare email to City of Pompano Bank (.2).	4.90hr $410.00/hr	$2,009.00
06/28/18	HLH	Detailed analysis and communications regarding receivership revenue and expenses for Third Interim Report (2.4); Detailed attention to CRM software and research for same (.3); Draft communications to S. Brown as Chapter 7 trustee for consumer (.3); Attention to 7399 Brunswick and 300 Royal Plaza (.4); Extensive research regarding unidentified cash transactions (3.0)	6.40hr $350.00/hr	$2,240.00
06/28/18	AL	Take and make consumer calls; retrieve voicemails form consumers and update call log.	4.00hr $25.00/hr	$100.00
06/29/18	JEP	Draft 3d Interim Report.	7.30hr $425.00/hr	$3,102.50
06/29/18	GMG	Exchange emails with Wilensky re settlement documents (.3); exchange emails with A. Smith and review closing package for Olthoff options (.3); exchange emails with receiver re fee application (.4); exchange emails with Keller and review revised agreement for H properties (.5); exchange emails with Welt re 7399 Brunswick Circle (.2); meet with receiver re fee application (.8); conference call with T. Wohl re Nantucket Cove (.5); review KM bills pr receiver's request (.5); call with S. Kapila re KM invoices re fee application (.3); review Moecker memo and details re C. Smith gun inventory and valuation (.3); exchange emails with J. Seifer re tenants at 366 Lake Monterey Circle (.2).	6.80hr $410.00/hr	$2,788.00
06/29/18	AL	Take and make consumer calls; retrieve voicemails form consumers and update call log.	4.00hr $25.00/hr	$100.00

07/02/18	JEP	Meet with K. Forrest, H. Harmon, G. Garno, and go over list of all types of income and expenses, generate follow up items, direct management in accounting reports and systems, work on P&L exhibit for 3d Interim Report, draft additional sections of Report; work on fee application, review and discuss individual items and request reductions from GJB and KM for benefit of consumers. Meet with G. Garno and go over draft of litigation target list and facts, and discuss strategy and business proposal for same. Discuss and direct strategy for claim covered by title insurance. Discuss offer received on property for sale with Welt and issues re same. Discuss progress on gaining entry into safe at 300 Royal Plaza and removing guns for storage. Mulitple communications re: all of the above.	7.60hr $425.00/hr	$3,230.00
07/02/18	GMG	Internal meeting re action plan (.3); internal meeting re accounting for interim report (1.5); exchange emails with Spragg and Wilensky re proposed settlement documents (.2); Call with M. Davis re fee application (.3); call with plaintiffs re relief defendant settlements (.2); review lien materials re Nantucket Cove (.4); conference call with K. Fugate (.3); multiple conference calls with lienholders re settlement (1.5); call with J. Seifer re tenants at Segrea's former property (.3); exchange emails with Welt re properties for sale (.2); exchange emails with B. Turner re Segrea property (.2); exchange emails with R. Hirsch re gun safe code (.2); conference call with M. Steiner re BBT foreclosure suit (.3).	5.90hr $410.00/hr	$2,419.00
07/02/18	GMG	Exchange emails with J. Marcus re settlement documents (.4); exchange emails with M. Davis re KM fee application (.2); exchange emails with J. Miedema re closing on Lot 71 and review of addendum to contract (.4).	1.00hr $410.00/hr	$410.00
07/02/18	AL	Taking Incoming And Making Outgoing Calls To Victims of 321 Loans Receivership ; retrieve voicemail messages and update call log.	4.00hr $25.00/hr	$100.00
07/03/18	JEP	Attend to victim calls. Review and edit offer received on 219 N H Street subject to financing contingency, discuss and make counter offer. Work on 3d Interim Report. Finalize issues on costs and fee applications for professionals, including negotiations on write downs. Full review of all costs. Update P&L. Follow up on settlement payments overdue from creditors who had settled with consumers. Follow up on derelict cars abandoned on property issue.	6.80hr $425.00/hr	$2,890.00
07/03/18	GMG	Call with M. Wilensky re James Marcus settlement (.1); exchange emails with J. Marcus re settlement (.2); exchange emails with Spragg re stipulation (.2); finalize and file settlement stipulation (.3); finalize fee application and review prebills (2.); review JP Morgn correspondence (.1); call with T. Keller re H properties (.2); meet with receiver re H properties and fee application (.5); exchange emails with M. Steiner re Tam foreclosure action (.3); call with plaintiffs (.2); review Todd Wohl proposal re Nantucket Cove (.2); review Abbott lease re amendment (.4); work on Abbot lease amendment (.4).	5.40hr $410.00/hr	$2,214.00

07/03/18	HLH	Intensive analysis regarding all real estate closings to date, including commissions and related costs, preparation of chart for Receiver's Report regarding same, numerous communications with paralegal and title agents regarding same, detailed review of all HUD statements.	5.50hr $350.00/hr	$1,925.00
07/03/18	CBH	Final preparation and filing notice of consent to motion for turnover of property; meeting with G. Garno regarding same.	0.40hr $140.00/hr	$56.00
07/03/18	AL	Taking Incoming And Making Outgoing Calls To Victims of 321 Loans Receivership ; retrieve voicemail messages and update call log.	4.00hr $25.00/hr	$100.00
07/05/18	JEP	Review update on efforts to obtain settlements per settlement agreements obtained on behalf of certain 321 customers. Provide further direction re same. Review WIllensky motion to withdraw; order on Receiver motion to enforce James Marcus/Jennifer Perez settlement agreement; agreed order relating to stay of motion.. Work on and review draft of accounting reports and exhibits. Emails re: negotiations on various properties.	6.30hr $425.00/hr	$2,677.50
07/05/18	GMG	Work on accounting exhibit for interim report (.3); exchange emails with M. Wilensky re James Marcus (.3); call with plaintiffs (.3); exchange emails with Spragg re Duda stipulation (.2); call with T. Wohl re sale of Nantucket Cove (.1); exchange emails with B. Wohl re H properties (.1); review motion to withdraw as counsel filed by Wilensky (.1); call with M. Wilensky re J. Marcus (.1).	1.50hr $410.00/hr	$615.00
07/05/18	ALG	[Lot 71] - Review of loan documents and email to G. Garno with issues.	1.00hr $300.00/hr	$300.00
07/05/18	MGG	Review and revise demand letters for Carol Spence and Ashley Canao for replacement of settlement checks. E-mail to and from Jonathan Perlman re: endorsement of settlement checks.	1.00hr $350.00/hr	$350.00
07/05/18	HLH	Review of J. Marcus gmail and corporate documents for National Arms related transactions (.7)	0.70hr $350.00/hr	$245.00
07/05/18	CBH	Assist C. Esser in preparation of demand letter in settlement cases; receipt and review of motion to withdraw as attorney; calendar response deadline.	0.60hr $140.00/hr	$84.00
07/05/18	AL	Taking Incoming And Making Outgoing Calls To Victims of 321 Loans Receivership ; retrieve voicemail messages and update call log.	4.00hr $25.00/hr	$100.00
07/05/18	CE	Receipt and review E-mail from M. Guitian. Draft demand letters to D & A Services, LLC for replacement settlement checks for A. Canelao and C. Spence.	0.70hr $25.00/hr	$17.50
07/06/18	GMG	Call with T. Wohl re proposal for Nantucket Cove (.2); review various documents and addendum re closing on lot 71 (.4); continue working on addendum to lease agreement for 366 Lake Monterey Circle (.6); review foreclosure action re Tam Holdings and work on title insurance claim (1.); exchange emails with Moldt re security deposit return (.3).	2.30hr $410.00/hr	$943.00

07/06/18	HLH	Review of J. Marcus gmail and cash withdrawals for "spiff" payments (1.0); Review of F. Moldt deposits and rental payments (.7); Communications and document review regarding HOA amounts due (.4)	2.10hr $350.00/hr	$735.00
07/06/18	AL	Taking Incoming And Making Outgoing Calls To Victims of 321 Loans Receivership ; retrieve voicemail messages and update call log.	4.00hr $25.00/hr	$100.00
07/09/18	JEP	Meet with Garno. Go over claims analysis, and contingency litigation analysis. Direct additions to reconstruction analysis. Communications re status of marketing agreement for Nantucket Cove and edit same. Obtain update on James Marcus and T. Duda status of payments/claims. Obtain updated on viewings and marketing on 300 Royal Plaza. Obtain Kentucky update. Draft 3d Interim Report. Receipt and deposit closeout funds from National Arms LLC account at Centennial/Stonegate. Communications with possible lessees for dock at 300 Royal Plaza drive; request pictures and insurance information.	8.30hr $425.00/hr	$3,527.50
07/09/18	JEP	Review and discuss budgets for 3 properties in Boynton and Delray.	0.80hr $425.00/hr	$340.00
07/09/18	GMG	Calls (2) with J. Welt (.4); call with B. Segrea re C. Smith (.2); review correspondence from Centennial Bank re turnover (.2); review correspondence and offers re H properties (.4); exchange emails re lease addendum (.2); review offer re Brunswick Circle property (.4); review lien summary from K. Fugate (.2); meet with receiver re action plan (.4); finalize lease amendment re former Segrea property (.2); exchange emails with FTC re Duda stipulation (.1); review emails re 300 Royal Plaza dock rentals (.2); prepare documents re towing cars (.4).	3.30hr $410.00/hr	$1,353.00
07/09/18	ALG	[Lot 71] - review and revise documents from seller regarding closing; office meeting with G. Garno; office meeting with paralegal; email to opposing counsel.	1.20hr $300.00/hr	$360.00
07/09/18	HLH	Numerous communications regarding real estate violations and attention to asset preservation issues (1.0); Communications regarding Nantucket issues (.5); Extensive review of bank discovery and J. Marcus e-mails to determine details of cash transactions for Litigation Report (3.0)	4.50hr $350.00/hr	$1,575.00
07/09/18	CBH	Attention to proposed order on motion for settlement with T. Duda; send copy to Judge.	0.40hr $140.00/hr	$56.00
07/09/18	AL	Taking Incoming And Making Outgoing Calls To Victims of 321 Loans Receivership ; retrieve voicemail messages and update call log.	4.00hr $25.00/hr	$100.00
07/10/18	JEP	Attend to Kuhlmann rent and contract issues, including reissuance of rent check. Discuss status on sale contracts for Nantuckett properties. Discuss Olhoff execution of option right for additional lot. Communications with insurance broker for prospective yacht tenant, including confirmation of $3M in coverage and that Receiver would be listed as additional insured; phone call with broker for homeowners policy and review same regarding existing coverage for damage to dock by potential tenant. Review prospective listing agreements for 1609 Belmont Place, Boynton Beach,	7.70hr $425.00/hr	$3,272.50

		603 Renaissance Lane, Delray Beach, 422 Bayfront Frive, Boynton Beach, review comps and market price estimations, discuss comparisons of competing properties in condition and other relevant factors, double check against purchase prices by Receivership Entities, agree on listing prices, execute listing agreements. Work with G. Garno on developing business plans for future litigation. Work on Interim Report. Attend to payment of various invoices and utility payments. Direct repayment to Moldt.		
07/10/18	GMG	Finalize tow away documents and exchange emails re same (.3); exchange emails with J. Welt and review offers re Brunswick Circle property (.4); revew proposed listing agreements (.6); conference call with plaintiffs (2.3); exchange emails with B. Turner re C. Smith settlement (.3); exchange emails with J. Micdema re lot 71 closing (.3); call with M. Lynch re turnover of funds (.1); meet with receiver re dock rental, insurance issues, listing agreements and tenant litigation claims (.8); revise fee application (1.).	6.10hr $410.00/hr	$2,501.00
07/10/18	ALG	[Lot 71] - Emails; office meeting with paralegal regarding title issue and execution of addendum; rental payment issue.	0.50hr $300.00/hr	$150.00
07/10/18	MGG	E-mail to and from Robert Kerr re: access to e-mails or searches for defense of bar complaint.	0.40hr $350.00/hr	$140.00
07/10/18	HLH	Extensive review of bank discovery and J. Marcus e-mails to determine details of cash transactions for Litigation Report (6.0); Communications regarding Delray 114 car violations (.5); Attention to issues regarding turnover of personal property (.5); Attention to issues at 300 Royal Plaza, communications regarding same (.5)	7.50hr $350.00/hr	$2,625.00
07/10/18	AL	Taking Incoming And Making Outgoing Calls To Victims of 321 Loans Receivership ; retrieve voicemail messages and update call log.	4.00hr $25.00/hr	$100.00
07/11/18	JEP	Work on analysis of all 321 documents taken from 1410, decide on storage, scanning, searchability issues and cost. Draft Interim Report. Communications re: Kingdom Coal, Titan Funding financial loan.	9.50hr $425.00/hr	$4,037.50
07/11/18	GMG	Conference call with KM re professional fees (.4); exchange emails with J. Marcus and M. Wilensky re settlement (.2); prepare release form for H properties (.5); meet with receiver re fee application matters (1.); exchange emails with B. Turner re TD Bank (.2); exchange emails with Mansour re Kingdom Coal and Placencia properties (.2); conference call with FTC re fee application (.5); review proposed lease amendment changes re 366 Lake Monterey Circle (.3).	3.30hr $410.00/hr	$1,353.00
07/11/18	HLH	Attention to evidence obtained from Pompano Headquarters (1.0); Detailed review of bank discovery and J. Marcus e-mails to identify cash transactions for Litigation Reports (2.5); Communications regarding Placencia (.3); Attention to 114 car violations (.2); Attention to H Street violations and administrative payments due (.5); Research Comcast accounts and payments (.3)	4.30hr $350.00/hr	$1,505.00
07/11/18	CBH	E-mail correspondence regarding scanning of files in FTL office and organization.	0.50hr $140.00/hr	$70.00

07/11/18	CE	Finalize and serve demand letters to D & A Services, LLC for replacement settlement checks for A. Canelao and C. Spence; telephone conference with Crystal at D & A Services re: same.	0.80hr $25.00/hr	$20.00
07/11/18	AL	Taking Incoming And Making Outgoing Calls To Victims of 321 Loans Receivership ; retrieve voicemail messages and update call log.	4.00hr $25.00/hr	$100.00
07/12/18	JEP	Work on Interim Report. Meetings with Garno and Harmon.	7.40hr $425.00/hr	$3,145.00
07/12/18	JEP	Communications with insurer re dock tenancy.	0.20hr $425.00/hr	$85.00
07/12/18	GMG	Meet with receiver re third interim report (1.); work on third interim report (2.); exchange emails with A. Smith re Olthoff closing (.2); continue working on lease amendment (.3); exchange emails with J. Marcus re settlement (.5); review order to show cause (.1); exchange emails re turnover of property with Hirsch (.2).	4.30hr $410.00/hr	$1,763.00
07/12/18	ALG	Review and revise addendum to lease and provided conditions to Garno; changes to lease.	1.30hr $300.00/hr	$390.00
07/12/18	HLH	Attention to evidence from Pompano location (.5); Communications regarding receivership expansion (.3); Attention to H Street violations and payment (.4); Attention to information needed for Third Interim Report exhibits (.3)	1.50hr $350.00/hr	$525.00
07/12/18	CBH	E-mail correspondence with G. Garno regarding missing items at house.	0.30hr $140.00/hr	$42.00
07/12/18	AL	Taking Incoming And Making Outgoing Calls To Victims of 321 Loans Receivership ; retrieve voicemail messages and update call log.	4.00hr $25.00/hr	$100.00
07/13/18	JEP	Draft and edit Interim Report, meetings with G Garno re same. Attend to customer issues, attend to Moldt requests.	11.40hr $425.00/hr	$4,845.00
07/13/18	GMG	Continue redrafting sections of third interim report for receiver's instructions (3.5); review correspondence from IRS re unpaid taxes (.3); call with L. Johnson re tax related issues (.3); meet with receiver re third interim report (1.5).	5.60hr $410.00/hr	$2,296.00
07/13/18	MGG	Receipt and review e-mail from Robert Kerr with request for information, documents and e-mails regarding Rissmiller v. HSBC Bank Case.	0.30hr $350.00/hr	$105.00
07/13/18	HLH	Review information for Third Interim Report exhibits (2.0); Review IRS correspondence (.3); Attention to real estate portfolio and code violations (.5); Review and report Embassy Drive property details (.5); Research Moldt financial transactions (.7); Review J. Marcus gmail account for Report exhibits and cash transactions (1.4)	5.40hr $350.00/hr	$1,890.00
07/13/18	AL	Taking Incoming And Making Outgoing Calls To Victims of 321 Loans Receivership ; retrieve voicemail messages and update call log.	4.00hr $25.00/hr	$100.00
07/14/18	GMG	Exchange emails with Welt re Brunswick property (.3); finalize draft of third interim report (3.5); exchange emails with Moldt re deposit refund (.2).	4.00hr $410.00/hr	$1,640.00

07/16/18	JEP	Meet with G. Garno, go over foreclosure/workout updates; Kingdom Coal securitization update. Review and edit 3d Interim Report and Fee application. Go over breakdown of negotiated fees (all fines waived) for SH properties under contract for sale, provide check and contract to City of Ft Lauderdale.	4.70hr $425.00/hr	$1,997.50
07/16/18	GMG	Exchange emails with K. Fugate re Nantucket Cove (.2); exchange emails with T. Keller re buyer issues with H Street properties (.4); finalize changes to lease amendment re Segrea property (.4); exchange emails with S. Kapila re IRS claim (.3); exchange emails with Mansour re non-performing loans (.4); exchange emails with M. Kass re foreclosure action (.5); call with Will County treasury re tax bills for Nantucket Cove (.3); attention to issues re third interim report (.5); exchange emails with Will County re tax payments (.2); review KM invoices re fee application (.4); exchange emails with James Marcus (.1); review Aventus documents re possible claims (.2); exchange emails with FTC re third interim report (.1).	4.40hr $410.00/hr	$1,804.00
07/16/18	ALG	[Lot 71] - Email regarding liens and respond.	0.30hr $300.00/hr	$90.00
07/16/18	MGG	Receipt and review message from Florida Bar representative re: Robert Kerr, Esq and request for access to certain e-mails. Interoffice conference with C. Esser re: same.	0.40hr $350.00/hr	$140.00
07/16/18	HLH	Detailed research of M. Cohen e-mails for National Arms transactions (1.0); Attention to Report exhibits (.8); Consider issues regarding H Street violations and payment (.4)	2.20hr $350.00/hr	$770.00
07/16/18	MD	review contract; prepare and calendar timeline; review and summarize title commitment; revise title commitment; telephone conference with listing broker re timeline issues and open title issues; prepare correspondence to buyer re title	1.70hr $100.00/hr	$170.00
07/16/18	MD	(General - all properties) Revise and update title/property chart	0.50hr $100.00/hr	$50.00
07/16/18	CE	Telephone conference with E. Deutsch at The Florida Bar re: obtaining interoffice emails and e-filings from R. Kerr; E-mails with M. Guitian re: same.	0.30hr $25.00/hr	$7.50
07/16/18	AL	Taking Incoming And Making Outgoing Calls To Victims of 321 Loans Receivership ; retrieve voicemail messages and update call log.	4.00hr $25.00/hr	$100.00
07/17/18	JEP	Attend to expense analysis, pay bills, Andrew Russo loan analysis, receipt of interest payment. Attend to victim communications. Work on intrim report.	5.80hr $425.00/hr	$2,465.00
07/17/18	GMG	Conference call with plaintiffs re professional fee application and interim report (2.5); work on interim report (2.); exchange emails with Fugate and Micdema re Nantucket Cove of Illinois (.4); exchange emails with Kass re foreclosure action (.3); review Wohl contract (.2); review and revise exhibits for report (.1); exchange emails with Mansour re Russo loan (.3).	5.80hr $410.00/hr	$2,378.00

07/17/18	ALG	[Lot 71] - Emails to Seller; office meeting with G. Garno regarding execution of the Addendum; office meeting with paralegal; closing issues.	0.70hr $300.00/hr	$210.00
07/17/18	HLH	Analysis of new litigation targets for Litigation Report, review of J. Marcus e-mails and bank reconstruction (2.0); Draft Report exhibits (1.0); Communications regarding Russo payment and collateral (.3); Communications regarding real estate portfolio violations (.3)	3.60hr $350.00/hr	$1,260.00
07/17/18	MD	(Lot 71) Follow up on status of replacement July rent check from tenant; prepare correspondence to buyer's attorney re extension	0.50hr $100.00/hr	$50.00
07/17/18	CE	Receipt and review E-mail from R. Kerr requesting interoffice e-mails between P. Herman, M. Rolle and Z. Sabell. Run search in eHounds. Meeting with J. Bushman re: same. E-maills with M. Guitian.	0.70hr $25.00/hr	$17.50
07/17/18	AL	Taking Incoming And Making Outgoing Calls To Victims of 321 Loans Receivership ; retrieve voicemail messages and update call log.	4.00hr $25.00/hr	$100.00
07/18/18	JEP	Attend to issues re Nantucket Cove taxes, and possible refund. Work with team on changes to fee application and 3d Interim Report after obtaining input from GJB attorneys, KM and Plaintiffs. Complete Report; work on all exhibits to report. Attend to minor repairs for 219 N H Street property. Review IRS correspondence and provide to tax accountant.	7.40hr $425.00/hr	$3,145.00
07/18/18	GMG	Exchange emails with J. Marcus and M. Wilensky re settlement documents (.3); exchange emails with Will County re tax issues ror Nantucket Cove (.2); continue reviewing and revising Braun contract (.3); attention to issues re IRS claims (.4); conference call with Kapila re fee application (.4); exchange emails with Keller re H property issues (.3); work on exhibits for interim report (1.); call with C. Coates re 3716 Embassy Drive (.1); call with broker re Duda proprty (.2); conference call with plaintiffs (.5); work on interim report (1.); prepare letter to Merrill Lynch (.3).	5.00hr $410.00/hr	$2,050.00
07/18/18	ALG	[Lot 71] - Various emails regarding liens; meeting with G. Garno; email response to K. Fugate.	0.50hr $300.00/hr	$150.00
07/18/18	HLH	Numerous communications and analysis to create exhibits for Third Interim Report, including full analysis of personal property collected and turned over	7.40hr $350.00/hr	$2,590.00
07/18/18	CBH	E-mail correspondence with H. Harmon regarding missing items at 300 Royal Plaza home.	0.40hr $140.00/hr	$56.00
07/18/18	AL	Taking Incoming And Making Outgoing Calls To Victims of 321 Loans Receivership ; retrieve voicemail messages and update call log.	4.00hr $25.00/hr	$100.00
07/19/18	JEP	Work on finalizing exhibits and 3d Interim Report with G. Garno and H. Harmon.	3.50hr $425.00/hr	$1,487.50
07/19/18	JEP	Communications re possible purchasers for Nantucket Cove.	0.40hr $425.00/hr	$170.00

07/19/18	GMG	Call with KM re fee application (.3); call with J. Rayball re Merrill Lynch (.2); call with plaintiffs re fee application (.3); call with B.Turner re turnover of Merrill Lynch funds (.1); meet with receiver re third interim report (2.); conference call with plaintiffs re third interim report and exhibits (.4); finalize third interim report and exhibits (2.5); review option agreement closing documents (.3); call with S. Kapila re fee application (.3).	7.00hr $410.00/hr	$2,870.00
07/19/18	ALG	[Lot 71] - Office meeting with paralegal; various emails; issues regarding liens.	0.70hr $300.00/hr	$210.00
07/19/18	HLH	Preparation of Exhibits for GJB and KM fee applications (3.0); Draft Motion for Extension of Time for KM fee application (.5); Handle additional issues regarding fee applications (.5); Finalize exhibits for Third Interim Report and strategy meeting regarding same (3.3); Communications regarding Nantucket taxes (.2); Attention to 300 Royal Plaza (.3); Attention to H Street Lake Worth code compliance (.5)	8.30hr $350.00/hr	$2,905.00
07/19/18	CBH	Final preparation and filing receiver's third report; meeting with H. Harmon regarding same.	0.40hr $140.00/hr	$56.00
07/19/18	MD	Attend to closing matters related to review and execution of HUD and closing documents; prepare correspondence to closing agent forwarding documents executed by the Receiver for closing	1.30hr $100.00/hr	$130.00
07/19/18	AL	Taking Incoming And Making Outgoing Calls To Victims of 321 Loans Receivership ; retrieve voicemail messages and update call log.	4.00hr $25.00/hr	$100.00
07/20/18	JEP	Communications regarding storing receivership property, and expense.	0.40hr $425.00/hr	$170.00
07/20/18	JEP	Communications re City of Lake Worth Code Enforcement notice of seeking permission to foreclose.	0.30hr $425.00/hr	$127.50
07/20/18	JEP	Review and discuss 603 Renaissance Way FPL deposit certificate received today. Review washout pictures, and discuss remediation to prevent damage. Review incoming wire for deposit on purchase from Butler Trust. Attend to issues with IRS responding to their letters as advised by accountant Lesley Johnson.	2.00hr $425.00/hr	$850.00
07/20/18	GMG	Exchange emails with Fugate and attention to issues re Nantucket Covel (.4); review order re extension of time (.1); review documents re foreclosure action (.4); review letter from City of Lake Worth and attention to issues re foreclosure action (.4); call with FTC (.3); exchange emails with Welt re Brunswick Circle (.2); attention to construction issues for Nantucket Cove (.2).	2.00hr $410.00/hr	$820.00
07/20/18	ALG	[Lot 71] - Office meeting with G. Garno regarding liens and closing issues; work to get documents executed.	0.50hr $300.00/hr	$150.00
07/20/18	HLH	Review title company payment of Nantucket taxes (.3); Communications regarding Social Security Administration (.3); Attention to real estate portfolio (.3); Attention to evidence taken from Pompano Headquarters (.3)	1.20hr $350.00/hr	$420.00

07/20/18	MD	(Lot 71) Revise closing documents; prepare correspondence to buyer's attorney; review status open issues with buyer's attorney	1.20hr $100.00/hr	$120.00
07/20/18	CBH	Receipt and review of order extending time for KM to file fee application; calendar.	0.30hr $140.00/hr	$42.00
07/20/18	AL	Taking Incoming And Making Outgoing Calls To Victims of 321 Loans Receivership ; retrieve voicemail messages and update call log.	4.00hr $25.00/hr	$100.00
07/23/18	JEP	Receipt and review of payment on loan serviced by Titan with missing explanation, direct research into loan, which appears to be Russo, obtain better status since this loan was defaulted upon, determine how to apply and how to proceed, including foreclosure if appropriate. Follow up with Braun re: Nantucket negotiations. Review and receipt of 219 N H Street deposit.	1.30hr $425.00/hr	$552.50
07/23/18	GMG	Review correspondence re association dues (.2); attention to issue re closing on lot 71/lienholders (.3); exchange emails with T. Wohl re sale of Nantucket Cove (.2); exchange emails re lease agreement (.2); exchange emails with Kass re foreclosure action (.2); exchange emails with L. Johnson re amended returns (.3); review contract for 1609 Belmont (.3); call with J. Welt re same (.3); call with M. Kass re foreclosure action (.3).	2.30hr $410.00/hr	$943.00
07/23/18	ALG	[Lot 71] - Closing; lien issues; office meeting with paralegal; preparation of lien releases and closing documents; extension of closing.	2.30hr $300.00/hr	$690.00
07/23/18	HLH	Extensive review of Ehounds documents and J. Marcus gmail to gather information needed for tax returns (3.3); Consider issues regarding KM fee application (.3); Request refund for Nantucket duplicate tax payments (.2); Identification and research regarding new litigation targets (2.0)	5.80hr $350.00/hr	$2,030.00
07/23/18	MD	(Nantucket properties) Telephone conference and research of duplicate real estate tax payments	0.50hr $100.00/hr	$50.00
07/23/18	MD	(Lot 71 - Nantucket) Attend conference with A. Gonzales and K. Fugate re review lienors spreadsheet; review Master Closing Statement; coordinate delivery of documents for closing and releases; prepare releases; telephone conference with buyer's attorney re extension of closing date and coordination of delivery of closing documents	2.70hr $100.00/hr	$270.00
07/23/18	AL	Taking Incoming And Making Outgoing Calls To Victims of 321 Loans Receivership ; retrieve voicemail messages and update call log.	4.00hr $25.00/hr	$100.00
07/24/18	JEP	Discuss update on Braun proposal for Nantucket. Communications with foreclosure counsel re additional property. Review revised foreclosure complaint on first property. Resolution of all code compliance issues for Lake Worth.	1.40hr $425.00/hr	$595.00

07/24/18	GMG	Exchange emails with Mansour re Kingdom Coal (.3); conference with receiver re real estate deals (.4); work on litigation action plan (2.); call with B. Turner (.4); exchange emails with Segrea re property issues (.3); call with S. Kapila re fee application (.5); exchange emails with L. Johnson re amended returns (.3); exchange emails with J. Seifer re lease amendment (.2); review counteroffers for 1609 Belmont (.3); call with J. Welt re real estate negotiations (.3); call with T. Wohl re Braun agreement (.5); work on Braun agreement (.5); exchange emails with California counsel re Jams Marcus settlement documents (.3); revise J. Marcus settlement documents (.2).	6.50hr $410.00/hr	$2,665.00
07/24/18	GMG	Call with C. Coates re 3716 Embassy Drive.	0.30hr $410.00/hr	$123.00
07/24/18	MGG	Office conference with Carolyn Esser re: issuance of new settlement checks to Consumer Advocates Law Group, PLLC. and follow up e-mail to Crystal Perez.	0.30hr $350.00/hr	$105.00
07/24/18	MGG	Office conference with C. Esser re: e-mails related to Robert Kerr, Esq. Review and approve e-mails.	1.30hr $350.00/hr	$455.00
07/24/18	HLH	Review of eHounds documents for information needed for CPA's to file tax returns (1.5); Review PNC correspondence (.2).	1.70hr $350.00/hr	$595.00
07/24/18	CE	Telephone conference with G. Garno re: reissuance of expired settlement checks; E-mail to C. Perez at D&A Services and M. Guitian re: same.; Telephone conference with J. Bushman re: eHounds search; Run global search for e-mails between R. Kerr, P. Herman, M. Rolle and Z. Sabell; E-mails to R. Kerr and M. Guitian re: same.	1.00hr $25.00/hr	$25.00
07/24/18	AL	Taking Incoming And Making Outgoing Calls To Victims of 321 Loans Receivership ; retrieve voicemail messages and update call log.	4.00hr $25.00/hr	$100.00
07/25/18	GMG	Exchange emails with Welt and buyer re Brunswick Circle (.9); review addendum re same (.2); exchange emails and review offers for 1609 Belmont (.3); exchange emails with Welt and review offers for 603 Rennisance (.4; review and finalize escrow and lien releases for Nantucket Cove (.5); exchange emails with L. Johnson and R. Hirsch re amended tax returns (.3); call with J. Welt re various real estate deal issues (.3); attention to issues re consumer settlements and refunds (.3).	3.00hr $410.00/hr	$1,230.00
07/25/18	ALG	[Lot 71] Closing Process; office meeting with G. Garno; office meeting with paralegal.	1.30hr $300.00/hr	$390.00
07/25/18	HLH	Finalize issues regarding payment of administrative fees to Lake Worth code compliance (.5); Review Ehounds documents and J. Marcus gmail to gather information needed for accountants to file tax returns (2.0); Review Quickbooks files in connection with same (1.0); Identify additional litigation targets from cash transactions (1.5); Attention to Aventus Digital subpoena and turnover request (.5)	5.50hr $350.00/hr	$1,925.00
07/25/18	MD	(Lot 71 - Nantucket) Prepare correspondence to buyer's attorney re payoff statements from lienors	0.50hr $100.00/hr	$50.00

07/25/18	AL	Taking Incoming And Making Outgoing Calls To Victims of 321 Loans Receivership ; retrieve voicemail messages and update call log.	4.00hr $25.00/hr	$100.00
07/26/18	GMG	Exchange emails with Tapia re 1609 Belmont (.3); exchange emails with Keller re H properties (.3); call with K. Fugate re Brunswick property (.3); review Johnson letter and amended tax returns (.4); call with R. Hirsch re amended tax returns (.4); call with L. Johnson re amended tax returns (.2); call with R. Hirsch re amended tax returns (.2); exchange emails with foreclosure counsel and review foreclosure pleadings re McGhee (.5).	2.60hr $410.00/hr	$1,066.00
07/26/18	ALG	[Lot 71] - Closing process; emails to opposing counsel; office meeting with paralegal.	0.50hr $300.00/hr	$150.00
07/26/18	HLH	Communications regarding H Street repairs and new violations (.3).	0.30hr $350.00/hr	$105.00
07/26/18	MD	Review and summarize title commitment; telephone conference with title underwriter re review requirements and request revised title commitment	1.00hr $100.00/hr	$100.00
07/26/18	AL	Taking Incoming And Making Outgoing Calls To Victims of 321 Loans Receivership ; retrieve voicemail messages and update call log.	4.00hr $25.00/hr	$100.00
07/27/18	JEP	Receipt and deposit of Feldman rent checks; Meet with G. Garno and go over outstanding to dos and issues requiring follow up re: same.	1.80hr $425.00/hr	$765.00
07/27/18	GMG	Call with C. Hardwick re J. Marcus settlement documents (.3); exchange emails with Fugate and review reports re Brunswick Circle and negotiations with buyer (.4); exchange emails with Turner re Segrea (.2); exchange emails with Spragg re order to how cause (.2); exchange emails with R. Hirsch re amended returns (.2); work on action plan (.3); review title issues re real estate properties (.4); work on James Marcus settlement documents and exchange emails re same (1.); revise declaration (.5); meet with receiver (.4).	4.00hr $410.00/hr	$1,640.00
07/27/18	ALG	[Lot 71] - Emails regarding closing; office meeting with paralegal.	0.50hr $300.00/hr	$150.00
07/27/18	MD	(422 Bayfront Drive) Office conference with G. Garno re review title commitment requirements; telephone conference with title underwriter re review title requirements and request revised title commitment	0.60hr $100.00/hr	$60.00
07/27/18	MD	(366 Monterey Circle) Office conference with G. Garno re review title commitment requirements;	0.20hr $100.00/hr	$20.00
07/27/18	MD	(3716 Embassy Drive) Office conference with G. Garno re review title commitment requirements;	0.20hr $100.00/hr	$20.00
07/27/18	AL	Taking Incoming And Making Outgoing Calls To Victims of 321 Loans Receivership ; retrieve voicemail messages and update call log.	4.00hr $25.00/hr	$100.00

07/30/18	JEP	Attend to safe issues and gun possession and control from 300 Royal Plaza. Review, discuss and execute contract to sell 1609 Bemont property; review , discuss and execute amendment to lease to renter of whom previously owned by Segrea; review and execute application for approval of sale by Bristol Lakes Homeowners Association; review, edit, discuss and execute verified complaint to re-establish lost note and foreclose mortgage on 1531 NE 151 Terr house. Review Kingdom Coal and communications re: settlement; Discuss same with G. Garno.	3.90hr $425.00/hr	$1,657.50
07/30/18	GMG	Call with J. Welt re real estate closing (.2); exchange emails with E. Rubin re 300 Royal Plaza guns (.1); exchange emails with J. Marcus re real estate matters (.3); exchange emails with Fugate re lienholder negotiations in Nantucket Cove (.2); review Olthoff option closing documents (.5); exchange emails with R. Hirsch (.2); work on action plan (1.); exchange emails with Mansor re Kingdom Coal and Placencia (.3); work on TAM Group title insurance claims (.4); review bank documents (.6); exchange emails with Kentucky counsel re same (.2); meet with receiver re Kingdom Coal settlement (.4).	4.80hr $410.00/hr	$1,968.00
07/30/18	ALG	[Lot 71] - Closing process; lien issue.	0.50hr $300.00/hr	$150.00
07/30/18	MD	(Lot 71) Review addendum to contract; prepare correspondence to buyer's attorney re same.	0.80hr $100.00/hr	$80.00
07/30/18	AL	Taking Incoming And Making Outgoing Calls To Victims of 321 Loans Receivership ; retrieve voicemail messages and update call log.	4.00hr $25.00/hr	$100.00
07/31/18	JEP	Attend to 321 guns in wall safe issues, including combination issues. Attend to property association issues at Boynton Beach.	1.70hr $425.00/hr	$722.50
07/31/18	GMG	Call with R. Hirsch re amended returns (.2); exchange emails with Hirsch re Aventura (.2); call with L. Johnson re amended returns (.1); call with J. Welt re Brunswick Circle (.3); exchange emails with Kass re McGhee foreclosure action (.2); attention to issues re lien holders and closing in Nantucket Cove (.5); call with FTC (.3); call with J. Marcus re settlement documents (.4); call with Old Republic Title re TAM title claim (.2).	2.40hr $410.00/hr	$984.00
07/31/18	ALG	[Lot 71] - Email to K. Fugate regarding closing issues; office meeting with paralegal regarding statute; closing process; review and revise affidavit.	1.00hr $300.00/hr	$300.00
07/31/18	MD	(366 Lake Monterey Circle) Obtain payoff amount of CDD	0.60hr $100.00/hr	$60.00
07/31/18	MD	(422 Bayfront Drive) Follow up on status of revised title commitment	0.20hr $100.00/hr	$20.00
07/31/18	MD	(3716 Embassy Drive) Follow up on status of revised title commitment	0.20hr $100.00/hr	$20.00
07/31/18	AL	Taking Incoming And Making Outgoing Calls To Victims of 321 Loans Receivership ; retrieve voicemail messages and update call log.	4.00hr $25.00/hr	$100.00

08/01/18	JEP	Work on 300 Royal Plaza gun safe issues, gun issues, sale of property issues. Review and discuss response to court's show cause order as to attorney Spragg, counsel to Duda.	3.50hr $425.00/hr	$1,487.50
08/01/18	ALG	[Lot 71] - Extensive closing issues.	0.30hr $300.00/hr	$90.00
08/01/18	GMG	Attention to issues re Marcus gun security and recovery (.3); review Spragg response to OSC (.2); prepare claim against Title insurance claim (.5); call with E. Piazza re claim (.3); exchange emails with Steinberg re term sheet (.3); attention to closing issues re lot 71 and review addendum re same (.5); review charges to binding term sheet (.4); exchange emails with J. Rayhill re Merrill Lynch turnover of funds (.2); multiple emails and calls re lien waivers in Illinois (.4); call with J. Welt re Brunswick closing (.4).	3.50hr $410.00/hr	$1,435.00
08/01/18	HLH	Attention to personal property turnover and contents of safe (.4); Research of Aventus Digital transactions and demand (.3); Detailed analysis of bank reconstruction to identify cash transactions and wires (3.5)	4.20hr $350.00/hr	$1,470.00
08/01/18	AL	Take and make calls to consumers, retrieve messages and update call log.	4.00hr $25.00/hr	$100.00
08/02/18	JEP	Team meeting with G. Garno and H. Harmon, go over litigation claim list and analyze; meet with K. Forrest, go over expenses, pay invoices for 300 Royal Plaza lawn service and pool service; 7399 Brunswick pool service; repairs to lot 81 at Nantucket Cove; misc charges for 300 Royal Plaza , 603 Renaissance, 1609 Belmont, 116 H Street, 7399 Brunswick Circle; attend to water payment and issues at 7399 Brunswick. Negotiations on price of Brunswick and impact of noted issues, including roof and pool leak.	4.70hr $425.00/hr	$1,997.50
08/02/18	ALG	[Lot 71] - Closing process.	0.30hr $300.00/hr	$90.00
08/02/18	GMG	Exchange emails with Keller re H properties (.2); leadership meeting (1.5); exchange emails with Welt re Brunswick (.3); exchange emails with J. Marcus re settlement documents (.3); calls with Illinois lienholders re releases (.4); call with FTC re fee application (.4); review Seifer email and proposed contract re 366 Lake Monterey Circle (.5); call with A. Williams re National Arms (.3); exchange emails with Kapila re fee application (.1).	3.50hr $410.00/hr	$1,435.00
08/02/18	AL	Take and make calls to consumers, retrieve messages and update call log.	4.00hr $25.00/hr	$100.00
08/03/18	JEP	Review additional Nantucket and 300 Royal Plaza invoices. Work on transition from Karen Fugate re handling of real estate/property management issues. Communications re preservation and access to Ytel recordings. 7399 Brunswick communications.	2.00hr $425.00/hr	$850.00
08/03/18	GMG	Call with J. Welt and exchange emails with Welt re Brunswick Circle (.4); call with Welt re Brunswick Circle (.2); review notice of cancellation (.2); call with S. Kapila re KM fee application (.4); meet with Receiver re KM fee application (.4); call with FTC re KM fee application (.3); exchange emails with Kapila re fee application (.2); call with J. Rydell re turnover of Merrill Lynch funds (.2).	2.30hr $410.00/hr	$943.00

08/03/18	HLH	Extensive research of documents requested by CPA's for Receivership tax returns (3.0); Attention to Pompano documents (.3); Attention to issues regarding personal property and gun safe at 300 Royal Plaza (.5); Attention to real estate portfolio (.3)	4.10hr $350.00/hr	$1,435.00
08/03/18	AL	Take and make calls to consumers, retrieve messages and update call log.	4.00hr $25.00/hr	$100.00
08/06/18	JEP	Review and discuss proposed Abbott contract. Communications re potential purchasers of Nantucket Cove. Attend to storage issues re National Arms property, negotiate costs with Moeker. Take advantage of space already being used. Communications with Shawna at KM and HH at GJB re tax documentation on all receivership entities for preparation of 2017 returns. Price out storage rooms. Communications with broker on offer for Abott property. Communications re progress on sale and marketing of 300 Royal with broker.	3.30hr $425.00/hr	$1,402.50
08/06/18	CBH	E-mail correspondence regarding deadline to file KM fee application; meeting with H. Harmon regarding same.	0.40hr $140.00/hr	$56.00
08/06/18	MD	Telephone conference with buyer' realtor and buyer re review title requirements; review respond to correspondence from buyer re HOA and title requirements; various telephone conferences with buyer re same	0.80hr $100.00/hr	$80.00
08/06/18	AL	Take and make calls to consumers, retrieve messages and update call log.	4.00hr $25.00/hr	$100.00
08/07/18	ALG	[Lot 71] - Various emails and work regarding release.	0.30hr $300.00/hr	$90.00
08/07/18	CBH	E-mail correspondence with H. Harmon regarding KM fee application.	0.20hr $140.00/hr	$28.00
08/07/18	MD	(Lot 71 - Nantucket) Follow up on status of open items with buyer's attorney for closing; attend to closing matter and preparation	1.20hr $100.00/hr	$120.00
08/07/18	AL	Take and make calls to consumers, retrieve messages and update call log.	4.00hr $25.00/hr	$100.00
08/08/18	JEP	Follow up on Abbott offer for purchase of real estate. Phone call with FTC. Phone conference with Douglas Elliman sales team. Go over open houses, consumer feed back, marketing, house improvements, upcoming strategy and pricing.	4.30hr $425.00/hr	$1,827.50
08/08/18	ALG	[Lot 71] - Closing issues; review of contract.	0.50hr $300.00/hr	$150.00
08/08/18	HLH	Attention to KM Fee Application and related exhibits (1.5); Research Yisbet real property (.4); Extensive document and Quickbooks review for CPA's for tax returns (2.0)	3.90hr $350.00/hr	$1,365.00
08/08/18	AL	Take and make calls to consumers, retrieve messages and update call log.	4.00hr $25.00/hr	$100.00
08/09/18	JEP	Work on Brunswick sale and offer negotiations.	0.90hr $425.00/hr	$382.50

08/09/18	JEP	Discuss proposed addendum to Lot 71 Nantuckett contract with counsel. Discuss extension for KM fee to provide more time for FTC to review for objections.	0.50hr $425.00/hr	$212.50
08/09/18	HLH	Attention to KM Fee Application and related exhibits, numerous communications regarding same (1.0); Attention to 300 Royal Plaza and personal property (.7); Detailed review of corporate documents, J. Marcus gmail and Quickbooks for CPA's and tax returns (3.0)	4.70hr $350.00/hr	$1,645.00
08/09/18	AL	Take and make calls to consumers, retrieve messages and update call log.	4.00hr $25.00/hr	$100.00
08/10/18	JEP	Negotiations on N H Street parcels. Attend to issues re 1609 Belmont property and 422 Bayfront Drive property. Communications re storage of certain property in storage facility. Ensure organization and security of same.	1.50hr $425.00/hr	$637.50
08/10/18	ALG	[Lot 71] - Attention to sub contractor lien issues in preparation for closing.	0.50hr $300.00/hr	$150.00
08/10/18	MD	(422 Bayfront Drive) Review revised title commitment requirements	0.40hr $100.00/hr	$40.00
08/10/18	AL	Take and make calls to consumers, retrieve messages and update call log.	4.00hr $25.00/hr	$100.00
08/13/18	JEP	Reconcile accounts; attend to incoming wire for Russo/Wilmington NC restaurant mtg payment. Follow up on gun safe access resolution at 300 Royal Plaza. Attend to issues regarding sale of Nantucket house, multiple communications re same. Negotiate lease of dock space.	4.00hr $425.00/hr	$1,700.00
08/13/18	ALG	[Lot 71] - Review and revise emails regarding lien; office meeting with paralegal.	0.50hr $300.00/hr	$150.00
08/13/18	GMG	Exchange emails with J. Marcus re settlement documents (.2); exchange emails with Welt and review offer/contract re 422 Bayfront Drive (.4); exchange emails with Piazza re insurance claim (.2); review notice to withdraw and order (.3); attention to issues re consumer settlements (.3); exchange emails with Rayball re Segrea monies (.2).	1.60hr $410.00/hr	$656.00
08/13/18	GMG	Exchange emails with Mansour re non-performing loans (.3); exchange emails with Seifer re offer to purchase 366 Monterey Circle (.2); exchange emails and review revised offer for Brunswick Circle (.3); exchange emails with E. Rubin re securing AR 15s (.2); review revised KM bills re fee application (.5); exchange emails with N. Agnello re foreclosure action re TAM Holdings (.2); call with T. Keller re offer on H properties (.2); review correspondence from AMEX re subpoena production (.3); review proposed letter to Herman re consumer settlements (.2).	2.40hr $410.00/hr	$984.00
08/13/18	HLH	Attention to KM Fee Application brief and related exhibits, numerous communications regarding same 1.5); Attention to 300 Royal Plaza and safe contents (1.0); Detailed review of bank reconciliation to identify new targets and transactions for existing targets (1.5); Gather documents and perform analysis for CPA's for tax returns (1.0)	5.00hr $350.00/hr	$1,750.00

08/13/18	MB	Phone call with seller of safe (C.E. Safes) to determine how to open Jeremy Marcus's safe	0.40hr $200.00/hr	$80.00
08/13/18	MD	(422 Bayfront Drive) Order lien search; prepare correspondence to underwriter re review and comply with b-1 requirements	0.70hr $100.00/hr	$70.00
08/13/18	AL	Take and make calls to consumers, retrieve messages and update call log.	4.00hr $25.00/hr	$100.00
08/13/18	CE	Draft letter and authorization pages to P. Herman re: authorization for D&A Services to reissue stale settlement checks. E-mail correspondence with G. Garno and M. Guitian re: same.	0.70hr $25.00/hr	$17.50
08/14/18	JEP	Meet with G. Garno. Go over all 321 to dos. Discuss 300 Royal plaza marketing and sales, and improvements, communications with broker re landscaping quotes. Discuss Kingdom Coal developments. Further negotiate on the sale of multiple hard money loans. Direct additional research into alternatives on Michigan loan secured by insurance policy. Discuss utility of additional appraisals on various properties. Discuss National Arms and direct response to offers, investigate combining sale with other lots. Discuss additional discovery, outstanding subpoenas, scheduling of depositions regarding possible additional assets. Process additional check from Segrea Bank of America account per judgment. Discuss offer on Segrea house and mortgage status, work with Welt re same. Discuss possible additional brokers for Nantucket Cove. Direct negotiation of dock lease. Direct follow up on any nominal remaining property in Panama. Work on documents for 2017 returns, communications re same. Review and discuss warranty deed and closing statement for 1609 Belmont.	5.70hr $425.00/hr	$2,422.50
08/14/18	GMG	Exchange emails with T. Keller re H properties (.3); exchange emails with Mansour re Titan portfolio (.2); meet with receiver re pending real estate offers (1,); exchange emails with Welt re Brunswick and 422 Bayfront offers (.3); research 28 USC sec. 2001 re receiver sale issues (.7); exchange emails with Szek re dock lease (.2); exchange emails with Kentucky counsel (.2); call with J. Welt (.5); exchange emails with Kass re foreclosure action (.3); meet with May Clark re pending real estate matters (.5).	5.20hr $410.00/hr	$2,132.00
08/14/18	ALG	[Lot 71] - Review and revise emails from Buyer and respond; telephone call to title company.	0.70hr $300.00/hr	$210.00
08/14/18	HLH	Attention to KM Fee Application, brief and exhibits (.5); Attention to real estate portfolio and code violations (.4); Attention to 300 Royal Plaza and asset preservation at locations (.8); Attention to Royal Plaza safe and contents (.4); Review of bank reconciliation for new litigation targets and transactions (.6); Review documents for CPA's needed for tax returns (.6).	3.30hr $350.00/hr	$1,155.00
08/14/18	MGG	Office conference with Carolyn Esser re: Settlement checks for Ashley Canelao & Carol Spence. Review notes re: settlements. Review draft letter to Paul Herman re: signing of new checks. Confirm amounts due.	1.00hr $350.00/hr	$350.00

08/14/18	MB	Phone call with gun safe retailer to discuss opening Jeremy Marcus's safe	0.30hr $200.00/hr	$60.00
08/14/18	AL	Take and make calls to consumers, retrieve messages and update call log.	4.00hr $25.00/hr	$100.00
08/15/18	JEP	Further negotiations regarding 7399 Brunswick, agree on new contract, execute same. Negotiations re possible sale of 422 Bayfront and present counter-offer. Meet with counsel on Kingdom Coal. Meet with counsel on appraisal issues, communication with appraiser re same.	2.80hr $425.00/hr	$1,190.00
08/15/18	GMG	Call with R, Flack (.2); conference call with title insurance re TAM Holdings (.5); exchange emails with Szek re dock lease (.2); call with J. Seifer re 366 Monterey Circle property (.3); call with N. Agniello re TAM Holdings foreclosure (.2); continue researching 28 USC Sec. 2001 and 2004 re future sales (1.5); exchange emails with FTC and Segrea counsel re Merrill lynch funds (.2); exchange emails with plaintiffs re Joey Ford and fee application (.2); call with plaintiffs (.4); attention to KM fee bills and email to KM re same (.5); exchange emails with Butler re Brunswick property (.2); meet with receiver re real estate issues (.5); revise KM fee application (.5).	6.10hr $410.00/hr	$2,501.00
08/15/18	HLH	Attention to KM Fee Application and exhibits (.8); Attention to and communications regarding 7399 Brunswick and related property (.8); Communications regarding 1609 Belmont (.3); Research additional transactions from bank reconciliation for Litigation Report (2.0); Research additional questions by CPA regarding information needed for tax returns, communications regarding same (1.6)	5.50hr $350.00/hr	$1,925.00
08/15/18	AL	Take and make calls to consumers, retrieve messages and update call log.	4.00hr $25.00/hr	$100.00
08/16/18	JEP	Prepare for and attend meeting with Kentucky counsel and discuss developments in Kingdom Coal and strategy to enforce debt. Negotiate additional property issues. Attend to tax issues for 2017 taxes. Review water/sewer bill at 300 Royal, attend to emergent leak/theft of water issue, and investigate.	3.40hr $425.00/hr	$1,445.00
08/16/18	GMG	Exchange emails with Welt re 422 Bayfront (.4); meet with receiver re same (.4); exchange emails with T. Keller re H Street backup buyer (.3); call with J. Welt (.4); finalize KM fee application (2.); research application of Johnson to non-lawyers (1.5); exchange emails with Agnello re TAM Holdings foreclosure (.3); exchange emails with Sherman re insurance claim (.5); call with plaintiffs re motion for KM fees (.4); conference call with Kentucky counsel re Kingdom Coal (.5); review order re motion for extension of time (.1); call with M. Davis re KM invoices (.3).	7.10hr $410.00/hr	$2,911.00
08/16/18	MSF	Review of lease agreement and preparation of comments; conference with counsel and consideration of issues to be deleted or recast; prepare revised draft.	3.50hr $350.00/hr	$1,225.00

08/16/18	HLH	Finalize KM Fee Application and related exhibits (1.0); Attention to evidence from Pompano location (.4); Attention to Royal Plaza issues and personal property (.5); Review of additional bank statements and real property information needed for CPA's for tax returns (2.0)	3.90hr $350.00/hr	$1,365.00
08/16/18	CBH	Final preparation and fling fee application for KM; upload proposed order; meeting with G. Garno regarding same.	0.40hr $140.00/hr	$56.00
08/16/18	AL	Take and make calls to consumers, retrieve messages and update call log.	4.00hr $25.00/hr	$100.00
08/17/18	GMG	Prepare amendment to KM fee application (1.); exchange emails with Welt re Brunswick Circle and Monterey Circle (.5); exchange emails with Mansour re Kingdom Coal settlement (.2); exchange emails with Szek re dock lease (.2); call with N. Agnello re TAM Holdings foreclosure action (.3); call with various appraisers re real estate sales (.5); exchange emails with appraisers re same (.3); exchange emails with Hirsch re Aventus subpoena (.2); review Wolfe email and all of the agreement re Kingdom Coal (2.).	5.50hr $410.00/hr	$2,255.00
08/17/18	HLH	Inspection and asset preservation of 300 Royal Plaza (1.5); Attention to evidence from Pompano Headquarters including documents and servers (1.5); Communications and document review regarding 422 Bayfront HOA fees (.5)	3.50hr $350.00/hr	$1,225.00
08/17/18	CBH	Preparation and filing of amended second motion for fees for KM; upload and serve proposed order.	0.50hr $140.00/hr	$70.00
08/17/18	AL	Take and make calls to consumers, retrieve messages and update call log.	4.00hr $25.00/hr	$100.00
08/20/18	GMG	Exchange emails with J. Marcus re settlement (.2); exchange emails with Kentucky counsel re Kingdom Coal (.2); exchange emails with T. Keller re backup buyer for H properties (.3); exchange emails with appraisers (.3); continue reviewing Kingdom Coal agreements re strategy (1.); exchange emails with Welt re 603 Renaissance and 422 Bayfront (.3); call with S. Dooley re appraisals (.3); exchange emails with J. Seifer re 366 Monterey Circle (.2); review Dooley engagement letter (.2); call re lot 71 lien (.3); review demand letter (.2).	3.70hr $410.00/hr	$1,517.00
08/20/18	ALG	[Lot 71] - Office meeting with G. Garno; telephone calls regarding liens; changes to lien documents; various emails; closing process.	1.20hr $300.00/hr	$360.00
08/20/18	HLH	Finalize trial balance information needed for accountants (1.5); Attention to 300 Royal Plaza personal property (.3)	1.80hr $350.00/hr	$630.00
08/20/18	MD	(Lot 71 - Nantucket) Review and respond to correspondence from buyer's attorney re liens; revise Release; prepare correspondence to buyer's attorney re same; attend to open closing issues	1.00hr $100.00/hr	$100.00
08/20/18	AL	Take and make calls to consumers, retrieve messages and update call log.	4.00hr $25.00/hr	$100.00
08/21/18	JEP	Review 2d contract on 219 NH Street from new buyer with higher offer. Edit and execute. Receipt, review, deposit of rent check on Segrea house, direct payment of mortgage. Review Nantucket refund re TI, and deposit.	2.00hr $425.00/hr	$850.00

08/21/18	GMG	Work on dock lease agreement (.4); exchange emails with appraiser (.1); call with lienholders (.2); exchange emails with Brandt re 300 Royal Plaza (.2).	0.90hr $410.00/hr	$369.00
08/21/18	ALG	[Lot 71] - Closing process.	0.30hr $300.00/hr	$90.00
08/21/18	HLH	Extensive review of corporate documents, J. Marcus gmail, bank reconstruction, bank discovery, e-mails from T. Smith, E-mails from J. Marcus assistants, e-mails from bank personnel and other related documents to finalize Litigation Report and identify new transactions, numerous communications regarding same	7.40hr $350.00/hr	$2,590.00
08/21/18	MD	(422 Bayfront Drive) Review and summarize lien search; prepare correspondence to J. Welt re same	0.50hr $100.00/hr	$50.00
08/21/18	AL	Take and make calls to consumers, retrieve messages and update call log.	3.00hr $25.00/hr	$75.00
08/22/18	JEP	Work on maintenance issues at 300 Royal Plaza. Communications re same. Work on retention of appraisers and negotiate same. Work on obtaining access to guns and removing same from 300 Royal Plaza. Additional work on sale of 219 NH 650.	1.30hr $425.00/hr	$552.50
08/22/18	GMG	Exchange emails with Keller re backup buyer (.3); call with G. Daniel re 111 SW property (.2); exchange emails with R. Hirsch re K. Hunt (.2); call with R. Hirsch re K. Hunt and Aventus (.3); attention to curing title issues re Brunswick Circle property (.3); call with T. Keller re 111 SW 2nd Street (.3); exchange emails with Brandt re 300 Royal Plaza (.2); exchange emails with T. Keller and review release re H properties (.2).	2.00hr $410.00/hr	$820.00
08/22/18	HLH	Additional transactions analysis for litigation report per Receiver and G. Garno comments (4.0); Communications regarding Royal Plaza personal property (.6); Communications with CPA's regarding information needed for tax returns (.5); Attention to repair issues and further inspection of 300 Royal Plaza (1.0)	6.10hr $350.00/hr	$2,135.00
08/22/18	MB	Discuss with auctioneer (Moecker) opening Defendant's gun safe and securing firearms	0.40hr $200.00/hr	$80.00
08/22/18	AL	Take and make calls to consumers, retrieve messages and update call log.	4.00hr $25.00/hr	$100.00
08/23/18	JEP	Phone conference with FTC re status of motions before court, Receiver progress on obligations set forth in judgments. Work on analysis of future litigation claims and edit memo re same. Arrange plumbing repair, edit receipt for transfer of guns to Moecker, arrange someone to break safe.	3.00hr $425.00/hr	$1,275.00

08/23/18	GMG	Review environmental questionnaire re H properties sale (.3); exchange emails with T. Keller re same (.2); multiple calls with G. Twist re property appraisals and review proposed engagement letters (.3); review proposed motion for stay relief (.3); exchange emails with title insurance adjustors re motion for stay relief (.1); call with S. Dooly re appraisals (.2); multiple calls with lien holders re Nantucket Cove (.4); exchange emails with Agnello re stay relief (.1); call with FTC (.4); call with judge's clerk (.2).	2.50hr $410.00/hr	$1,025.00
08/23/18	ALG	[Lot 71] - Work on closing and lien issues.	0.50hr $300.00/hr	$150.00
08/23/18	HLH	Numerous communications regarding 7399 Brunswick closing and related personal property (1.0); Additional analysis and work on litigation memorandum (2.5); Preparation for 300 Royal Plaza personal property inspection (.7)	4.20hr $350.00/hr	$1,470.00
08/23/18	MD	(Lot 71 - Nantucket) Review and respond correspondence to lender and buyer' attorney re status of pending releases	0.40hr $100.00/hr	$40.00
08/23/18	CE	Finalize and serve letter to P. Herman re: reissuance of settlement checks; Meeting with M. Guitian; telephone conference with P. Herman re: same; E-mails to C. Spence and A. Canelao with authorization pages.	1.20hr $25.00/hr	$30.00
08/23/18	AL	Take and make calls to consumers, retrieve messages and update call log.	4.00hr $25.00/hr	$100.00
08/24/18	JEP	Attend to payment of water bill at 300 Royal, attend to payment of Monterey Property owners association, payment of Monterey mortgage, payment for safety fence at Nantucket Cove, cleaning service at 300 Royal, now vacant lots at Nantucket Cove payment, payment of storage for National Arms. Review order granting motion to compel turnover of property by Duda, discuss with Garno re identity of property and need to correct, review order vacating referral to Seltzer, review order of dismissal re Belmont Place LLC, 16 SH Street, Lake Azure LLC, 114 SW 2d Street, 72 SE 6th Ave, LLC, Fast Pace 69 LLC, Strategic Acquisitions Two, LLC. Review order spanding receivership over 110 Glouchester LLC; order granting Wilensky motion to withdraw. Obtain results of plumbing repairs and opening of safe, contents, direct motion for contempt following demand for return of items misappropriated from safe.	3.50hr $425.00/hr	$1,487.50
08/24/18	GMG	Exchange emails with Keller and review contract addendum (.2); call with judge's clerk re order on Duda turnover (.2); attention to issues re extension of closing on Brunswick (.2); exchange emails with Welt re sale of Brunswick (.2); exchange emails with Welt re sale of Monterey Circle (.2); call with J. Welt re real estate negotiations (.4); review order granting dismissal (.1); review order expanding receivership (.1); review order re motion for turnover (.1); review order on motion to withdraw (.1); review and revise listing agreement for 111 SW 2nd St (.4); attention to issues re gold and guns recovery (.5); exchange emails with R. Hirsch re missing items (.4).	3.00hr $410.00/hr	$1,230.00

08/24/18	HLH	Personal property inspection at 300 Royal Plaza, numerous communications regarding same (2.5); Attention to issues for 7399 Brunswick closing (.5); Attention to Pompano document evidence and servers (.7); Attention to real estate portfolio and violations (.3)	4.00hr $350.00/hr	$1,400.00
08/24/18	MGG	Review with Carolyn Esser settlement checks due and settlement terms for customers pending with Paul Herman. Review case docket.	1.00hr $350.00/hr	$350.00
08/24/18	MGG	E-mail to and from Ashley Canelao re: signing of new settlement checks. (.30). E-mails to and from Anthony Crews at D&A re: settlement check for Carol Spence. (.30). E-mails to and from Crystal Perez re: processing of W-9. (.30).	0.90hr $350.00/hr	$315.00
08/24/18	MGG	Review e-mails from Paul Herman re: settlement. Search systems for settlement notes re: Ashley Canelao and Carol Spence. Draft e-mails to customers.	0.90hr $350.00/hr	$315.00
08/24/18	CBH	Meeting with P. Lawson regarding offsite storage of boxes; organization of picture of boxes left in FTL office; receipt and review of order on motion for dismissal; order on motion to expand receivership; order on motion to compel turnover and order granting motion to withdraw as counsel; organization.	0.80hr $140.00/hr	$112.00
08/24/18	AL	Take and make calls to consumers, retrieve messages and update call log.	4.00hr $25.00/hr	$100.00
08/27/18	JEP	Draft and edit report re recommended claims against third parties; obtain updates on items taken by Jeremy Marcus and not turned over, value of same, motion for contempt. Obtain confirmation that all guns are fully accounted for.	3.40hr $425.00/hr	$1,445.00
08/27/18	JEP	Review correspondence from Old Republic counsel, additional discussion of strategy on claim against title insurer.	0.50hr $425.00/hr	$212.50
08/27/18	GMG	Call with R. Hirsch re turnover issues (.2); review order re motion to withdraw (.1); call with R. Hirsch (.3); exchange emails with Agniello (.2); work on motion to vacate (.6); conference call with plaintiffs (.6); call with insurance adjuster (.4); conference call with Agniello re stay relief (.2); exchange emails with Williams re sale of guns (.2); meet with receiver re failure of Marcus to turnover property (.5); attention to issues re vacating Duda turnover order (.3); call with R, Hirsch (.3); prepare affidavit of non-compliance with J. Marcus (1.); exchange emails with H. Babcock re TAM Holdings (.2); call with R. Hirsch re Jeremy Marcus turnover (.2); exchange emails with J. Welt re real estate sales (.1); exchange emails with T. Keller re H properties (.2).	5.60hr $410.00/hr	$2,296.00
08/27/18	HLH	Revisions and additional analysis to Litigation Report (3.0); Attention to issues from various 300 Royal Plaza inspections and missing personal property (1.3); Additional responses to CPA's for tax returns (.7);	5.00hr $350.00/hr	$1,750.00
08/27/18	ALG	[Lot 71] - Review and revise emails and respond.	0.50hr $300.00/hr	$150.00
08/27/18	MB	Prepare Motion to Vacate Court's Order	1.00hr $200.00/hr	$200.00

08/27/18	MD	(Lot 71 Nantucket) Review correspondence re status of pending releases and scheduling closing date	0.30hr $100.00/hr	$30.00
08/27/18	AL	Take and make calls to consumers, retrieve messages and update call log.	4.00hr $25.00/hr	$100.00
08/28/18	JEP	Continued analysis of 3d party claims, edit and draft memo re same, discuss potential terms with GJB partners for consideration. Review and execute brokerage agreement for 111 SW 2d Street, Delray. Communications re additional information for various Receivership Entity 2017 taxes.	3.80hr $425.00/hr	$1,615.00
08/28/18	GMG	Exchange emails with Seifer re sale of Monterey Circle (.2); exchange emails re H Street properties (.2); review S. Sarrell letter and notice of foreclosure (.3); call with S. Sarrell re same (.3); work on motion to vacate (.5); work on affidavit of non-compliance (1.); review addendum re Brunswick property (.2); call with R. Hirsch re Marcus turnover issues (.1); meet with receiver re litigation plan/proposal (.5); review proposed listing agent for 366 Lake Monterey (.3).	3.60hr $410.00/hr	$1,476.00
08/28/18	HLH	Additional analysis and revisions to Litigation Report (4.0); Handle numerous issues regarding missing personal property and Royal Plaza inspection (1.4)	5.40hr $350.00/hr	$1,890.00
08/28/18	ALG	[Lot 71] - Various emails; closing issues; office meeting with J. Perlman; office meeting with paralegal.	1.20hr $300.00/hr	$360.00
08/28/18	MD	(Lot 71 Nantucket) Review and respond to correspondence from buyer's attorney re scheduling closing; attend to closing issues	1.00hr $100.00/hr	$100.00
08/28/18	AL	Take and make calls to consumers, retrieve messages and update call log.	4.00hr $25.00/hr	$100.00
08/29/18	JEP	Go over analysis of third party claims with G. Garno and H. Heather (3.5). Continue research and drafting of claims. Meet with B. Blum re same. Communications with H. Heather and accountants re preparation of tax returns for various entities, set up additional meeting re same. Run conflict checks on third party claims.	5.70hr $425.00/hr	$2,422.50
08/29/18	GMG	Exchange emails with FTC re Marcus turnover (.1); meet with receiver and prepare litigation plan/proposal (3.); exchange emails with Keller re A street properties and 111 SW 2nd St. (.3); exchange emails re reissued consumer settlements (.2); exchange emails with L. Johnson (.2); review estoppel letter re 603 Renaissance Lane (.2); call with J. Welt (.2); call with Savell (.3); review estoppel information re 603 Renaissance (.1); exchange emails with Savell re settlement of HOA lien on 603 Renaissance (.2).	4.80hr $410.00/hr	$1,968.00
08/29/18	HLH	Real estate and Quickbooks analysis for accountants (2.2); Additional analysis and edits to Litigation Report (1.0); Handle issues regarding Nantucket closing and review closing statement and identify open expenses and 1099 issues (1.0)	4.20hr $350.00/hr	$1,470.00
08/29/18	ALG	[Lot 71] - Closing issues; office meeting with paralegal; review and revise emails.	1.20hr $300.00/hr	$360.00

08/29/18	MD	(Lot 71 - Nantucket) Review revised closing statement; office conference with Receiver and G. Garno re review and execution of closing document; attend to issue of subcontractors with buyer's attorney; prepare escrow letter with executed closing documents to closing agent; attend to closing matters in preparation for closing	0.80hr $100.00/hr	$80.00
08/29/18	AL	Take and make calls to consumers, retrieve messages and update call log.	4.00hr $25.00/hr	$100.00
08/30/18	JEP	Work on claims analysis, discuss with GJB interest and terms in providing representation on contingency basis and terms. Work on report for FTC. Review conflict check report and discuss. Attend to tax issues. Phone call with FTC. Discuss and direct issues with G. Garno. Follow up on James Marcus, T. Duda issues.	3.50hr $425.00/hr	$1,487.50
08/30/18	GMG	Exchange emails with Spragg re turnover (.2); exchange emails and review materials re Placencia Properties (.3); exchange emails with Keller re 111 SW 2nd St. (.2); exchange emails with Mansour (.2).	0.90hr $410.00/hr	$369.00
08/30/18	MB	Continue to prepare Motion to Vacate; Legal research on Federal Rule of Civil Procedure 60	0.60hr $200.00/hr	$120.00
08/30/18	AL	Take and make calls to consumers, retrieve messages and update call log.	4.00hr $25.00/hr	$100.00
08/31/18	JEP	Review correspondence from IRS re tax status and questions as to various entities, provide to L. Johnson accountant for discussion and follow up. Meet with G. Garno re update on various issues including 3d party claim analysis and report, update on Marcus failure to turnover assets and attempts to resolve; update on James Marcus; update on T. Duda property plan. Communications with broker for 300 Royal plaza re landscaping issue and alarm, attend to same. Phone conference with L. Johnson and G. Garno re tax returns and issues.	3.40hr $425.00/hr	$1,445.00
08/31/18	GMG	Exchange emails with J. Marcus re settlement documents (.3); exchange emails with T. Keller re 111 SW 2nd St. (.2); internal meeting with May re real estate issues (.5); exchange emails re dock lease (.2); call with J. Mansour re Kingdom Coal and Placencia Properties (.3); exchange emails with Monterey HOA re tenants (.2); revise motion to vacate re Duda (.3); conference with L. Johnson re tax issues (.2); meet with receiver (.5).	3.30hr $410.00/hr	$1,353.00
08/31/18	MGG	Review and respond to customer e-mails.	2.80hr $350.00/hr	$980.00
08/31/18	ALG	[Lot 71] - Closing.	1.00hr $300.00/hr	$300.00
08/31/18	MD	(Lot 71 - Nantucket) Attend to closing and funding matters	1.80hr $100.00/hr	$180.00
08/31/18	AL	Take and make calls to consumers, retrieve messages and update call log.	4.00hr $25.00/hr	$100.00
09/03/18	ALG	Review and revise letter regarding title insurance claim regarding claim.	0.30hr $300.00/hr	$90.00

09/04/18	JEP	Direct re upcoming hearing on Delray property; 300 Royal Plaza request to lease. Review information and wire transfer from closing on lot 71, Nantuckett. Communications re same. Edit motion to vacate order re Duda and for entry of agreed order as to Duda.	3.10hr $425.00/hr	$1,317.50
09/04/18	JEP	Review and discuss accountant's letters(5) to Marcus re tax obligations on certain entities, including Viking Management, Halfpay NV, Cockburtn, Omni, Associated Admin Services.	0.60hr $425.00/hr	$255.00
09/04/18	GMG	Prepare memo re Marcus turnover issues (2.); call with Old Republic re claim (.2); work on motion to vacate (.4); exchange emails with T. Keller re H Properties (.3); exchange emails with T. Keller and review various offers re 111 SW 2nd St. (.7); exchange emails with M. Brandt re 300 Royal Plaza drive (.2); attention to issues re litigation claims against IRS and PNC (.3); call with T. Keller re real estate issues (.2); exchange emails with Lenahan re Olthoff (.2); review notice of violation (.2); work on affidavit of noncompliance (2.); call with J. Welt (.4); exchange emails with Agniello re TAM (.2).	7.30hr $410.00/hr	$2,993.00
09/04/18	ALG	Research; office meeting with G. Garno; telephone call to title company.	1.30hr $300.00/hr	$390.00
09/04/18	ALG	[Lot 71] - Post closing issues.	0.50hr $300.00/hr	$150.00
09/04/18	HLH	Attention to real estate portfolio, including 114 property code violation and 111 offer (.7); Review Nantucket closing statement, communications regarding 1099 to unpaid vendors (.5); Communications regarding single asset LLC declaration (.3).	1.50hr $350.00/hr	$525.00
09/04/18	EJ	Conduct legal research on fraudulent transfer and wrong payor claims against the Internal Revenue Service (2.9). Discussion with Michael Friedman regarding same (.2). E-mail communications with Greg Garno and Michael Friedman regarding same (.2).	3.30hr $230.00/hr	$759.00
09/04/18	MD	(Lot 71-Nantucket) Funding matters	0.50hr $100.00/hr	$50.00
09/04/18	AL	Take and make calls to consumers, review messages and update call log.	4.00hr $25.00/hr	$100.00
09/05/18	JEP	Review consumer settlements received, document and put in trust. Review and pay bills, including offsite storage in Ft Lauderdale, and National Arms equipment storage. Phone call with FTC. Meet with G. Garno and go over outstanding issues, go over time line on Marcus failure to comply with Judgement and turnover 2 watches and gold coins, scotch and other items; review correspondence re same. Decide on necessary discovery. Discuss and progress litigation plan. Review new IRS notices and obtain update from Leslie Johnson on status and strategy. Obtain compliance confirmation from Delray Beach on 2d Street property and close file on the matter. Provide proof of sending IRS Form 1065 for Active Debt Solutions, American Credit Security, Paralegal Support Group & White Light Media.	3.20hr $425.00/hr	$1,360.00

09/05/18	GMG	Review case law re fraudulent transfer claims against the IRS (1.); work on affidavit (.8); finalize draft motion to vacate (.2); meet with receiver (1.5); exchange emails with Fugate re code violations (.2); exchange emails with Agnello re Tam Holdings foreclosure (.2).	3.90hr $410.00/hr	$1,599.00
09/05/18	ALG	Research; office meeting with G. Garno.	1.30hr $300.00/hr	$390.00
09/05/18	MGG	E-mail to and from Ellen Serres re: copies of Settlement Checks for Carol Spence and Ashley Canelao. E-mail to and from Jonathan Perlman re: filing of Motion to Approve Disbursement of Settlement Proceeds.	0.40hr $350.00/hr	$140.00
09/05/18	HLH	Research corporate records and communications for IRS 1065 forms and SMLLC declarations, communications with CPA regarding same (1.4); Communications regarding 114 property code violation (.2); Attention to issues at 300 Royal Plaza (.4).	2.00hr $350.00/hr	$700.00
09/05/18	AL	Take and make calls to consumers, review messages and update call log.	4.00hr $25.00/hr	$100.00
09/06/18	JEP	Meet with G. Garno re discovery issues, follow up and status on James and Jack Marcus issues; status and progress on Jeremy failure to turn over documents and contempt motion/affidavit. Communications with FTC re status of James documents in transit from California. Attend to tax issues. Attend to payment on court order to Kapila Mukamal.	5.00hr $425.00/hr	$2,125.00
09/06/18	JEP	Obtain information about money with Clerk of Palm Beach and possible foreclosure issue related to Denton and Jeremy. Direct process and follow up.	0.50hr $425.00/hr	$212.50
09/06/18	GMG	Review various court orders (.5); attention to issues re J. Marcus settlement and consumer settlements (.3); review L. Johnson emails re tax documents and exchange emails with R. Hirsch re same (.3); review various offers and exchange emails with T. Keller (.5).	1.60hr $410.00/hr	$656.00
09/06/18	HLH	Research public records regarding Embassy Drive property, communications regarding same (1.2); Additional analysis of potential damages and creation of exhibit for potential bank litigation (2.0)	3.20hr $350.00/hr	$1,120.00
09/06/18	CBH	Receipt and review of order granting voluntary dismissal for J. Marcus; order granting fee application for KM and order granting extension of time to file affidavit as to damages or relief to Teresa Duda; calendar; e-mail correspondence regarding deadline to file taxes; calendar.	0.80hr $140.00/hr	$112.00
09/06/18	AL	Take and make calls to consumers, review messages and update call log.	4.00hr $25.00/hr	$100.00
09/07/18	JEP	Discuss claim from IRS officer who came by today regarding payroll taxes. Meet with G. Garno and go over estate issues.	2.50hr $425.00/hr	$1,062.50
09/07/18	JEP	Review demand letter from putative purchaser of 219 NH Street, discuss with counsel. Direct strategy and response.	0.60hr $425.00/hr	$255.00
09/07/18	JEP	Follow up on Palencia issues and foreclosure.	0.30hr $425.00/hr	$127.50

09/07/18	GMG	Attention to issues re Embassy Drive property (.6); call with J. Lenehan re Olthoff/Nantucket Cove (.3); meet with IRS officer (.4); work on affidavit and memo re non-compliance (1.5); work on exparte motion (1.5); finalize motion to vacate (.3); review final default judgment against corporate defendants (.2); exchange emails with J. Marcus (.2); review demand letter and call T. Keller re H properties (.3); review fee order (.1); call with J. Rodriguez re H properties (.3); call with N. Agnello (.1).	5.80hr $410.00/hr	$2,378.00
09/07/18	CBH	Send copy of draft motion for reappointment to opposing counsel and FTC regarding agreement; e-mail correspondence with G. Garno regarding pictures of J. Marcus house.	0.50hr $140.00/hr	$70.00
09/07/18	AL	Take and make calls to consumers, review messages and update call log.	4.00hr $25.00/hr	$100.00
09/08/18	GMG	Call with FTC (.3); meet with receiver re pending matters (.4); revise motion to vacate (.4); work on exparte motion (1.); exchange emails with Welt and Seiter re repairs at Monterey Circle (.4); exchange emails re J. Marcus settlement (.1); call with FTC re James Marcus (.3); work on dock lease (.2).	3.30hr $410.00/hr	$1,353.00
09/10/18	GMG	Review listing agreement (.3); call with M. Brandt (.3); review email re PNC damages (.2); exchange emails re foreclosure action (.2); call with S. Dooley re appraisals (.3); review various letters from L. Johnson (.5); exchange emails with R. Hirsch re tax issues (.1); exchange emails with I. Spragg (.2); attention to issues re James Marcus settlement (.3); call with I. Spragg re Duda (.1); prepare letter to S. Sherman re assignment/title insurance issues (.5); exchange emails with Fugate and review documents re violation hearing re 114 SW 2nd St. (.2); exchange emails with Bakst re 366 Monterey HOA (.1); call with R. Williams re National Arms sale (.2); exchange emails re dock lease (.2).	4.20hr $410.00/hr	$1,722.00
09/10/18	GMG	Attention to issues re Borland, SEC and Placencia (.3); work on dock lease (.1); work on motion to vacate (.4); work on exparte motion (.5).	1.30hr $410.00/hr	$533.00
09/10/18	HLH	Communications and analysis of purchase of AMEX gift cards after entry of TRO (.4); Research public records on Embassy property (.8); Research SEC litigation dockets and pleadings for Borland/Placencia (1.2); Communications regarding additional bank turnovers (.3); Detailed review of unidentified bank transactions to determine origin for litigation purposes (1.0)	3.70hr $350.00/hr	$1,295.00
09/10/18	CBH	Preparation of subpoena and exhibit for BOA and Chase; meeting with H. Harmon regarding same; meeting with G. Garno regarding deed of trust and recording in Los Angeles County, CA.	1.00hr $140.00/hr	$140.00
09/10/18	AL	Take and make calls to consumers, review messages and update call log.	4.00hr $25.00/hr	$100.00

09/11/18	JEP	Continued investigation into HOA foreclosure on property notwithstanding recorded PI precluding such action (multiple communications). Finalize affidavit of noncompliance. Review, edit and enter brokerage agreement with Moecker re 114, 116 SW 2d Street, Delray. Research and draft changes to contempt /motion to compel turnover from Jeremy motion. Review and edit closing documents for 7399 Brunswick. Review and edit proposed order with City of Lake Worth on N. H. Street properties. Communications with broker at 300 Royal re quotes on repairs and deep cleaning and landscaping.	3.20hr $425.00/hr	$1,360.00
09/11/18	JEP	Review correspondence from title insurer Old Republic denying coverage despite clear negligence on failure of insurer to detect liens, and trumped up claim that Receiver is not an insured and/or would not be covered if Half Pay was acknowledged as owner of property titled in name of TItan Funding on lender policy, where Half Pay was undisputed principal/owner and lender. Discuss same. Research case-law on same.	2.70hr $425.00/hr	$1,147.50
09/11/18	GMG	Review real estate closing documents (.7); review proposal re appraisal of H properties (.2); attention to issues re Embassy Drive property (.4); review materials re J. Marcus asset freeze violations with Amex gift cards (.4); exchange emails with J. Seifer re issues at Monterry Circle (.3); call with J. Welt re Renaissance property (.3); exchange emails with S. Dooley re appraisals (.2); call with plaintiffs re Duda (.3); call with I. Spragg re Duda (.1); exchange emails with Fugate re 366 Monterry Circle (.2); review agreed motion to dismiss (.1); work on litigation proposal (2.); meet with H. Harmon re litigation proposal (1.); review documents re Embassy Drive foreclosure (.4); review filing re same (.2); exchange emails with T. Keller re 111 SW 2nd St (.2).	7.00hr $410.00/hr	$2,870.00
09/11/18	GMG	Exchange emails with Mansour re Kingdom Coal (.2); review documents re funding for Kingdom Coal settlement (.2); exchange emails with Bachlove re Embassy Drive (.3); review agreement with Lake Worth re fines and liens (.2); exchange emails with Sherman re assignment issue (.2); call with T. Keller re Lake Worth agreement (.1); review Dooley appraisals re negotiations of potential sales (.6).	1.80hr $410.00/hr	$738.00
09/11/18	HLH	Detailed review of unidentified bank transactions to determine origin for litigation purposes (2.0); Review Embassy property foreclosure pleadings and docket, numerous communications regarding same (1.5); Communications and demand regarding AMEX gift cards (.3); Research regarding 300 Royal Plaza tenant (.4); Additional review of AMEX production for large personal transactions (.5)	4.70hr $350.00/hr	$1,645.00
09/11/18	CBH	Preparation and filing notice of appearance and notice of filing preliminary injunction in Halfpay International case; meeting with H. Harmon regarding same.	0.80hr $140.00/hr	$112.00
09/11/18	AL	Take and make calls to consumers, review messages and update call log.	4.00hr $25.00/hr	$100.00

09/12/18	JEP	Meet with G. Garno and work on analysis of contempt motion, ex parte motion for equitable writs re Jeremy Marcus; phone call from government re general status issues and their position on upcoming motions. Edit ex-parte affidavit and edit ex parte motion. Review and discuss 2017 proposed tax returns for multiple 321 Loans entities. Discuss with L. Johnson.	7.00hr $425.00/hr	$2,975.00
09/12/18	GMG	Exchange emails with Welt and Keller re real estate issues (.8); call with T, Duda (.2); call with plaintiffs (.2); conference with receiver, plaintiffs and FTC re Jeremy Marcus (1.); exchange emails with Hirsch re tax documents (.2); exchange eamils with Sherman re title insurance claim (.2); call with N. Agnello re TAM Holdings foreclosure; review contempt law re motion of non-compliance (2.); attention to issues re nonparty discovery re Marcus furniture to turnover (.3); work on exparte motion (1.); work on contempt motion (2.).	7.90hr $410.00/hr	$3,239.00
09/12/18	ALG	Review and revise emails; office meeting with G. Garno regarding issues.	0.30hr $300.00/hr	$90.00
09/12/18	HLH	Communications regarding 300 Royal Plaza tenant (.3); Research regarding M. Bryant contract (.4); Review Mansour e-mail and docs regarding Kingdom Coal (.3); Communications with Pompano Buyer regarding 321 business documents (.4); Attention to Royal Plaza property issues (.3); Analysis of hundreds of unidentified financial transactions and review of related corporate documents for potential litigation purposes (2.0)	3.70hr $350.00/hr	$1,295.00
09/12/18	CBH	Attention to filing of additional pleadings in miscellaneous cases in SC and PA; meeting with G. Garno regarding same; attention to preparation and service of Zion Hay Cohen.	1.00hr $140.00/hr	$140.00
09/12/18	MD	(3716 Embassy) Review revised title commitment requirements; telephone conference with title underwriter re deletion of b-1 requirements	1.20hr $100.00/hr	$120.00
09/12/18	AL	Take and make calls to consumers, review messages and update call log.	4.00hr $25.00/hr	$100.00
09/13/18	JEP	Meetings with Greg re attempts to obtain personal property from Jeremy Marcus, work on motion for contempt and ex parte papers, motion, affidavit etc. Phone call with collection counsel re writs and law enforcement issues. Work on issues, and communications with real estate litigation counsel re improper foreclosure and sale on courthouse steps.	5.00hr $425.00/hr	$2,125.00
09/13/18	GMG	Work on affidavit of noncompliance (2.); call with FTC (.3); exchange emails with J. Seifer re Monterry Circle (.2); exchange emails with C. Hardwick re J. Marcus documents (.2); review addendum to H Street contract (.1); meet with receiver re exparte motion and affidavit (1.); exchange emails and review listing agreements for 211 and 311 (.3); work on exhibits to affidavit (.5); review offer on 114 SW 2nd St. and 116 SW 2nd St. (.3); review listing agreements for 311 SE 3rd St. and 211 SE 4th Ave. (.4); work on motion for contempt (.6); review notice of status (.3); call with FTC re notice (.2).	6.40hr $410.00/hr	$2,624.00

09/13/18	MSF	Review and comment on proposed lease agreement; email with G. Garno.	1.60hr $350.00/hr	$560.00
09/13/18	HLH	Analysis of hundreds of unidentified financial transactions and review of related corporate documents for potential litigation purposes, meetings and communications regarding same (2.3); Review Italbank CD payment and return (.7); Attention to sale of 211 property (.3); Attention to personal property for turnover, communications regarding same (1.2)	5.50hr $350.00/hr	$1,925.00
09/13/18	RJS	Strategy conference with J. Perlman and G. Garno (.2); edit affidavit (.1); legal research concerning setting aside foreclosure sale (.3)	0.60hr $410.00/hr	$246.00
09/13/18	CBH	Meeting with H. Harmon regarding service of subpoena to Z. Cohen; meeting with process server regarding same.	0.50hr $140.00/hr	$70.00
09/13/18	AL	Take and make calls to consumers, review messages and update call log.	4.00hr $25.00/hr	$100.00
09/14/18	JEP	Obtain and discuss update on Kingdom Coal loan negotiations. Obtain and discuss Placencia issues given SEC matter involving related entity/person and direct strategy. Receipt of interest payment and process from Titan. Multiple communications re 300 Royal Plaza, upcoming showings, attend to issues re exterminator, landscaping, cleaning for showing. Review and sign tax returns for various entities.	4.00hr $425.00/hr	$1,700.00
09/14/18	GMG	Attention to issues re HOA foreclosure re Embassy Drive (.4); exchange emails with Brandt re 300 Royal Plaza (.3); exchange emails with Kass re McGhee foreclosure (.2); exchange emails with R. Hirsch re tax documents and turnover demand (.3); review amendment to Olthoff agreement (.5); work on dock lease agreement (.4); meet with receiver (.6); call with N. Agnello re TAM Holdings (.1); call with J. Mansour re Kingdom Coal and Placencia properties (.1); exchange emails with T. Keller (.3); call with FTC (.5); continue working on contempt motion (.6); attention to issues re Duda turnover (.2); call with R. Hirsch re Marcus (.4); call with B. Turner (.4).	5.30hr $410.00/hr	$2,173.00
09/14/18	ALG	[Nantucket Cove] - Office meeting with G. Garno; review and revise option agreement and review of law and form.	1.30hr $300.00/hr	$390.00
09/14/18	HLH	Confirm payment receipt for K. Hunt property transaction (.2); Review communications on 1065 partnership/K-1 forms (.3); Research J. Marcus locations (.4); Attention to real estate portfolio (.4)	1.30hr $350.00/hr	$455.00
09/14/18	RJS	Strategy conference with J. Perlman; legal research	0.30hr $410.00/hr	$123.00
09/14/18	MD	3716 Embassy Drive) Office conference with G. Garno re review foreclosure filed by HOA; obtain documents required to stop foreclosure sale	0.80hr $100.00/hr	$80.00
09/14/18	AL	Take and make calls to consumers, review messages and update call log.	4.00hr $25.00/hr	$100.00
09/15/18	RJS	Review document (.2); legal research (.2); outline strategy to set aside sale (.2)	0.60hr $410.00/hr	$246.00

09/17/18	ARD	Conference with G. Garno regarding motion for waiver of 28 USC 2001 (.3); emails with M. Diaz-Clark regarding list of properties (.4); review statute (.2).	0.90hr $410.00/hr	$369.00
09/17/18	JEP	Review closing statement against incoming wire on 7399 Brunswick sale. Discuss Renaisance property offer, new listing price and counter. Follow up on Kingdom Coal and conference with Kentucky counsel. Obtain Duda property update. Obtain update on Wilimington NC restaurant property that is security for $250k halfpay loan. Follow up on Placencia collection issues. Work with counsel on obtaining additional appraisals for properties for sale. Work on contempt motion issues. Follow up on motion to approve payment of settlement funds from victim lawsuits against creditors. Attend to Nantucket issues.	4.40hr $425.00/hr	$1,870.00
09/17/18	GMG	Attention to issues re motion to vacate foreclosure sale (.4); exchange emails with E. Piazza re transfers (.2); attention to issues re Brunswick Circle closing (.4); exchange emails with T. Keller re offers for 111 SW 2nd St. (.2); exchange emails with Szelic and review proposed changes to dock lease agreement (.4); exchange emails with Welt re Renaissance property (.2); call with T. Duda (.5); meet with receiver re outstanding receivership issues (1.); call with various appraisers re appraisal work (.3); call with R. Szelic re dock lease (.3); call with R. Williams re sale of guns and inventory (.2); exchange emails with R. Hirsch re deposition of J. Marcus (.1); work on motion for contempt (1.); exchange emails with J. Wolfe re Parker Place (.1); call with J. Mansour re titan Funding portfolio (.1); review Borland/SEC pleadings re Placencia properties and strategy (.4).	5.80hr $410.00/hr	$2,378.00
09/17/18	ALG	Telephone call to opposing counsel regarding Bid; got information requested; office meeting with paralegal; office meeting with G. Garno.	1.20hr $300.00/hr	$360.00
09/17/18	MSF	Further consideration of lease agreement,	0.30hr $350.00/hr	$105.00
09/17/18	MGG	Review settlements agreements of each customer, review e-mails to and from customers and copies of checks issued and re-issued to each customer (1.30). Prepare Omnibus Motion to Approve Disbursement of Settlement Proceeds to Designated Customers. (1.70).	3.00hr $350.00/hr	$1,050.00
09/17/18	HLH	Research of Titan Portfolio and corresponding collateral, including Russo restaurant, communications regarding same (1.0); Research and communications regarding J. Marcus address (.3); Review numerous pleadings in Borland civil and criminal actions, communications regarding asset freeze (1.5); Detail review of identified bank transactions and draft Litigation Memo regarding same (2.0)	4.80hr $350.00/hr	$1,680.00
09/17/18	RJS	Strategy conference with receiver (2x) (.2); review legal research (.3); begin preparation of motion to set aside sale (.7); review docket (.1); review pleading (.1)	1.40hr $410.00/hr	$574.00
09/17/18	AL	Take and make calls to consumers, review messages and update call log.	4.00hr $25.00/hr	$100.00

09/17/18	CE	Attention to Settlement Agreements and Omnibus Motion to Approve Disbursement of Settlement Proceeds to Designated Customers. E-mail with M. Guitian re: same.	0.50hr $25.00/hr	$12.50
09/18/18	JEP	Obtain update on Russo restaurant damage, insurance information request, analysis of interest deferral request. Pay water at 300 Royal, pay remaining water at 7399 Brunswick. Meet with G. Garno re mutliple issues and follow up. Communications, update and analysis of issues re Kingdom Coal and possible bond completion to finance settlement.	4.00hr $425.00/hr	$1,700.00
09/18/18	ARD	Review files, research regarding 28 USC 2001 and waiver requirements (2.6); review of list of certain properties (.3).	2.90hr $410.00/hr	$1,189.00
09/18/18	GMG	Redline fifth amendment to Olthoff real estate option agreement (.4); call with J. Welt re 603 Renaissance Drive and Bayfront (.2); prepare letter to Agnello re motion for stay (.3); call with Agnello re motion for stay (.3); review correspondence from interested buyer and exchange emails with Keller re same (.3); review correspondence from Abbott re Monterry rent (.2); review order on motion to dismiss (.2); exchange emails with Piazzo re Russo (.3); exchange emails with Spragg re Duda (.2); call with J. Mansour re Titan Funding portfolio (.3); multiple calls with appraisers (.3); call with R, Williams re sale of guns and National Arms inventory (.3).	3.30hr $410.00/hr	$1,353.00
09/18/18	GMG	Continue working on motion for contempt (2.); exchange emails with Mansour re Kingdom Coal (.2).	2.20hr $410.00/hr	$902.00
09/18/18	ALG	Review and revise changes to Option.	0.30hr $300.00/hr	$90.00
09/18/18	ALG	Telephone call to lawyer regarding offer; office meeting with paralegal; review contract form; title policy to lawyer.	0.70hr $300.00/hr	$210.00
09/18/18	MGG	Review cases and Memorandum of Law on Disbursement of Settlement Proceeds by Benjamin Bean. Office conference with Mr. Bean (.50) Insert Memorandum of Law in Motion to Approve Disbursement of Settlement Monies and revise (.50).	1.00hr $350.00/hr	$350.00
09/18/18	HLH	Detailed analysis of personal property turned over and not turned over, communications regarding same (1.6); Attention to real estate portfolio, including Delray properties for sale (.7); Review IRS correspondence and e-mails from CPA (.3)	2.60hr $350.00/hr	$910.00
09/18/18	MD	Review all properties and prepare summary chart of inventory of all properties and sale information to date	3.50hr $100.00/hr	$350.00
09/18/18	MD	(111 SW 2 Street, Delray Beach, FL) Review correspondence and respond to prospective buyer's attorney re title	0.50hr $100.00/hr	$50.00
09/19/18	GMG	Exchange emails with R. Hirsch re Marcus (.2); review cash offer for 14 properties (.4); review Williams email and attachments re guns and National Arms (.3); attention to issues re turnover of Duda property (.3); call with SEC re Borland case (.2); continue working on motion for contempt (2.5); research contempt law re motion (1.5); review proposal re appraisals (.2).	5.60hr $410.00/hr	$2,296.00

09/19/18	ALG	[Nantucket] - Review Option Agreement; office meeting with G. Garno.	0.50hr $300.00/hr	$150.00
09/19/18	MGG	Review and resolve discrepancy in settlement payments issued to Carol Spence, Follow up e-mail to clients re: receipt of 1st settlement payments. (.70). Revise and finalize draft of Motion to Approve Disbursement of Settlement Monies. (.5).	1.20hr $350.00/hr	$420.00
09/19/18	HLH	Detailed review and analysis of hundreds of identified bank transactions for potential litigation claims, edit Litigation Memo, gather backup in connection with same (4.0); Review correspondence regarding 422 Bayfront property (.3)	4.30hr $350.00/hr	$1,505.00
09/19/18	RJS	Coordinate hearing details on motion to set aside foreclosure (.1)	0.10hr $410.00/hr	$41.00
09/19/18	MD	(110 Glouchester Street) Office conference with G. Garno re discuss history of chain of title; review Motion to Compel; conduct tax search; conduct chain of title search; prepare deed	14.00hr $100.00/hr	$1,400.00
09/19/18	MD	(422 Bayfront Drive) Review revised title commitment; telephone conference with and prepare correspondence to title underwriter re deletion of title requirements	1.30hr $100.00/hr	$130.00
09/19/18	MD	(General - all properties) Revise and update master property chart	0.50hr $100.00/hr	$50.00
09/19/18	CE	Organization of executed settlement agreements and settlement payments with regards to C. Spence v. D&A Services, Citicorp. and P&B Capital Group. E-mails with M. Guitian re: same.	1.50hr $25.00/hr	$37.50
09/20/18	ARD	Conference with G. Garno regarding motion for waiver of 28 USC 2001.	0.30hr $410.00/hr	$123.00
09/20/18	GMG	Call with FTC (.3); call with J. Welt re real estate issues (.3); exchange emails with J. Welt re 603 Renaissance (.2); review proposed Duda deed and exchange emails with Duda and Spragg re same (.2); work on Olthoff option agreement (.6); attention to issues re 422 Bayfront (.2); review insurance documents re dock lease (.1); exchange emails with Seifer re 366 Monterey (.3); exchange emails with Duda re proposed deed (.3); exchange emails re service on Cohen (.1); continue working on motion for contempt (.8); exchange emails with J. Marcus re cancellation of note (.2); prepare letter to J. Marcus re same (.2); exchange emails with T. Keller re City of Lake Worth agreement (.2); exchange emails with N, Agnello re stay relief motion (.2); call with N. Agnello re stay relief (.2).	4.70hr $410.00/hr	$1,927.00
09/20/18	ALG	[Nantucket] - Changes to Option.	0.50hr $300.00/hr	$150.00
09/20/18	ALG	[Duda] Review of Deed.	0.30hr $300.00/hr	$90.00
09/20/18	HLH	Detailed review and analysis of hundreds of identified bank transactions for potential litigation claims, draft Litigation Memo and gather backup in connection with same (4.0); Research and communications regarding 300 Royal Plaza tenant (.5)	4.50hr $350.00/hr	$1,575.00

09/20/18	RJS	Notice hearing (.1)	0.10hr $410.00/hr	$41.00
09/20/18	CBH	Attention to service of Z. Cohen; e-mail to process server, H. Harmon and G. Garno regarding same.	0.30hr $140.00/hr	$42.00
09/20/18	AL	Take and make calls to consumers, review messages and update call log.	4.00hr $25.00/hr	$100.00
09/20/18	CE	Edits to Omnibus Motion to Approve Settlements. E-mails with M. Guitian re: same.	0.50hr $25.00/hr	$12.50
09/21/18	ARD	Work on motion for approval to sell property.	1.60hr $410.00/hr	$656.00
09/21/18	GMG	Review motion for stay relief (.5); exchange emails with T. Keller re H Properties (.2); conference call with FTC (.3); work on motion for contempt (2.); work on motion to approve settlement disbursements to consumers (2.); call with T. Duda re deed (.5); meet with receiver re Duda (.4); call with SEC re Borland asset freeze (.4); exchange emails with Wohl re Nantucket Cove (.2); attention to issues re sale of Nantucket Cove (.5); exchange emails with L. Johnson re social security issues (.2); call with J. Welt re Nantucket Cove (.2).	7.40hr $410.00/hr	$3,034.00
09/21/18	ALG	[Nantucket] - Changes to Amendment to Option; office meeting with G. Garno.	1.20hr $300.00/hr	$360.00
09/21/18	MGG	E-mails to and from Greg Garno, re: Disbursement of Settlement Proceeds. (.30). Review revised Motion to Approve Disbursement of Settlement Funds. (.30). E-mail to former customers confirming settlement amounts (.30).	0.90hr $350.00/hr	$315.00
09/21/18	HLH	Detailed review and analysis of hundreds of identified bank transactions for potential litigation claims, draft Litigation Memo and gather backup in connection with same (3.0); Communications regarding Social Security Administration correspondence (.2)	3.20hr $350.00/hr	$1,120.00
09/21/18	RJS	Progress hearing date to set foreclosure sale (.2); draft letter to court (.1); review correspondence (.1); strategy conference with G. Garno (.2); draft letter to Plaintiff (.2); telephone opposing counsel (Plaintiff) (2x) (.1); draft letter to opposing counsel (.1)	1.00hr $410.00/hr	$410.00
09/21/18	AL	Take and make calls to consumers, review messages and update call log.	4.00hr $25.00/hr	$100.00
09/23/18	ARD	Work on motion to waive requirements and sale procedures, review case law.	4.50hr $410.00/hr	$1,845.00
09/24/18	JEP	Phone call with FTC re position on Receiver negotiations with Duda. Work on same. Communications on progress of overturning foreclosure, communications with opposing counsel. Review and follow up on multiple communications with brokers re proposals to take over Nantuckett Cove marketing and sale.	2.90hr $425.00/hr	$1,232.50

09/24/18	JEP	Communications re tracing down Helping America Group 2015 payroll records.	0.20hr $425.00/hr	$85.00
09/24/18	ARD	Research and review of documents and pleadings regarding sale of real estate and waiver, conference with G. Garno regarding same.	1.40hr $410.00/hr	$574.00
09/24/18	GMG	Exchange emails with Gautier re Nantucket Cove (.2); exchange emails with KM re fee application (.2); call with T. Wohl re Nantucket Cove (.3); work on Olthoff option agreement (.4); work on motion to disburse settlement proceeds (1.5); exchange emails with Backlove re Embassy Drive foreclosure action (.2); attention to issues re 603 Renaissance HOA fees (.2); exchange emails with Welt re Nantucket Cove (.2); exchange emails with Szelic re dock lease (.2); continue working on contempt motion (2.); call with M. Patrick re Nantucket Cove sale (.4); exchange emails with Jason Klapper re Nantucket Cove (.2); call with L. Gautier re Nantucket Cove (.3); exchange emails with C. Yoo re fee applications and James Marcus settlement (.2); call with FTC re Duda (.3).	6.50hr $410.00/hr	$2,665.00
09/24/18	HLH	Detailed review and analysis of hundreds of identified bank transactions for potential litigation claims, draft Litigation Memo and gather backup in connection with same (4.0); Communications regarding payroll issues (.2); Attention to real estate portfolio (.3)	4.50hr $350.00/hr	$1,575.00
09/24/18	RJS	Review correspondence (2x) (.1); draft letter to purchaser's counsel (.2); re-notice hearing (.1)	0.40hr $410.00/hr	$164.00
09/24/18	AL	Take and make calls to consumers, review messages and update call log.	4.00hr $25.00/hr	$100.00
09/25/18	JEP	Payment of bills, follow up on HOA's. Additional communications re negotiations on foreclosed upon property. Review FTC status report to court, and update to dos re same.	2.00hr $425.00/hr	$850.00
09/25/18	ARD	Work on procedure motion, review judgments.	3.60hr $410.00/hr	$1,476.00
09/25/18	GMG	Call with T. Duda (.3); review IRS correspondence and exchange emails with L. Johnson re tax issues (.2); exchange emails with Welt re 80 Renaissance (.2); work on litigation proposal (1.); call with various real estate consultants re sale of Nantucket Cove (.5); call with FTC re Duda (.2); research issues re elisor for Duda demand motion (1.); call with J. Welt re Nantucket cove and 80 Renaissance (.3); exchange emails with K. Feldman (.2).	3.90hr $410.00/hr	$1,599.00
09/25/18	HLH	Communications and legal research regarding 110 Glouchester deed (1.0); Detailed review and analysis of hundreds of identified bank transactions for potential litigation claims, draft Litigation Memo and gather backup in connection with same (2.5); Strategy meeting regarding open issues (.5)	4.00hr $350.00/hr	$1,400.00

09/25/18	RJS	Review correspondence from foreclosure purchaser's counsel (.1); draft letter to purchaser's counsel (.1); telephone purchaser's counsel (.1); strategy conference with receiver (.1); review correspondence from Felty, Esq. (purchaser's counsel) (.2)	0.60hr $410.00/hr	$246.00
09/25/18	MB	Legal research on whether a Receiver can execute a deed on behalf of someone who refuses to do so; work on motion re: same.	2.10hr $200.00/hr	$420.00
09/25/18	AL	Take and make calls to consumers, review messages and update call log.	4.00hr $25.00/hr	$100.00
09/26/18	ARD	Continue to draft motion regarding waiver.	3.80hr $410.00/hr	$1,558.00
09/26/18	JEP	Work on problems and obtaining necessary repairs for 300 Royal Plaza. Multiple communications re same. Conference call re same. Attend to landscaping issues there as well. Analysis of National Arms, Craig Smith, Jeremy Marcus gun and ammunition issues. Direct preparation of motion for approval to sell in private sale with supporting evidence, expert opinion and proposed waiver of statute. Review forensics and direct turnover and document demands to recipients of transfers from National Arms.	4.00hr $425.00/hr	$1,700.00
09/26/18	ALG	Office meeting with paralegal regarding various deeds and title issues; office meeting with paralegal regarding approval by bank.	1.00hr $300.00/hr	$300.00
09/26/18	GMG	Call with K. Feldman re back rent (.3); exchange emails with Klapper and Gautier re proposals for sale of Nantucket Cove (.4); call with M. Brandt re 300 Royal Plaza (.3); meet with receiver re open issues (.4); exchange emails with J. Marcus re T. Duda (.1); call with T. Duda re turnover of 110 Glouchester (x2)(.5); review FTC notice (.2); call with FTC re Duda motion (.2); revise Duda motion (.5); call with Fla AG re Duda (.4); exchange emails with Dooley re 300 Royal Plaza (.2); review Keller emails and letter re H properties (.2); exchange emails re appraisals (.2); meet with receiver re 300 Royal Plaza and National Arms (.5);	4.40hr $410.00/hr	$1,804.00
09/26/18	TVV	Receipt, review and respond emails regarding Teresa Duda's appointment.	0.20hr $400.00/hr	$80.00
09/26/18	MGG	E-mail to Robert Kerr and Paul Herman with copy of Motion and request for consent to relief requested.	0.40hr $350.00/hr	$140.00
09/26/18	HLH	Review additional credit card transactions from Barclay (1.0); Communications and research regarding missing personal property (.5); Attention to real estate portfolio and closing of Brunswick (.3)	1.80hr $350.00/hr	$630.00
09/26/18	AL	Take and make calls to consumers, review messages and update call log.	4.00hr $25.00/hr	$100.00

09/27/18	GMG	Call with K. Moore re Nantucket Cove (.2); review Szelic correspondence re dock lease (.2); review new contract for H properties (.4); work on motion to disburse settlement proceeds (1.); review appraisal for 300 Royal Plaza and exchange emails with Receiver re same (.4); exchange emails re possible buyers/brokers for Nantucket cove (.2); call with J. Wolfe re Parker Place (.1); prepare response to motion for leave (1.); research issues re response to motion for leave (1.); exchange emails with Piazza re Russo (.3); attention to issues re Duda turnover (.3); review engagement letter for New River appraisal (.2).	5.30hr $410.00/hr	$2,173.00
09/27/18	MGG	Receipt and review e-mails from Paul Herman and Robert Kerr re: comments to draft Motion to Approve Disbursement of Funds (.60). E-mails to and from Greg Garno (.30). Pull and review copies of complaints filed (.60).	1.50hr $350.00/hr	$525.00
09/27/18	ALG	Telephone call to opposing counsel regarding contract offer on 111 Delray property; review title issues raised by Buyer; office meeting with paralegal; telephone call to title company; review and revise contract offer and title; memo to opposing counsel.	2.50hr $300.00/hr	$750.00
09/27/18	ALG	Review file and letter regarding closing on 219, 221 and 225 H Street Properties in Lake Worth.	1.50hr $300.00/hr	$450.00
09/27/18	HLH	Attention to real estate portfolio and recently closed properties (.5); Review J. Marcus gmail account to gather additional details for Litigation Memo (.5)	1.00hr $350.00/hr	$350.00
09/27/18	CBH	Attention to notarizing T. Duda deed; meeting with T. Van Vliet regarding same; attention to recording; meeting with C. Esser regarding same.	0.80hr $140.00/hr	$112.00
09/27/18	MD	(111 SW 2 Street, Delray Beach, FL) Telephone conference with R. Crane and A. Gonzalez re offer on property and title requirements; review buyer's attorney title commitment	0.70hr $100.00/hr	$70.00
09/27/18	AL	Take and make calls to consumers, review messages and update call log.	4.00hr $25.00/hr	$100.00
09/28/18	JEP	Review 80 Nottingham notice of violation and direct cure; Review multiple communications from FL Dept of Revenue, direct to L. Johnson for advice.	1.00hr $425.00/hr	$425.00
09/28/18	GMG	Attention to issues re H Street contract and request for price reduction (.3); exchange emails with Chicago real estate consultants re Nantucket Cove (.2); review new proposed deal for the H properties (.2); exchange emails with Fugate re lot 81 (.2); review appraisal for 111 SW 2nd St. (.3); review letter re H street properties (.2); work on response to motion for stay relief (.4); exchange emails with Welt re 80 Nothingham (.2).	1.80hr $410.00/hr	$738.00
09/28/18	ALG	Review and revise emails from opposing counsel regarding termination; office meeting with G. Garno; telephone call and email to Crane regarding title questions.	1.20hr $300.00/hr	$360.00
09/28/18	HLH	Review J. Marcus gmail account to gather additional details for Litigation Memo (.7); Attention to real estate portfolio, including closings and code violations (.6)	1.30hr $350.00/hr	$455.00

09/28/18	MD	(111 SW 2 Street) Review claim of lien issue with title underwriter; telephone conference with buyer's attorney re same; review correspondence from underwriter and and revised title commitment; prepare correspondence to buyer's attorney re same	2.00hr $100.00/hr	$200.00
09/28/18	AL	Take and make calls to consumers, review messages and update call log.	4.00hr $25.00/hr	$100.00
		Total Legal Fees . . .	1,405.30	$421,666.50

FEE SUMMARY:

Professional	Hours	Rate	Amount
Jonathan E Perlman	297.40	$425.00	$126,395.00
Allison R Day	19.70	$410.00	$8,077.00
Greg M Garno	360.20	$410.00	$147,682.00
Richard J Sarafan	5.10	$410.00	$2,091.00
Heather L Harmon	246.10	$350.00	$86,135.00
Mark S Feluren	5.40	$350.00	$1,890.00
Theresa V Vliet	0.70	$400.00	$280.00
Mariaelena Gayo-Guitian	22.70	$350.00	$7,945.00
Alfredo L Gonzalez	75.70	$300.00	$22,710.00
Michael Bild	5.40	$200.00	$1,080.00
Eric Jacobs	3.30	$230.00	$759.00
Colleen B Hopkins	16.00	$140.00	$2,240.00
Mayling Diaz-Clark	75.90	$100.00	$7,590.00
Carolyn Esser	7.90	$25.00	$197.50
Ava Lampkin	263.80	$25.00	$6,595.00
Total Legal Fees . . .	**1,405.30**		**$421,666.50**

- - Costs - - -

	Pacer - Online Research	90.10
12/14/2017	Process Service Fee (10675-006) Legal Process Service & Investigations, LL	50.00
01/05/2018	Miscellaneous/Lien search (10675-006) Skyline Lien Search, Inc. 646808	180.00
05/29/2018	Utilities (FPL, water, etc.) 3 days of Water for 7399 Brunswick (10675-006) H	10.54
06/02/2018	Website domain and maintenance Go Daddy (10675-006) American Express	50.32
06/04/2018	Website domain and maintenance Go Daddy (10675-006) American Express	25.16
06/05/2018	Process Service Fee (10675-006) Legal Process Service & Investigations, LL	50.00
06/07/2018	Website domain and maintenance Go Daddy (10675-006) American Express	25.16
06/08/2018	Website domain and maintenance Go Daddy (10675-006) American Express	25.16
06/12/2018	Website domain and maintenance Go Daddy (10675-006) American Express	25.16
06/14/2018	Fedex Airbill No.772480476344 (10675-006) FedEx 6-226-32067	25.05
06/14/2018	Certified Copies (10675-006) Petty Cash	60.00
06/15/2018	Certified Copies court copies (10675-006) Petty Cash	32.00

06/20/2018	Website domain and maintenance Go Daddy (10675-006) American Express	50.32
06/20/2018	Title Search Fees 366 Lake Montery Circle (10675-006) Old Republic Nation	125.00
06/23/2018	1-800 hotline and phone forwarding Vitelity (10675-006) American Express X	200.00
06/25/2018	Title Search Fees (10675-006) Old Republic National Title Insurance Co 1544	125.00
06/27/2018	Title Search Fees (10675-006) Old Republic National Title Insurance Co 1545	125.00
06/27/2018	1-800 hotline and phone forwarding - Vitelity (10675-006) American Express	200.00
06/30/2018	Data management and hosting - E-Hounds (10675-006) E-Hounds, Inc. 5951	570.00
07/02/2018	Telephone 1-800 call forwarding - (10675-006) Windstream Communication	400.00
07/11/2018	Utilities (FPL, water, etc.) FPL - 300 Royal Plaza (10675-006) American Exp	787.09
07/11/2018	Utilities (FPL, water, etc.) FPL - 7399 Brunswick Circ (10675-006) American	186.86
07/16/2018	Fedex Airbill No.772717029079 (10675-006) FedEx 6-253-64139	14.67
07/22/2018	Website domain and maintenance - Godaddy website domain renewal (106	89.48
07/23/2018	Website domain and maintenance - Godaddy - website domain renewal(1067	25.16
07/23/2018	1-800 hotline and phone forwarding - Vitelity (10675-006) American Express	200.00
07/25/2018	Fedex Airbill No.772819567105 (10675-006) FedEx 6-290-02987	23.40
07/25/2018	Fedex Airbill No 772819596991 (10675-006) FedEx 6-290-02987	23.40
07/27/2018	Telephone Vitelity (10675-006) American Express XXXX-XXXXX8-55008	200.00
07/29/2018	Website domain and maintenance GoDaddy (10675-006) American Express	60.32
07/30/2018	Professional Fees (10675-006) for McGhee foreclosure Mark Evans Kass, P	1,172.00
07/31/2018	Courier Service (10675-006) Esquire Express, Inc. 155347	65.60
07/31/2018	Website domain and maintenance GoDaddy (10675-006) American Express	80.48
08/02/2018	Website domain and maintenance GoDaddy (10675-006) American Express	55.32
08/06/2018	Website domain and maintenance GoDaddy (10675-006) American Express	55.32
08/07/2018	Charges for subpoenaed records (10675-006) American Express CI-1W7V	113.00
08/07/2018	Telephone Vitelity (10675-006) American Express XXXX-XXXXX8-55008	200.00
08/07/2018	Website domain and maintenance GoDaddy (10675-006) American Express	16.99
08/10/2018	Utilities (FPL, water, etc.) FPL Utility - 300 Royal Plaza (10675-006) American	497.10
08/10/2018	Utilities (FPL, water, etc.) FPL Utility - 603 Renaissance Way (10675-006) Am	151.96
08/10/2018	Utilities (FPL, water, etc.) FPL Utility - 7399 Brunswick Circ (10675-006) Ame	222.86
08/13/2018	Miscellaneous/Lien search (10675-006) Skyline Lien Search, Inc. 672846	170.00
08/15/2018	Website domain and maintenance GoDaddy (10675-006) American Express	54.32
08/18/2018	Website domain and maintenance GoDaddy (10675-006) American Express	229.28
08/23/2018	Website domain and maintenance American Express XXXX-XXXXX8-5500	25.16
08/23/2018	Miscellaneous/Moving expense (10675-006) Beltmann Group, Inc. 5631953	420.00
08/26/2018	Website domain and maintenance - godaddy website domain renewal (1067	30.16
08/27/2018	Website domain and maintenance - godaddy website domain renewal (1067	110.64
08/27/2018	1-800 hotline and phone forwarding - Vitelity phoneline service (10675-006) A	200.00
08/27/2018	1-800 hotline and phone forwarding - Vitelity phoneline service (10675-006) A	200.00

08/29/2018	Miscellaneous/Storage locker transfer fee (10675-006) Petty Cash	21.19
08/29/2018	Fedex Airbill No.773095113188 (10675-006) FedEx 6-316-88507	24.19
09/01/2018	Website domain and maintenance - godaddy website domain renewal (1067	50.32
09/04/2018	Process service fee (10675-006) Legal Process Service & Investigations, LL	125.00
09/04/2018	Utilities (FPL, water, etc.) PBC Water Utilities 7399 Brunswick Cir. - 7/10/18 -	473.48
09/05/2018	Miscellaneous/Moving expense (10675-006) Beltmann Group, Inc. 5633251	440.00
09/05/2018	Utilities (FPL, water, etc.) - 7399 Brunswick Cir. -FPL final bill (10675-006) A	243.18
09/05/2018	Utilities (FPL, water, etc.) - FPL 603 Renaissance Way - August (10675-006)	227.79
09/05/2018	Property maintenance and repairs - Prizm Alarms - 300 Royal Palm - 2 qrtly	286.20
09/07/2018	Miscellaneous/Storage - Storage Post (10675-006) American Express XXX	73.00
09/10/2018	Website domain and maintenance - godaddy website domain renewal (1067	15.17
09/13/2018	Fedex Airbill No.773206927834 (10675-006) FedEx 6-317-73858	28.90
09/18/2018	Website domain and maintenance - godaddy website domain renewal (1067	164.96
09/19/2018	Website domain and maintenance - godaddy website domain renewal (1067	25.16
09/22/2018	Website domain and maintenance - godaddy website domain renewal (1067	30.16
09/23/2018	1-800 hotline and phone forwarding - Vitelity phoneline service (10675-006) A	200.00
09/24/2018	Website domain and maintenance GODADDY (10675-006) American Expres	25.16
09/25/2018	Website domain and maintenance GODADDY (10675-006) American Expres	75.48
09/27/2018	1-800 hotline and phone forwarding Vitelity (10675-006) American Express X	200.00
09/28/2018	Recording Fees (10675-006) Simplifile	38.30
	Total Costs . . .	$10,892.18

Total Invoice	$432,558.68

TRUST BALANCE $1,000.00

EXHIBIT "B"

Kapila/Mukamal

CPAs, Forensic and Insolvency Advisors

EIN #46-5394135

FTC V. FINANCIAL FREEDOM, ET AL
Client ID: 96023
Invoice #4590 - 06/30/18

TIME SUMMARY BY STAFF

Staff	Hours	Rate	Amount
KAF - KATHY FOSTER - TAX CONSULTANT	19.20	310.00	5,952.00
KJJ - KY JOHNSON - FORENSIC ANALYST	1.90	150.00	285.00
LJJ - LESLEY JOHNSON - PARTNER/TAX CPA, CIRA	6.50	430.00	2,795.00
TOTAL	27.60		$9,032.00
	BLENDED RATE	**$327.25**	
AGREED 15% PUBLIC SERVICE DISCOUNT			(1,354.80)
TOTAL EXPENSES			146.82
TOTAL AMOUNT OF THIS INVOICE			$7,824.02
	ADJUSTED BLENDED RATE	$278.16	

Kapila/Mukamal

CPAs, Forensic and Insolvency Advisors
1000 S. Federal Highway, Suite 200
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Phone - 954-761-1011 F - 954-761-1033 www.kapilamukamal.com
EIN #46-5394135

FTC V. FINANCIAL FREEDOM, ET AL
C/O JONATHAN PERLMAN, RECEIVER
GENOVESE JOBLOVE & BATTISTA
100 SE 2ND ST., STE. 4400
MIAMI, FL 33131

Invoice: 4590
06/30/2018
Client ID: 96023

For Professional Services Rendered Through June 30, 2018

DATE	STAFF	DESCRIPTION	HRS	AMOUNT
TAX SERVICES - PREPARE FORMS				
06/01/2018	LJJ	FOLLOW-UP WITH G GARNO REGARDING POSSIBLE AMENDMENTS IN LIGHT OF SETTLEMENT WITH INSIDER (.1) DISCUSS WITH K FOSTER NEED TO REVIEW TAX FILES FOR INCOME AND WITHHOLDING TAX PAID THAT MAY BE REFUNDABLE (.1)	0.20	86.00
06/07/2018	KAF	ANALYZE POTENTIAL FOR JEREMY MARCUS (AND ENTITY) TAX RETURN AMENDMENTS AND TAX REFUNDS FOR 2014 AND 2015, DISCUSS WITH L. JOHNSON	2.70	837.00
06/07/2018	LJJ	EMAIL QUESTIONS REGARDING POSSIBLE TAX AMENDMENTS BASED ON REPORTING FICTITIOUS INCOME	1.20	516.00
06/08/2018	KAF	BEGIN PREPARATION OF 2016 FORMS 1120/F-1120 FOR BREEZE FINANCIAL SOLUTIONS INC. PER IRS NOTICE RECEIVED ADVISING THAT ENTITY IS NOT S CORPORATION	1.00	310.00
06/08/2018	KAF	EMAIL FROM L. JOHNSON WITH IRS NOTICES RECEIVED RE: 2014 FORMS 1065 FILED WITH ONLY ONE LLC MEMBER; RESEARCH AND RESPOND, DISCUSS WITH L. JOHNSON	1.00	310.00
06/11/2018	KAF	CONTINUE AND COMPLETE PREPARATION OF 2016 1120/F-1120 PER IRS NOTICE RECEIVED (IS NOT S CORPORATION), REVISE TAX CONTROL FOR ENTITIES OWNED BY THIS ENTITY TO INCLUDE FORMS F-1065	1.20	372.00
06/11/2018	LJJ	REVIEW FORMS 1120 AND F-1120 PER NOTICE S CORP TO C CORP.	0.60	258.00
06/12/2018	KAF	BEGIN PREPARATION OF 2014 FORM 1040-X FOR JEREMY MARCUS	5.00	1,550.00
06/12/2018	KJJ	PREPARED AND ASSEMBLED FORMS 1120 & F-1120 (BREEZE FINANCIAL SOLUTIONS)	0.50	75.00
06/12/2018	KAF	PREPARE TWO (2) LETTERS TO IRS TO DISPUTE 2016 LATE FILING PENALTIES ASSESSED IN ERROR FOR GUARDIAN LG, LLC AND US LEGAL CLUB, LLC	1.20	372.00
06/13/2018	KAF	CONTINUE AND COMPLETE PREPARATION OF DRAFT 2014 FORM 1040-X FOR JEREMY MARCUS	4.30	1,333.00
06/18/2018	KAF	DISCUSS 2014 JEREMY MARCUS FORM 1040X WITH L. JOHNSON	0.10	31.00
06/18/2018	LJJ	SIGN BREEZE FINANCIAL C CORPORATION TAX FORMS	0.20	86.00
06/18/2018	LJJ	REVIEW AND SIGN RESPONSE TO PENALTY NOTICE RE EXT	0.40	172.00

		FOR US LEGAL AND GUARDIAN		
06/18/2018	LJJ	REVIEW 1120S REJECT NOTICES RECEIVED	0.20	86.00
06/18/2018	KJJ	MAILED FORMS 1120 & F-1120 (BREEZE FINANCIAL SOLUTIONS)	0.10	15.00
06/19/2018	LJJ	REVIEW EMAILS AND TAX NOTICES RECEIVED, DISC WITH K FOSTER	0.60	258.00
06/19/2018	LJJ	SIGN RESPONSE TO TAX NOTICE	0.10	43.00
06/20/2018	LJJ	EMAILS AND T/C/W E. SERRES REGARDING TAX FILING QUESTIONS.	0.60	258.00
06/22/2018	KAF	RE: 321 LOANS, INC - PREPARE 2016 FORMS 1120/F-1120 PER IRS NOTIFICATION THAT ENTITY IS NOT AN S CORPORATION, REVISE TAX CONTROL	1.30	403.00
06/22/2018	KAF	RE: INSTAHELP AMERICA, INC - PREPARE 2016 FORMS 1120/F-1120 PER IRS NOTIFICATION THAT ENTITY IS NOT AN S CORPORATION UNTIL 1/1/17, REVISE TAX CONTROL	1.30	403.00
06/25/2018	LJJ	REVIEW 2016 1120, F-1120 FOR 321 LOANS	0.60	258.00
06/25/2018	LJJ	REVIEW 2016 1120, F-1120 FOR INSTA HELP	0.60	258.00
06/25/2018	LJJ	REVIEW 2016 1120, F-1120 FOR LEARN MORE MEDIA	0.60	258.00
06/26/2018	KAF	REVIEW 06/04/18 IRS LATE PENALTY NOTICE RE: US LEGAL CLUB LLC FORWARDED BY L. JOHNSON, REVIEW TAX FILES AND ADVISE THAT RESPONSE LETTER WAS ALREADY MAILED ON 06/19/18	0.10	31.00
06/26/2018	KJJ	PREPARED AND ASSEMBLED FORMS 1120 & F-1120 (321 LOANS; INSTAHELP AMERICA)	1.00	150.00
06/27/2018	LJJ	FINALIZE AND SIGN 1120 AND F-1120 TAX RETURNS FOR 321 LOANS, INSTAHELP AND LEARN MORE MEDIA	0.60	258.00
06/28/2018	KJJ	FINALIZED FORMS 1120 & F-1120 ASSEMBLY, PACKAGED, AND WEIGHED FOR MAILING (321 LOANS; INSTAHELP AMERICA)	0.30	45.00
				9,032.00
				9,032.00

EXPENSES

06/18/2018	EXP	POSTAGE	7.25
06/19/2018	EXP	CERTIFIED MAIL - GUARDIAN LG	7.32
06/19/2018	EXP	CERTIFIED MAIL - US LEGAL CLUB	7.32
06/28/2018	EXP	POSTAGE	8.50
06/30/2018	EXP	SHAREFILE - JUNE 2018	15.48
06/30/2018	EXP	PRINTED COPIES - JUNE (06/01/18 - 06/30/18)	100.95
			146.82

	146.82
Agreed 15% Public Service Discount	(1,354.80)
Total amount of this invoice	$7,824.02

Invoice payable upon receipt. Thank you for this opportunity to be of service.

Kapila/Mukamal

CPAs, Forensic and Insolvency Advisors

EIN #46-5394135

FTC V. FINANCIAL FREEDOM, ET AL
Client ID: 96023
Invoice #4727 - 07/31/18

TIME SUMMARY BY STAFF

Staff	Hours	Rate	Amount
SBA - SHAWNA AMARNANI - SENIOR CONSULTANT CPA, CFE, CIRA	1.30	320.00	416.00
MMD - MELISSA DAVIS - PARTNER CPA, CIRA, CFE	0.70	436.00	305.20
KAF - KATHY FOSTER - TAX CONSULTANT	0.50	310.00	155.00
KJJ - KY JOHNSON - FORENSIC ANALYST	0.50	150.00	75.00
LJJ - LESLEY JOHNSON - PARTNER/TAX CPA, CIRA	17.80	430.00	7,654.00
TOTAL	20.80		$8,605.20
	BLENDED RATE	**$413.71**	
AGREED 15% PUBLIC SERVICE DISCOUNT			(1,290.78)
TOTAL EXPENSES			190.34
TOTAL AMOUNT OF THIS INVOICE			$7,504.76
	ADJUSTED BLENDED RATE	$351.65	

Kapila/Mukamal

CPAs, Forensic and Insolvency Advisors
1000 S. Federal Highway, Suite 200
Fort Lauderdale, FL 33316
Phone - 954-761-1011 F - 954-761-1033 www.kapilamukamal.com
EIN #46-5394135

FTC V. FINANCIAL FREEDOM, ET AL
C/O JONATHAN PERLMAN, RECEIVER
GENOVESE JOBLOVE & BATTISTA
100 SE 2ND ST., STE. 4400
MIAMI, FL 33131

Invoice: 4727
07/31/2018
Client ID: 96023

For Professional Services Rendered Through July 31, 2018

DATE	STAFF	DESCRIPTION	HRS	AMOUNT
TAX SERVICES - PREPARE FORMS				
07/13/2018	LJJ	T/C/W G. GARNO REGARDING STATUS OF TAX WORK AND MARCUS AMENDED TAX RETURNS. DISCUSS ESTIMATED REFUND WITH K FOSTER VIA EMAIL.	0.20	86.00
07/15/2018	LJJ	REVIEW AMENDED 2014 FORM 1040 OF J. MARCUS TO OBTAIN REFUND FOR VICTIMS, INCLUDING PASS-THROUGH AMOUNTS OF SINGLE MEMBER LLCS	1.60	688.00
07/19/2018	LJJ	REVIEW, RESEARCH AND RESPOND TO TAX NOTICES.	1.80	774.00
07/20/2018	LJJ	REVIEW MARCUS AMENDED TAX RETURNS AND REQUEST INFORMATION NECESSARY TO FINALIZE RETURN AND DISCLOSURES	1.80	774.00
07/20/2018	KAF	FOLLOW UP RE STATUS OF MARCUS AMENDED 2014 FORM 1040	0.10	31.00
07/20/2018	LJJ	REVIEW OF MOST RECENT TAX NOTICES.	0.40	172.00
07/23/2018	KAF	REVIEW TAX FILES AND REQUEST RECEIVER INFORMATION FOR 2017, EMAILS WITH S. AMARNANI RE: SAME, AND RE: PRE-RECEIVERSHIP DATA	0.40	124.00
07/23/2018	SBA	TEND TO EMAILS REGARDING 2017 TAXES. BRIEF CALL WITH H. HARMON REGARDING 2017 TRANSACTIONS. REVIEW RECORDS.	1.10	352.00
07/23/2018	MMD	ATTEND TO ACCOUNTING FOR 2017 TAX RETURN.	0.70	305.20
07/24/2018	LJJ	REVISE JEREMY MARCUS 2014 AMENDED TAX RETURN	4.80	2,064.00
07/25/2018	LJJ	CONTINUE WORK OF AMENDED 2014 TAX RETURN OF JEREMY MARCUS	5.40	2,322.00
07/25/2018	KJJ	PREPARED, ASSEMBLED, AND FEDEXED FORM 1040-X (JEREMY MARCUS)	0.50	75.00
07/26/2018	LJJ	REVIEW, RESEARCH AND RESPOND TO TAX NOTICES OF AMERICAN CREDIT SECURITY (.6) ACTIVE DEBT (.6) GUARDIAN (.6)	1.80	774.00
07/30/2018	SBA	FOLLOW UP WITH H. HARMON RE 2017 TAXES.	0.20	64.00
				8,605.20

			8,605.20
EXPENSES			
07/23/2018	EXP	CERTIFIED MAIL	7.53
07/23/2018	EXP	CERTIFIED MAIL	7.53
07/23/2018	EXP	CERTIFIED MAIL	6.79
07/23/2018	EXP	CERTIFIED MAIL	6.79
07/25/2018	EXP	FEDEX	21.95
07/27/2018	EXP	CERTIFIED MAIL - GUARDIAN LG	7.74
07/27/2018	EXP	CERTIFIED MAIL - US LEGAL CLUB	7.74
07/27/2018	EXP	CERTIFIED MAIL - ACTIVE DEBT SOLUTIONS	6.58
07/27/2018	EXP	CERTIFIED MAIL - AMERICAN CREDIT SECURITY	6.58
07/31/2018	EXP	SHAREFILE - JULY 2018	14.66
07/31/2018	EXP	PRINTED COPIES - JULY (07/01/18 - 07/31/18)	96.45
			190.34
			190.34
		Agreed 15% Public Service Discount	(1,290.78)
		Total amount of this invoice	$7,504.76

Invoice payable upon receipt. Thank you for this opportunity to be of service.

Kapila/Mukamal

CPAs, Forensic and Insolvency Advisors

EIN #46-5394135

FTC V. FINANCIAL FREEDOM, ET AL
Client ID: 96023
Invoice #4812 - 08/31/18

TIME SUMMARY BY STAFF

Staff	Hours	Rate	Amount
SBA - SHAWNA AMARNANI - SENIOR CONSULTANT CPA, CFE, CIRA	0.40	320.00	128.00
KAF - KATHY FOSTER - TAX CONSULTANT	42.90	310.00	13,299.00
KJJ - KY JOHNSON - FORENSIC ANALYST	0.30	150.00	45.00
LJJ - LESLEY JOHNSON - PARTNER/TAX CPA, CIRA	20.00	430.00	8,600.00
SRK - SONEET KAPILA - PARTNER CPA, CFF, CIRA, CFE	0.60	570.00	342.00
TOTAL	64.20		$22,414.00
		BLENDED RATE	**$349.13**
	AGREED 15% PUBLIC SERVICE DISCOUNT		(3,362.10)
	TOTAL EXPENSES		228.76
TOTAL AMOUNT OF THIS INVOICE			$19,280.66
		ADJUSTED BLENDED RATE	$296.76

Kapila/Mukamal

CPAs, Forensic and Insolvency Advisors
1000 S. Federal Highway, Suite 200
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Phone - 954-761-1011 F - 954-761-1033 www.kapilamukamal.com
EIN #46-5394135

FTC V. FINANCIAL FREEDOM, ET AL
C/O JONATHAN PERLMAN, RECEIVER
GENOVESE JOBLOVE & BATTISTA
100 SE 2ND ST., STE. 4400
MIAMI, FL 33131

Invoice: 4812
08/31/2018
Client ID: 96023

For Professional Services Rendered Through August 31, 2018

DATE	STAFF	DESCRIPTION	HRS	AMOUNT
TAX SERVICES - PREPARE FORMS				
08/01/2018	LJJ	T/C/W COUNSEL, RECEIPT OF MARCUS AMENDED TAX RETURN AND PREP FOR MAILING.	0.20	86.00
08/01/2018	LJJ	READ AND RESEARCH NOTICES REGARDING GUARDIAN LG LATE FILING 2016	0.80	344.00
08/02/2018	KAF	FOLLOW UP WITH H. HARMON RE: 2017 RECEIVER CASH RECEIPTS & DISBURSEMENTS SUMMARY NEEDED FOR TAX RETURN PREPARATION	0.10	31.00
08/02/2018	KJJ	FINALIZED ASSEMBLY OF FORM 1040X, PACKAGED, AND WEIGHED FOR MAILING (JEREMY MARCUS)	0.30	45.00
08/06/2018	SBA	TEND TO EMAILS REGARDING 2017 TAXES.	0.10	32.00
08/09/2018	LJJ	ADDRESS QUESTIONS AND FORWARD MARCUS TAX RETURN TO RECEIVER	0.20	86.00
08/14/2018	SBA	EMAILS REGARDING 2017 TAXES. REVIEW MEMO FROM H. HARMON.	0.30	96.00
08/14/2018	LJJ	FOLLOW-UP REGARDING ACCOUNTING INFORMATION NEEDED TO FILE 2017 TAX RETURNS.	0.30	129.00
08/16/2018	KAF	EMAIL CORRESPONDENCES WITH H. HARMON RE: 2017 TRANSACTIONS FOR TAX RETURN PREPARATION	0.70	217.00
08/27/2018	KAF	BEGIN 2017 TAX PREPARATION, INCLUDING ANALYSIS OF 2017 TRANSACTIONS PROVIDED BY H. HARMON AND S. AMARNANI, REVIEW DOCKET AND COURT PAPERS, DISCUSS TAX ISSUES WITH L. JOHNSON; OBTAIN AND REVIEW PALM BEACH COUNTY PROPERTY APPRAISER RECORDS AND WARRANTY DEEDS FOR (8) REAL PROPERTIES WITH 2017 RECEIVERSHIP ACTIVITY, VERIFY ENTITY TAX FILING REQUIREMENTS	12.90	3,999.00
08/27/2018	LJJ	REVIEW TAX INFORMATION WITH K FOSTER. PRELIMINARY RESEARCH REGARDING FOREIGN CORP REPORTING REQUIREMENTS.	2.00	860.00
08/28/2018	KAF	CONTINUE 2017 TAX RETURN PREPARATION - REQUEST ADDITIONAL INFORMATION FROM H. HARMON, DISCUSS TAX ISSUES WITH L. JOHNSON AND FORWARD INFO RE: DISCOUNT MARKETING SA FOR EVALUATION, REVIEW ADDITIONAL PROPERTY APPRAISER INFORMATION TO VERIFY TITLING OF REAL ESTATE, PREPARE THIRTEEN (13) TAX RETURNS AND SMLLC LETTERS FOR RECEIVERSHIP ENTITIES WITH NO ACTIVITY 2017	10.10	3,131.00

08/28/2018	SRK	DISCUSS TAX STRATEGIES WITH LESLEY JOHNSON TO OPTIMIZE POTENTIAL RECOVERIES FOR THE ESTATE	0.60	342.00
08/28/2018	LJJ	RESEARCH PRESENTATION OF TAX RETURNS CONSIDERING 1120S REJECTIONS AND POSSIBLE NEED FOR FUTURE PASS-THROUGH	3.60	1,548.00
08/29/2018	KAF	RESEARCH RE: FORMS 5471/5472 FOR DISCOUNT MARKETING S.A. 2017 REPORTING (.30), BRIEFLY REVIEW H. HARMON RESPONSES TO QUESTIONS (.30), ADDITIONAL QUESTION TO H. HARMON PER REVIEW OF RESPONSES (.30)	0.90	279.00
08/29/2018	LJJ	REVIEW FORM 56 FOR 110 GLOUCESTER	0.40	172.00
08/29/2018	LJJ	ADDRESS EMAIL QUESTIONS AND CONTINUE RESEARCH REGARDING 2017 TAX REPORTING OF SHARED EXPENSES, FOREIGN REPORTING AS LOANS AND LATE S ELECTION	1.60	688.00
08/30/2018	KAF	CONTINUE 2017 TAX RETURN PREPARATION (8 ENTITIES)	10.70	3,317.00
08/30/2018	LJJ	FINALIZE TAX RESEARCH FOR 2017 TAX REPORTING AND REVIEW ACCOUNTING	3.80	1,634.00
08/31/2018	KAF	PREPARE REMAINING 2017 TAX RETURNS (4 ENTITIES)	7.50	2,325.00
08/31/2018	LJJ	REVIEW OF ACCOUNTING, PARTNERSHIP TAX RETURNS FOR ACTIVE DEBT, HELPING AMERICA, US LEGAL CLUB, GUARDIAN LG, AMERICAN CREDIT SECURITY, WHITE LIGHT AND SINGLE MEMBER LLC LETTERS FOR COCKBURN, ASSOC. ADMIN, HALFPAY, NV, OMNI MANAGEMENT, VIKING MANAGEMENT	6.60	2,838.00
08/31/2018	LJJ	T/C/W J. PERLMAN AND G. GARNO REGARDING TAX COMPLIANCE, S ELECTIONS AND FOREIGN TAX REPORTING.	0.30	129.00
08/31/2018	LJJ	REVIEW OF MOST RECENT TAX NOTICES RE 2016 LATE FILING	0.20	86.00
				22,414.00
				22,414.00

EXPENSES

08/02/2018	EXP	CERTIFIED MAIL	13.25
08/31/2018	EXP	SHAREFILE - AUGUST 2018	15.16
08/31/2018	EXP	PRINTED COPIES - AUGUST (08/01/18 - 08/31/18)	160.65
08/31/2018	EXP	PACER - AUGUST 2018	39.70
			228.76
			228.76
		Agreed 15% Public Service Discount	(3,362.10)
		Total amount of this invoice	$19,280.66

Invoice payable upon receipt. Thank you for this opportunity to be of service.

Kapila/Mukamal

CPAs, Forensic and Insolvency Advisors

EIN #46-5394135

FTC V. FINANCIAL FREEDOM, ET AL
Client ID: 96023
Invoice #4885 - 09/30/18

TIME SUMMARY BY STAFF

Staff	Hours	Rate	Amount
KAF - KATHY FOSTER - TAX CONSULTANT	0.10	310.00	31.00
KJJ - KY JOHNSON - FORENSIC ANALYST	7.40	150.00	1,110.00
LJJ - LESLEY JOHNSON - PARTNER/TAX CPA, CIRA	22.00	430.00	9,460.00
TOTAL	29.50		$10,601.00
	BLENDED RATE	**$359.36**	
AGREED 15% PUBLIC SERVICE DISCOUNT			(1,590.15)
TOTAL EXPENSES			320.47
TOTAL AMOUNT OF THIS INVOICE			$9,331.32
	ADJUSTED BLENDED RATE	$305.45	

Kapila/Mukamal

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EIN #46-5394135

FTC V. FINANCIAL FREEDOM, ET AL
C/O JONATHAN PERLMAN, RECEIVER
GENOVESE JOBLOVE & BATTISTA
100 SE 2ND ST., STE. 4400
MIAMI, FL 33131

Invoice: 4885
09/30/2018
Client ID: 96023

For Professional Services Rendered Through September 30, 2018

DATE	STAFF	DESCRIPTION	HRS	AMOUNT
TAX SERVICES - PREPARE FORMS				
09/04/2018	LJJ	REVIEW 2017 ACCOUNTING AND TAX RETURNS FOR HP PROPERTIES, HP MEDIA AND SMLLC LETTER FOR NANTUCKET COVE	3.60	1,548.00
09/04/2018	LJJ	FINAL REVIEW AND SIGN SMLLC LETTERS FOR ASSOCIATED ADMIN, COCKBURN, HALFPAY NV, OMNI MANAGEMENT. VIKING MANAGEMENT	1.20	516.00
09/04/2018	KJJ	PREPARED, ASSEMBLED, AND FINALIZED SMLLC LETTER; PACKAGED AND WEIGHED FOR MAILING - ASSOCIATED ADMINISTRATIVE SERVICES	0.20	30.00
09/04/2018	KJJ	PREPARED, ASSEMBLED, AND FINALIZED SMLLC LETTER; PACKAGED AND WEIGHED FOR MAILING - COCKBURN & ASSOCIATES	0.20	30.00
09/04/2018	KJJ	PREPARED, ASSEMBLED, AND FINALIZED SMLLC LETTER; PACKAGED AND WEIGHED FOR MAILING - HALFPAY NV	0.20	30.00
09/04/2018	KJJ	PREPARED, ASSEMBLED, AND FINALIZED SMLLC LETTER; PACKAGED AND WEIGHED FOR MAILING - OMNI MANAGEMENT PARTNERS	0.20	30.00
09/04/2018	KJJ	PREPARED, ASSEMBLED, AND FINALIZED SMLLC LETTER; PACKAGED AND WEIGHED FOR MAILING - VIKING MANAGEMENT SERVICES	0.20	30.00
09/04/2018	KJJ	PREPARED AND ASSEMBLED FORM 1120S - FINANCIAL FREEDOM NATIONAL	0.40	60.00
09/04/2018	KJJ	PREPARED AND ASSEMBLED FORM 1120S - INSTAHELP AMERICA	0.30	45.00
09/04/2018	KJJ	PREPARED AND ASSEMBLED FORM 1065 - ACTIVE DEBT SOLUTIONS	0.20	30.00
09/04/2018	KJJ	PREPARED AND ASSEMBLED FORM 1065 - AMERICAN CREDIT SECURITY	0.20	30.00
09/04/2018	KJJ	PREPARED AND ASSEMBLED FORM 1065 - GUARDIAN LG	0.20	30.00
09/04/2018	KJJ	PREPARED AND ASSEMBLED FORM 1065 - HELPING AMERICA GROUP	0.20	30.00
09/04/2018	KJJ	PREPARED AND ASSEMBLED FORM 1065 - US LEGAL CLUB	0.20	30.00
09/04/2018	KJJ	PREPARED AND ASSEMBLED FORM 1065 - WHITE LIGHT MEDIA	0.20	30.00
09/05/2018	LJJ	REVIEW HALFPAY INTL , BLUE 42, 110 GLOUCHESTER,	2.20	946.00

		NATIONAL ARMS SMLLC LETTERS AND FORM 56, FINALIZE AND SIGN		
09/05/2018	LJJ	REVIEW ACCOUNTING AND FORM 1065 FOR JLMJP POMPANO, LLP	1.20	516.00
09/05/2018	LJJ	ADDRESS LATE NOTICES AND NEED FOR TAXPAYER ADVOCATE	0.80	344.00
09/06/2018	LJJ	SIGN INSTAHELP FORM 1120S	0.20	86.00
09/06/2018	LJJ	SIGN FINANCIAL FREEDOM FORM 1120S	0.20	86.00
09/06/2018	LJJ	REVIEW ACCOUNTING AND FORM 1120S FOR BREEZE FINANCIAL	2.40	1,032.00
09/06/2018	LJJ	REVIEW ACCOUNTING AND FORM 1120S FOR 321 LOANS	1.60	688.00
09/06/2018	LJJ	REVIEW ACCOUNTING AND FORM 1065 FOR PARALEGAL SUPPORT	0.60	258.00
09/06/2018	LJJ	SIGN WHITE LIGHT MEDIA FORM 1065	0.20	86.00
09/06/2018	LJJ	SIGN US LEGAL CLUB FORM 1065	0.20	86.00
09/06/2018	LJJ	SIGN ACTIVE DEBT SOLUTIONS FORM 1065	0.20	86.00
09/06/2018	LJJ	SIGN AMERICAN CREDIT SECURITY FORM 1065	0.20	86.00
09/06/2018	LJJ	SIGN GUARDIAN LG LLC FORM 1065	0.20	86.00
09/06/2018	LJJ	SIGN HELPING AMERICA GROUP FORM 1065	0.20	86.00
09/07/2018	LJJ	FINISH REVIEW OF ACCOUNTING AND FORM 1065	1.80	774.00
09/07/2018	LJJ	TAX RESEARCH REGARDING FOREIGN REPORTING AND FORMS 5471 AND 5472, REVIEW FORMS 5471	1.60	688.00
09/07/2018	KJJ	FINALIZED ASSEMBLY OF FORM 1120S, PACKAGED, AND WEIGHED FOR MAILING - FINANCIAL FREEDOM NATIONAL	0.20	30.00
09/07/2018	KJJ	FINALIZED ASSEMBLY OF FORM 1120S, PACKAGED, AND WEIGHED FOR MAILING - INSTAHELP AMERICA	0.20	30.00
09/07/2018	KJJ	FINALIZED ASSEMBLY OF FORM 1065, PACKAGED, AND WEIGHED FOR MAILING - ACTIVE DEBT SOLUTIONS	0.10	15.00
09/07/2018	KJJ	FINALIZED ASSEMBLY OF FORM 1065, PACKAGED, AND WEIGHED FOR MAILING - AMERICAN CREDIT SECURITY	0.10	15.00
09/07/2018	KJJ	FINALIZED ASSEMBLY OF FORM 1065, PACKAGED, AND WEIGHED FOR MAILING - GUARDIAN LG	0.10	15.00
09/07/2018	KJJ	FINALIZED ASSEMBLY OF FORM 1065, PACKAGED, AND WEIGHED FOR MAILING - HELPING AMERICA GROUP	0.10	15.00
09/07/2018	KJJ	FINALIZED ASSEMBLY OF FORM 1065, PACKAGED, AND WEIGHED FOR MAILING - US LEGAL CLUB	0.10	15.00
09/07/2018	KJJ	FINALIZED ASSEMBLY OF FORM 1065, PACKAGED, AND WEIGHED FOR MAILING - WHITE LIGHT MEDIA	0.10	15.00
09/07/2018	KJJ	PREPARED AND ASSEMBLED FORM 56 - 110 GLOUCHESTER ST	0.20	30.00
09/07/2018	KJJ	PREPARED AND ASSEMBLED SMLLC LETTER - BLUE 42	0.10	15.00
09/07/2018	KJJ	PREPARED AND ASSEMBLED SMLLC LETTER - 110 GLOUCHESTER ST	0.10	15.00

09/07/2018	KJJ	PREPARED AND ASSEMBLED SMLLC LETTER - NATIONAL ARMS	0.20	30.00
09/07/2018	KJJ	PREPARED AND ASSEMBLED SMLLC LETTER - NANTUCKET COVE OF ILLINOIS	0.20	30.00
09/07/2018	KJJ	PREPARED AND ASSEMBLED SMLLC LETTER - HALFPAY INTERNATIONAL	0.20	30.00
09/07/2018	KJJ	PREPARED AND ASSEMBLED FORM 1065 - JLMJP POMPANO	0.20	30.00
09/07/2018	KJJ	PREPARED AND ASSEMBLED FORM 1065 - PARALEGAL SUPPORT GROUP	0.20	30.00
09/07/2018	KJJ	PREPARED AND ASSEMBLED FORM 1120S - BREEZE FINANCIAL SOLUTIONS	0.20	30.00
09/07/2018	KJJ	PREPARED AND ASSEMBLED FORMS 1120 & F-1120 - HP MEDIA	0.20	30.00
09/07/2018	KJJ	PREPARED AND ASSEMBLED FORMS 1120 & F-1120 - HP PROPERTIES GROUP	0.20	30.00
09/10/2018	LJJ	FINAL AND SIGN 11120, F-1120 FOR HP PROPERTIES, HP MEDIA, BREEZE FINANCIAL, PARALEGAL SUPPORT JLMJP POMPANO	1.00	430.00
09/10/2018	LJJ	REVIEW, REVISE AND SIGN SMLLC LETTERS FOR HALFPAY INT'L, NANTUCKET COVE, NATIONAL ARMS, BLUE 42, 110 GLOUCESTER ST	1.00	430.00
09/10/2018	KJJ	FINALIZED ASSEMBLY OF FORM 56, PACKAGED, AND WEIGHED FOR MAILING - 110 GLOUCHESTER ST	0.10	15.00
09/10/2018	KJJ	FINALIZED ASSEMBLY OF FORM 1065, PACKAGED, AND WEIGHED FOR MAILING - JLMJP POMPANO	0.10	15.00
09/10/2018	KJJ	FINALIZED ASSEMBLY OF FORM 1065, PACKAGED, AND WEIGHED FOR MAILING - PARALEGAL SUPPORT GROUP	0.10	15.00
09/10/2018	KJJ	FINALIZED ASSEMBLY OF FORM 1120S, PACKAGED, AND WEIGHED FOR MAILING - BREEZE FINANCIAL SOLUTIONS	0.10	15.00
09/10/2018	KJJ	FINALIZED ASSEMBLY OF FORMS 1120 & F-1120, PACKAGED, AND WEIGHED FOR MAILING - HP MEDIA	0.10	15.00
09/10/2018	KJJ	FINALIZED ASSEMBLY OF FORMS 1120 & F-1120, PACKAGED, AND WEIGHED FOR MAILING - HP PROPERTIES GROUP	0.10	15.00
09/10/2018	KJJ	FINALIZED ASSEMBLY OF SMLLC LETTER, PACKAGED, AND WEIGHED FOR MAILING - BLUE 42	0.10	15.00
09/10/2018	KJJ	FINALIZED ASSEMBLY OF SMLLC LETTER, PACKAGED, AND WEIGHED FOR MAILING - 110 GLOUCHESTER ST	0.10	15.00
09/10/2018	KJJ	FINALIZED ASSEMBLY OF SMLLC LETTER, PACKAGED, AND WEIGHED FOR MAILING - NATIONAL ARMS	0.10	15.00
09/10/2018	KJJ	FINALIZED ASSEMBLY OF SMLLC LETTER, PACKAGED, AND WEIGHED FOR MAILING - NANTUCKET COVE OF ILLINOIS	0.10	15.00
09/10/2018	KJJ	FINALIZED ASSEMBLY OF SMLLC LETTER, PACKAGED, AND WEIGHED FOR MAILING - HALFPAY INT'L	0.10	15.00
09/14/2018	LJJ	FINALIZE AND SIGN 321 LOANS TAX RETURN 1120S	0.60	258.00
09/14/2018	KJJ	PREPARED AND ASSEMBLED FORM 1120S; FINALIZED ASSEMBLY, PACKAGED, AND WEIGHED FOR MAILING - 321 LOANS	0.40	60.00
09/24/2018	LJJ	DRAFT RESPONSE TO LEVY NOTICES	0.80	344.00

09/25/2018	KAF	VERIFY 2017 SMLLC LETTER WAS DELIVERED FOR VIKING MGT SVCS, LLC (NOT MARKED AS COMPLETED ON TAX CONTROL), REVISE TAX CONTROL TO REFLECT DELIVERY	0.10	31.00
				10,601.00
				10,601.00

EXPENSES

09/04/2018	EXP	POSTAGE	2.35
09/06/2018	EXP	CERTIFIED MAIL - BREEZE FINANCIAL SOLUTIONS	7.11
09/06/2018	EXP	CERTIFIED MAIL - BREEZE FINANCIAL SOLUTIONS	7.11
09/07/2018	EXP	FEDEX	31.04
09/10/2018	EXP	POSTAGE	0.94
09/10/2018	EXP	POSTAGE	6.78
09/10/2018	EXP	FEDEX	31.03
09/25/2018	EXP	CERTIFIED MAIL	7.74
09/30/2018	EXP	SHAREFILE - SEPTEMBER 2018	12.32
09/30/2018	EXP	PRINTED COPIES - SEPTEMBER (09/01/18 - 09/30/18)	214.05
			320.47
			320.47
		Courtesy Discount	(1,590.15)
		Total amount of this invoice	$9,331.32

Invoice payable upon receipt. Thank you for this opportunity to be of service.

Kapila/Mukamal

CPAs, Forensic and Insolvency Advisors

EIN #46-5394135

FTC V. FINANCIAL FREEDOM, ET AL
Client ID: 96023
Invoice #4589 - 06/30/18

TIME SUMMARY BY STAFF

Staff	Hours	Rate	Amount
KEF - KAREN FUGATE - OPERATIONS CONSULTANT	53.50	260.00	13,910.00
TOTAL	53.50		$13,910.00
	BLENDED RATE	**$260.00**	
	AGREED 50% KEF DISCOUNT		(6,955.00)
TOTAL AMOUNT OF THIS INVOICE			$6,955.00
	ADJUSTED BLENDED RATE	$130.00	

Kapila/Mukamal

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EIN #46-5394135

FTC V. FINANCIAL FREEDOM, ET AL
C/O JONATHAN PERLMAN, RECEIVER
GENOVESE JOBLOVE & BATTISTA
100 SE 2ND ST., STE. 4400
MIAMI, FL 33131

Invoice: 4589
06/30/2018
Client ID: 96023

For Professional Services Rendered Through June 30, 2018

DATE	STAFF	DESCRIPTION	HRS	AMOUNT
RECEIVERSHIPS				
06/01/2018	KEF	ONSITE H STREET- CHECK CLEAN UP AND TRAVEL TO NSB	3.10	806.00
06/05/2018	KEF	REVIEW LOT 81 CONTRACT AND PREPARE LIST OF CONSTRUCTION ITEMS TO COMPLETE; REVIEW AND RESPOND TO EMAILS RE: LOT 81 DOCUMENTS REQUESTED FOR HOMEOWNERS ASSOCIATION	2.30	598.00
06/06/2018	KEF	T CALLS WITH VILLAGE OF BEECHER CODE ENFORCEMENT OFFICER RE: LOT CLEAN-UP IN NANTUCKET COVE; CALLS TO MR JOHNSON RE: PROPOSAL	0.70	182.00
06/07/2018	KEF	T CALLS FOR GARAGE DOOR SERVICE AT 7399 BRUNSWICK; T CALL WITH MARC BRANDT RE: 300; REVIEW AND RESPOND TO EMAILS RE: LOT 71 MECHANICS LIENS	0.80	208.00
06/11/2018	KEF	REVIEW AND RESPOND TO EMAILS AND CALLS WITH BROKERS FOR H STREET, 7399 BRUNSWICK AND 300 ROYAL AND NANTUCKET COVE	1.20	312.00
06/12/2018	KEF	CONF CALL WITH A GONZALES, G GARNO, AND M DIAZ CLARK RE: LOT 71 AND LOT 81 CONTRACTS IN NANTUCKET COVE	0.90	234.00
06/12/2018	KEF	REVIEW MECHANICS LIENS AND PREPARE SUMMARY; T CALLS WITH SUBS RE: LIENS FILES AND NEGOTIATION	3.80	988.00
06/12/2018	KEF	REVIEW CONSTRUCTION COMPLETION LIST VERSUS STANDARD FEATURES FOR LOT 81 NANTUCKET COVE AND PREPARE LIST	0.60	156.00
06/13/2018	KEF	REVIEW CONTRACT FOR LOT 81, STANDARD FEATURES AND CONSTRICTION TO COMPLETE: NANTUCKET COVE LOT 71 LIENS; PREPARE SUMMARY OF LIENS; T CALLS TO FOGARTY, TITANIUM INSULATION, L&B MASONRY	3.20	832.00
06/14/2018	KEF	T CALLS AND DISCUSSION WITH 7 LIEN HOLDERS FOR LOT 71 NANTUCKET COVE; REVIEW AND APPROVE INVOICES FOR PAYMENT FOR 300 ROYAL AND 7399 BRUNSWICK; UPDATE MAINTENANCE BUDGET FOR 300 AND 7399; T CALL AND FOLLOW UP FOR CODE VIOLATION AT 114 SW 2ND STREET DELRAY	6.40	1,664.00
06/15/2018	KEF	FOLLOW UP CALLS AND EMAILS WITH NANTUCKET COVE LOT 71 LIEN MECHANICS; NEGOTIATING PAYMENT; T CALL WITH A GONZALES RE: LOT 81 ; CONSTRUCTION LIST TO COMPLETE HOME	3.40	884.00

06/18/2018	KEF	REVIEW CONTRACT FOR LOT 81; T CALLS WITH LIENHOLDERS FOR LOT 71, REVIEW AND RESPOND TO EMAILS RE: NANTUCKET COVE	2.10	546.00
06/19/2018	KEF	REVIEW AND RESPOND TO EMAILS RE: 114 SW 2ND STREET; T CALLS TO CITY OF DELRAY CODE VIOLATIONS; SCHEDULE WITH JASON WELT RE: 3 PROPERTIES LOCK CHANGES	1.80	468.00
06/20/2018	KEF	REVIEW AND RESPOND TO EMAILS RE: CODE VIOLATIONS; NANTUCKET COVE	0.80	208.00
06/21/2018	KEF	T CALL WITH G GARNO RE: LIENS FOR LOT 71 AND PROGRESS ON SAME; REVIEW AND RESPOND TO EMAILS RE: LOT 81	1.70	442.00
06/22/2018	KEF	REVIEW AND RESPOND TO EMAILS FROM LIENHOLDERS; T CALLS WITH LIEN HOLDERS NEGOTIATE PAYMENTS; SCHEDULE LOCKSMITH FOR 3 PROPERTIES	2.30	598.00
06/25/2018	KEF	SITE VISIT TO 116 SW 2ND STREET MEET DELRAY POLICE; RE: ABANDONED VEHICLES; SITE VISIT TO 7399 BRUNSWICK AND 300 ROYAL TO CHECK PROPERTIES; T CALLS WITH LIENHOLDERS NANTUCKET COVE; REVIEW AND RESPOND TO EMAILS;	7.20	1,872.00
06/26/2018	KEF	SITE VISIT TO 1609 BELMONT PLACE, 422 BAYFRONT DRIVE AND 603 RENAISSANCE LANE TO MEET LOCKSMITH TO CHANGE LOCKS ON THREE UNITS AND WALK UNITS TO CHECK FOR MAINTENANCE FOR LISTINGS, REVIEW AND RESPOND TO EMAILS RE: LIENS FOR NANTUCKET; T CALL WITH G GARNO RE: NANTUCKET LIENS	6.60	1,716.00
06/27/2018	KEF	REVIEW AND RESPOND TO EMAILS RE: NANTUCKET COVE MECHANICS LIENS; T CALLS WITH LIENHOLDERS NEGOTIATE LIEN AMOUNTS; PREPARE BUDGETS FOR 2 PROPERTIES IN BOYNTON AND 1 IN DELRAY; T CALLS TO TOWING COMPANIES RE: ABANDONED CARS 2ND STREET DELRAY	1.20	312.00
06/29/2018	KEF	FOLLOW UP EMAILS AND T CALLS WITH MECHANIC LIENS HOLDERS; SET UP CONF CALLS WITH G GARNO AND LIEN HOLDERS FOR NANTUCKET COVE; REVIEW AND RESPOND TO EMAILS WITH SUBS FOR WORK ON PROPERTIES IN BOYNTON AND DELRAY	3.40	884.00

	13,910.00
	13,910.00
Agreed 50% KEF Discount	(6,955.00)
Total amount of this invoice	$6,955.00

Invoice payable upon receipt. Thank you for this opportunity to be of service.

Kapila/Mukamal

CPAs, Forensic and Insolvency Advisors

EIN #46-5394135

FTC V. FINANCIAL FREEDOM, ET AL
Client ID: 96023
Invoice #4726 - 07/31/18

TIME SUMMARY BY STAFF

Staff	Hours	Rate	Amount
KEF - KAREN FUGATE - OPERATIONS CONSULTANT	56.60	260.00	14,716.00
TOTAL	56.60		$14,716.00
	BLENDED RATE	**$260.00**	
	AGREED 50% KEF DISCOUNT		(7,358.00)
	TOTAL EXPENSES		1,584.38
TOTAL AMOUNT OF THIS INVOICE			$8,942.38
	ADJUSTED BLENDED RATE	$130.00	

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1000 South Federal Highway, Suite 200
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Kapila/Mukamal

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EIN #46-5394135

FTC V. FINANCIAL FREEDOM, ET AL
C/O JONATHAN PERLMAN, RECEIVER
GENOVESE JOBLOVE & BATTISTA
100 SE 2ND ST., STE. 4400
MIAMI, FL 33131

Invoice: 4726
07/31/2018
Client ID: 96023

For Professional Services Rendered Through July 31, 2018

DATE	STAFF	DESCRIPTION	HRS	AMOUNT
RECEIVERSHIPS				
07/02/2018	KEF	CONFERENCE CALLS WITH G. GARNO WITH LIENHOLDERS (INDOOR COMFORT, TITANIUM INSULATION, ROCK COUNTER KITCHENS AND L& B MASONRY RE: NEGOTIATE LIEN REDUCTION AMOUNTS) FOR LOT 71 (2.10); T CALL W/ G. GARNO RE: DISCUSSION AND PREP FOR CONFERENCE CALLS, QUESTION IF LIENHOLDERS HAVE ATTORNEYS FOR NEGOTIATION (.40); FOLLOW UP CALLS WITH WOLF SIDING, FOGARTY ENTERPRISE AND J. RODRIQUEZ AND TITANIUM INSULATION RE: AGREED NEGOTIATED LIEN AMOUNT AND PROCESS FOR SIGNED RELEASES (1.30); REVIEW AND RESPOND TO EMAILS AND TEXTS FROM SUBS RE: UPDATES ON LOT 71 CLOSING AND LOT 137 AND LOT 81 (.40); PREPARE AND UPDATE SPREADSHEET FOR RECEIVER AND G. GARNO OF NEW NEGOTIATED LIEN AMOUNTS FOR LOT 71 (.90).	5.10	1,326.00
07/03/2018	KEF	REVIEW AND RESPOND TO EMAILS AND T CALLS RE: NANTUCKET COVE AND FLORIDA PROPERTIES; FOLLOW UP ON VIOLATIONS AND PRESERVATION OF ASSETS	3.20	832.00
07/04/2018	KEF	REVIEW AND RESPOND TO EMAILS AND T CALLS RE: NANTUCKET COVE AND FLORIDA PROPERTIES; ISSUES AT 300 ROYAL PLAZA ; APPROVE INVOICES FOR PAYMENT	2.30	598.00
07/06/2018	KEF	REVIEW AND RESPOND TO EMAILS RE: NANTUCKET LIENS; T CALL WITH CHRIS BEARD NEGOTIATE LIEN AMOUNT; RESEARCH INFO ABOUT ABANDONED VEHICLES ON PROPERTY 2ND STREET, DELRAY	0.60	156.00
07/09/2018	KEF	SITE VISITS TO PROPERTIES: 1--219-225 H STREET LAKE WORTH TO CHECK PROPERTY FOR LAWN MAINTENANCE FOR APPROVAL OF INVOICE, MEET LAWN SERVICE ONSITE (0.80); 2--114/116 2nd STREET DELRAY- CHECK PROPERTY RE: ABANDONED VEHICLES: REVIEW AND RESPOND TO EMAILS WITH RECEIVER AND G GARNO; T CALLS WITH TOWING COMPANIES FOR POSSIBLE CONTRACTS TO TOW ABANDON VEHICLES : CONTRACT WITH TOWING COMPANY (1.40); 3--7399 BRUNSWICK CIRCLE BOYNTON; CHECK PROPERTY FOR ANY MAINTENANCE ISSUES; MEET WITH POOL COMPANY RE: REPLACE POOL VALVE CHECK FOR POSSIBLE WATER LEAK (.90); 4--300 ROYAL PLAZA FT LAUDERDALE: CHECK PROPERTY FOR MAINTENANCE ISSUES: MEET SUB AND SUPERVISE WINDOW LEAK REPAIR IN MASTER BEDROOM; MEETING WITH POSSIBLE TENANT FOR BOAT DOCK RENTAL; T CALLS TO SET	6.20	1,612.00

		UP MEETINGS WITH SUBS AND MAINTENANCE MEETINGS ONSITE; REVIEW AND APPROVE INVOICES FOR PAYMENT (3.10).		
07/10/2018	KEF	ONSITE 300 ROYAL; MEETINGS WITH SECURITY, LAWN SERVICE, CLEAN SERVICE AND LOCKSMITH RE: REVIEW MAINTENANCE AND REQUEST FROM BROKER FOR EXTRA MAINTENANCE FOR SHOWINGS	3.60	936.00
07/11/2018	KEF	REVIEW AND RESPOND TO EMAILS WITH RECEIVER AND TEAM RE: UPDATE ON NANTUCKET COVE	0.20	52.00
07/11/2018	KEF	ONSITE VISIT TO 116 2ND STREET DELRAY, MEET WRECKER SERVICE TO REMOVE ABANDONED VEHICLES; FOLLOW UP T CALLS WITH NANTUCKET COVE SUBS;	3.70	962.00
07/12/2018	KEF	REVIEW AND RESPOND TO EMAILS RE: NANTUCKET; T CALLS WITH SUBS FOR NANTUCKET COVE TO SET UP MEETING FOR UPCOMING SITE VISIT TO NANTUCKET TO CHECK PROPERTIES AND MEET WITH TOWN OF BEECHER AND POTENTIAL PURCHASERS	0.80	208.00
07/16/2018	KEF	REVIEW AND RESPOND TO EMAILS WITH A GONZALES (GJB) RE: LOT 81; COMMUNICATE WITH RECEIVER RE: DOCK AT 300 ROYAL POSSIBLE RENT	0.40	104.00
07/17/2018	KEF	CONFIRM MEETINGS WITH SUBS AND TOWN OF BEECHER AND POTENTIAL PURCHASER IN NANTUCKET COVE	0.60	156.00
07/18/2018	KEF	SITE VISIT TO NANTUCKET COVE; MEETING WITH LIENHOLDERS FOR LOT 71 RE: RELEASE OF LIEN AND PROCESS FOR SITE VISIT TO NANTUCKET COVE; MEETING WITH LIENHOLDERS FOR LOT 71 RE: RELEASE OF LIEN AND PROCESS FOR PAYMENT (1.70); MEETING WITH POTENTIAL PURCHASER OF LOT 81 DISCUSSION OF CONTRACT TO PURCHASE (1.10); MEETING WITH THREE SUBS RE: PROCURING BIDS FOR COMPLETION OF CONSTRUCTION ON LOTS 81 AND 137. (1.90); CHECK WATER INTRUSION IN BASEMENT OF LOT 81 (.50); REVIEW AND RESPOND TO EMAILS WITH RECEIVERS OFFICE RE: RELEASE OF LIEN INFO FOR LOT 71 (.20); REVIEW COMMUNITY CONDITION OF VACANT LOTS IN PREPARATION FOR MEETING WITH TOWN OF BEECHER ADMIN: MEETING WITH MAINTENANCE COMPANY RE: BUSHHOGGING OF LOTS AND CLEANUP (1.10); START PREPARING IN-DEPTH CONSTRUCTION COMPLETION LIST FOR LOT 137 AND LOT 81 (2.10).	8.60	2,236.00
07/19/2018	KEF	MEETING WITH TOWN OF BEECHER ADMINISTRATOR, BOB BARKER AND COD ENFORCEMENT OFFICER RE: NANTUCKET COVE UPDATE ON CLOSING OF LOT 71 AND COMPLETION OF LOTS 81, 137 AND CONDITION OF LOT 133: DISCUSSION OF PLANS FOR MAINTAINING COMMUNITY VACANT LOTS AND PRESERVATION OF ASSETS. (2.20); ONSITE NANTUCKET COVE;MEETING WITH FOGARTY ENTERPRISES RE: LOT 81 WATER INTRUSION IN BASEMENT AND WAYS TO PREVENT AND PRESERVE ASSET BY GRADING LOT AND BACKFILLING OF LOT, PROCURE PROPOSAL FOR WORK (1.40); MEETING WITH FRED JOHNSON AFTER MEETING WITH CODE ENFORCEMENT FOR REVIEW OF MAINTENANCE AND CLEAN UP OF COMMUNITY VACANT 100 PLUS VACANT LOTS (.40); WALK AND PREPARE IN-DEPTH CONSTRUCTION LIST FOR CONSTRUCTION	7.80	2,028.00

		COMPLETION LOT 137 (2.10); MEETINGS WITH SUBS ONSITE TO REVIEW WORK AND PROCURE PROPOSALS FOR COMPLETION (1.70).		
07/20/2018	KEF	SITE VISIT TO NANTUCKET COVE: MEETING WITH CONTRACT HOLDER FOR LOT 71; DISCUSSION OF CLOSING DATES AND RELEASES OF LIENS (1.20); CHECK ASSET OF LOT 71 RE: MAINTENANCE AND PRESERVATION AS CONTRACT HOLDER,HAS BEEN IN HOME FOR 9 MONTHS. (.40); WALK AND PREPARE IN DEPTH CONSTRUCTION COMPLETION LIST FOR LOT 81 (2.90); MEETING WITH LOT 81 POTENTIAL PURCHASER RE: DISCUSSION OF BASEMENT DELETION ON CONTRACT AND CREDITS (1.40); COMMUNICATE WITH S KAPILA AND M DAVIS RE: 321 TIME ENTRIES: SPREADSHEET PREP AND REVIEW FOR RECEIVER (.80); SECURE NEW ENTRANCE KEYS FOR LOTS 137 AND LOT 81 (.60).	7.30	1,898.00
07/23/2018	KEF	REVIEW AND RESPOND TO EMAILS WITH G GARNO AND RECEIVER RE: APPROVAL OF PROPOSAL FOR GRADING LOT 81 TO PRESERVE ASSET FROM WATER INTRUSION; COMMUNICATE WITH FOGARTY TO SCHEDULE GRADING WORK FOR LOT 81	0.40	104.00
07/24/2018	KEF	COMMUNICATE WITH A GONZALES AND HEATHER GREY (GJB) RE: LIEN RELEASES FOR LOT 71 NANTUCKET COVE	0.20	52.00
07/25/2018	KEF	PREPARE ESCROW LETTER AND SEND 7 ESCROW LETTERS AND RELEASES TO LIEN HOLDERS FOR LOT 71 IN NANTUCKET COVE; COMMUNICATE FOLLOW UP WITH LIEN HOLDERS	2.10	546.00
07/26/2018	KEF	T CALL WITH G GARNO(GJB) RE: POOL LEAK FROM INSPECTION AT 7399 BRUNSWICK PLACE BOYNTON; CALLS TO GET POOL LEAK COMPANY TO INSPECT AND REPORT ON POOL; REVIEW AND RESPOND TO EMAILS RE: LIENS IN NANTUCKET COVE FOLLOW UP	1.10	286.00
07/27/2018	KEF	REVIEW AND RESPOND TO EMAILS RE: 7399 POOL AND ROOF INSPECTION REPORTS; COMMUNICATE WITH J WELT BROKER; FOLLOW UP ON LIEN RELEASES FOR LOT 71 NANTUCKET COVE	0.70	182.00
07/30/2018	KEF	APPROVE AND SUBMIT INVOICES FOR PAYMENT FOR 321 PROPERTIES; REVIEW AND RESPOND TO EMAILS RE: LIEN RELEASES FOR LOT 71 NANTUCKET COVE; T CALLS TO SUBS	1.10	286.00
07/31/2018	KEF	REVIEW AND RESPOND TO EMAILS WITH RECEIVERS COUNSEL RE: CLOSING LOT 71 NANTUCKET; FOLLOW UP WITH T CALLS TO SUBS FOR SIGNED LIEN RELEASES; COMMUNICATE WITH BROKER RE: 7399 BRUNSWICK	0.60	156.00
				14,716.00
				14,716.00
EXPENSES				
07/10/2018	EXP	AIRFARE		449.63
07/18/2018	EXP	MEALS		50.00

07/19/2018	EXP	MEALS	50.00
07/20/2018	EXP	MEALS	50.00
07/21/2018	EXP	ACCOMMODATIONS	545.51
07/21/2018	EXP	CAR RENTAL	439.24

	1,584.38
	1,584.38
Agreed 50% KEF Discount	(7,358.00)
Total amount of this invoice	$8,942.38

Invoice payable upon receipt. Thank you for this opportunity to be of service.

Kapila/Mukamal

CPAs, Forensic and Insolvency Advisors

EIN #46-5394135

FTC V. FINANCIAL FREEDOM, ET AL
Client ID: 96023
Invoice #4811 - 08/31/18

TIME SUMMARY BY STAFF

Staff	Hours	Rate	Amount
KEF - KAREN FUGATE - OPERATIONS CONSULTANT	4.30	260.00	1,118.00
TOTAL	4.30		$1,118.00
	BLENDED RATE	**$260.00**	
	AGREED 50% KEF DISCOUNT		(559.00)
TOTAL AMOUNT OF THIS INVOICE			$559.00
	ADJUSTED BLENDED RATE	$130.00	

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1000 South Federal Highway, Suite 200
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EIN #46-5394135

FTC V. FINANCIAL FREEDOM, ET AL
C/O JONATHAN PERLMAN, RECEIVER
GENOVESE JOBLOVE & BATTISTA
100 SE 2ND ST., STE. 4400
MIAMI, FL 33131

Invoice: 4811
08/31/2018
Client ID: 96023

For Professional Services Rendered Through August 31, 2018

DATE	STAFF	DESCRIPTION	HRS	AMOUNT
RECEIVERSHIPS				
08/01/2018	KEF	REVIEW AND RESPOND TO EMAILS RE: LIEN RELEASES FOR LOT 71; T CALLS TO RODRIGUEZ AND INDOOR COMFORT: NO RESPONSE FROM EITHER SUBS CONTINUE TO LEAVE MESSAGES AND EMAILS	0.30	78.00
08/02/2018	KEF	REVIEW AND RESPOND TO EMAILS RE: PROPERTIES IN BOYNTON; 300 ROYAL PLAZA RE: INVOICES FOR PAYMENT; EMAILS FROM RECEIVERS OFFICE AND PURCHASER COUNSEL RE: NANTUCKET COVE LOT 71 LIEN RELEASES; T CALL AND EMAILS TO RODRIGUEZ AND INDOOR COMFORT LIEN HOLDERS	0.40	104.00
08/03/2018	KEF	REVIEW, APPROVE AND SUBMIT INVOICES FOR PAYMENT FOR 7399 BRUNSWICK, 300 ROYAL, NANTUCKET AND FUGATE INVOICES REIMBURSEMENTS FOR PAYMENT; T CALLS AND EMAILS TO INDOOR COMFORT AND J RODRIGUEZ RE: LOT 71	0.40	104.00
08/07/2018	KEF	T CALLS TO INDOOR COMFORT AND J RODRIGUEZ RE: LIEN RELEASES AS PROMISED; REVIEW AND RESPOND TO EMAILS FROM LOT 71 PURCHASERS ATTORNEY AND RECEIVERS COUNSEL A GONZALES (GJB) RE CLOSING FOR LOT 71 NANTUCKET COVE	0.30	78.00
08/09/2018	KEF	REVIEW EMAIL FROM LOT 71 PURCHASERS ATTORNEY; T CALL WITH J RODRIGUEZ RE: AGREED LIEN AMOUNT AND CHANGE (.30) : UPDATE SPREADSHEET OF NEW LIEN HOLDER NEGOTIATED AMOUNT AND SEND TO RECEIVER AND G GARNO AND A GONZALES	0.60	156.00
08/17/2018	KEF	REVIEW REQUESTS FOR 300 ROYAL PLAZA ALARM (UNARM AND REARM) (.10) AND RESPOND TO CLEANERS AND LAWN SERVICE FOR 300 PLAZA RE: INVOICES AND SERVICES	0.30	78.00
08/21/2018	KEF	RESPOND TO TEXT AND EMAILS RE: QUESTIONS ON NANTUCKET COVE CLOSINGS LOT 71 AND UPDATES FOR SUBS AND LIEN HOLDERS; WHEN TO EXPECT PAYMENT	0.20	52.00
08/27/2018	KEF	REVIEW, APPROVE AND SUBMIT INVOICE FOR PAYMENT FOR 7399 BRUNSWICK POOL; REQUEST FOR 300 ALARM UNARM AND ACTIVATE FOR POOL SERVICE; REVIEW EMAILS FOR LOT 71 CLOSING NANTUCKET COVE	0.30	78.00
08/28/2018	KEF	REVIEW EMAILS RE: LOT 71 CLOSING AND LIEN RELEASES FOR SAME; RESPOND TO SUBS RE: UPDATE ON CLOSING FOR LOT 71 AND EXPECTED PAYMENT;	0.40	104.00
08/28/2018	KEF	UPDATE LOT 71 SPREADSHEET OF LIENS AND	0.60	156.00

		SUBCONTRACTORS OWED MONIES PR REQUEST FROM ATTORNEY FOR PURCHASER FOR CLOSING; FORWARDED TO G GARNO AND A GONZALES (GJB)		
08/30/2018	KEF	T CALL WITH M DIAZ-CLARK (GJB) RE: UPDATED SPREADSHEET FOR LOT 71 AND FOR SAME MONIES OWED TO SUBS	0.30	78.00
08/31/2018	KEF	REQUEST FOR ALARM DISARM AND REARM FOR 300 ROYAL PLAZA; APPROVE AND SUBMIT POOL SERVICE INVOICE FOR POOL SERVICE FOR 300 ROYAL	0.20	52.00

	1,118.00
	1,118.00
Agreed 50% KEF Discount	(559.00)
Total amount of this invoice	$559.00

Invoice payable upon receipt. Thank you for this opportunity to be of service.

Kapila/Mukamal

CPAs, Forensic and Insolvency Advisors

EIN #46-5394135

FTC V. FINANCIAL FREEDOM, ET AL
Client ID: 96023
Invoice #4884 - 09/30/18

TIME SUMMARY BY STAFF

Staff	Hours	Rate	Amount
KEF - KAREN FUGATE - OPERATIONS CONSULTANT	2.00	260.00	520.00
TOTAL	2.00		$520.00
	BLENDED RATE	**$260.00**	
AGREED 50% KEF DISCOUNT			(260.00)
TOTAL AMOUNT OF THIS INVOICE			$260.00
	ADJUSTED BLENDED RATE	$130.00	

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K/M

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EIN #46-5394135

FTC V. FINANCIAL FREEDOM, ET AL
C/O JONATHAN PERLMAN, RECEIVER
GENOVESE JOBLOVE & BATTISTA
100 SE 2ND ST., STE. 4400
MIAMI, FL 33131

Invoice: 4884
09/30/2018
Client ID: 96023

For Professional Services Rendered Through September 30, 2018

DATE	STAFF	DESCRIPTION	HRS	AMOUNT
RECEIVERSHIPS				
09/10/2018	KEF	REVIEW, APPROVE AND SUBMIT INVOICES FOR PAYMENT FOR 300 ROYAL POOL SERVICE, INVOICE FOR LOCK CHANGE AND SECURING LOT 137 NANTUCKET COVE, KEY CHANGE FOR LOT 81, NANTUCKET COVE	0.20	52.00
09/11/2018	KEF	REVIEW AND RESPOND TO EMAILS AND TEXTS FROM JASON WELT, BROKER AND G GARNO (GJB) RE: PLUMBING ISSUE IN MASTER BATH SHOWER AT 366 MONTEREY CIRCLE BOYNTON UNIT; SCHEDULE PLUMBER TO CHECK OUT	0.40	104.00
09/14/2018	KEF	FOLLOW UP WITH PLUMBER FOR PROPERTY AT 366 MONTEREY CIRCLE BOYNTON; T CALL WITH RENTER AND PLUMBER ONSITE; SET UP CLEANING COMPANY PER EMAIL REQUEST FROM G GARNO AND BROKER FOR SHOWING ON SATURDAY	0.40	104.00
09/25/2018	KEF	T CALL WITH JASON WELT, BROKER , RE: NANTUCKET COVE DISCUSSION AND BRIEF ON COMMUNITY	0.30	78.00
09/25/2018	KEF	REVIEW, APPROVE AND SUBMIT INVOICES FOR 7399 BRUNSWICK POOL, 300 ROYAL INVOICES FOR POOL, LAWN AND CLEANING, NANTUCKET COVE LOT 137	0.30	78.00
09/25/2018	KEF	EMAIL TO JASON WELT PERTINENT INFO FOR NANTUCKET COVE VACANT LOTS, HOMES AND COMMUNITY INFO	0.40	104.00
				520.00
				520.00
		Agreed 50% KEF Discount		(260.00)
		Total amount of this invoice		$260.00

Invoice payable upon receipt. Thank you for this opportunity to be of service.

EXHIBIT "C"

ALVARADOSMITH
A PROFESSIONAL CORPORATION

1 MACARTHUR PLACE, SUITE 200
SANTA ANA, CA 92707
(714) 852-6800
EIN: 33-0545440

JONATHAN E. PERLMAN
C/O GENOVESE JOBLOVE & BATTISTA, P.A.
100 SOUTHEAST 2ND ST., SUITE 4400
MIAMI, FL 33131

June 30, 2018
INVOICE # 326220

CONFIDENTIAL/ATTORNEY-CLIENT PRIVILEGE
FOR PROFESSIONAL SERVICES RENDERED THROUGH 6/30/2018

Matter # N1730.1
RE.: SETTLEMENT RE FEDERAL TRADE COMMISSION, ET AL. V. MARCUS, ET AL.

Professional Fees

Date	Att	Description	Hours	Amount
6/21/2018	CY	TELEPHONE CONVERSATION WITH CO-COUNSEL REGARDING SECURITY AND LOAN DOCUMENTS NEEDED TO SECURE NOTE WITH CALIFORNIA PROPERTY	0.20	80.00
6/26/2018	CY	ANALYSIS OF CASE DOCKET AND PLEADINGS FORWARDED BY CO-COUNSEL TO DETERMINE CURRENT STATUS OF CASE AND TO DETERMINE WHAT IS NEEDED TO DOCUMENT CALIFORNIA PORTION OF SETTLEMENT.	0.30	120.00
6/27/2018	CDH	PREPARE PROMISSORY NOTE [0.8]; PREPARE DEED OF TRUST [1.1]; PREPARE DEED IN LIEU OF FORECLOSURE [0.7]; PREPARE BILL OF SALE [0.4]; PREPARE NO LIEN AFFIDAVIT [0.7]	3.70	1,480.00
6/27/2018	CY	RECEIPT AND ANALYSIS OF CALIFORNIA SETTLEMENT DOCUMENTS BEFORE FORWARDING TO FLORIDA COUNSEL.	0.50	200.00
6/28/2018	CDH	PREPARE E-MAIL TO GREG GARNO REGARDING PROMISSORY NOTE, DEED OF TRUST, DEED IN LIEU OF FORECLOSURE, BILL OF SALE, AND "NO LIEN" AFFIDAVIT [0.3]; REVIEW MESSAGE FROM GREG GARNO, REVISE PROMISSORY NOTE TO INCORPORATE HIS COMMENTS, AND SEND SAME TO MR. GARNO WITH COMMENTARY [0.3]	0.60	240.00
		Subtotal Fees Through 6/30/2018		2,120.00

Rate Summary

CDH	4.30	Hours@	400.00 /Hour	1,720.00
CY	1.00	Hours@	400.00 /Hour	400.00
	5.30			2,120.00

Summary

Previous Balance Due	0.00
Payments Received	0.00
Total Current Billing	2,120.00
Total Now Due	2,120.00

ALVARADOSMITH
A PROFESSIONAL CORPORATION

1 MACARTHUR PLACE, SUITE 200
SANTA ANA, CA 92707
(714) 852-6800
EIN: 33-0545440

JONATHAN E. PERLMAN
C/O GENOVESE JOBLOVE & BATTISTA, P.A.
100 SOUTHEAST 2ND ST., SUITE 4400
MIAMI, FL 33131

July 31, 2018
INVOICE # 326718

CONFIDENTIAL/ATTORNEY-CLIENT PRIVILEGE
FOR PROFESSIONAL SERVICES RENDERED THROUGH 7/31/2018

Matter # N1730.1
RE.: SETTLEMENT RE FEDERAL TRADE COMMISSION, ET AL. V. MARCUS, ET AL.

Professional Fees

Date	Att	Description	Hours	Amount
7/26/2018	CDH	REVIEW BORROWER'S COMMENTS TO PROMISSORY NOTE, TRUST DEED AND OTHER LOAN DOCUMENTS, AND TELEPHONE CONFERENCE WITH GREG GARNO REGARDING SAME [0.5]	0.50	200.00
7/27/2018	CDH	REVISE PROMISSORY NOTE AND DEED OF TRUST TO ADDRESS SOME OF BORROWER'S CONCERNS, AND PREPARE E-MAIL TO GREG GARNO REGARDING THOSE CHANGES AND OTHERWISE DISCUSSING THE BORROWER'S COMMENTS.	1.40	560.00
		Subtotal Fees Through 7/31/2018		760.00

Rate Summary

CDH	1.90	Hours@	400.00 /Hour	760.00
	1.90			760.00

Summary

Previous Balance Due	2,120.00
Payments Received	0.00
Total Current Billing	760.00
Total Now Due	2,880.00

ALVARADOSMITH
A PROFESSIONAL CORPORATION

1 MACARTHUR PLACE, SUITE 200
SANTA ANA, CA 92707
(714) 852-6800
EIN: 33-0545440

JONATHAN E. PERLMAN
C/O GENOVESE JOBLOVE & BATTISTA, P.A.
100 SOUTHEAST 2ND ST., SUITE 4400
MIAMI, FL 33131

September 28, 2018
INVOICE # 327956

CONFIDENTIAL/ATTORNEY-CLIENT PRIVILEGE
FOR PROFESSIONAL SERVICES RENDERED THROUGH 9/28/2018

Matter # N1730.1
RE.: SETTLEMENT RE FEDERAL TRADE COMMISSION, ET AL. V. MARCUS, ET AL.

Professional Fees

Date	Att	Description	Hours	Amount
9/12/2018	CDH	REVIEW E-MAIL FROM GREG GARNO; REVIEW ATTACHED DEED OF TRUST; RESPOND TO MR. GARNO.	0.30	120.00
9/12/2018	CY	COMMUNICATIONS WITH CO-COUNSEL REGARDING SETTLEMENT OF MATTER AND REMAINING TASKS TO COMPLETE SETTLEMENT.	0.20	80.00
9/24/2018	CY	COMMUNICATIONS WITH CO-COUNSEL TO CONFIRM RECORDING OF DEED OF TRUST.	0.20	80.00
9/24/2018	CY	RECEIPT OF RECORDED ORIGINAL DEED OF TRUST AND FORWARD TO GREG GARNO.	0.30	120.00
		Subtotal Fees Through 9/28/2018		400.00

Rate Summary

CDH	0.30	Hours@	400.00 /Hour	120.00
CY	0.70	Hours@	400.00 /Hour	280.00
	1.00			400.00

Summary

Previous Balance Due	2,880.00
Payments Received	0.00
Total Current Billing	400.00
Total Now Due	3,280.00

EXHIBIT "D"

McBRAYER

201 East Main Street, Suite 900
Lexington, KY 40507
859-231-8780
TAX I.D. 61-1050158

Jonathan E. Perlman
Court-Appointed Permanent Receiver
100 Southeast 2nd Street, Suite 4400
Miami, FL 33131

September 21, 2018

Invoice #: 363359 JPB
Our File #: 21923.00001

INVOICE SUMMARY

For Professional Services Rendered Through August 31, 2018:

RE: General

Total Fees	$ 930.00
Total Disbursements	$ 27.90
TOTAL THIS INVOICE	**$ 957.90**

We accept VISA, Mastercard, American Express

September 21, 2018 Invoice #: 363359

RE: General

FEES

Date	Atty	Services Rendered	Hours
8/16/18	JHF	Office conference with Jaron Blandford; long distance telephone conference with Receiver and counsel from Miami regarding Kingdom Coal and related matters	1.20
8/16/18	JPB	Meet with J. Frazier and review file in advance of call	.50
8/16/18	JPB	Conference call	.70

TOTAL FEES: $ 930.00

TIME SUMMARY

Name	Hours	Rate	Total
Blandford, Jaron P.	1.20	350.00	420.00
Frazier III, James H.	1.20	425.00	510.00
TOTALS	2.40		$ 930.00

DISBURSEMENTS

Date	Description	Amount
8/31/18	Administrative Fee	27.90

TOTAL DISBURSEMENTS $ 27.90

TOTAL THIS INVOICE $ 957.90

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

CASE NO. 0:17-60907-CIV-MORENO/SELTZER

FEDERAL TRADE COMMISSION, *et al.*,

Plaintiffs,

v.

JEREMY LEE MARCUS, *et al.*,

Defendants.
_____/

ORDER GRANTING RECEIVER'S THIRD MOTION FOR AWARD OF PROFESSIONAL FEES AND REIMBURSEMENT OF EXPENSES

THIS CAUSE came before the Court upon Jonathan E. Perlman, Esq.'s, the court-appointed Receiver (the "Receiver") for the Receivership Entities,[1] Third Motion for Award of Professional Fees and Reimbursement of Expenses [**ECF No. ____**] (the "Third Fee Application"), filed on **November 16, 2018**.

The Court has considered the Third Fee Application, the pertinent portions of the record, and being otherwise fully advised in the premises, it is

[1] Receivership Entities are Financial Freedom National, Inc. f/k/a Institute for Financial Freedom, Inc. and Marine Career Institute Sea Frontiers, Inc. d/b/a 321 Loans, Instahelp America, Inc., Helping America Group, United Financial Support, Breeze Financial Solutions, 321Financial Education, Credit Health Plan, Credit Specialists of America, American Advocacy Alliance, and Associated Administrative Services, 321Loans, Inc., f/k/a 321 Loans, Inc. d/b/a 321Financial, Inc., Instahelp America, Inc. f/k/a Helping America Team, Inc. d/b/a Helping America Group, Breeze Financial Solutions, Inc. d/b/a Credit Health Plan and Credit Maximizing Program, US Legal Club, LLC, Active Debt Solutions, LLC f/k/a Active Debt Solutions, Inc. d/b/a Guardian Legal Center, Guardian LG, LLC d/b/a Guardian Legal Group, American Credit Security, LLC f/k/a America Credit Shield, LLC, Paralegal Support Group LLC f/k/a Paralegal Support LLC, Associated Administrative Services, LLC d/b/a Jobfax, Cockburn & Associate LLC, JLMJP Pompano, LLC, Halfpay International, LLC, Halfpay NV, LLC, HP Properties Group, Inc., HP Media, Inc., Omni Management Partners, LLC, Nantucket Cove of Illinois, LLC, Discount Marketing USA, S.A., Viking Management Services, LLC, White Light Media LLC, Blue42, LLC, National Arms, LLC, and 110 Glouchester St., LLC, and their divisions, subsidiaries, affiliates, predecessors, successors, and assigns. [ECF Nos. 21, 102, 222, 286].

ADJUDGED that the motion is GRANTED. The Third Fee Application is **APPROVED**.

ADJUDGED that the Receiver and Genovese Joblove & Battista, P.A.'s fees of $421,666.50 and expenses of $10,892.18 are **APPROVED**. The Receiver is authorized to pay Genovese Joblove & Battista, P.A. the sum of $432,558.68, representing 100% of the approved fees ($421,666.50) and 100% of expenses ($10,892.18) incurred during the Application Period of June 1, 2018 through September 30, 2018.

ADJUDGED that the Receiver is authorized to pay KapilaMukamal the sum of $60,657.14, representing 100% of the approved fees ($58,186.37) and 100% of expenses ($2,470.77) incurred during the Application Period of June 1, 2018 through September 30, 2018.

ADJUDGED that the Receiver is authorized to pay Alvarado Smith the sum of $3,280.00 ($3,280.00 in fees and $ -0- in expenses) incurred during the Application Period of June 1, 2018 through September 30, 2018.

ADJUDGED that the Receiver is authorized to pay McBrayer, McGinnis, Leslie & Kirkland PLLC $930.00 in fees and $ -0- in costs incurred during the Application Period of June 1, 2018 through September 30, 2018.

DONE and ORDERED in _____ at Miami, Florida this ___ day _____, 2018.

_____
FEDERICO A. MORENO
UNITED STATES DISTRICT JUDGE

cc: All counsel of record