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 AMENDED SECOND MOTION FOR AWARD OF PROFESSIONAL FEES AND REIMBURSEMENT OF EXPENSES FOR KAPILAMUKAMAL, LLP

Jonathan E. Perlman, Esq., as Receiver (the "Receiver") for the Receivership Defendants,[1] files his Amended Second Motion for Award of Professional Fees and

[1] The "Receivership Defendants" means Financial Freedom National, Inc. f/k/a Institute for Financial Freedom, Inc. and Marine Career Institute Sea Frontiers, Inc. also 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. also d/b/a 321Financial, Inc.; Instahelp America, Inc. f/k/a Helping America Team, Inc. also d/b/a Helping America Group; Breeze Financial Solutions, Inc. also 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. also d/b/a Guardian Legal Center; Guardian LG, LLC also 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; and Associated Administrative Services, LLC also d/b/a Jobfax, and their divisions, subsidiaries, affiliates, predecessors, successors, assigns, and any fictitious business entities or business names created or used by these entities, or any of them. The Receivership Defendants were expanded to include Viking Management Services, LLC, Cockburn & Associate LLC, Omni Management Partners LLC, Discount Marketing USA, S.A., JLMJP Pompano, LLC, Nantucket Cove of Illinois, LLC, Halfpay International, LLC ("Halfpay"), Halfpay NV, LLC, HP Properties Group, Inc., HP Media, Inc., White Light Media LLC, Blue42, LLC as Additional Receivership Entities. ("Expansion Order") [ECF No. 102]. In addition, on March 16, 2018, the Receivership was expanded to include National Arms, LLC [ECF No. 222], and the Receiver has a pending unopposed motion to expand the receivership to include 110 Glouchester St., LLC. [ECF No. 236]. (National Arms, LLC, the Receivership Defendants and the additional entities that have come under the control of the Receiver pursuant to the Expansion Order shall collectively be referred to as "Receivership Entities").

Reimbursement of Expenses for KapilaMukamal, LLP (the "Amended Second KM Application").

1. On August 16, 2018, the Receiver filed his Second Motion for Award of Professional Fees and Reimbursement of Expenses for KapilaMukamal, LLP (the "KM Second Application"). [ECF No. 281]. In the KM Second Application, the Receiver sought to pay his forensic accountant, tax advisor and real estate consultant, KapilaMukamal, LLP ("KM"), $205,576.92 in fees and $1,342.67 in reimbursement of costs for services rendered during the nine-month period from September 1, 2017 through and including May 31, 2018[2] (the "Application Period"). The Receiver also sought approval to pay KM fees previously earned and approved by the Court totaling $36,454.12, that this Court ordered would be held back until such time that the Receiver could pay without hindering the Receivership's operations and duties (the "Holdback").

2. In the KM Second Application, the Receiver inadvertently omitted KM's invoices for Karen Fugate, the Receiver's real estate and construction consultant. Ms. Fugate's invoices and CV are attached hereto as Exhibit A.

3. Also, inadvertently omitted in the KM Second Application was the Receiver's request that KM's fees and expenses for Ms. Fugate's work be paid.

4. In addition to the fees and expenses requested to be paid in the KM Second Application, the Receiver also seeks to pay KM $56,667.00 for Ms. Fugate's fees and $866.65 in costs.

IV. CERTIFICATION

5. Pursuant to Local Rule 7.1.A.3, undersigned counsel hereby certifies that he

[2] The facts and legal arguments set forth in the KM Second Application are fully incorporated herein by this reference.

conferred with counsel for Plaintiffs, the FTC and State of Florida, and provided them with Exhibit A prior to filing the KM Second Application and Amended Second Application. Both the FTC and the State of Florida have informed the Receiver that they do not intend to file a response to the KM Second Application.

WHEREFORE, the Receiver, Jonathan E. Perlman, Esq., respectfully requests this Court to enter an order: (i) granting the Second KM Application, as amended; (ii) authorizing payment to KM of fees and expenses incurred during the Application Period in the amount of $264,453.24 ($262,243.92 in fees and $2,209.32 in expenses); and (iii) authorizing payment to KM of the Holdback in the amount of $36,454.12. A proposed form of order is attached.

Respectfully submitted this 17th day of August 2018.

s/Jonathan E. Perlman
Jonathan E. Perlman, Esq., Receiver
-and-
GENOVESE JOBLOVE & BATTISTA, P.A.
Attorneys for Jonathan E. Perlman, Esq.,
Court-appointed Receiver
100 Southeast 2nd Street, 44th Floor
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Tel: (305) 349-2300
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CERTIFICATE OF SERVICE

I hereby certify that on this 17th day of August, 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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Relief Defendants Halfpay International, LLC; Halfpay NV LLC;
JLMJP Pompano, LLC; and Nantucket Cove of Illinois, LLC

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Lake Worth, FL 33463
Relief Defendant via Electronic Mail

Teresa Duda
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Boca Raton, FL 33487
Pro Se via U.S. Mail

Kapila/Mukamal

CPAs, Forensic and Insolvency Advisors

EIN #46-5394135

FTC V. FINANCIAL FREEDOM, ET AL
Client ID: 96023
Invoice #4560 - 01/31/18

TIME SUMMARY BY STAFF

Staff	Hours	Rate	Amount
KEF - KAREN FUGATE - OPERATIONS CONSULTANT	104.40	260.00	27,144.00
TOTAL	104.40		$27,144.00
	BLENDED RATE	**$260.00**	
	AGREED 50% KEF DISCOUNT		(13,572.00)
	TOTAL EXPENSES		260.60
TOTAL AMOUNT OF THIS INVOICE			$13,832.60
	ADJUSTED BLENDED RATE	$130.00	

EXHIBIT
A
tabbies

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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: 4560
01/31/2018
Client ID: 96023

For Professional Services Rendered Through January 31, 2018

DATE	STAFF	DESCRIPTION	HRS	AMOUNT
LITIGATION SUPPORT				
01/07/2018	KEF	SITE VISIT TO 630 PROPERTY IN FLL RE: ANALYSIS AND REVIEW OF CONSTRUCTION	5.40	1,404.00
01/08/2018	KEF	SITE VISIT TO 630; MEETING WITH BROKER; REVIEW AND WALK PROPERTY; REVIEW PLANS AND TAKEOFF FOR ESTIMATE OF COMPLETION	7.20	1,872.00
01/09/2018	KEF	SITE VISIT TO 630; CHECK ELECTRICAL WIRING ISSUE; REVIEW CITY OF FLL BUILDING DEPARTMENT PERMITS FOR 630 PROPERTY; REPORTS	6.80	1,768.00
01/10/2018	KEF	WORK ON ESTIMAMTE TO COMPLETE CONSTRUCTION;	2.60	676.00
01/11/2018	KEF	CITY OF FT LAUD BLDG DEPT RESEARCH DOCK PERMIT FOR 630	2.90	754.00
01/12/2018	KEF	SITE VISIT TO 630; RETURN BLDG PERMIT PLANS TO J WELT; MEET WITH MAINTENACE COMPANY RE: CODE VIOLATIONS; SUBMIT BUDGET, AND SUMMARIES TO RECEIVER	5.10	1,326.00
01/16/2018	KEF	CONF CALWITH G GARNO AND J PERLMAN RE: VIOLATIONS AT 630 AND REMEDIATION	0.40	104.00
01/18/2018	KEF	T CALL WITH G GARNO RE: NANTUCKET COVE	0.20	52.00
01/22/2018	KEF	SITE VISIT TO 630 RE: VIOLATION REMEDIATION WORK	6.80	1,768.00
01/23/2018	KEF	630 REMEDIATION AND SETTING UP INSPECTIONS	4.20	1,092.00
01/24/2018	KEF	ONSITE 630 MEETING WITH CODE COMPLIANCE OFFICER	2.10	546.00
01/24/2018	KEF	REVIEW PAPERWORK FOR NANTUCKET COVE	3.40	884.00
01/25/2018	KEF	SET UP CALLS WITH HOMEOWNERS AND SUBCONTRACTORS; REVIEW BUDGETS AND PAYMENTS BY LIGHTHOUSE	8.30	2,158.00
01/26/2018	KEF	T CALLS WITH SUBS; COMMUNICATIONS WITH HOMEOWNERS AND VILLAGE FOR ONSITE VISIT TO NANTUCKET COVE	4.20	1,092.00
01/28/2018	KEF	TRAVEL TO BEECHER ILL TO NANTUCKET COVE WITH MAXINE STREETER (GJB)	4.20	1,092.00
01/28/2018	KEF	ONSITE NANTUCKET COVE WITH M STREETER (GJB) REVIEW OVERVIEW COMMUNITY; MEETINGS WITH LOT 71; JENNIFER KHULMAN; DISCUSSION CONTRACT, PUNCH LIST; WALKED HOUSE; MEETING WITH LOT 137 JONES; WALKED HOUSE AND DISCUSSION OF PUNCH LIST TO COMPLETE.	8.00	2,080.00

01/29/2018	KEF	ONSITE NANTUCKET COVE; MEETING WITH TIM GROSSI, ONSITE NANTUCKET COVE WITH M STREETER (GJB) MEETING WITH LIGHTHOUSE POINTE (TIM GROSSI) GC; DISCUSSED CONSTRUCTION DRAW ON LOTS 71,81,137 AND 133; REVIEWED EACH LOT CONTRACT VERBALLY RE: ESTIMATE OF SUBCONTRACTOR PAYMENTS DUE; SPECIFICS ON CONTRACT HOLDERS PROMISED ITEMS TO CONTRACT HOLDERS BUT NOT IN CONTRACT; INSURANCE AND UTILITIES; MEETING WITH SUBCONTRACTORS WHO PERFORMED WORK ON 71, 81, 133 AND 137 RE: PAYMENT, COST TO COMPLETE AND GENERAL QUESTIONS RE: WHAT IS SITUATION OF GETTING PAID AND COMPLETING HOUSES; MEETING WITH lot 81 CONTRACT HOLDER CASTILLO; PROMISES FROM BUILDER; ITEMS TO COMPLETE AND TIMELINE TO COMPLETE. MEETING WITH BEECHER VILLAGE ADMINISTRATOR RE: GENERAL DISCUSSION OF NANTUCKET COVE AND BENEFITS OF COMPLETELY HOMES; AND WORKING TOGETHER , DISCUSSED SIDEWALK BOND POSTED; TIM GROSSI , WATER AND SEWER TAP INS FEES FOR LOT 133 TRANSFER TO LOT 137. GENERAL DISCUSSION OF COMMUNITY AND	12.30	3,198.00
01/30/2018	KEF	TRAVEL FROM HOTEL TO O'HARE TO FTL WITH M STREETER (GJB)	6.20	1,612.00
01/30/2018	KEF	DISCUSSION WITH M STREETER (GJB); MEETINGS, PLANNING, BUDGETS, SUBCONTRACTORS, CONTRACT HOLDERS; VILLAGE ADMINISTRATOR; T CALL WITH M PARISI RE: OFFER ON NANTUCKET AND ANALYSIS OF COST TO COMPLETE ON 3 HOMES IN NANTUCKET, VACANT LOTS VERIFICATION IN NANTUCKET; REVIEW OLFHOF CONTRACT; EMAILS AND CALLS WITH CONTRACT HOLDERS AND SUBS EMAILS AND CALL WITH SUB RE: PUTTING UP SAFETY FENCE AROUND FOUNDATION ON LOT 133 AND BACKFILL LOT OPEN AREA LOT 81	6.40	1,664.00
01/31/2018	KEF	ONSITE MEETING AT 630 SE 25TH STREET WITH CODE VIOLATION INSPECTOR	2.10	546.00
01/31/2018	KEF	MEETING AND CALLS W/ M PARISI AND K MCCOY RE: ANALYSIS OF NANTUCKET COVE	3.60	936.00
01/31/2018	KEF	COMMUNICATE VIA CALL WITH G GARNO (GJB) RE:HIGH LEVEL ANALYSIS AND STATUS OF VISIT TO NANTUCKET COVE	0.40	104.00
01/31/2018	KEF	REVIEW AND RESPOND TO EMAIL FROM SUBS AND CONTRACT HOLDERS FOR INFO TO COMPLETE STATUS AND AND BUDGETS TO COMPLETE LOTS 137 AND 81.	1.60	416.00
				27,144.00
				27,144.00
EXPENSES				
01/24/2018	EXP	AIRFARE		260.60

	260.60
	260.60
Agreed 50% KEF Discount	(13,572.00)
Total amount of this invoice	$13,832.60

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 #4562 - 02/28/18

TIME SUMMARY BY STAFF

Staff	Hours	Rate	Amount
KEF - KAREN FUGATE - OPERATIONS CONSULTANT	96.50	260.00	25,090.00
TOTAL	96.50		$25,090.00
	BLENDED RATE	**$260.00**	
	AGREED 50% KEF DISCOUNT		(12,545.00)
	TOTAL EXPENSES		606.05
TOTAL AMOUNT OF THIS INVOICE			$13,151.05
	ADJUSTED BLENDED RATE	$130.00	

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

Invoice: 4562
02/28/2018
Client ID: 96023

For Professional Services Rendered Through February 28, 2018

DATE	STAFF	DESCRIPTION	HRS	AMOUNT
LITIGATION SUPPORT				
02/01/2018	KEF	ONSITE 630 TO OVERSEE CODE VIOLATION REQUIREMENTS REQUESTED BY INSPECTOR	2.30	598.00
02/01/2018	KEF	REVIEW CONTRACTS FOR LOTS 71, 81 AND 137 NANTUCKET COVE, STANDARD SPECIFICATIONS AND EXTRAS; START REVIEW OF SUBCONTRACTORS INVOICES	4.70	1,222.00
02/02/2018	KEF	ONSITE 300 ROYAL PLAZA DR WITH RECEIVER AND H HARMON(GJB); RE: WALK AND REVIEW HOUSE FOR LEAKS, MAINTENANCE ISSUES AND OVERALL CONDITION FOR REPAIRS NEEDED; REVIEW CITY OF FT LAUDERDALE BUILDING PERMIT FOR SUBCONTRACTOR INFO ON HOUSE TRAVEL BACK TO NSB	8.20	2,132.00
02/03/2018	KEF	COORDINATE LOCK CHANGES OF LOT 137 AND 81 NANTUCKET COVE AFTER THIEF AT LOT 137, FILE POLICE REPORT, CALL SUB FOR PROPOSAL TO REPLACE COPPER, GARAGE DOOR AND FURNACE	3.20	832.00
02/04/2018	KEF	ANALYZE LBP BUDGETS WITH SUBS INVOICES AND PROPOSALS, REQUEST ALL COMMUNICATIONS FROM PURCHASERS WITH LPB	4.20	1,092.00
02/05/2018	KEF	COMPLETE ANALYSIS OF LOT 71 CONTRACT, CONSTRUCTION BUDGET, SUBS PAYMENT DUE; COMMUNICATE WITH VILLAGE OF BEECHER ADMINISTRATOR OFFICE RE: THEFT AT LOT 137 FOR EXTRA POLICE PATROL	6.90	1,794.00
02/06/2018	KEF	COMMUNICATE WITH LOT 71 PURCHASER RE: REVIEW OF CONTRACT CLOSING AMOUNTS DUE; REQUESTS FROM PURCHASER FOR CONCESSIONS TO CONTRACT	1.30	338.00
02/06/2018	KEF	ANALYZE LOT 137 PUNCH LIST, BUDGET TO COMPLETE HOUSE, T CALLS WITH SUBS FOR ESTIMATE TO COMPLETE AND VERIFY INVOICE AMOUNTS	5.80	1,508.00
02/07/2018	KEF	ANALYZE AND PREPARE BUDGET TO COMPLETE CONSTRUCTION' AMOUNTS OWED TO SUBS FOR LOT 81	7.20	1,872.00
02/08/2018	KEF	COMMUNICATE WITH SUBS AND PURCHASERS RE: UPDATES	2.40	624.00
02/09/2018	KEF	TRAVEL TO 630 HOUSE SITE TO MEET POOL COMPANIES RE: DISCUSSION OF POOL VIOLATIONS	3.20	832.00
02/10/2018	KEF	ONSITE WITH POOL COMPANY; PARTIAL DRAIN POOL COMPANY	4.40	1,144.00

02/11/2018	KEF	MEET CODE INSPECTOR 630 ONSITE	2.10	546.00
02/11/2018	KEF	COMMUNICATE WITH PURCHASER LOTS 71, 81 AND 137; TRAVEL TO NSB	4.80	1,248.00
02/12/2018	KEF	ONSITE 630 COMPLETE CODE INSPECTION WITH POOL COVER REQUEST	4.50	1,170.00
02/13/2018	KEF	T CALL WITH G GARNO RE: LAKE WORTH PROPERTY CODE VIOLATIONS; T CALLS AND EMAILS WITH CITY OF LAKE WORTH CODE VIOLATIONS DEPT ; EMAILS AND TEXT MESSAGES WITH PURCHASERS OF NANTUCKET COVE; REVISE AND UPDATE LOT 71 SUMMARY OF CLOSING MONIES DUE	4.60	1,196.00
02/14/2018	KEF	FOLLOW UP CALLS AND EMAILS RE: LAKE WORTH CODE VIOLATIONS FOR PROPERTY; T CALLS WITH NANTUCKET COVE SUBS AND SUPPLIERS RE: PROPOSALS TO COMPLETE CONSTRUCT ON	3.10	806.00
02/15/2018	KEF	COMMUNICATE WITH CITY OF LAKE WORTH RE: POSTPONE HEARING FOR PROPERTY AND COPIES OF VIOLATIONS; EMAILS WITH G GARNO AND H HARMON RE: 321 PROPERTIES WITH CODE VIOLATIONS	4.20	1,092.00
02/16/2018	KEF	REVIEW AND RESPOND TO EMAILS WITH SUBS; T CALLS WITH PURCHASERS	0.60	156.00
02/16/2018	KEF	FOLLOW UP CALLS AND EMAILS WITH CITY OF LAKE WORTH RE: CODE VIOLATIONS	0.30	78.00
02/19/2018	KEF	REVIEW EMAILS AND REPORTS FROM CITY OF LAKE WORTH CODE VIOLATIONS	0.50	130.00
02/21/2018	KEF	FOLLOW UP WITH TEXT AND CALLS WITH SUBS AND PURCHASERS RE: NANTUCKET COVE	1.20	312.00
02/22/2018	KEF	REVIEW AND RESPOND TO EMAILS WITH RECEIVER OFFICE RE: 300 ROYAL PLAZA; T CALLS AND EMAILS WITH SUBS AND PURCHASERS	1.70	442.00
02/23/2018	KEF	REVIEW EMAILAND T CALL WITH BEECHER PD RE: LOT 137 BURGULARY	0.30	78.00
02/25/2018	KEF	SITE VISIT TO 219 S H PROPERTY IN LAKE WORTH	3.20	832.00
02/27/2018	KEF	REVIEW SUBS AND PURCHASER BUDGETS FOR LOT 71; T CALLS AND EMAILS TO NEGOTIATE OUTSTANDING INVOICES AND POSSIBLE REDUCTION TO CLOSE LOT 71	4.20	1,092.00
02/28/2018	KEF	CONTINUE NEGOTIATION WITH SUBS RE: REDUCTION OF INVOICES FOR LOT 71 NANTUCKET COVE	5.10	1,326.00
02/28/2018	KEF	SITE VISIT TO 300 PLAZARE : MEETING WITH MAINTENANCE COMPANY FOR PROPOSAL FOR EXTERIOR CLEAN UP AND MAINTENANCE.	2.30	598.00
				25,090.00
				25,090.00

EXPENSES

02/01/2018	EXP	ACCOMMODATIONS (1/30/18)	228.30
02/01/2018	EXP	MEALS (1/30/18)	50.00
02/01/2018	EXP	CAR RENTAL (1/30/18)	327.75
			606.05
			606.05
		Agreed 50% KEF Discount	(12,545.00)
		Total amount of this invoice	$13,151.05

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 #4563 - 03/31/18

TIME SUMMARY BY STAFF

Staff	Hours	Rate	Amount
KEF - KAREN FUGATE - OPERATIONS CONSULTANT	45.70	260.00	11,882.00
TOTAL	45.70		$11,882.00
	BLENDED RATE	**$260.00**	
	AGREED 50% KEF DISCOUNT		(5,941.00)
TOTAL AMOUNT OF THIS INVOICE			$5,941.00
	ADJUSTED BLENDED RATE	$130.00	

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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: 4563
03/31/2018
Client ID: 96023

For Professional Services Rendered Through March 31, 2018

DATE	STAFF	DESCRIPTION	HRS	AMOUNT
RECEIVERSHIPS				
03/01/2018	KEF	ATTEND CODE VIOLATION HEARING FOR POOL VIOLATION FROM JUNE 16, 2017	3.20	832.00
03/01/2018	KEF	CONTINUE CALLS AND NEGOTIATIONS WITH SUBS FOR LOT 71 NANTUCKET COVE	2.30	598.00
03/02/2018	KEF	PREPARED FOR AND ATTEND MEETING WITH G GARNO (GJB) 300 ROYAL PLAZA HOUSE TO COMPLETE INSPECTION OF HOUSE; DISCUSS LOT 71 NANTUCKET COVE; FOLLOW UP WORK RE SAME.	5.30	1,378.00
03/05/2018	KEF	T CALLS WITH SUBS RE: REDUCTION OF INVOICES FOR LOT 71 NANTUCKET COVE	2.20	572.00
03/07/2018	KEF	REPORT SUMMARY FOR CLOSING LOT 71 AND BUDGET AMOUNTS TO PAY SUBS WITH NEGOTIATED AMOUNTS; T CALL WITH LOT 71 PURCHASER	3.30	858.00
03/08/2018	KEF	SITE VISIT TO CITY OF LAKE WORTH RE: CODE VIOLATIONS FOR H STREET PROPERTIES IN LAKE WORTH	2.30	598.00
03/12/2018	KEF	REVIEW AND RESPOND TO EMAILS FROM SUBS AND PURCHASERS FOR NANTUCKET COVE	0.70	182.00
03/15/2018	KEF	REVIEW AND RESPOND TO EMAILS AND T CALLS WITH POTENTIAL PURCHASERS AND SUBS AT NANTUCKET COVE	1.20	312.00
03/19/2018	KEF	T CALLS AND TEXTS WITH LOTS 71, 137 AND 81 RE: UPDATES	0.30	78.00
03/22/2018	KEF	RESPOND TO TEXTS LOTS 71 AND 137	0.30	78.00
03/27/2018	KEF	REVIEW AND RESPOND TO EMAILS RE: 300 ROYAL PLAZA CAMERA AND ALARM; SECURE BATHROOMS; T CALLS TO BUILDER	2.10	546.00
03/28/2018	KEF	ONSITE 300 ROYAL PLAZA HOUSE; MEET WITH SECURITY COMPANY FOR CAMERAS BIDS; T CALLS FOR PROPOSALS FOR A/C MAINTENANCE REPAIRS; REVIEW AND RESPOND TO TEXT MESSAGES FROM SUBS AND PURCHASERS; T CALL WITH AVENUE PROPERTY MANAGEMENT RE: CLOSINGS	6.90	1,794.00
03/29/2018	KEF	ONSITE 300 ROYAL PLAZA RE: A/C MAINTENANCE WORK; SECURE BIDS FOR SECURITY/CAMERAS: REVISE SUMMARY SHEETS FOR NANTUCKET COVE LOTS 72, 137 AND 81 DUE TO NEW SUBS INVOICES NOT PAID	6.40	1,664.00
03/30/2018	KEF	ONSITE 300 ROYAL PLAZA HOUSE; MEET SECURITY/ COMPANY;	9.20	2,392.00

REVIEW AND RESPOND TO EMAILS AND TEXT RE: CLOSING ON LOT 71; SUBS MONIES OWED; T CALL WITH NANTUCKET COVE ASSOCIATION ATTORNEY AND MANAGEMENT COMPANY RE: SECURE BIDS FOR MOWING NANTUCKET COVE VACANT LOTS; T CALL WITH RECEIVER RE: 300 ROYAL PLAZA UPDATE AND BUDGET TO CLEAN UP AND MAINTENANCE; DISCUSSED NANTUCKET COVE	11,882.00
	11,882.00
Agreed 50% KEF Discount	(5,941.00)
Total amount of this invoice	$5,941.00

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 #4564 - 04/30/18

TIME SUMMARY BY STAFF

Staff	Hours	Rate	Amount
KEF - KAREN FUGATE - OPERATIONS CONSULTANT	106.70	260.00	27,742.00
TOTAL	106.70		$27,742.00
	BLENDED RATE	**$260.00**	
	AGREED 50% KEF DISCOUNT		(13,871.00)
TOTAL AMOUNT OF THIS INVOICE			$13,871.00
	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: 4564
04/30/2018
Client ID: 96023

For Professional Services Rendered Through April 30, 2018

DATE	STAFF	DESCRIPTION	HRS	AMOUNT
RECEIVERSHIPS				
04/02/2018	KEF	ONSITE 300 ROYAL PLAZA DR; MEETING WITH SECURITY; CONTINUE TO OBTAIN PROPOSALS FOR REPAIRS AND MAINTENANCE	7.40	1,924.00
04/03/2018	KEF	ONSITE 300 ROYAL PLAZA ; MEETING WITH SUBS ; START LANDSCAPE CLEANUP; PRESSURE CLEANING OF DRIVE; HOUSE; T CALLS WITH PURCHASERS AND SUBS	6.90	1,794.00
04/04/2018	KEF	ONSITE 300 ROYAL PLAZA; POOL COMPANY; T CALL WITH QUALITY BUILDERS ; T CALLS WITH NANTUCKET COVE SUBS AND PURCHASERS	7.80	2,028.00
04/05/2018	KEF	ONSITE 300 ROYAL PLAZA; MEETINGS WITH BUILDER AND SUBS RE: REPAIRS; T CALL WITH M STREETER RE: NANTUCKET COVE	8.40	2,184.00
04/06/2018	KEF	ONSITE 300 ROYAL PLAZA: MEETING WITH SUBS START CLEANUP OF PROPERTY, YARD, DRIVEWAY MET SUBS FOR REVIEW FOR WORK PROPOSALS	6.20	1,612.00
04/09/2018	KEF	ONSITE 300 ROYAL PLAZA; CONF CALL WITH M STREETER AND A GONZALES (GJB) RE: NANTUCKET COVE; PREPARE SUMMARY SHEETS FOR LOTS	8.20	2,132.00
04/10/2018	KEF	CONF CALL WITH GJB TEAM; (1.3); REVIEW BUDGETS AND SUMMARIES FOR CONSTRUCTION AND CLOSINGS; ONSITE 300 PLAZA	5.70	1,482.00
04/11/2018	KEF	ONSITE 300 ROYAL PLAZA: MEETING WITH DRYWALL AND RAILING COMPANY FOR MAINTENANCE WORK; REVIEW AND RESPOND TO EMAILS WITH NANTUCKET COVE SUBS AND PURCHASERS	5.20	1,352.00
04/12/2018	KEF	ONSITE 300 ROYAL PLAZA; MAINTENANCE WORK CONTINUING; REVIEW AND RESPOND TO EMAILS WITH RECEIVER AND COUNSEL; PREPARE NEW SUMMARIES FOR LOTS 81 AND 137 FOR COUNSEL	6.90	1,794.00
04/13/2018	KEF	ONSITE 300 ROYAL PLAZA CONTINUE MAINTENANCE WORK AND REPAIRS; CONF CALLS WITH M STREETER AND A GONZALES (GJB); DISCUSSION OF CLOSINGS IN NANTUCKET; PREPARE FOR CALLS WITH PURCHASERS' ATTORNEYS; T CALLS WITH PURCHASERS IN NANTUCKET; SCHEDULE WORKERS FOR 300 ROYAL TO COMPLETE MAINTENANCE AND REPAIR WORK FOR WEEK OF 4/23/18.	9.40	2,444.00

04/16/2018	KEF	CONFERENCE CALL WITH LOT 71 ATTORNEY, M STREETER AND A GONZALES (GJB) RE: CONTRACT; PREPARE NEW SUMMARY FOR LOT 81	2.90	754.00
04/17/2018	KEF	REVIEW AND RESPOND TO EMAILS RE: NANTUCKET COVE; 300 ROYAL PLAZA	2.30	598.00
04/18/2018	KEF	T CONF WITH LOT 81 ATTORNEY, M STREETER RE: LOT 81 CONTRACT; PREPARE NEW SUMMARY FOR LOT 137 FOR DISCUSSION WITH LOT 137 ; COMMUNICATE WITH CITY OF BOYNTON ENFORCEMENT OFFICER RE: POOL	2.70	702.00
04/18/2018	KEF	COMMUNICATE WITH MARC BRANDT AND FRANK MEDINA RE: 300 ROYAL SECURITY	0.60	156.00
04/19/2018	KEF	REVIEW AND RESPOND TO EMAILS AND T CALLS WITH SUBS RE: NANTUCKET COVE	0.30	78.00
04/23/2018	KEF	T CALL WITH LOT 137 ATTORNEY; REVIEW CONTRACT NUMBERS AND REVIEW CALLS WITH SUBS; PREPARE SUBS SUMMARY SHEET OF MONIES / INVOICES FOR LOT 71.	2.30	598.00
04/24/2018	KEF	REVIEW CONTRACT FOR LOT 71;	0.60	156.00
04/25/2018	KEF	ONSITE BOYNTON HOUSE RE: POOL VIOLATION; MEET INSPECTOR ONSITE	5.30	1,378.00
04/26/2018	KEF	ONSITE 7399 BRUNSWICK BOYNTON HOUSE; MEET HOA PRESIDENT; CHECK POOL AND START CLEAN UP; COMMUNICATE WITH CODE ENFORCEMENT; REVIEW AND RESPOND TO EMAILS WITH PURCHASERS NANTUCKET COVE	4.60	1,196.00
04/27/2018	KEF	ONSITE 300 ROYAL PLAZA; MEET WITH CONTRACTOR TO COMPLETE CLEAN UP; SPRINKLERS; CHECK HOUSE; REVIEW AND RESPOND TO EMAILS RE: LAKE WORTH HOUSES ON H STREET; T CALLS WITH GJB STAFF RE: PAYMENT TO CONTRACTORS	5.70	1,482.00
04/28/2018	KEF	ONSITE 7399 BRUNSWICK BOYNTON RE: WORK ON POOL; START CLEAN UP OF HOUSE; DRIVE BY H STREET LAKE WORTH HOUSES AND TAKE PICS FOR CODE VIOLATIONS	4.20	1,092.00
04/30/2018	KEF	REVIEW AND RESPOND TO EMAILS RE: NANTUCKET COVE; 300 ROYAL PLAZA, H STREET LAKE WORTH, 7399 BRUNSWICK BOYNTON; T CALL WITH RECEIVER RE: UPDATE ON NANTUCKET COVE, ROYAL PLAZA, BOYNTON AND H STREET HOUSES; APPROVE CONTRACTOR PAYMENTS; PREPARE LOT 137 NANTUCKET COVE EXTRAS	3.10	806.00

	27,742.00
	27,742.00
Agreed 50% KEF Discount	(13,871.00)
Total amount of this invoice	$13,871.00

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 #4566 - 05/31/18

TIME SUMMARY BY STAFF

Staff	Hours	Rate	Amount
KEF - KAREN FUGATE - OPERATIONS CONSULTANT	82.60	260.00	21,476.00
TOTAL	82.60		$21,476.00
	BLENDED RATE	**$260.00**	
	AGREED 50% KEF DISCOUNT		(10,738.00)
TOTAL AMOUNT OF THIS INVOICE			$10,738.00
	ADJUSTED BLENDED RATE	$130.00	

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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: 4566
05/31/2018
Client ID: 96023

For Professional Services Rendered Through May 31, 2018

DATE	STAFF	DESCRIPTION	HRS	AMOUNT
RECEIVERSHIPS				
05/01/2018	KEF	ONSITE 7399 BRUNSWICK CIRCLE BOYNTON - MEET SUBS; MEET BROKER; NO WATER OR ELECTRIC - REVIEW JONES CONTRACT NANTUCKET COVE	7.30	1,898.00
05/02/2018	KEF	ONSITE 300 ROYAL PLAZA HOUSE - CONTINUE WORK ON REPAIRS WITH SUBS - WATER OFF - REVIEW AND RESPOND TO EMAILS AND TEXTS - NANTUCKET COVE	6.80	1,768.00
05/03/2018	KEF	CONTINUE REVIEW OF JONES AND KUHLMAN CONTRACTS - REVIEW AND RESPOND TO CALLS WITH SUBS NANTUCKET COVE	4.20	1,092.00
05/07/2018	KEF	PREPARE WORKSHEETS FOR LOT 137 CONTRACT, PREPARE BUDGET FOR SMITH HOUSE	2.80	728.00
05/08/2018	KEF	REVIEW AND RESPOND TO EMAILS AND CALLS RE: NANTUCKET COVE: PREPARE SUMMARY FOR CODE VIOLATIONS TO LAKE WORTH PROPERTIES	2.20	572.00
05/09/2018	KEF	ONSITE 300 ROYAL AND 7399 BRUNSWICK BOYNTON RE: CHECK WATER BOTH HOUSES AND CONTINUE REPAIRS FOR SHOWINGS: REVIEW AND RESPOND TO CALLS AND EMAILS RE NANTUCKET COVE	8.60	2,236.00
05/10/2018	KEF	ONSITE 300 ROYAL PLAZA RE: PLUMBING LEAK REPAIRS, MEET CLEANERS AND POOL SERVICE FOR WATERFALL REPAIRS T CALLS WITH SUBS FOR SCHEDULING SMITH HOUSE REPAIRS	4.20	1,092.00
05/11/2018	KEF	ONSITE 7399 BRUNSWICK RE: MEET SUBS FOR CLEAN UP. REVIEW AND RESPOND TO EMAILS AND TEXTS FROM NANTUCKET COVE	3.10	806.00
05/14/2018	KEF	REVIEW AND APPROVE INVOICES FOR REPAIRS AT 300 AND 7399; REVIEW CONTRACT FOR LOTS 71, 81 AND 137 NANTUCKET COVE	2.80	728.00
05/15/2018	KEF	UPDATE BUDGETS FOR 300 AND 7399 PROPERTIES, REVIEW AND RESPOND EMAILS RE: NANTUCKET COVE CONTRACTS; RECONCILE 137 EXTRAS	3.40	884.00
05/16/2018	KEF	REVIEW AND RESPOND TO EMAILS RE: 300 AND 7399; NANTUCKET COVE	1.60	416.00
05/17/2018	KEF	REVIEW LOT 71 CONTRACT CHANGES	0.40	104.00
05/18/2018	KEF	REVIEW AND APPROVE INVOICES FOR 300 AND 7399; REVIEW AND RESPOND TO EMAILS AND TELEPHONE CALLS FROM	2.30	598.00

		PURCHASERS AND SUBS FOR NANTUCKET COVE		
05/21/2018	KEF	REVIEW AND RESPOND TO EMAILS AND TELEPHONE CALLS RE: 300 AND 7399; SCHEDULE REPAIR WORK	1.20	312.00
05/22/2018	KEF	REVIEW LOT 71 CONTRACT NEW CHANGES; REVIEW AND PREPARE SUMMARY OF EXTRAS AND CONTRACT DISCREPANCIES FOR LOT 137 NANTUCKET COVE TELEPHONE CALLS WITH SUBS	3.20	832.00
05/23/2018	KEF	TELEPHONE CALLS WITH BROKERS FOR 300 AND 7399; TELEPHONE CALL WITH DRAPERY SUB FOR 300 REPAIR; REVIEW LAKE WORTH CODE VIOLATION LETTERS; TELEPHONE CALL WITH CITY OF LAKE WORTH RE: FINES	1.70	442.00
05/24/2018	KEF	REVIEW LETTER RE: LOT 137 NANTUCKET COVE CANCELLATION FORWARD TO ATTORNEYS; TELEPHONE CALL AND FOLLOW UP WITH CITY OF LAKE WORTH.	0.80	208.00
05/25/2018	KEF	PREPARE SUMMARY FOR LAKE WORTH CODE VIOLATIONS; REVIEW AND RESPOND TO EMAILS FROM G GARNO; TELEPHONE CALLS WITH A GONZALES RE: LOT 137; LOT 71 AND LOT 81 NANTUCKET COVE; TELEPHONE CALL WITH E SERRES RE: LAKE WORTH CODE VIOLATIONS AND SCHEDULING;	4.80	1,248.00
05/26/2018	KEF	PREPARE SUMMARY FOR LOT 81 CONTRACT; REVIEW CONTRACT AND PREPARE LIST OF EXTRAS NOT CHARGED BY LPB; REVIEW CITY OF LAKE WORTH CODE VIOLATIONS AND PREPARE FOR HEARING	2.70	702.00
05/28/2018	KEF	TELEPHONE CALL WITH G GARNO RE: CODE VIOLATIONS FOR H STREET PROPERTY; DISCUSS STRATEGY FOR 5/31 HEARING; PREPARE SUMMARY OF RESEARCH	1.20	312.00
05/29/2018	KEF	REVIEW AND RESPOND TO EMAILS RE: NANTUCKET COVE LOT 81 CONTRACT' REVIEW CONTRACT; TELEPHONE CALLS AND COMMUNICATE WITH CITY OF LAKE WORTH; HIRE CLEAN UP CREW FOR LOTS 219, 221 AND 225	4.20	1,092.00
05/30/2018	KEF	ONSITE IN LAKE WORTH LOTS 219-225 TO MEET LANDSCAPER TO REVIEW CLEAN UP OF LOTS.. TELEPHONE CALLS WITH CODE ENFORCEMENT; PREPARE FOR CODE VIOLATION HEARING; FINISH REVIEW OF LOT 81 CONTRACT; REVIEW AND RESPOND TO EMAILS	6.20	1,612.00
05/31/2018	KEF	ATTEND CODE ENFORCEMENT HEARING IN LAKE WORTH WITH H HARMON (GJB) RE: VIOLATIONS AND FINES	2.60	676.00
05/31/2018	KEF	ONSITE AT 7399 BRUNSWICK; CHECK HOUSE AND PROPERTY; ONSITE 300 ROYAL PLAZA CHECK HOUSE AND DOCK; REVIEW AND RESPOND TO EMAILS RE: NANTUCKET COVE LOTS; POSSIBLE LOI; EMPTY LOT CLEAN UP	4.30	1,118.00
				21,476.00
				21,476.00

Agreed 50% KEF Discount	(10,738.00)
Total amount of this invoice	$10,738.00

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

Karen Fugate
kfugate@kapilamukamal.com

Karen Fugate joined KapilaMukamal, LLP as a Real Estate Industry Consultant in 2008. Her experience includes over twenty-five years in the construction, building and real estate development industry including construction project management, property management, community services director and land development.

Professional Experience

Ms. Fugate has negotiated and consulted with homeowners' associations, city and county building inspectors, legal counsel, real estate agents and brokers, homeowners and potential buyers. She has managed and overseen the construction crews, participated in the selection of contractors and sub-contractors, developed cost and completion estimates.

At KapilaMukamal, Ms. Fugate has concentrated on managing and supervising the completion of custom single-family homes and amenity centers for troubled real estate home building companies. She has also provided construction and real estate consulting services to trustees, receivers and fiduciaries in connection with distressed commercial and residential real estate. Karen has also assisted fiduciaries in operating businesses and preserving the going-concern values.

Karen's experience and skills include:

- Preservation of value
- Negotiating with vendors, contractors and governmental entities regarding issues related to distressed properties and compliance matters.
- Supervised field construction, coordination, bidding, budgeting, personnel management, meeting with architects, permitting and licensing, contract negotiations, specification document and contract review, implementing change orders and construction inspection on residential developments
- Issues relating to land and site development, governmental compliance, land use and zoning issues and project permitting.

Education

Attended University of Kentucky with a major in Sciences.

Professional Qualifications / Affiliations

- *Certified General Contractor—State of Florida - 1987 (inactive status)*
- *Former President of Executive Homeowners Association*
- *Chaired the Architectural Review Board for St. Andrews Development Company of Boca Raton*

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Kapila/Mukamal
CPAs, Forensic and Insolvency Advisors

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 AMENDED SECOND MOTION FOR AWARD OF PROFESSIONAL FEES AND REIMBURSEMENT OF EXPENSES FOR KAPILA MUKAMAL, LLP

THIS CAUSE came before the Court upon Jonathan E. Perlman, Esq.'s, the court-appointed Receiver (the "Receiver") for the Receivership Defendants,[1] Second Motion for Award

[1] The "Receivership Defendants" means Financial Freedom National, Inc. f/k/a Institute for Financial Freedom, Inc. and Marine Career Institute Sea Frontiers, Inc. also 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. also d/b/a 321Financial, Inc.; Instahelp America, Inc. f/k/a Helping America Team, Inc. also d/b/a Helping America Group; Breeze Financial Solutions, Inc. also 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. also d/b/a Guardian Legal Center; Guardian LG, LLC also 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; and Associated Administrative Services, LLC also d/b/a Jobfax, and their divisions, subsidiaries, affiliates, predecessors, successors, assigns, and any fictitious business entities or business names created or used by these entities, or any of them. The Receivership Defendants were expanded to include Viking Management Services, LLC, Cockburn & Associate LLC, Omni Management Partners LLC, Discount Marketing USA, S.A., JLMJP Pompano, LLC, Nantucket Cove of Illinois, LLC, Halfpay International, LLC ("Halfpay"), Halfpay NV, LLC, HP Properties Group, Inc., HP Media, Inc., White Light Media LLC, Blue42, LLC as Additional Receivership Entities. ("Expansion Order") [ECF No. 102]. In addition, on March 16, 2018, the Receivership was expanded to include National Arms, LLC [ECF No. 222], and the Receiver has a pending unopposed motion to expand the receivership to include 110 Glouchester St., LLC. [ECF No. 236]. (National Arms, LLC, the Receivership Defendants and the additional entities that have come under the control of the Receiver pursuant to the Expansion Order shall collectively be referred to as "Receivership Entities").

of Professional Fees and Reimbursement of Expenses for KapilaMukamal, LLP [**ECF No. 281**] (the "Second KM Fee Application"), filed on **August 16, 2018**.

On August 17, 2018, the Receiver filed an Amended Second Motion for Award of Professional Fees and Reimbursement of Expenses for KapilaMukamal, LLP (the "Amended Second KM Fee Application"). [ECF No.___].

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

ADJUDGED that the motion as amended is GRANTED. The Second KM Fee Application and the Amended Second KM Fee Application are **APPROVED**.

ADJUDGED that KapilaMukamal, LLP's fees of $262,243.92 and expenses of $2,209.32 are **APPROVED**. The Receiver is authorized to pay KapilaMukamal, LLP, the sum of $264,453.24, representing 100% of the approved fees ($262,243.92) and 100% of expenses ($2,209.32) earned during the application period of September 1, 2017 through May 31, 2018.

ADJUDGED that the Receiver is authorized to pay KapilaMukamal, LLP the holdback in the amount of $36,454.12 for fees approved in the prior application, but not previously paid.

DONE and ORDERED in Chambers, at Miami-Dade County, Florida this ___ day _____, 2018.

_____
HONORABLE FEDERICO A. MORENO
UNITED STATES DISTRICT JUDGE

cc: All counsel of record