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16 STEPHEN J. DONELL

17 UNITED STATES DISTRICT COURT  
18 DISTRICT OF NEVADA

19 FEDERAL TRADE COMMISSION and  
STATE OF NEVADA,

20 Plaintiffs,

21 v.

22 AMERICAN TAX SERVICE LLC, a  
23 limited liability company, et al.,

24 Defendants.  
25  
26  
27  
28

Case No. 2:25-cv-01894-GMN-EJY

**FIRST INTERIM APPLICATION FOR  
PAYMENT OF FEES AND  
REIMBURSEMENT OF EXPENSES OF  
RECEIVER, STEPHEN J. DONELL,  
AND HIS PROFESSIONALS**

[Proposed] Order submitted concurrently  
herewith]

1 In accordance with Section XVIII of this Court's October 7, 2025 *Ex Parte*  
 2 *Temporary Restraining Order with Asset Freeze, Appointment of a Temporary Receiver,*  
 3 *and Other Equitable Relief, and Order to Show Cause Why a Preliminary Injunction*  
 4 *Should not Issue* (the "Initial Appointment Order") [ECF No. 9], as extended by this  
 5 Court's *Preliminary Injunction* [ECF No. 64] (the "Preliminary Injunction"), Stephen J.  
 6 Donell (the "Receiver"), the Court-appointed receiver, along with his general receivership  
 7 counsel, Allen Matkins Leck Gamble Mallory & Natsis LLP ("Allen Matkins"), his  
 8 forensic accounting firm, Stapleton Group, a part of JS Held ("Stapleton"), his tax  
 9 professionals, SLBiggs, a division of Singer Lewak ("SLBiggs"), and local counsel  
 10 Semenza Rickard Law ("SR Law", and together with Allen Matkins, Stapleton, and  
 11 SLBiggs, the "Professionals"), hereby jointly submit this first interim application for  
 12 payment of fees and reimbursement of expenses (the "Fee Application" or "Application").

13 **I. INTRODUCTION.**

14 The Fee Application covers the fees and expenses incurred by the Receiver and his  
 15 Professionals (collectively, the "Applicants") in connection with performing the Receiver's  
 16 Court-ordered duties for the period from October 9, 2025<sup>1</sup> through October 31, 2025 (the  
 17 "Application Period"). The Applicants request the Court's approval of their fees and  
 18 expenses and authorization for the Receiver to pay the requested amounts from the funds  
 19 of the receivership estate (the "Receivership Estate" or "Estate"). The fee and expense  
 20 amounts requested are as follows:

| <u>Applicant</u> | <u>Fees</u>  | <u>Expenses</u> | <u>Total</u> |
|------------------|--------------|-----------------|--------------|
| Receiver         | \$114,684.30 | \$3,171.43      | \$117,855.73 |
| Allen Matkins    | \$149,669.10 | \$614.08        | \$150,283.18 |
| Stapleton        | \$109,040.80 | \$4,208.48      | \$113,249.28 |
| SLBiggs          | \$16,031.50  | \$158.78        | \$16,190.28  |
| SR Law           | \$6,660.50   | \$1,182.12      | \$7,842.62   |

28 <sup>1</sup> Although the Initial Appointment Order was entered on October 7, 2025, the Receiver first received notice of it on October 9, 2025.

|                      |                     |                   |                     |
|----------------------|---------------------|-------------------|---------------------|
| <b><u>TOTAL:</u></b> | <b>\$396,086.20</b> | <b>\$9,334.89</b> | <b>\$405,421.09</b> |
|----------------------|---------------------|-------------------|---------------------|

The Receiver has applied a discount of 10% to his firm's fees incurred during the Application Period. Likewise, as an accommodation to the Receiver and the Estate, Allen Matkins has applied a 10% across-the-board discount to its standard billing rates, and a rate freeze for all attorney and paralegal timekeepers for the duration of this engagement.<sup>2</sup> Similarly, SR Law and Stapleton have also applied a 10% discount to their standard billing rates. As a consequence, the fees charged by the Receiver, Allen Matkins, SR Law, and Stapleton are meaningfully below those that would have been charged at their standard billing rates, with a substantial resultant benefit to the Estate.

It should be noted that the initial phase of a receivership is generally the most labor-intensive as much work is needed in a short period of time to secure critical assets, gather and analyze key data and information, establish a website and line of communication with consumers and employees, and address other urgent matters. As the receivership is stabilized and assets have been secured, fees and costs will generally decrease over time. As reflected in the Receiver's concurrently submitted *First Interim Report and Petition for Instructions* (the "Report"), while the Estate presently holds approximately \$2,039,890.95<sup>3</sup> in cash, the Receiver has identified what he estimates to be at least an additional \$1 million in potential assets recoverable for the benefit of the Estate. The Receiver and his Professionals have undertaken significant work pursuant to the Court's orders, have made substantial progress in a short period of time, and should be compensated on an interim basis for their work.

## **II. GENERAL SUMMARY.**

Upon receiving the Court's Initial Appointment Order, the Receiver and his Professionals immediately began work to carry out the Receiver's duties and implement

<sup>2</sup> Allen Matkins has also written off thousands of dollars in fees as an additional accommodation to the Estate.

<sup>3</sup> This amount does not include more than \$450,000 held in a receivership entity payroll account, which the Receiver expects to be turned over imminently.

1 the Initial Appointment Order. This work focused on four critical areas: (a) undertaking  
2 efforts to preserve the status quo and prevent harm to allegedly injured Entity customers;  
3 (b) developing an understanding of the business and financial activities of the Receivership  
4 Entities (as defined in the Preliminary Injunction) in order to determine whether they are  
5 operating a legitimate business enterprise that can be operated legally and profitably,  
6 including takeovers and investigations of the Receivership Entities' offices in Las Vegas  
7 and Los Angeles; (c) preparing a preliminary accounting of the funds raised and expended  
8 by the Receivership Entities and their principals and agents, including identifying and  
9 assuming control over funds recoverable for the benefit of the Estate and its creditors  
10 (including consumers allegedly defrauded by the Receivership Entities); and (d) tracing,  
11 identifying and recovering assets and funds belonging to or diverted from the Receivership  
12 Entities.

13 The work performed by the Receiver and each of his Professionals is described in  
14 detail below. Given the amount and significance of the work completed by the Applicants  
15 during the Application Period, the Receiver respectfully submits that the fees and expenses  
16 incurred by the Applicants are reasonable and appropriate, and should be approved.

17  
18 **III. THE RECEIVER'S FEES AND EXPENSES.**

19 The Receiver was appointed at the behest of the plaintiff Federal Trade Commission  
20 (the "Plaintiffs") based, in part, on his extensive experience in the federal receivership  
21 space, including his experience investigating allegedly fraudulent schemes, evaluating the  
22 viability of business enterprises, and recovering assets for scheme victims. He has applied  
23 his experience in all of these areas here.

24 Specifically, during the Application Period, the Receiver, his staff, and his  
25 Professionals worked diligently to: (a) preserve the status quo and prevent harm to  
26 allegedly injured customers of the Entities; (b) identify and secure receivership assets,  
27 including over \$2 million in funds stored in bank accounts held by or for the benefit of  
28 Receivership Entities; (c) conduct a detailed examination of the business activities and

1 financial transactions of the Receivership Entities; and (d) obtain and review substantial  
2 documentation from financial institutions and other third parties formerly engaged with the  
3 Receivership Entities. The investigation into these matters is ongoing, as detailed in the  
4 Report.

5 In order to undertake these efforts, and during the Application Period, the Receiver  
6 and his staff coordinated closely with the Plaintiffs to prepare and transmit notices of the  
7 Initial Appointment Order, including notification of the resultant asset freeze and demand  
8 for turnover of documents, as well as exchanging information regarding the parties' initial  
9 document recovery efforts. This included in-depth reviews of documents produced by the  
10 Plaintiffs and records obtained directly from financial institutions and third-party service  
11 providers.

12 Additionally, the Receiver and his staff expended time investigating multiple  
13 physical locations associated with the Receivership Entities' business operations in  
14 California and Nevada, including physically inspecting and taking over two leased office  
15 spaces in Las Vegas, Nevada, and Los Angeles, California.

16 Furthermore, in an effort to obtain critical information relating to the business and  
17 financial activities of the Receivership Entities, the Receiver sent turnover letters with  
18 copies of the Initial Appointment Order to over forty financial institutions or other entities  
19 of interest, some of which were identified as holding receivership funds, and others  
20 believed to be administering active accounts in the name or for the benefit of the  
21 Receivership Entities or the Individual Defendants. Detailed summaries of the work  
22 performed by the Receiver are attached hereto as **Exhibit 1** in the form of the Receiver's  
23 monthly invoices, which contain the billing entries detailing the tasks performed by the  
24 Receiver and his staff during the Application Period.

25 The Receiver also established a link for this matter on his website,  
26 [www.fedreceiver.com](http://www.fedreceiver.com), through which he has regularly communicated with affected Entity  
27 customers, providing copies of materials filed in this action, responding to customer  
28 inquiries, and issuing critical notices regarding suspected fraudulent efforts by pre-

1 receivership Entity personnel to solicit customers. The website will also include a portal  
2 for customers and other interested parties to upload materials for the Receiver's review and  
3 consideration.

4 The Receiver's efforts have so far proved successful. He has preserved the status  
5 quo, engaged in dialogue with customers, and helped prevent further harm by alerting  
6 customers to suspected new efforts to defraud them. With respect to his investigative and  
7 asset recovery efforts, as of the date of the filing of this Application, the Receiver has  
8 successfully obtained records which suggest that more than \$700,000 in funds were  
9 improperly diverted from the Receivership Entities, their principals, or related entities to  
10 purchase or complete the purchase of at least two real properties and four vehicles. He has  
11 also obtained the turnover of over \$2,000,000 in cash. The Receiver continues to issue  
12 demand letters for bank records and other relevant files and is conducting forensic tracing  
13 to identify additional receivership assets. In addition, the Receiver is in the process of  
14 obtaining title and other documents relating to two real properties apparently acquired or  
15 financed with funds generated by the American Tax Service ("ATS") enterprise, which  
16 properties the Receiver believes have a current, aggregate equity value in excess of  
17 \$1 million.

18 The Receiver's staff has also communicated with numerous allegedly defrauded  
19 consumers who have provided substantial relevant information regarding the ATS  
20 enterprise to the Receiver and counsel for the Plaintiffs. These cooperating consumers  
21 have supplied records of the Receivership Entities' communications with them and shared  
22 information that appears to corroborate many of the allegations in the complaint initiating  
23 the above-entitled action, particularly concerning the defendants' allegedly deceptive  
24 business activities. This information, combined with other evidence obtained by the  
25 Receiver, has been critical to the Receiver's preliminary finding that the Receivership  
26 Entities cannot be operated legally and profitably, and therefore their operations must be  
27 suspended as provided for in the Initial Appointment Order and Preliminary Injunction.

28

1 The Receiver's recent conclusions and recommendations are further detailed in his  
2 concurrently filed Report.

3 **IV. ALLEN MATKINS' FEES AND EXPENSES.**

4 **A. The Receiver's Engagement of Allen Matkins**

5 Allen Matkins was retained by the Receiver concurrently with his appointment.  
6 The Receiver selected Allen Matkins as his lead receivership counsel due to the firm's  
7 extensive experience and expertise in federal equity receivership matters, including  
8 enforcement actions prosecuted by the Plaintiffs. Allen Matkins has served as counsel to  
9 federal equity receivers in dozens of cases, has represented a variety of constituents in  
10 similar bankruptcy and creditors' rights matters, and has significant substantive experience  
11 in related areas, including bankruptcy, litigation, and real estate. The firm has brought this  
12 vast experience to bear in this matter, substantially reducing the hours and fees required to  
13 address urgent legal matters facing the Receivership Estate.

14 **B. Services Rendered During the Application Period**

15 During the Application Period, Allen Matkins extensively assisted the Receiver in  
16 the performance of his duties, including by assisting in his investigation, document  
17 recovery, and asset location and recovery efforts. Overall, on account of its services  
18 rendered during the Application Period, Allen Matkins billed 202.4 hours for a total of  
19 \$149,669.10 in fees across the following work categories:

| Category                                  | Hours        | Fees                |
|---|--------------|---------------------|
| General Receivership                      | 107.0        | \$80,793.90         |
| Asset Recovery & Management               | 21.4         | \$15,592.50         |
| Investigation/Reporting                   | 44.9         | \$32,922.45         |
| Consumer/Creditors Issues & Communication | 7.0          | \$5,310.90          |
| Pending Litigation                        | 22.1         | \$15,049.35         |
| <b><u>TOTAL:</u></b>                      | <b>202.4</b> | <b>\$149,669.10</b> |

26  
27 Provided below are narrative summaries of the work performed under each of the  
28 above categories, and attached hereto as **Exhibit 2** is Allen Matkins' invoice, containing

1 the billing entries detailing the tasks performed by the firm's attorneys and staff during the  
2 Application Period.

3 Allen Matkins endeavored to staff each task efficiently, using a core team of  
4 attorneys, with specialized assistance as necessary. Again, Allen Matkins also applied a  
5 10% discount to its ordinary billing rates for this matter, as well a rate freeze for all  
6 attorneys and paralegals for the duration of this action.

7 **1. General Receivership**

8 The services in this category generally relate to work at the initial stages of the case.  
9 Allen Matkins personnel (a) reviewed pleadings and identified and addressed critical case  
10 administration matters; (b) conferred extensively with the Plaintiffs, the Receiver, and his  
11 professionals in order to develop the Receiver's document recovery, review, and analysis  
12 strategy; (c) prepared and filed a notice of the Receiver's appointment pursuant to  
13 28 U.S.C. § 754; (d) assisted the Receiver and law enforcement in the takeover of the  
14 Receivership Entities' business premises in Las Vegas and Los Angeles; and (e) attended  
15 this Court's initial hearing regarding the Preliminary Injunction.

16 **2. Asset Recovery & Management**

17 The services in this category generally relate to the Receiver's efforts to ensure  
18 compliance with the asset freeze entered as part of the Initial Appointment Order and to  
19 obtain the prompt turnover of Assets and records relevant to the receivership. Allen  
20 Matkins personnel (a) prepared and transmitted notices of the Initial Appointment Order to  
21 banks and other financial institutions requesting the turnover of appropriate assets and  
22 records and addressed disputes arising in connection therewith; (b) attended to matters  
23 relating to the potential recovery of real property assets or equity belonging to the  
24 Receivership Entities; (c) coordinated with the Receiver to refine his asset recovery  
25 strategy; and (d) attended to various issues arising in connection with the Receivership  
26 Entities' leased offices.

27  
28

1                   **3.     Investigation & Reporting**

2           The services in this category generally relate to the Receiver's investigation of the  
3 business and financial activities of the Receivership Entities and their principals and  
4 agents. Among other things, Allen Matkins devoted significant time during the  
5 Application Period to (a) preparing and serving numerous document requests and  
6 subpoenas in connection with the Receiver's asset recovery and document review and  
7 analysis efforts, reviewing records produced pursuant to such requests and subpoenas, and  
8 conferring with representatives for financial institutions to resolve issues regarding the  
9 form and manner of production; (b) reviewing materials produced to the Receiver in  
10 response to his document requests; (c) coordinating with the Receiver and his  
11 Professionals to identify additional subpoena and demand letter targets; (d) analyzing and  
12 following up on documents transmitted to the Receiver by persons of interest, including  
13 defendants Selb and Bennett; (e) reviewing preliminary forensic accounting reports  
14 prepared by the Receiver's Professionals; (f) working with the Receiver to identify  
15 accounts related to Receivership Entity transactions, both ordinary and suspect;  
16 (g) preparing pleadings in compliance with the Receiver's reporting obligations and in  
17 connection with the parties' briefing regarding the Preliminary Injunction, and  
18 (h) coordinating administrative access to Receivership Entity accounts hosted on third-  
19 party platforms.

20                   **4.     Consumer/Creditors Issues & Communication**

21           The services in this category relate to Allen Matkins' communications with alleged  
22 consumer victims, a number of whom contacted Allen Matkins, rather than the Receiver,  
23 following their being notified by the Receiver of the pendency of the receivership.  
24 Following initial communications, Allen Matkins directed consumers to the Receiver's  
25 office, which remains primarily responsible for engaging in such communications and  
26 consumer outreach. Allen Matkins personnel further assisted in the Receiver's preparation  
27 of notices to affected consumers regarding developments in the receivership.  
28

1                   **5.     Pending Litigation**

2                   Services in this category largely related to several pending litigation matters  
3 involving one or more Receivership Entities. Allen Matkins personnel (a) reviewed Entity  
4 records and conferred with former ATS executives to identify currently pending litigation  
5 matters; (b) prepared and filed notices of the receivership and copies of the Initial  
6 Appointment Order in the pending actions; (c) conferred with counsel for the litigants (or  
7 with the litigants themselves, if they were not represented) to advise them of the  
8 commencement of the receivership and the resulting litigation stay; and (d) attended  
9 hearings in the pending matters for the limited purpose of advising the respective courts of  
10 the existence and status of the receivership.

11                   **6.     Allen Matkins' Expenses**

12                   During the Application Period, Allen Matkins' incurred \$614.08 in expenses. These  
13 expenses are primarily for filing and service fees.`

14 **V.     STAPLETON'S FEES AND EXPENSES.**

15                   **A.     The Receiver's Retention of Stapleton**

16                   Stapleton was initially retained by the Receiver upon his appointment under the  
17 Initial Appointment Order. The Receiver selected Stapleton as his forensic accountant due  
18 to Stapleton's extensive expertise in forensic accounting analysis, which has made the firm  
19 an invaluable asset for the Receiver's investigation of the myriad of Receivership Entities  
20 and related financial accounts involved in this matter. They integrate financial,  
21 operational, and digital expertise to take control of assets and stabilize operations, while  
22 conducting thorough forensic investigations.

23                   **B.     Services Rendered by Stapleton**

24                   During the Application Period, Stapleton provided vital investigative and analytical  
25 support to the Receiver, primarily focusing on asset tracing and assessments of financial  
26 accounts held by or for the benefit of the Receivership Entities. Stapleton conducted  
27 comprehensive analyses of financial accounts to track cash flows between the  
28 Receivership Entities and third parties, as well as detect potential misappropriations of

1 consumer funds. Stapleton merged data from various sources, including bank statements,  
 2 accounting records, wire details, and transaction records, with data provided by the  
 3 Plaintiffs and third parties subject to subpoenas issued by Allen Matkins. Stapleton's  
 4 thorough examination uncovered significant transactions across various entities related to  
 5 the defendants and has laid the groundwork for ongoing asset recovery efforts. Stapleton  
 6 also assisted the Receiver and law enforcement in taking control of the Receivership  
 7 Entities' business premises in Las Vegas and Los Angeles. In addition, they provided  
 8 Information Technology ("IT") services to the Receiver, including assisting the Plaintiffs  
 9 in securing electronic assets and granting the Receiver and his professionals access to  
 10 certain key computers. They also archived and backed up data to the cloud for  
 11 preservation, established infrastructure for remote access to computers, and virtualized  
 12 machines to enable secure remote connectivity. Attached hereto as **Exhibit 3** is  
 13 Stapleton's invoice, containing the billing entries detailing the tasks performed by the  
 14 firm's personnel during the Application Period.

15 Stapleton personnel billed the following amounts during the Application Period:<sup>4</sup>

| <u>Month</u> | <u>Total Fees Billed</u> | <u>Expenses</u> |
|--------------|--------------------------|-----------------|
| October 2025 | \$109,040.80             | \$4,208.48      |

19 **VI. SLBIGGS' FEES AND EXPENSES.**

20 **A. The Receiver's Retention of SLBiggs**

21 SLBiggs was initially retained by the Receiver following his takeover of the  
 22 Receivership Entities' Las Vegas and Los Angeles offices. The Receiver selected SLBiggs  
 23 as his tax professional due to SLBiggs' expertise in tax compliance, planning, and  
 24 controversy work, which has made the firm an invaluable asset in assisting the Receiver  
 25 with evaluating the Receivership Entities' tax-related services.

26  
 27  
 28 <sup>4</sup> Stapleton's fees and expenses include amounts incurred by SmarterSolutions, Inc.,  
 which assisted the Receiver with information technology and computer forensics and  
 data preservation services.

1           **B. Services Rendered by SLBiggs**

2           During the Application Period, SLBiggs provided critical tax advisory and  
 3 analytical support to the Receiver, with primary emphasis on assessing the Receivership  
 4 Entities' tax posture and evaluating issues arising from the tax resolution services they  
 5 purportedly provided to consumers. Among other things, SLBiggs visited the Las Vegas  
 6 offices of the Receivership Entities to retrieve financial documents, gain online access to  
 7 computer systems, and obtain client records. Work was preformed to begin a  
 8 comprehensive review of tax returns, account transcripts, and related financial information  
 9 in the Entities' records to determine the status of federal and state tax filings, identify  
 10 potential deficiencies or exposures, and assess the extent to which promised tax resolutions  
 11 were actually prepared for customers. Attached hereto as **Exhibit 4** is SLBiggs' invoice,  
 12 containing the billing entries detailing the tasks performed by the firm's personnel during  
 13 the Application Period.

14           By way of summary, SLBiggs personnel billed the following amounts during the  
 15 Application Period:

| <u>Month</u> | <u>Total Fees Billed</u> | <u>Expenses</u> |
|--------------|--------------------------|-----------------|
| October 2025 | \$16,031.50              | \$158.78        |

18  
 19 **VII. SR LAW'S FEES AND EXPENSES.**

20           **A. The Receiver's Retention of SR Law**

21           SR Law was retained by the Receiver at the outset of the receivership. The  
 22 Receiver selected SR Law as his local Nevada counsel due to SR Law's reputation in the  
 23 Las Vegas legal community and its familiarity with local laws, policies and procedures  
 24 potentially applicable to the administration of the Estate.

25           **B. Services Rendered by SR Law**

26           During the Application Period, SR Law provided critical local counsel support to  
 27 the Receiver, largely in connection with outstanding case administration deadlines, filings,  
 28

1 and court proceedings. Among other things, SR Law ensured outstanding filing deadlines  
 2 were satisfied, provided logistical support in Las Vegas on matters arising in connection  
 3 with this matter and other litigation matters involving the Receivership Entities pending at  
 4 the time of the Receiver's appointment, and reviewed and assisted with the submission of  
 5 the Receiver's filings in this matter. A complete description of the services rendered by SR  
 6 Law can be found in the invoices collectively appended hereto as **Exhibit 5**.

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

| <u>Month</u> | <u>Total Fees Billed</u> | <u>Expenses</u> |
|--------------|--------------------------|-----------------|
| October 2025 | \$6,660.50               | \$1,182.12      |

12 **VIII. THE FEES AND EXPENSES INCURRED ARE REASONABLE AND**  
 13 **SHOULD BE ALLOWED**

14 The Receiver and his Professionals respectfully submit that the fees and expenses  
 15 they incurred during the Application Period are reasonable, and should be allowed and  
 16 paid. Accordingly, the Receiver reaffirms his request that the Court approve the fees and  
 17 expenses requested and authorize him to make payment in full thereof.

18 **IX. CONCLUSION.**

19 For the foregoing reasons, the Applicants respectfully request that this Court enter  
 20 an order:

- 21 1. Granting this Fee Application in its entirety;
- 22 2. Approving the Receiver's fees and expenses, in the respective amounts of  
 23 \$114,684.30 and \$3,171.43;
- 24 3. Approving Allen Matkins' fees and expenses, in the respective amounts of  
 25 \$149,669.10 and \$614.08;
- 26 4. Approving Stapleton's fees and expenses, in the respective amounts of  
 27 \$109,040.80 and \$4,208.48;

28

1 5. Approving SLBiggs' fees and expenses, in the respective amounts of  
2 \$16,031.50 and \$158.78;

3 6. Approving SR Law's fees and expenses, in the respective amounts of  
4 \$6,660.50 and \$1,182.12; and

5 7. Authorizing the Receiver to pay himself and his Professionals the above-  
6 approved fees and expenses from the funds of the Estate.

7 Dated: December 12, 2025

8 ALLEN MATKINS LECK GAMBLE  
9 MALLORY & NATSIS LLP  
10 EDWARD G. FATES  
11 JOSHUA A. DEL CASTILLO  
12 ALPHAMORLAI L. KEBEH

13 By:           /s/ Alphamorlai L. Kebeh            
14 ALPHAMORLAI L. KEBEH  
15 Attorneys for Receiver  
16 STEPHEN J. DONELL  
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**EXHIBIT INDEX**

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# **EXHIBIT 1**

## **Receiver's Detailed Monthly Invoices**

**INVOICE**

12121 Wilshire Blvd Suite 710  
Los Angeles, CA 90025  
www.fedreceiver.com

Invoice # 292  
Date: 11/14/2025

FTC v. American Tax Service, et al.  
12121 Wilshire Blvd., Ste. 710  
Los Angeles, CA 90025

**Receivership****Professional Fees**

| Date       | Initials | Notes   | Quantity | Rate/Hr  | Total      |
|------------|----------|---|----------|----------|------------|
| 10/01/2025 | SB       | Create contact list for takeover based on discussions with proposed receivership team.  | 0.50     | \$355.50 | \$177.75   |
| 10/06/2025 | SB       | Review complaint, declarations by Tyndall and Agarwal.  | 1.70     | \$355.50 | \$604.35   |
| 10/06/2025 | SD       | Review draft Order, Complaint, Declarations   | 2.00     | \$445.50 | \$891.00   |
| 10/06/2025 | SD       | Confer with receiver team and proposed counsel re: immediate access plans, strategy; confer with proposed general and local Nevad counsel | 2.50     | \$445.50 | \$1,113.75 |
| 10/06/2025 | SD       | Review draft engagement agreement for J.S. Held; confer with David Stapeleton   | 0.60     | \$445.50 | \$267.30   |
| 10/06/2025 | SB       | Email exchange with Reeve Tyndall re turnover documents, establish Kiteworks access.  | 0.40     | \$355.50 | \$142.20   |
| 10/06/2025 | SB       | Review forensic accounting workbook prepared by the FTC.  | 0.30     | \$355.50 | \$106.65   |
| 10/06/2025 | SB       | Discuss location addresses with Receiver, email exchange with the FTC re same.  | 0.30     | \$355.50 | \$106.65   |
| 10/07/2025 | SB       | Set up shared folder through Dropbox for Receiver team. Email exchange re same.   | 0.50     | \$355.50 | \$177.75   |
| 10/08/2025 | LQ       | Review email from Josh Castillo re takeover   | 0.10     | \$355.50 | \$35.55    |
| 10/09/2025 | SD       | Coordiante with FTC and Receiver Team re: service of Order in LA/Vegas, coordination of all professionals                                 | 1.50     | \$445.50 | \$668.25   |
| 10/09/2025 | SD       | Zoom with FTC and Take-Over Team  | 1.00     | \$445.50 | \$445.50   |
| 10/09/2025 | SB       | Video conference with FTC and team to discuss access 10/10/25.  | 1.00     | \$355.50 | \$355.50   |
| 10/09/2025 | SB       | Obtain EIN online.  | 0.20     | \$355.50 | \$71.10    |
| 10/09/2025 | TD       | Attend conference call with FTC, Receiver, and Receiver's   | 1.00     | \$355.50 | \$355.50   |

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|------------|----|---|-------|----------|------------|
|            |    | professionals regarding initial takeover of the defendant's offices.  |       |          |            |
| 10/09/2025 | SB | Review and respond to multiple emails coordinating accessing Las Vegas and Los Angeles locations for Friday October 10.   | 1.20  | \$355.50 | \$426.60   |
| 10/09/2025 | SB | Revise employee questionnaire, send to Team.  | 0.40  | \$355.50 | \$142.20   |
| 10/09/2025 | SB | Revise and finalize attendee list, distribute to FTC/team.  | 0.30  | \$355.50 | \$106.65   |
| 10/09/2025 | LU | Research, review, and compile necessary documents to open operating account. Draft Email to Alicia Fernandez at Banc of California to initiate the request and provide explanation as to nature of the account, potential first deposits and interest rates | 0.60  | \$175.50 | \$105.30   |
| 10/09/2025 | LU | Conference call with FTC and Receiver's team re: takeover of Las Vegas and Los Angeles offices.   | 1.00  | \$355.50 | \$355.50   |
| 10/09/2025 | SD | Prepare for take-over, travel to Las Vegas; only bill partial time  | 2.00  | \$445.50 | \$891.00   |
| 10/09/2025 | SB | Coordinate with receiver's team on attendees for each location. Coordinate travel, discussions with Receiver and team re planning. Partial travel time.   | 3.00  | \$355.50 | \$1,066.50 |
| 10/09/2025 | LQ | ATS Immediate Access Coordination call.   | 1.00  | \$355.50 | \$355.50   |
| 10/09/2025 | LQ | Coordinate travel arrangements re takeover.   | 0.30  | \$355.50 | \$106.65   |
| 10/09/2025 | SD | Confer with Jarrod Rickard, Esq. re: local counsel retention, take-over coordination  | 0.40  | \$445.50 | \$178.20   |
| 10/09/2025 | SD | Review signed TRO and filed Complaint/Motion for TRO  | 0.80  | \$445.50 | \$356.40   |
| 10/09/2025 | SD | Meet in person in Las Vegas with Receiver team, counsel and forensic accounting team re: immediate access and take-over strategy  | 0.70  | \$445.50 | \$311.85   |
| 10/10/2025 | SD | Perform business take-over; return to Los Angeles; only bill partial time   | 10.00 | \$445.50 | \$4,455.00 |
| 10/10/2025 | SB | Perform takeover in Las Vegas office. Return to Los Angeles (partial time).   | 10.00 | \$355.50 | \$3,555.00 |
| 10/10/2025 | TD | Attend takeover of the Los Angeles office, coordinate with the building management company, call locksmith to rekey unit, inspect and photograph offices.   | 8.50  | \$355.50 | \$3,021.75 |
| 10/10/2025 | JD | Perform take-over of ATS office in Los Angeles.   | 6.50  | \$355.50 | \$2,310.75 |
| 10/10/2025 | LQ | Perform takeover in Las Vegas office. Return to Los Angeles (partial time).   | 10.00 | \$355.50 | \$3,555.00 |
| 10/10/2025 | LQ | Call with Receiver's LA takeover team   | 0.20  | \$355.50 | \$71.10    |
| 10/10/2025 | SD | Review spreadsheet, files provided by FTC   | 0.90  | \$445.50 | \$400.95   |
| 10/10/2025 | SD | Work with Banc of California re: establishing new Receivership Estate Bank Account  | 0.60  | \$445.50 | \$267.30   |

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| 10/10/2025 | SD | Review preliminary reports, documents, emails and attachments from JS Held re: forensic investigation; confer with Receiver Team re: financial analysis and asset identification  | 1.50 | \$445.50 | \$668.25   |
| 10/10/2025 | SD | Execute documents with Banc of California re: receivership estate operating account; confer with banking representative re: FDIC insurance  | 0.60 | \$445.50 | \$267.30   |
| 10/10/2025 | SD | Review Correspondence from Chase Bank re: ATS accountg re: \$626,000; confer with counsel/team  | 0.60 | \$445.50 | \$267.30   |
| 10/10/2025 | SD | Review report from Jarron Rickard, Esq. and photos re take-over of Las Vegas Office; follow up with JS Held   | 0.60 | \$445.50 | \$267.30   |
| 10/10/2025 | SD | Review Charles Schwab communication re: account; work with team re: analysis of funds - personal v corporate  | 0.40 | \$445.50 | \$178.20   |
| 10/10/2025 | LU | Perform takeover in Los Angeles Office.   | 6.50 | \$355.50 | \$2,310.75 |
| 10/11/2025 | SD | Review and respond to numerous consumers' emails re: status of receivership   | 1.00 | \$445.50 | \$445.50   |
| 10/13/2025 | LU | Review and respond email from Banc of California re: New operating account and potential cash deposit restrictions.   | 0.20 | \$175.50 | \$35.10    |
| 10/13/2025 | SD | Discussion with Las Vegas Landlord re: receivership, payment of rent, process to return possession, assuming receivership stays in place  | 0.60 | \$445.50 | \$267.30   |
| 10/13/2025 | SD | Engage in numerous emails and telephone calls with consumers re: status of the receivership   | 1.00 | \$445.50 | \$445.50   |
| 10/13/2025 | LU | Respond to call from consumer with questions regarding status of LA Tax Services, instructed consumer to subscribe to website to receive further information.   | 0.20 | \$355.50 | \$71.10    |
| 10/13/2025 | SB | Discussion with counsel re posting information to Receiver's website. Set up case website.  | 2.50 | \$355.50 | \$888.75   |
| 10/13/2025 | SB | Review and organize numerous emails from consumers submitted through website.   | 0.70 | \$355.50 | \$248.85   |
| 10/13/2025 | SB | Email discussion with Ted Fates re Receiver's bond. Outgoing call to Bond Services, discussion re sealed docket. Redact TRO, send request to prepare bond, coordinate with Las Vegas counsel re original bond delivery. | 0.70 | \$355.50 | \$248.85   |
| 10/13/2025 | SB | Video conference with David Stapleton and Michelle Papenfuss re remote computer access to ATS's controller's computer, need to review recent bank transactions.   | 0.40 | \$355.50 | \$142.20   |
| 10/13/2025 | SB | Download documents from Reeve Taylor re delivery of TRO to various banking institutions. Review letter and list. Upload and share with receiver team via Dropbox.   | 0.60 | \$355.50 | \$213.30   |
| 10/13/2025 | SB | Incoming calls from consumer.   | 0.40 | \$355.50 | \$142.20   |
| 10/13/2025 | SB | Upload photos taken of documents found on Tyler   | 0.30 | \$355.50 | \$106.65   |

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|            |    | Bennett's desk - property insurance declaration for home on Mannix in Los Angeles and Shellpoint Mortgage statement for Henderson, NV property. Email to counsel re details.                               |      |          |          |
| 10/13/2025 | SB | Discussion with Laura Urbano re mail forwarding, addresses and entities.   | 0.20 | \$355.50 | \$71.10  |
| 10/13/2025 | SB | Review initial demand letter to third parties drafted by CA counsel. Discuss with Receiver, provide initial comments.  | 0.30 | \$355.50 | \$106.65 |
| 10/13/2025 | SB | Email exchange with Michelle Papenfuss re Wells Fargo statements. Change permissions on Dropbox.   | 0.20 | \$355.50 | \$71.10  |
| 10/13/2025 | LU | Review and respond to email from Alicia Fernandez from Banc of California regarding operating account and cash deposit procedures; confirm deposit requirements and next steps for account management.     | 0.10 | \$175.50 | \$17.55  |
| 10/13/2025 | SD | Confer with counsel re: document request from ATS employee; review follow-up emails from counsel to employees; confer with counsel re: document production strategy  | 0.80 | \$445.50 | \$356.40 |
| 10/13/2025 | SD | Confer with J.S. Held re: document analysis  | 0.50 | \$445.50 | \$222.75 |
| 10/13/2025 | SD | Review and analyze mortgage statements re: Henderson property, additional documents found on Tyler Bennett's desk; confer with Receiver team, counsel and CPA  | 1.20 | \$445.50 | \$534.60 |
| 10/13/2025 | SD | Confer with counsel re: posting information on website to keep consumers and form; discuss status of sealed documents  | 0.30 | \$445.50 | \$133.65 |
| 10/13/2025 | SD | Confer Coordinate with receiver team and bonding company re: posting of receiver's bond; review Order  | 0.40 | \$445.50 | \$178.20 |
| 10/13/2025 | SD | Review letter from Theresa Kananen, Esq. re: TRO and Maverick Bankcard, reserves, compliance with Order; confer with receiver team   | 0.40 | \$445.50 | \$178.20 |
| 10/13/2025 | SD | Review FTC letter to Maverick Bankcard; confer with receiver team re: merchant deposit   | 0.30 | \$445.50 | \$133.65 |
| 10/13/2025 | SD | Discussion with receiver's counsel re: Defendant's retention of counsel; obtain legal advice   | 0.20 | \$445.50 | \$89.10  |
| 10/14/2025 | LU | Review and respond email from Alicia Fernandez from Banc of California, re: Operating account, request fully executed documents and bank letter for Appfolio's verification for payment processing set up. | 0.20 | \$175.50 | \$35.10  |
| 10/14/2025 | LQ | Return phone calls from Consumers and other parties.   | 1.50 | \$355.50 | \$533.25 |
| 10/14/2025 | LU | Review email from Banc of California, file letter received confirming account information for Appfolio's verification for payment processing.  | 0.10 | \$175.50 | \$17.55  |
| 10/14/2025 | SD | Review and respond to emails and voicemails from consumers   | 1.40 | \$445.50 | \$623.70 |

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| 10/14/2025 | SD | Discussion with United Consumer Financial Service re: advising of receivership, notice to cease collection activity  | 0.30 | \$445.50 | \$133.65 |
| 10/14/2025 | LU | Review FTC Complaint for permanent Injunction and Corporation Documents for Nevada Tax application.  | 0.60 | \$175.50 | \$105.30 |
| 10/14/2025 | SD | Zoom with FTC and Counsel re: initial stages of receivership/PI Hearing  | 0.50 | \$445.50 | \$222.75 |
| 10/14/2025 | SB | Conference with FTC and Receiver team to discuss status.   | 0.50 | \$355.50 | \$177.75 |
| 10/14/2025 | SB | Calls with Brian Landau to discuss consumer issues.  | 0.40 | \$355.50 | \$142.20 |
| 10/14/2025 | SB | Call with Mo Kebeh to discuss initial third party contact letter.  | 0.20 | \$355.50 | \$71.10  |
| 10/14/2025 | SB | Review draft third party letter drafted by Mo Kebeh, revise letter, outgoing call to Kebeh to discuss. Send draft to team.   | 1.50 | \$355.50 | \$533.25 |
| 10/14/2025 | SB | Check websites used by Defendants. Email exchange with Sanehpal Sira re forwarding to Receiver's website.  | 0.70 | \$355.50 | \$248.85 |
| 10/14/2025 | SB | Download and extract files received from FTC re TRO notices and updated tracker. Address issues with file names/paths. Share via Dropbox with Receiver team.             | 1.00 | \$355.50 | \$355.50 |
| 10/14/2025 | SB | Email exchange with Michelle Papenfuss, Receiver and Sanehpal Sira re remote access, admin passwords.  | 0.30 | \$355.50 | \$106.65 |
| 10/14/2025 | SB | Create FAQs page on Receiver's website. Review emails from Receiver and counsel re details to post, edit as needed.  | 0.80 | \$355.50 | \$284.40 |
| 10/14/2025 | SB | Discussion with Lisa Qin re calls from consumers.  | 0.10 | \$355.50 | \$35.55  |
| 10/14/2025 | SB | Meeting with Receiver to discuss action items.   | 0.40 | \$355.50 | \$142.20 |
| 10/14/2025 | SB | Review and respond to emails and inquiries from consumers.   | 1.00 | \$355.50 | \$355.50 |
| 10/14/2025 | SB | Update internal list of entities to include social security numbers/EIN per documents provided by the FTC.   | 0.20 | \$355.50 | \$71.10  |
| 10/14/2025 | SB | Download additional documents received from FTC. Share via Dropbox to team.  | 0.40 | \$355.50 | \$142.20 |
| 10/14/2025 | SB | Review emails from Ted Fates re contact from Jason Wiley. Outgoing calls to ATS main number, listen to message, send detail w/email response.                            | 0.20 | \$355.50 | \$71.10  |
| 10/14/2025 | LQ | Discuss Receivership case matters and updates with Steve Donell  | 0.60 | \$355.50 | \$213.30 |
| 10/14/2025 | LQ | Email wire instructions  | 0.10 | \$247.50 | \$24.75  |
| 10/14/2025 | LQ | Call to IT, set up ATS email   | 0.30 | \$355.50 | \$106.65 |
| 10/14/2025 | SD | Review email from FTC re: UCFS and LendingTree; confer with Receiver Team; analysis of supporting documents re: possible further action re: asset recovery for consumers | 0.70 | \$445.50 | \$311.85 |

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| 10/14/2025 | SD | Confer with Ted Fates re: request for access to Defendants' computers; discuss legal strategy   | 0.20 | \$445.50 | \$89.10    |
| 10/14/2025 | SD | Review Email exchange between National Processing/ FTC; confer with Receiver team re: asset recovery  | 0.50 | \$445.50 | \$222.75   |
| 10/14/2025 | SD | Review Spreadsheet, Reports provided by FTC; confer with Receiver team  | 0.60 | \$445.50 | \$267.30   |
| 10/14/2025 | SD | Review and respond to numerous emails / calls from Consumers re: case status  | 1.30 | \$445.50 | \$579.15   |
| 10/14/2025 | SD | Execute banking documents to open new receivership estate bank account; provide follow-up documentation to bank   | 0.40 | \$445.50 | \$178.20   |
| 10/14/2025 | SD | Confer with counsel re: posting FAQ's on case website; confer with Sarah Bates  | 0.20 | \$445.50 | \$89.10    |
| 10/14/2025 | SD | Confer with counsel re: pro hoc vice application status   | 0.20 | \$445.50 | \$89.10    |
| 10/14/2025 | SD | Prepare and send email to UCFS re: TRO and appointment of Receiver  | 0.20 | \$445.50 | \$89.10    |
| 10/14/2025 | SD | Review PDQ Printing Document Production; discuss with Receiver team   | 0.70 | \$445.50 | \$311.85   |
| 10/14/2025 | SD | Review emails and documentation re: BankCard USA - asset recovery re: Reserves held; confer with receiver team  | 0.30 | \$445.50 | \$133.65   |
| 10/14/2025 | SD | Review Bankcard USA document production; confer with Receiver Team  | 0.30 | \$445.50 | \$133.65   |
| 10/14/2025 | SD | Confer with counsel re: changes to engagement agreement with JS Held; review latest engagement agreement; follow-up discussion with counsel; execute agreement                                | 0.60 | \$445.50 | \$267.30   |
| 10/14/2025 | SD | Confer with JS Held team re: Remote access to computers, passwords, overall IT status of defendant's computers and records  | 0.70 | \$445.50 | \$311.85   |
| 10/14/2025 | SD | Review email exchange between defendant's counsel and receiver's counsel re: status of tax return preparation database list and request to change voicemail re: status of shutdown of Company | 0.70 | \$445.50 | \$311.85   |
| 10/14/2025 | SD | Confer with counsel re: Sharron v ATS litigation; review 10.14.25 letter from Plaintiff's counsel; obtain legal advice  | 0.40 | \$445.50 | \$178.20   |
| 10/14/2025 | LU | Set up USPS mail-forwarding for 44 addresses across all entities; process separate payments for 6-month forwarding extensions for each address update.  | 4.40 | \$355.50 | \$1,564.20 |
| 10/14/2025 | SB | Incoming and return calls to consumers.   | 0.50 | \$355.50 | \$177.75   |
| 10/15/2025 | TD | Reply to email from Renato Vazquez of Kilroy Realty regarding the status of turning over the office in Los Angeles.   | 0.10 | \$355.50 | \$35.55    |
| 10/15/2025 | LQ | Fedex keys to NV Counsel  | 0.40 | \$247.50 | \$99.00    |

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| 10/15/2025 | LQ | Return consumer phone calls.  | 0.50 | \$355.50 | \$177.75   |
| 10/15/2025 | LQ | Submit demand letter to Square's portal   | 0.50 | \$355.50 | \$177.75   |
| 10/15/2025 | LQ | Call to Sanehpal re greeting on Ringcentral   | 0.20 | \$355.50 | \$71.10    |
| 10/15/2025 | LQ | Send Demand letter to Robinhood via Fedex   | 0.20 | \$355.50 | \$71.10    |
| 10/15/2025 | LU | Review and file IRs documentation sent to Receiver's office.  | 0.30 | \$355.50 | \$106.65   |
| 10/15/2025 | LQ | Call from Intuit regarding response to demand letter  | 0.10 | \$355.50 | \$35.55    |
| 10/15/2025 | SB | Review emails from Mo Kebeh re edits to third party demand letters. Finalize letter, prepare letters to twenty-nine parties. Send via facsimile, email, regular mail and FedEx as needed. Creat and update tracker. Send update to Receiver team. | 4.50 | \$355.50 | \$1,599.75 |
| 10/15/2025 | SB | Incoming call from Donnelly McDowell re Payliance frozen funds, reserve for ACH reversals, outgoing call to Josh del Castillo to discuss, return call to McDowell, follow up with email confirming details.                                       | 0.50 | \$355.50 | \$177.75   |
| 10/15/2025 | SB | Return call to David Stapleton re credits to Elite Sales Solutions accounts.  | 0.10 | \$355.50 | \$35.55    |
| 10/15/2025 | SB | Incoming calls and return calls to consumers.   | 1.20 | \$355.50 | \$426.60   |
| 10/15/2025 | SB | Outgoing call to Michelle Pappenfuss re Wells Fargo account access.   | 0.10 | \$355.50 | \$35.55    |
| 10/15/2025 | SB | Review and respond to emails regarding voicemail message access. Discuss changes with Lisa Qin.   | 0.30 | \$355.50 | \$106.65   |
| 10/15/2025 | SB | Incoming call from Receiver re TRO no longer sealed. Create court filings page on website, post TRO.  | 0.50 | \$355.50 | \$177.75   |
| 10/15/2025 | SB | Review emails from Reeve Taylor related to contact with third parties, request for turnover, status of frozen accounts. Send updates to counsel and forensic accountants.   | 0.40 | \$355.50 | \$142.20   |
| 10/15/2025 | LQ | Continue returning consumer phone calls.  | 2.40 | \$355.50 | \$853.20   |
| 10/15/2025 | JD | Listen to voicemail and return calls to 28 ATS clients to answer questions and explain the current situation with ATS.  | 2.60 | \$355.50 | \$924.30   |
| 10/15/2025 | LQ | Send demand letters by email and mail to financial institutions   | 1.20 | \$355.50 | \$426.60   |
| 10/15/2025 | LQ | Call ATS phone numbers to confirm that autoreply has been set up  | 0.20 | \$355.50 | \$71.10    |
| 10/15/2025 | LQ | Email/Call to Sanehpal re auto greeting and request changes   | 0.20 | \$355.50 | \$71.10    |
| 10/15/2025 | LQ | Fedex copies of Las Vegas office keys to attorneys  | 0.20 | \$355.50 | \$71.10    |
| 10/15/2025 | SD | Review and respond to numerous emails and phone calls from consumers re: status of receivership; only bill partial  | 1.00 | \$445.50 | \$445.50   |

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|------------|----|--|------|----------|------------|
| 10/15/2025 | SD | Coordinate with Nevada counsel re: filing of Receiver's bond   | 0.10 | \$445.50 | \$44.55    |
| 10/15/2025 | SD | Review draft demand letter to 3rd parties; confer with counsel; provide redline comments; approve and execute final version        | 0.60 | \$445.50 | \$267.30   |
| 10/15/2025 | SD | Confer with receiver's counsel re: his discussion with Ron Gillette; obtain legal advice   | 0.20 | \$445.50 | \$89.10    |
| 10/15/2025 | SD | Review Motion to Unseal filed by FTC   | 0.10 | \$445.50 | \$44.55    |
| 10/15/2025 | SD | Coordinate demands to Schwab; confer with Receiver team  | 0.40 | \$445.50 | \$178.20   |
| 10/15/2025 | SD | Coordinate demands to CapitalOne; confer with Receiver team  | 0.40 | \$445.50 | \$178.20   |
| 10/15/2025 | SD | Coordinate demands to Payliance, Propay; confer with Receiver team   | 0.40 | \$445.50 | \$178.20   |
| 10/15/2025 | SD | Coordinate demands to Ramp Business, ADP, Elavon, Stripe, Redwood Merchant Service; confer with Receiver team                      | 0.50 | \$445.50 | \$222.75   |
| 10/15/2025 | SD | Review draft stipulation to continue PI Hearing; confer with counsel   | 0.30 | \$445.50 | \$133.65   |
| 10/15/2025 | SD | Review supplemental declaration of Anette Valenzisi re: Electronic Merchant Systems; confer with accounting team                   | 0.30 | \$445.50 | \$133.65   |
| 10/16/2025 | LQ | Return calls to consumers; inform previous callers that court order is posted  | 0.50 | \$355.50 | \$177.75   |
| 10/16/2025 | LQ | Continue returning over 50 calls to consumers  | 4.70 | \$355.50 | \$1,670.85 |
| 10/16/2025 | SD | Respond to emails/calls from consumers re: status of receivership; in receipt of 100's of emails and calls                         | 3.00 | \$445.50 | \$1,336.50 |
| 10/16/2025 | LQ | Call from Chase re demand letter.  | 0.20 | \$355.50 | \$71.10    |
| 10/16/2025 | SD | Discussion with Receiver's counsel and Brian Landau, CPA re: tax return preparation issues; follow-up calls with Brian Landau, CPA | 0.90 | \$445.50 | \$400.95   |
| 10/16/2025 | SD | Zoom with Receiver's counsel re: legal advice, PI hearing  | 0.40 | \$445.50 | \$178.20   |
| 10/16/2025 | LQ | Approve invoice for payment  | 0.10 | \$355.50 | \$35.55    |
| 10/16/2025 | SD | Confer with counsel re: Report of Receiver, initial findings and observations  | 0.30 | \$445.50 | \$133.65   |
| 10/16/2025 | SD | Review letter from FTC to National Processing; confer with receiver team   | 0.30 | \$445.50 | \$133.65   |
| 10/16/2025 | SD | Review email from Consumer D.H - review attached report from UCFS  | 0.40 | \$445.50 | \$178.20   |
| 10/16/2025 | SD | Review National Processing Document Production; follow up with Receiver team   | 0.60 | \$445.50 | \$267.30   |

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| 10/16/2025 | SD | Review draft Declaration of Receiver; research underlying Information and documents; provide redline comments; confer with counsel and execute final version  | 1.00 | \$445.50 | \$445.50   |
| 10/16/2025 | SD | Review FTC correspondence re: Complete Merchant Services; confer with receiver team   | 0.30 | \$445.50 | \$133.65   |
| 10/16/2025 | SD | Review communication from U.S. Bank re: TRO; follow-up discussion with Sue Thao re: account status  | 0.60 | \$445.50 | \$267.30   |
| 10/16/2025 | SD | Review email from Mitchel Gustaveson re: asset freeze/ TRO  | 0.10 | \$445.50 | \$44.55    |
| 10/16/2025 | SD | Review Order Releasing Seal; confer with counsel  | 0.10 | \$445.50 | \$44.55    |
| 10/16/2025 | SD | Review and respond to email from FTC re: request from Defense counsel to file client tax returns; confer with counsel   | 0.30 | \$445.50 | \$133.65   |
| 10/16/2025 | SD | Review and respond to numerous emails to and from counsel and accounting team re: Wells Fargo Bank "negative balance" issue   | 0.20 | \$445.50 | \$89.10    |
| 10/16/2025 | SD | Review email from Las Vegas landlord re: tenant improvement invoice, status of receivership; provide update; follow up call   | 0.40 | \$445.50 | \$178.20   |
| 10/16/2025 | SB | Review and respond to emails from Receiver team re Wells Fargo contact.   | 0.10 | \$355.50 | \$35.55    |
| 10/16/2025 | LU | Review voicemails from consumers and respond to calls.  | 2.20 | \$355.50 | \$782.10   |
| 10/17/2025 | SD | Review and analyze document production from financial institutions; confer with forensic accountants  | 4.00 | \$445.50 | \$1,782.00 |
| 10/17/2025 | LU | Return call to Thomas Ruiz from Olympic Branch at Banc of California, left a voicemail.   | 0.10 | \$175.50 | \$17.55    |
| 10/17/2025 | LQ | Continue returning calls to consumers   | 3.70 | \$355.50 | \$1,315.35 |
| 10/17/2025 | SD | Zoom with CPA's re: tax preparation issues, coordination with FTC re: Las Vegas office visit  | 0.50 | \$445.50 | \$222.75   |
| 10/17/2025 | SD | Return emails and voicemails re: appointment of Receiver  | 1.70 | \$445.50 | \$757.35   |
| 10/17/2025 | LU | Call with Thomas Ruiz from Banc of California regarding Court Appointing Temporary Receiver , Designary Depository and Receiver's registration in Nevada.   | 0.20 | \$175.50 | \$35.10    |
| 10/17/2025 | LQ | Review initial declaration  | 0.30 | \$355.50 | \$106.65   |
| 10/17/2025 | LU | Retuned call to consumer  | 0.30 | \$355.50 | \$106.65   |
| 10/17/2025 | LU | Prepare letter for AppFolio requesting additional documentation that demonstrates the connection between Stephen J. Donell listed as signer on bank account's documents and Jalmar Properties, Inc., for processing debits and credits.<br>Email letter to James H. Donell for review and further approval. | 0.40 | \$175.50 | \$70.20    |
| 10/17/2025 | LU | Review email from Receiver and disuss updates to  | 0.30 | \$355.50 | \$106.65   |

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|------------|----|--|------|----------|------------|
|            |    | website. Post to American Tax Service court filings website<br>Initial Declaration of Receiver re commencement of<br>receivership tasks<br>and Stipulation and Proposed Order to Continue Hearing<br>on Order. |      |          |            |
| 10/17/2025 | LQ | Call with informant/whistleblower.   | 1.20 | \$355.50 | \$426.60   |
| 10/17/2025 | LU | Notify Thomas Ruiz next hearing date to clarify temporary<br>receiver status, research and email S. Donell in connection<br>with designated depositories questions from legal team at<br>Banc of California.   | 0.20 | \$175.50 | \$35.10    |
| 10/17/2025 | LU | Email T. Ruiz from Banc of California confirming hearing<br>date.  | 0.10 | \$175.50 | \$17.55    |
| 10/17/2025 | LQ | Check bank account for wire; email confirmation to<br>BancCard USA   | 0.20 | \$247.50 | \$49.50    |
| 10/17/2025 | SD | Confer with accounting team re: vehicle and real estate<br>assets and use of company funds related to those assets   | 0.30 | \$445.50 | \$133.65   |
| 10/17/2025 | SD | Confer with Brian Landau, Esq. re: review of individual<br>consumers' tax returns, strategy re: access to data and<br>information, use of Singer Lewak's Las Vegas Office                                      | 0.40 | \$445.50 | \$178.20   |
| 10/17/2025 | SD | Coordinate imaging of defendants' computers with FTC;<br>coordinate with receiver's local Las Vegas counsel  | 0.40 | \$445.50 | \$178.20   |
| 10/17/2025 | SD | Confer with Arrienne Gray re: Commercial Bank of<br>California CMS and National Processing reserve accounts  | 0.40 | \$445.50 | \$178.20   |
| 10/17/2025 | SD | Review email exchange to and from receiver's counsel and<br>Keley Drye & Warren LLP re: Collection Acquisitions<br>Company reserve accounts - negotiate turn over of funds;<br>confer with counsel             | 0.40 | \$445.50 | \$178.20   |
| 10/17/2025 | SD | Discussion with counsel regarding order continuing PI<br>hearing   | 0.10 | \$445.50 | \$44.55    |
| 10/17/2025 | SD | Review Complaint; coordinate posting of redacted version<br>on website   | 0.30 | \$445.50 | \$133.65   |
| 10/18/2025 | SD | Review forwarded company mail  | 1.50 | \$445.50 | \$668.25   |
| 10/18/2025 | SD | Review and respond to emails and voicemails from<br>consumers  | 2.00 | \$445.50 | \$891.00   |
| 10/18/2025 | SD | Review reports from Receiver's forensic accountants;<br>review backup documents re: bank accounts, document<br>production  | 2.50 | \$445.50 | \$1,113.75 |
| 10/18/2025 | SD | Confer with Brian Landau, CPA re: tax return preparation/<br>filing issues   | 0.60 | \$445.50 | \$267.30   |
| 10/19/2025 | SD | Coordination with FTC and counsel re: imaging of<br>computers in Las Vegas   | 0.10 | \$445.50 | \$44.55    |
| 10/20/2025 | SD | Attend Sharroh v ATS hearing; only bill partial time   | 1.00 | \$445.50 | \$445.50   |
| 10/20/2025 | LU | Email T. Ruiz from Banc of California confirming new<br>hearing date and provide Stipulation and Order to Continue   | 0.20 | \$175.50 | \$35.10    |

|            |    |  |      |          |            |
|------------|----|--|------|----------|------------|
|            |    | Hearing, address questions regarding "Designated depositories" terminology on TRO order.   |      |          |            |
| 10/20/2025 | LU | Review and repond email from J. del Castillo re; Designated depositories terminology found on the original TRO order.                    | 0.10 | \$175.50 | \$17.55    |
| 10/20/2025 | LU | Review and file first class mail documents sent to receiver's office.  | 0.20 | \$355.50 | \$71.10    |
| 10/20/2025 | LQ | Continue returning consumer phone calls.   | 4.20 | \$355.50 | \$1,493.10 |
| 10/20/2025 | TD | Return call to consumers inquiring about the status of American Tax Services.  | 3.00 | \$355.50 | \$1,066.50 |
| 10/20/2025 | SB | Outgoing and incoming calls from consumers re the status of the case.  | 1.00 | \$355.50 | \$355.50   |
| 10/20/2025 | SB | Outgoing call to Wells Fargo writs and levies department. Advised to send turnover demand via email.                                     | 0.70 | \$355.50 | \$248.85   |
| 10/20/2025 | SB | Send 10/15/25 turnover demand letter sent to Wells Fargo via fax via email to their writs and levies department per call to Wells Fargo. | 0.20 | \$355.50 | \$71.10    |
| 10/20/2025 | SD | Review and respond to a large number of consumers re: status of receivership   | 1.60 | \$445.50 | \$712.80   |
| 10/20/2025 | LQ | Respond to email from Jessica Hernandez to confirm posting of ACH  | 0.10 | \$247.50 | \$24.75    |
| 10/20/2025 | SB | Email exchange with Sanehpal Sira re Google Drive.   | 0.30 | \$355.50 | \$106.65   |
| 10/20/2025 | SB | Review, email from Reeve Tyndall at FTC. Email discussion with forensic accountant. Review findings, send response to Reeve Tyndall.     | 0.50 | \$355.50 | \$177.75   |
| 10/20/2025 | SB | Discussion with counsel re continued transactions in Wells Fargo account. Review and forward information from JS Held.                   | 0.30 | \$355.50 | \$106.65   |
| 10/20/2025 | SB | Email contact with consumers.  | 0.20 | \$355.50 | \$71.10    |
| 10/20/2025 | SB | Post updates on website.   | 0.30 | \$355.50 | \$106.65   |
| 10/20/2025 | SD | Review Notice of Stay re: Sharron v ATS; confer with counsel   | 0.20 | \$445.50 | \$89.10    |
| 10/20/2025 | SD | Review email and attached reports re: pending litigation against defendant Company; obtain legal advice from counsel                     | 0.40 | \$445.50 | \$178.20   |
| 10/20/2025 | SD | Review American Express document production; confer with CPA team  | 0.70 | \$445.50 | \$311.85   |
| 10/20/2025 | SD | Review and analyze Google Cloud account issue; confer with accounting and receiver team  | 0.60 | \$445.50 | \$267.30   |
| 10/20/2025 | SD | Review Los Angeles Office lease; confer with counsel re: monthly rent and security deposit   | 0.60 | \$445.50 | \$267.30   |
| 10/20/2025 | SD | Review Defendant's financial disclosures; confer with  | 0.80 | \$445.50 | \$356.40   |

| counsel and CPA |    |   |      |          |            |
|-----------------|----|---|------|----------|------------|
| 10/20/2025      | LU | Review voicemails from consumers and respond to calls.  | 0.80 | \$355.50 | \$284.40   |
| 10/21/2025      | SB | Incoming and return calls to consumers.   | 1.50 | \$355.50 | \$533.25   |
| 10/21/2025      | LQ | Continue returning over 40 consumer phone calls; send emails to consumers with website information and court order.   | 5.20 | \$355.50 | \$1,848.60 |
| 10/21/2025      | TD | Reply to voicemail messages from consumers.   | 3.00 | \$355.50 | \$1,066.50 |
| 10/21/2025      | SB | Call with Brian Landau re tax software used by defendants, review emails re same, include counsel on response.  | 0.50 | \$355.50 | \$177.75   |
| 10/21/2025      | SB | Review and respond to emails from Michelle Papenfuss re mail, access to tax software.   | 0.20 | \$355.50 | \$71.10    |
| 10/21/2025      | SB | Email exchange with IT re Google Drive access, subscription amount, payment.  | 0.30 | \$355.50 | \$106.65   |
| 10/21/2025      | SB | Discussion with Receiver and Lisa Qin re changes to automated voicemail message at ATS offices.   | 0.20 | \$355.50 | \$71.10    |
| 10/21/2025      | LU | Review voicemails from consumers and respond to calls.  | 2.50 | \$355.50 | \$888.75   |
| 10/21/2025      | LQ | Discuss Receivership case matters and updates with Steve Donell   | 0.60 | \$355.50 | \$213.30   |
| 10/21/2025      | LQ | Email to Steve Donell re procedure for returning customer funds   | 0.10 | \$355.50 | \$35.55    |
| 10/21/2025      | LQ | Email to Michelle P regarding mailbox keys  | 0.10 | \$355.50 | \$35.55    |
| 10/21/2025      | SD | Review 10.21.25 letter from Todd Gee, Esq. re: UCFS   | 0.10 | \$445.50 | \$44.55    |
| 10/21/2025      | SD | Review UCC Search conducted by counsel; confer with counsel   | 0.50 | \$445.50 | \$222.75   |
| 10/21/2025      | SD | Review email and production by Stripe; confer with Receiver team  | 0.50 | \$445.50 | \$222.75   |
| 10/22/2025      | SD | Confer with counsel re: PI hearing  | 0.30 | \$445.50 | \$133.65   |
| 10/22/2025      | LU | Review and store incoming mail.   | 0.30 | \$355.50 | \$106.65   |
| 10/22/2025      | SB | Review Schwab report, review emails from Reeve Tyndall re same.   | 0.30 | \$355.50 | \$106.65   |
| 10/22/2025      | SB | Outgoing call to Michelle Papenfuss, discuss Schwab report, discuss findings on-site in Las Vegas.  | 0.30 | \$355.50 | \$106.65   |
| 10/22/2025      | SB | Calls to and from consumers.  | 1.80 | \$355.50 | \$639.90   |
| 10/22/2025      | SB | Outgoing call to Wells Fargo writs and levies department, told issue of turnover of funds would be "escalated". Requested that case manager Chere Tait be notified. Email update to Receiver, counsel, forensic accountant. | 0.40 | \$355.50 | \$142.20   |
| 10/22/2025      | SB | Draft email response template for consumer inquiries, discuss with Receiver.  | 0.30 | \$355.50 | \$106.65   |

|            |    |   |      |          |          |
|------------|----|---|------|----------|----------|
| 10/22/2025 | SB | Receivership team meeting to discuss consumer phone calls, emails, status of case and pending issues.   | 0.50 | \$355.50 | \$177.75 |
| 10/22/2025 | LU | Review, code and pre-approve payables, email S. Donell and S. Bates for further approval.   | 0.10 | \$175.50 | \$17.55  |
| 10/22/2025 | LU | Review voicemails from consumers and respond to calls.  | 2.50 | \$355.50 | \$888.75 |
| 10/22/2025 | LU | Review voicemails from consumers and respond to calls.  | 1.50 | \$355.50 | \$533.25 |
| 10/22/2025 | LQ | Email to Sanehpal to advise of auto recording not playing   | 0.10 | \$355.50 | \$35.55  |
| 10/22/2025 | SD | Review FTC letter to Justin Selb  | 0.10 | \$445.50 | \$44.55  |
| 10/23/2025 | LQ | Retrieve and review documents forwarded to Receiver's office  | 0.50 | \$355.50 | \$177.75 |
| 10/23/2025 | LQ | Prepare letter to USPS to post in mailroom  | 0.20 | \$355.50 | \$71.10  |
| 10/23/2025 | LQ | Continue listening to voicemails, returning calls to consumers, and logging details.  | 2.30 | \$355.50 | \$817.65 |
| 10/23/2025 | TD | Return customer calls regarding status of the case.   | 2.50 | \$355.50 | \$888.75 |
| 10/23/2025 | SB | Review and respond to email from Capital One re subpoena production, discuss with counsel via email.  | 0.20 | \$355.50 | \$71.10  |
| 10/23/2025 | SB | Upload files received re TRO responses from FTC. Email receiver's team re information.  | 0.60 | \$355.50 | \$213.30 |
| 10/23/2025 | SB | Email exchange with Receiver and counsel. Post updates on website.  | 0.50 | \$355.50 | \$177.75 |
| 10/23/2025 | SB | Pull report on subscribers to website.  | 0.20 | \$355.50 | \$71.10  |
| 10/23/2025 | SB | Export Inquiry Emails to CSV file, clean file to extract email addresses, run multiple formulas to clean file and prepare list of email addresses.  | 1.00 | \$355.50 | \$355.50 |
| 10/23/2025 | LU | Drafted Receiver's authorization letter addressed to on-site management at Sunset Media Center, Suite 850, authorizing Receiver's administrators and field agents to enter and inspect the premises, retrieve and secure mail, and remove only perishable or unsanitary items to prevent potential health or safety concerns. | 0.80 | \$355.50 | \$284.40 |
| 10/23/2025 | LU | Review voicemails from consumers and respond to calls.  | 2.50 | \$355.50 | \$888.75 |
| 10/23/2025 | LQ | Send emails to dozens of consumers from 10/17/25 to 10/23/25 with link to website and court order per their request   | 1.50 | \$355.50 | \$533.25 |
| 10/23/2025 | SB | Email exchange with Receiver team re issues with Wells Fargo and National Processing.   | 0.20 | \$355.50 | \$71.10  |
| 10/23/2025 | SD | Review and respond to numerous telephone calls and emails from consumers re: status of receivership and operations of business  | 0.90 | \$445.50 | \$400.95 |
| 10/23/2025 | SD | Confer with Accounting Team/J.S.Held re: preliminary report   | 0.60 | \$445.50 | \$267.30 |
| 10/23/2025 | SD | Review defendants opposition to TRO; confer with counsel  | 0.70 | \$445.50 | \$311.85 |

|            |    |   |      |          |          |
|------------|----|---|------|----------|----------|
| 10/24/2025 | SD | Review Defense Opposition to TRO; Zoom with FTC and Receiver's counsel  | 0.50 | \$445.50 | \$222.75 |
| 10/24/2025 | LQ | Review call logs and notes; prepare detailed summary of findings and provide to Allen Matkins office.   | 1.60 | \$355.50 | \$568.80 |
| 10/24/2025 | LU | Travel and Perform inspection at Los Angeles Sunset Office (Suite 850), retrieve mail, and discuss mail forwarding with the onsite manager and security. Coordinate field agents' cleaning and removal of compromised perishables.              | 2.70 | \$355.50 | \$959.85 |
| 10/24/2025 | LQ | Calls from consumers  | 0.30 | \$355.50 | \$106.65 |
| 10/24/2025 | SB | Review and analyze emails from consumers related to their experience with ATS and related entities. Assess number of inquiries received, export subscriber, send information to Receiver per his request.                                       | 1.30 | \$355.50 | \$462.15 |
| 10/24/2025 | SB | Work on list of exported inquiry emails submitted via Receiver's website. Add emails received today. Draft, format and send email to all consumers requesting that they subscribe to the case.  | 1.50 | \$355.50 | \$533.25 |
| 10/24/2025 | SB | Work on updates page of website. Request recent court documents from Mo Kebeh, discuss with Receiver.   | 0.90 | \$355.50 | \$319.95 |
| 10/24/2025 | SB | Post court documents on website.  | 0.30 | \$355.50 | \$106.65 |
| 10/24/2025 | SB | Review email and draft letter to Logics/Drake systems, send response.   | 0.30 | \$355.50 | \$106.65 |
| 10/24/2025 | SB | Incoming and return calls to consumers.   | 0.50 | \$355.50 | \$177.75 |
| 10/24/2025 | LU | Review approved invoices import to Appfolio.  | 0.10 | \$175.50 | \$17.55  |
| 10/24/2025 | LU | Process payables.   | 0.20 | \$175.50 | \$35.10  |
| 10/24/2025 | SB | Review email from Olivia Kelley, re-send invitation from Dropbox, follow up email.  | 0.20 | \$355.50 | \$71.10  |
| 10/24/2025 | LU | Conduct on site inquiry at United States Postal Service, 1615 Wilcox Ave, Los Angeles, CA 90028, regarding mail items allegedly removed or forwarded from the American Tax Services mailbox at the Sunset office between 10/10/25 and 10/24/25. | 1.50 | \$355.50 | \$533.25 |
| 10/24/2025 | LU | Review opposition to TRO  | 0.40 | \$175.50 | \$70.20  |
| 10/24/2025 | LQ | Provide bank balance to Steve Donell  | 0.10 | \$247.50 | \$24.75  |
| 10/24/2025 | LQ | Respond to email from Consumer  | 0.10 | \$355.50 | \$35.55  |
| 10/24/2025 | SD | Review email and attachments from Joseph Scioscia, Esq. re: Nypaver v ATS; confer with Receiver's counsel   | 0.40 | \$445.50 | \$178.20 |
| 10/24/2025 | SD | Review draft supplemental declaration of receiver; confer with counsel; provide comments; review final version of declaration   | 1.10 | \$445.50 | \$490.05 |
| 10/24/2025 | LU | Review voicemails from consumers and respond to calls.  | 0.60 | \$355.50 | \$213.30 |

|            |    |   |      |          |            |
|------------|----|---|------|----------|------------|
| 10/26/2025 | SD | Travel to Las Vegas from Los Angeles for hearing on 10.27.25; only bill partial time  | 1.00 | \$445.50 | \$445.50   |
| 10/27/2025 | SD | Attend hearing; review documents in ATS Las Vegas office; confer with tax CPA and forensic accountants re: documents and analysis; meet with onsite building manager re: status of lease; discussion with auctioneer re: possible auction of office furniture and equipment; discussion with drop/shipper re: fixing and shipping files at Las Vegas ATS office | 7.00 | \$445.50 | \$3,118.50 |
| 10/27/2025 | LQ | Review FTC Reply  | 0.30 | \$355.50 | \$106.65   |
| 10/27/2025 | LQ | Provide bank balance to Steve Donell  | 0.10 | \$247.50 | \$24.75    |
| 10/27/2025 | SB | Post court filings on website. Send notification to subscribers.  | 0.30 | \$355.50 | \$106.65   |
| 10/27/2025 | LU | Review and sort and file mail forwarded to the Receiver's office.   | 0.60 | \$355.50 | \$213.30   |
| 10/27/2025 | LQ | Return Consumer Calls   | 0.30 | \$355.50 | \$106.65   |
| 10/27/2025 | SB | Incoming and return calls to consumers.   | 1.10 | \$355.50 | \$391.05   |
| 10/27/2025 | SB | Review and respond to emails from consumers.  | 0.40 | \$355.50 | \$142.20   |
| 10/27/2025 | LQ | Review supplemental declaration   | 0.20 | \$355.50 | \$71.10    |
| 10/27/2025 | LQ | Respond to emails from consumers  | 0.20 | \$355.50 | \$71.10    |
| 10/27/2025 | LQ | Review invoice, submit to AP processing   | 0.10 | \$247.50 | \$24.75    |
| 10/27/2025 | SB | Email exchange with Olivia Kelly, confirm access to files in Dropbox.   | 0.30 | \$355.50 | \$106.65   |
| 10/27/2025 | SD | Review and respond to numerous emails from consumers and former employees re: status of receivership; only bill partial time  | 0.90 | \$445.50 | \$400.95   |
| 10/27/2025 | SD | Review UCFS document production; confer with counsel  | 0.90 | \$445.50 | \$400.95   |
| 10/28/2025 | LU | Review, sort and file mail.   | 0.40 | \$355.50 | \$142.20   |
| 10/28/2025 | LU | review and respond email from Printers Company re; Invoice.   | 0.10 | \$175.50 | \$17.55    |
| 10/28/2025 | LQ | Calls from consumers.   | 0.80 | \$355.50 | \$284.40   |
| 10/28/2025 | SB | Receiver team meeting to discuss consumer responses, recent hearing, cash turnover status.  | 0.90 | \$355.50 | \$319.95   |
| 10/28/2025 | SB | Review turnover checks from US Bank, create tracking spreadsheet, review and analyze transactions, record all funds received to date. Share tracker with forensic accountants.  | 0.80 | \$355.50 | \$284.40   |
| 10/28/2025 | SB | Review letter received from Wells Fargo re asset freeze, outgoing call to writs and levies, informed check is being mailed. Email copy of letter and comments to Receiver team, notate new account.   | 0.50 | \$355.50 | \$177.75   |

|            |    |   |      |          |          |
|------------|----|---|------|----------|----------|
| 10/28/2025 | SB | Briefly review Wells Fargo production documents.  | 0.60 | \$355.50 | \$213.30 |
| 10/28/2025 | LU | Receiver team meeting re; consumer calls, 10/27/25 hearing, funds turnover status.  | 0.90 | \$355.50 | \$319.95 |
| 10/28/2025 | SB | Draft and post updates on website, send email notification to subscribers.  | 0.50 | \$355.50 | \$177.75 |
| 10/28/2025 | SB | Review and analyze updated report on cash balances in all ATS accounts prepared by Michelle Pappenfuss.   | 0.30 | \$355.50 | \$106.65 |
| 10/28/2025 | SB | Per review of forensic accounting report, update cash turnover tracker with details related to deposits from Maverick.  | 0.20 | \$355.50 | \$71.10  |
| 10/28/2025 | SB | Incoming and return calls from consumers.   | 0.80 | \$355.50 | \$284.40 |
| 10/28/2025 | SB | Create email list of consumers who submitted a general inquiry only through our website, send emails to all with a link to subscribe to the case directly.  | 1.30 | \$355.50 | \$462.15 |
| 10/28/2025 | LQ | Discuss matters re cash receipts, PI, and general case matters with Steve Donell  | 0.90 | \$355.50 | \$319.95 |
| 10/28/2025 | LQ | Open ICS account  | 0.30 | \$247.50 | \$74.25  |
| 10/28/2025 | LQ | Respond to email from Consumer  | 0.10 | \$355.50 | \$35.55  |
| 10/28/2025 | SD | Confer with accounting team re: asset and document analysis   | 1.10 | \$445.50 | \$490.05 |
| 10/28/2025 | SD | Review documentation provided by Wells Fargo re: frozen funds; confer with Receiver Team  | 0.60 | \$445.50 | \$267.30 |
| 10/29/2025 | LU | Review and sort and file documents forwarded to the Receiver's office.  | 0.40 | \$355.50 | \$142.20 |
| 10/29/2025 | LQ | Discuss matters re Receivership bank account with Laura Urbano  | 0.10 | \$247.50 | \$24.75  |
| 10/29/2025 | LQ | Return consumer phone calls.  | 1.30 | \$355.50 | \$462.15 |
| 10/29/2025 | TD | Return calls to customers.  | 0.80 | \$355.50 | \$284.40 |
| 10/29/2025 | LQ | Retrieve and sort documents forwarded from Las Vegas office.  | 0.30 | \$355.50 | \$106.65 |
| 10/29/2025 | SB | Research Wells Fargo Advisory contact information, calls to general legal, calls to advisory customer service, call to Advisor customer service, left message. Reach out to local branch regarding personal delivery. | 0.80 | \$355.50 | \$284.40 |
| 10/29/2025 | SB | Review and analyze report from Schwab, identify large transactions to Wells Fargo/First Clearing.   | 0.50 | \$355.50 | \$177.75 |
| 10/29/2025 | LQ | Respond to email from Jessica Hernandez to confirm posting of ACH   | 0.10 | \$355.50 | \$35.55  |
| 10/29/2025 | LQ | Email to Steve Donell re package received   | 0.10 | \$355.50 | \$35.55  |
| 10/29/2025 | SB | Email exchange with EMS Corporate re production of documents. Discuss with Receiver.  | 0.20 | \$355.50 | \$71.10  |

|            |    |  |      |                          |                     |
|------------|----|--|------|--------------------------|---------------------|
| 10/29/2025 | SB | Email exchange with Brett Charest at Casual Precision re outstanding invoices, review documents submitted through website. Set up creditor file, save records.   | 0.40 | \$355.50                 | \$142.20            |
| 10/29/2025 | SB | Email exchange with Michelle Pappenfuss re Wells Fargo accounts. Outgoing call to Wells Fargo Legal Order Processing.  | 0.30 | \$355.50                 | \$106.65            |
| 10/29/2025 | SB | Return calls to consumers.   | 0.50 | \$355.50                 | \$177.75            |
| 10/30/2025 | SB | Continue research into First Clearing Services/Wells Fargo. Outgoing calls to legal order processing for investment accounts, left another message. Outgoing call to Legal Order Processing - General, discuss issue of investment accounts. Draft and send letter with copy of order to writs and levies and subpoena department, address it to all Wells Fargo investment account related entities, including First Clearing Services. | 1.80 | \$355.50                 | \$639.90            |
| 10/30/2025 | JD | Open, review and sort ATS mail that was forwarded to Receiver's office.  | 3.60 | \$355.50                 | \$1,279.80          |
| 10/30/2025 | JD | Return calls to 2 ATS clients to explain the current status of ATS.  | 0.10 | \$355.50                 | \$35.55             |
| 10/30/2025 | LQ | Call from Consumer   | 0.20 | \$355.50                 | \$71.10             |
| 10/30/2025 | SB | Incoming and return calls from consumers. Review and respond to emails from consumers. Assist with subscribing to website.   | 1.20 | \$355.50                 | \$426.60            |
| 10/30/2025 | SB | Emails to Reeve Tyndall and Michelle Pappenfuss re consumer and employee lists.  | 0.20 | \$355.50                 | \$71.10             |
| 10/30/2025 | LU | Review voicemails from consumers and respond to calls.   | 2.30 | \$355.50                 | \$817.65            |
| 10/31/2025 | SD | Review JS Held Report; Zoom with Receiver's counsel and JS Held Team   | 1.30 | \$445.50                 | \$579.15            |
| 10/31/2025 | LU | Review voicemails, return calls to consumers.  | 3.50 | \$355.50                 | \$1,244.25          |
| 10/31/2025 | SB | Incoming and return calls from consumers and some employees. Review and respond to emails from consumers.  | 1.50 | \$355.50                 | \$533.25            |
| 10/31/2025 | SB | Post court filings on website. Send email notification to subscribers.   | 0.30 | \$355.50                 | \$106.65            |
| 10/31/2025 | SB | Return call to counsel for Drake Software, respond to email as well from Jeffrey Maddux.   | 0.20 | \$355.50                 | \$71.10             |
| 10/31/2025 | SB | Review email correspondence from Mo Kebeh re update on Drake Software and Logics.  | 0.10 | \$355.50                 | \$35.55             |
| 10/31/2025 | SD | Review and approve payables  | 0.30 | \$445.50                 | \$133.65            |
|            |    |  |      | <b>Quantity Subtotal</b> | <b>300.6</b>        |
|            |    |  |      | <b>Services Subtotal</b> | <b>\$114,684.30</b> |

**Expenses**

| Type                     | Date       | Notes  | Quantity | Rate       | Total             |
|--------------------------|------------|--|----------|------------|-------------------|
| Expense                  | 10/01/2025 | Delta Airlines 10/11/25  | 1.00     | \$348.49   | \$348.49          |
| Expense                  | 10/06/2025 | Flight to Las Vegas  | 1.00     | \$328.97   | \$328.97          |
| Expense                  | 10/10/2025 | Travel to Vegas - Office Takeover - Flight, Hotel, ride service. | 1.00     | \$701.89   | \$701.89          |
| Expense                  | 10/14/2025 | Travel to and from LAX 10/9-10/10                                | 1.00     | \$105.65   | \$105.65          |
| Expense                  | 10/14/2025 | Airfare to Las Vegas   | 1.00     | \$390.96   | \$390.96          |
| Expense                  | 10/14/2025 | Hotel Las Vegas  | 1.00     | \$188.21   | \$188.21          |
| Expense                  | 10/14/2025 | USPS mail-forwarding for 44 addresses + 6-month extension.       | 1.00     | \$1,035.00 | \$1,035.00        |
| Expense                  | 10/15/2025 | Fedex 10/15/25   | 1.00     | \$28.75    | \$28.75           |
| Expense                  | 10/15/2025 | Fedex to Robinhood 10/15/25                                      | 1.00     | \$43.51    | \$43.51           |
| <b>Expenses Subtotal</b> |            |  |          |            | <b>\$3,171.43</b> |

| Time Keeper  | Quantity | Rate/Hr  | Total       |
|--------------|----------|----------|-------------|
| Sarah Bates  | 75.5     | \$355.50 | \$26,840.25 |
| Steve Donell | 96.7     | \$445.50 | \$43,079.85 |
| James Donell | 12.8     | \$355.50 | \$4,550.40  |
| Todd Donell  | 18.9     | \$355.50 | \$6,718.95  |
| Lisa Qin     | 52.0     | \$355.50 | \$18,486.00 |
| Lisa Qin     | 1.5      | \$247.50 | \$371.25    |
| Laura Urbano | 39.2     | \$355.50 | \$13,935.60 |
| Laura Urbano | 4.0      | \$175.50 | \$702.00    |

|                       |                     |
|-----------------------|---------------------|
| <b>Quantity Total</b> | <b>300.6</b>        |
| <b>Subtotal</b>       | <b>\$117,855.73</b> |
| <b>Total</b>          | <b>\$117,855.73</b> |

Please make all amounts payable to: FedReceiver, Inc.

# **EXHIBIT 2**

## **Allen Matkins Detailed Invoice**

12/03/25 13:42:47 PROFORMA STATEMENT FOR MATTER 396961.00002 (Donell, Stephen J. (Receiver)) (General Receivership)

**Preliminary Billing Form**

Billing Atty: 001842 - Del Castillo,  
Joshua  
Date of Last Billing:  
Proforma Number: 1375063

Matter #: 396961.00002

Client Name: Donell, Stephen J. (Receiver)

Matter Name: General Receivership

Client/Matter Joint Group # 396961.1

Client Matter Number:

**Fees for Matter 396961.00002.(General Receivership)**

| Trans Date | Index    | Description of Service Rendered   | Timekeeper              | Hours | Fees     | Sum      | Circle | Action |    |       |
|------------|----------|---|-------------------------|-------|----------|----------|--------|--------|----|-------|
| 10/02/25   | 10295155 | Attention to open action items and general receivership status (.3); Correspondence with J. del Castillo and client regarding update regarding same, follow up conference with J. del Castillo regarding same (.8). | Kebeh, Alphamorlai "Mo" | 1.10  | 688.05   | 688.05   | WO     | HD     | TR | _____ |
| 10/06/25   | 10260648 | Initial review of complaint, motion, and proposed TRO (0.9); emails and confer with Receiver, T. Fates, and M. Kebeh regarding case administration matters (0.7).   | Del Castillo, Joshua    | 1.60  | 1,404.00 | 2,092.05 | WO     | HD     | TR | _____ |
| 10/06/25   | 10295196 | Attention to update from client regarding case materials and pleadings (.3); analyze case docket (.2).  | Kebeh, Alphamorlai "Mo" | 0.50  | 312.75   | 2,404.80 | WO     | HD     | TR | _____ |
| 10/07/25   | 10260649 | Review and respond to emails from Receiver's office and Receiver professionals and confer regarding anticipated order issuance and take-over and administrative matters (0.9).                                      | Del Castillo, Joshua    | 0.90  | 789.75   | 3,194.55 | WO     | HD     | TR | _____ |
| 10/07/25   | 10295212 | Conference with J. del Castillo regarding initial case strategy and action items (.5).  | Kebeh, Alphamorlai "Mo" | 0.50  | 312.75   | 3,507.30 | WO     | HD     | TR | _____ |

12/03/25 13:42:47 PROFORMA STATEMENT FOR MATTER 396961.00002 (Donell, Stephen J. (Receiver)) (General Receivership)

**Fees for Matter 396961.00002.(General Receivership)**

| <b>Trans Date</b> | <b>Index</b> | <b>Description of Service Rendered</b>  | <b>Timekeeper</b>       | <b>Hours</b> | <b>Fees</b> | <b>Sum</b> | <b>Circle</b> | <b>Action</b> |    |       |
|-------------------|--------------|---|-------------------------|--------------|-------------|------------|---------------|---------------|----|-------|
| 10/08/25          | 10260650     | Emails with AM counsel, Receiver, and Receiver professionals regarding planning and case administration matters (0.8).  | Del Castillo, Joshua    | 0.80         | 702.00      | 4,209.30   | WO            | HD            | TR | _____ |
| 10/08/25          | 10295255     | Correspondence with FTC and other agencies regarding takeover of Los Angeles offices (.4).  | Kebeh, Alphamorlai "Mo" | 0.40         | 250.20      | 4,459.50   | WO            | HD            | TR | _____ |
| 10/09/25          | 10260528     | Analyze complaint, motion for TRO, and supporting declarations and exhibits filed by FTC counsel (2.1) communications with Receiver regarding plans for anticipated takeover (.6) assist Receiver with engagement agreement for forensic accounting consultant JS Held (.4) analyze terms of TRO / receivership order (.4) attend call with FTC, Nevada AG, Receiver and others re: planning for takeover of TS locations in Las Vegas and Los Angeles (.9) | Fates, Edward (Ted)     | 4.30         | 3,773.25    | 8,232.75   | WO            | HD            | TR | _____ |
| 10/09/25          | 10260914     | Review and respond to correspondence from Receiver, Receiver's office, FTC, AM counsel, and local counsel regarding commencement of receivership case and coordination of initial takeover and administrative tasks (1.9); review entered TRO and attention to issues regarding same (0.3); attend to case administration matters (0.4); prepare for and attend videoconference with Receiver, FTC, and other professionals (0.9).                          | Del Castillo, Joshua    | 3.50         | 3,071.25    | 11,304.00  | WO            | HD            | TR | _____ |

12/03/25 13:42:47 PROFORMA STATEMENT FOR MATTER 396961.00002 (Donell, Stephen J. (Receiver)) (General Receivership)

**Fees for Matter 396961.00002.(General Receivership)**

| <b>Trans Date</b> | <b>Index</b> | <b>Description of Service Rendered</b>   | <b>Timekeeper</b>          | <b>Hours</b> | <b>Fees</b> | <b>Sum</b> | <b>Circle</b> | <b>Action</b> |    |       |
|-------------------|--------------|--|----------------------------|--------------|-------------|------------|---------------|---------------|----|-------|
| 10/09/25          | 10295280     | Review draft letter regarding turnover of funds and related correspondence (.3); All hands call regarding preparation for takeover 10/10 (1.0); attention to correspondence regarding takeover strategy (.1); Conference with J. del Castillo regarding preparation and strategy regarding Los Angeles office takeover, correspondence with involved parties regarding same (.5); attention to updated from Receiver and FTC regarding order appoint receiver, analyze initial pleadings and related materials, prepare for office takeover (2.6). | Kebeh, Alphamorlai<br>"Mo" | 4.50         | 2,814.75    | 14,118.75  | WO            | HD            | TR | _____ |
| 10/10/25          | 10261368     | Attention to case administration matters (0.8); attend takeover of Los Angeles receivership entities' offices and attention to issues regarding same (3.0).  | Del Castillo, Joshua       | 3.80         | 3,334.50    | 17,453.25  | WO            | HD            | TR | _____ |
| 10/10/25          | 10262617     | Meet with members of FTC, Nevada AG, USPIS, Receiver's staff and forensic accountant to discuss plan and logistics for Las Vegas office takeover (1.2) assist Receiver with office takeover, communications with employees and ATS general counsel, analyze ATS financial and legal documents, advise Receiver on legal issues (7.5)   | Fates, Edward (Ted)        | 8.70         | 7,634.25    | 25,087.50  | WO            | HD            | TR | _____ |
| 10/10/25          | 10265464     | Prepare for, analyze pleadings and background documents in connection with, and participate in takeover of Los Angeles property (8.5).   | Kebeh, Alphamorlai<br>"Mo" | 8.50         | 5,316.75    | 30,404.25  | WO            | HD            | TR | _____ |

12/03/25 13:42:47 PROFORMA STATEMENT FOR MATTER 396961.00002 (Donell, Stephen J. (Receiver)) (General Receivership)

**Fees for Matter 396961.00002.(General Receivership)**

| <b>Trans Date</b> | <b>Index</b> | <b>Description of Service Rendered</b>   | <b>Timekeeper</b>       | <b>Hours</b> | <b>Fees</b> | <b>Sum</b> | <b>Circle</b> | <b>Action</b> |    |       |
|-------------------|--------------|--|-------------------------|--------------|-------------|------------|---------------|---------------|----|-------|
| 10/13/25          | 10264534     | Advise on 28 USC 754 filing issues and Receiver's bond (.3) call/ emails with counsel for Defendants (.7) advise Receiver re: same (.1)  | Fates, Edward (Ted)     | 1.10         | 965.25      | 31,369.50  | WO            | HD            | TR | _____ |
| 10/13/25          | 10265636     | Emails with T. Fates and M. Kebeh regarding case administration matters and attention to same (1.4); follow-up emails with Receiver's office regarding same (0.5); teleconference with Receiver (0.3); teleconference with T. Fates (0.3).   | Del Castillo, Joshua    | 2.50         | 2,193.75    | 33,563.25  | WO            | HD            | TR | _____ |
| 10/13/25          | 10295314     | Conference with J. del Castillo regarding general action items and strategy (multiple) (.6); Conference with J. del Castillo and correspondence with receiver's team regarding receivership status and debrief of takeover (.3); analysis of initial documents provided by FTC, take notes regarding same (.7); conference with R. Gonzales regarding receivership status and strategy (.4). | Kebeh, Alphamorlai "Mo" | 2.00         | 1,251.00    | 34,814.25  | WO            | HD            | TR | _____ |
| 10/14/25          | 10267040     | Emails with Receiver's office and local counsel and attention to case administration matters (0.5); prepare for and teleconference with FTC and Receiver regarding case administration matters (0.6); teleconference with T. Fates (0.4).  | Del Castillo, Joshua    | 1.50         | 1,316.25    | 36,130.50  | WO            | HD            | TR | _____ |
| 10/14/25          | 10267540     | Communications with D. Stapleton re: JS Held engagement agreement with Receiver for forensic accounting work (.9) call with Receiver and counsel for FTC regarding communications with   | Fates, Edward (Ted)     | 1.40         | 1,228.50    | 37,359.00  | WO            | HD            | TR | _____ |

12/03/25 13:42:47 PROFORMA STATEMENT FOR MATTER 396961.00002 (Donell, Stephen J. (Receiver)) (General Receivership)

**Fees for Matter 396961.00002.(General Receivership)**

| <b>Trans Date</b> | <b>Index</b> | <b>Description of Service Rendered</b>  | <b>Timekeeper</b>       | <b>Hours</b> | <b>Fees</b> | <b>Sum</b> | <b>Circle</b> | <b>Action</b> |    |       |
|-------------------|--------------|---|-------------------------|--------------|-------------|------------|---------------|---------------|----|-------|
|                   |              | counsel for Selb and Bennett, investigative tasks, hearing set for 10/20, and related issues (.5).  |                         |              |             |            |               |               |    |       |
| 10/14/25          | 10271654     | Email correspondence with AM team re case status and updates.   | Gonzales, Rachael       | 0.20         | 107.10      | 37,466.10  | WO            | HD            | TR | _____ |
| 10/14/25          | 10295329     | Analysis of information and materials identified in connection with Los Angeles takeover (.5); attention to status of Receiver's bond (.1); conference with J. del Castillo regarding debrief of call with FTC (.3); analysis of actions undertaken by receiver and contemplating next steps/action items, analysis of operative pleadings in connection with same (.9).      | Kebeh, Alphamorlai "Mo" | 1.80         | 1,125.90    | 38,592.00  | WO            | HD            | TR | _____ |
| 10/15/25          | 10268189     | Call with T. Selb re: cell phones, customer communications and related issues (.4) communications with Receiver and team re: same and imaging of cell phone data (.4) communications with counsel for Selb and Bennett re: proposed stipulation to continue 10/20 hearing (.4) analyze and revise proposed stipulation (.3) discuss same with Receiver and local counsel (.4) | Fates, Edward (Ted)     | 1.90         | 1,667.25    | 40,259.25  | WO            | HD            | TR | _____ |
| 10/15/25          | 10268348     | Emails and teleconferences with Receiver's office and AM and local counsel regarding case administration matters (1.9).   | Del Castillo, Joshua    | 1.90         | 1,667.25    | 41,926.50  | WO            | HD            | TR | _____ |
| 10/15/25          | 10271655     | Email correspondence with AM team re case status and updates.   | Gonzales, Rachael       | 0.20         | 107.10      | 42,033.60  | WO            | HD            | TR | _____ |

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**Fees for Matter 396961.00002.(General Receivership)**

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|-------------------|--------------|--|-------------------------|--------------|-------------|------------|----------------------|----|----|-------|
| 10/15/25          | 10295383     | Assess receivership status and consider action items and upcoming key dates/deadlines, conference with J. del Castillo regarding same (2.0); preparing duties and responsibilities chart in connection with same (2.1); analysis of operative pleadings in connection with same (.8); continue analysis of materials recovered and identified in Los Angeles takeover (.6).        | Kebeh, Alphamorlai "Mo" | 5.50         | 3,440.25    | 45,473.85  | WO                   | HD | TR | _____ |
| 10/15/25          | 10295408     | Attention to status of sealed order and related motion to unseal docket (.4).  | Kebeh, Alphamorlai "Mo" | 0.40         | 250.20      | 45,724.05  | WO                   | HD | TR | _____ |
| 10/16/25          | 10268768     | Communications with counsel for FTC and counsel for Selb / Bennett re: withdrawal, cancellation of stipulation (.3) advise Receiver re: same (.2) address issues relating to filing of complaint and TRO in CD Cal under 28 USC 754 (.4) call / emails from new counsel for Selb and Bennett (.6) communications with Receiver and FTC counsel re: same and tax return issues (.8) | Fates, Edward (Ted)     | 2.30         | 2,018.25    | 47,742.30  | WO                   | HD | TR | _____ |
| 10/16/25          | 10269694     | Emails with Receiver's office, AM counsel, and local counsel regarding case administration matters (0.6); emails and teleconferences with Receiver, Stapleton Group, and AM counsel regarding pending and urgent estate administration matters (1.6).  | Del Castillo, Joshua    | 2.20         | 1,930.50    | 49,672.80  | WO                   | HD | TR | _____ |

12/03/25 13:42:47 PROFORMA STATEMENT FOR MATTER 396961.00002 (Donell, Stephen J. (Receiver)) (General Receivership)

**Fees for Matter 396961.00002.(General Receivership)**

| <b>Trans Date</b> | <b>Index</b> | <b>Description of Service Rendered</b>  | <b>Timekeeper</b>       | <b>Hours</b> | <b>Fees</b> | <b>Sum</b> | <b>Circle</b> | <b>Action</b> |    |       |
|-------------------|--------------|---|-------------------------|--------------|-------------|------------|---------------|---------------|----|-------|
| 10/16/25          | 10271656     | Email correspondence with AM team re case status and updates.   | Gonzales, Rachael       | 0.20         | 107.10      | 49,779.90  | WO            | HD            | TR | _____ |
| 10/16/25          | 10271658     | Email correspondence with AM team regarding background info, identified assets, TRO notices sent and other administrative actions taken.  | Gonzales, Rachael       | 1.50         | 803.25      | 50,583.15  | WO            | HD            | TR | _____ |
| 10/16/25          | 10295646     | Correspondence with AM Attorney, Receiver's team, and receiver's professionals in connection with outstanding receivership action items, contemplate same (1.7); Correspondence with Receivership team regarding communications with defendants' counsel and related strategy (.8); attention to correspondence regarding stipulation to extend TRO, analyze same (.2); conference with J. del Castillo regarding receivership status and strategy (.2); continue preparing and updating duties and responsibilities schedule (.7); | Kebeh, Alphamorlai "Mo" | 3.60         | 2,251.80    | 52,834.95  | WO            | HD            | TR | _____ |
| 10/16/25          | 10295647     | Revise C.D. Cal 754 notice (.1).  | Kebeh, Alphamorlai "Mo" | 0.10         | 62.55       | 52,897.50  | WO            | HD            | TR | _____ |
| 10/17/25          | 10269910     | Analyze and revise draft stipulation to continue PI hearing (.2) communications with counsel for parties re: same (.3) analyze and advise Receiver on 2024 tax return issues for ATS customers (.3) communications with former GC for ATS and counsel for Selb / Bennett re: financial disclosures required under TRO (.4) communications with counsel for  | Fates, Edward (Ted)     | 1.50         | 1,316.25    | 54,213.75  | WO            | HD            | TR | _____ |

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**Fees for Matter 396961.00002.(General Receivership)**

| <b>Trans Date</b> | <b>Index</b> | <b>Description of Service Rendered</b>  | <b>Timekeeper</b>          | <b>Hours</b> | <b>Fees</b> | <b>Sum</b> | <b>Circle Action</b> |    |    |       |
|-------------------|--------------|---|----------------------------|--------------|-------------|------------|----------------------|----|----|-------|
|                   |              | FTC re: same (.3)   |                            |              |             |            |                      |    |    |       |
| 10/17/25          | 10270247     | Attention to case administration issues (0.5); emails with Receiver, AM counsel, and local counsel regarding same (0.5); review docket and emails regarding recent submissions and orders (0.5).  | Del Castillo, Joshua       | 1.50         | 1,316.25    | 55,530.00  | WO                   | HD | TR | _____ |
| 10/17/25          | 10271657     | Email correspondence with AM team re case status and updates (.2); email correspondence with M. Kebeh and J. del Castillo re additional potential receivership entities (.1); email correspondence with M. Kebeh and J. del Castillo re workflow tracker spreadsheet (.1).  | Gonzales, Rachael          | 0.40         | 214.20      | 55,744.20  | WO                   | HD | TR | _____ |
| 10/17/25          | 10295656     | Continued attention to miscellaneous receivership action items and related correspondence with receivership team regarding strategy, conference with J. del Castillo regarding same (1.6); Analyze TRO in connection with potential engagement of tax professionals (.2); review correspondence regarding individual defendants' financial disclosures (.4); correspondence with Receiver and professionals regarding Las Vegas office and additional site visit (.3); review correspondence regarding potential additional receivership entities (.1). | Kebeh, Alphamorlai<br>"Mo" | 2.60         | 1,626.30    | 57,370.50  | WO                   | HD | TR | _____ |
| 10/19/25          | 10272194     | Review and respond to case and estate administration correspondence from Receiver and AM counsel (0.4).   | Del Castillo, Joshua       | 0.40         | 351.00      | 57,721.50  | WO                   | HD | TR | _____ |

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**Fees for Matter 396961.00002.(General Receivership)**

| <b>Trans Date</b> | <b>Index</b> | <b>Description of Service Rendered</b>   | <b>Timekeeper</b>       | <b>Hours</b> | <b>Fees</b> | <b>Sum</b> | <b>Circle Action</b> |    |    |       |
|-------------------|--------------|--|-------------------------|--------------|-------------|------------|----------------------|----|----|-------|
| 10/20/25          | 10272843     | Emails and confer with Receiver and AM counsel regarding case administration matters (1.2); teleconference with J. Rickard regarding same (0.2).   | Del Castillo, Joshua    | 1.40         | 1,228.50    | 58,950.00  | WO                   | HD | TR | _____ |
| 10/20/25          | 10295664     | Conference with J. del Castillo and R. Gonzales (partial) regarding outstanding action items and case strategy (.6); analysis and attention to lease agreement, correspondence with AM team regarding same (.8). | Kebeh, Alphamorlai "Mo" | 1.40         | 875.70      | 59,825.70  | WO                   | HD | TR | _____ |
| 10/20/25          | 10295671     | Correspondence with receiver's team regarding 754 notice filing (.1).  | Kebeh, Alphamorlai "Mo" | 0.10         | 62.55       | 59,888.25  | WO                   | HD | TR | _____ |
| 10/21/25          | 10275029     | Review and respond to correspondence from Receiver's office, AM counsel, local counsel, and FTC regarding case administration matters (0.5).   | Del Castillo, Joshua    | 0.50         | 438.75      | 60,327.00  | WO                   | HD | TR | _____ |
| 10/21/25          | 10280775     | Email correspondence with AM team re case updates and status.  | Gonzales, Rachael       | 0.20         | 107.10      | 60,434.10  | WO                   | HD | TR | _____ |
| 10/21/25          | 10295674     | Continue preparing and revising letter to third party processor demanding cessation of account processing activity (1.2); Contemplate case strategy and pending action items (.5).                               | Kebeh, Alphamorlai "Mo" | 1.70         | 1,063.35    | 61,497.45  | WO                   | HD | TR | _____ |
| 10/22/25          | 10276453     | Communications with Receiver re: attendance at hearing on 10/27  | Fates, Edward (Ted)     | 0.20         | 175.50      | 61,672.95  | WO                   | HD | TR | _____ |
| 10/22/25          | 10276523     | Emails and teleconference with Receiver regarding entity operations (0.4); confer with M. Kebeh regarding same (0.1).  | Del Castillo, Joshua    | 0.50         | 438.75      | 62,111.70  | WO                   | HD | TR | _____ |

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**Fees for Matter 396961.00002.(General Receivership)**

| <b>Trans Date</b> | <b>Index</b> | <b>Description of Service Rendered</b>   | <b>Timekeeper</b>       | <b>Hours</b> | <b>Fees</b> | <b>Sum</b> | <b>Circle</b> | <b>Action</b> |    |       |
|-------------------|--------------|--|-------------------------|--------------|-------------|------------|---------------|---------------|----|-------|
| 10/22/25          | 10280776     | Email correspondence with AM team re case updates and status (.2); email correspondence with subpoenaed party (.1); email correspondence with litigation support team re link for productions re subpoena (.1); attention to recently identified pending litigation involving receivership entities (1.2).   | Gonzales, Rachael       | 1.60         | 856.80      | 62,968.50  | WO            | HD            | TR | _____ |
| 10/22/25          | 10295687     | Analyze request for remote access from Minn. Attorney General and related correspondence (.2); Analyze master task tracker and contemplate outstanding action items (.8); conference with J. del Castillo regarding case strategy (.2); conduct research regarding case administration matters (1.2); analyze recent pleadings in enforcement action (.1). | Kebeh, Alphamorlai "Mo" | 2.50         | 1,563.75    | 64,532.25  | WO            | HD            | TR | _____ |
| 10/23/25          | 10278358     | Communications with Receiver re: Defendants' anticipated opposition to PI order (.2) analyze individual defendants' opposition to PI Order and supporting declarations (.9) discuss same with Receiver (.4)  | Fates, Edward (Ted)     | 1.50         | 1,316.25    | 65,848.50  | WO            | HD            | TR | _____ |
| 10/23/25          | 10278700     | Emails with Receiver's office and AM counsel regarding case administration matters (0.5); review defendants' opposition to preliminary injunction and confer with Receiver and AM counsel regarding same (1.1).  | Del Castillo, Joshua    | 1.60         | 1,404.00    | 67,252.50  | WO            | HD            | TR | _____ |

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**Fees for Matter 396961.00002.(General Receivership)**

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|-------------------|--------------|---|------------------------|--------------|-------------|------------|---------------|---------------|----|-------|
| 10/23/25          | 10295729     | Analyze individual defendants' opposition to TRO (.7); conference with J. del Castillo regarding receivership strategy (.1).  | Kebeh, Alhamorlai "Mo" | 0.80         | 500.40      | 67,752.90  | WO            | HD            | TR | _____ |
| 10/24/25          | 10279324     | Emails with Receiver, AM counsel, and local counsel regarding case administration matters (0.5).  | Del Castillo, Joshua   | 0.50         | 438.75      | 68,191.65  | WO            | HD            | TR | _____ |
| 10/24/25          | 10280777     | Email correspondence with AM team re case updates and status.   | Gonzales, Rachael      | 0.20         | 107.10      | 68,298.75  | WO            | HD            | TR | _____ |
| 10/24/25          | 10295760     | Correspondence with Receiver team regarding order extending receivership, analyze same (.2); attention to correspondence from paycom regarding payment of tax obligations (.2).   | Kebeh, Alhamorlai "Mo" | 0.40         | 250.20      | 68,548.95  | WO            | HD            | TR | _____ |
| 10/25/25          | 10280014     | Draft, review, and respond to correspondence regarding case and estate administration matters (0.3); review FTC Reply in support of PI and proposed PI (0.5); correspondence regarding same (0.1); review documents and prepare notes for discussion regarding necessary supplemental jx filings (0.4). | Del Castillo, Joshua   | 1.30         | 1,140.75    | 69,689.70  | WO            | HD            | TR | _____ |
| 10/26/25          | 10280070     | Analyze FTC supplemental brief and exhibits in support of entry of PI Order   | Fates, Edward (Ted)    | 0.60         | 526.50      | 70,216.20  | WO            | HD            | TR | _____ |
| 10/27/25          | 10281529     | Attention to material suggesting existence of additional receivership entities and internal correspondence regarding same (.2).   | Kebeh, Alhamorlai "Mo" | 0.20         | 125.10      | 70,341.30  | WO            | HD            | TR | _____ |

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**Fees for Matter 396961.00002.(General Receivership)**

| <b>Trans Date</b> | <b>Index</b> | <b>Description of Service Rendered</b>  | <b>Timekeeper</b>    | <b>Hours</b> | <b>Fees</b> | <b>Sum</b> | <b>Circle</b> | <b>Action</b> |    |       |
|-------------------|--------------|---|----------------------|--------------|-------------|------------|---------------|---------------|----|-------|
| 10/27/25          | 10282424     | Emails with AM counsel regarding case administration issues and attend to same (0.5); teleconference with T. Fates regarding PI hearing and other case administration issues (0.7).   | Del Castillo, Joshua | 1.20         | 1,053.00    | 71,394.30  | WO            | HD            | TR | _____ |
| 10/27/25          | 10282620     | Prepare for and attend hearing on Preliminary Injunction, asset freeze, receiver's appointment, and related issues (1.7) analyze communications from FTC counsel relating to missing financial information and potential discussion concerning asset freeze carve-out (.2) communications with Receiver regarding issues relating to ATS office leases (.2) | Fates, Edward (Ted)  | 2.10         | 1,842.75    | 73,237.05  | WO            | HD            | TR | _____ |
| 10/27/25          | 10291797     | Draft notice of designation template for additional receivership entities (.6); email correspondence with AM team re case updates (.2).   | Gonzales, Rachael    | 0.80         | 428.40      | 73,665.45  | WO            | HD            | TR | _____ |
| 10/28/25          | 10284260     | Communications with FTC counsel regarding Paycom and release of withheld taxes (.2) communications with Paycom re: same (.2) communications with Receiver's forensic accountant (.3)  | Fates, Edward (Ted)  | 0.70         | 614.25      | 74,279.70  | WO            | HD            | TR | _____ |
| 10/28/25          | 10284531     | Confer with M. Kebeh regarding case administration matters (0.2); review and respond to Receiver inquiry regarding WARN act notice issue (0.3).   | Del Castillo, Joshua | 0.50         | 438.75      | 74,718.45  | WO            | HD            | TR | _____ |
| 10/28/25          | 10291635     | Research related to WARN liability (1.0); email correspondence with AM team re same (.1); email correspondence with   | Gonzales, Rachael    | 1.30         | 696.15      | 75,414.60  | WO            | HD            | TR | _____ |

12/03/25 13:42:47 PROFORMA STATEMENT FOR MATTER 396961.00002 (Donell, Stephen J. (Receiver)) (General Receivership)

**Fees for Matter 396961.00002.(General Receivership)**

| <b>Trans Date</b> | <b>Index</b> | <b>Description of Service Rendered</b>  | <b>Timekeeper</b>       | <b>Hours</b> | <b>Fees</b> | <b>Sum</b> | <b>Circle</b> | <b>Action</b> |    |       |
|-------------------|--------------|---|-------------------------|--------------|-------------|------------|---------------|---------------|----|-------|
|                   |              | AM team re updates (.2).  |                         |              |             |            |               |               |    |       |
| 10/28/25          | 10295768     | Analyze minutes of PI hearing (.1); attention to issues with Defendants' financial disclosures as identified by FTC (.1); correspondence with J. del Castillo regarding pending action items (.2).  | Kebeh, Alphamorlai "Mo" | 0.40         | 250.20      | 75,664.80  | WO            | HD            | TR | _____ |
| 10/29/25          | 10285503     | Emails and teleconferences with Receiver's office, AM counsel, and Stapleton regarding case administration matters (0.6); review and comment regarding supplemental WARN Act analysis (0.2); additional legal analysis in connection with contemplated relief to be requested in motion for order in aid of receivership (1.1). | Del Castillo, Joshua    | 1.90         | 1,667.25    | 77,332.05  | WO            | HD            | TR | _____ |
| 10/29/25          | 10291486     | Research relating to additional receivership entities.  | Gonzales, Rachael       | 1.00         | 535.50      | 77,867.55  | WO            | HD            | TR | _____ |
| 10/30/25          | 10286084     | Communications with Receiver and FTC counsel regarding potential extension of briefing schedule and temporary status of receivership (.3) review stipulation filed by FTC and counsel for Selb / Bennett (.1)   | Fates, Edward (Ted)     | 0.40         | 351.00      | 78,218.55  | WO            | HD            | TR | _____ |
| 10/30/25          | 10286783     | Review parties' stipulation regarding supplemental briefing and correspondence with Receiver and AM counsel regarding same (0.2); emails regarding case administration matters (0.4); confer with M. Kebeh regarding same (0.2).  | Del Castillo, Joshua    | 0.80         | 702.00      | 78,920.55  | WO            | HD            | TR | _____ |

12/03/25 13:42:47 PROFORMA STATEMENT FOR MATTER 396961.00002 (Donell, Stephen J. (Receiver)) (General Receivership)

**Fees for Matter 396961.00002.(General Receivership)**

| <b>Trans Date</b> | <b>Index</b> | <b>Description of Service Rendered</b>  | <b>Timekeeper</b>       | <b>Hours</b> | <b>Fees</b> | <b>Sum</b> | <b>Circle Action</b> |    |    |       |
|-------------------|--------------|---|-------------------------|--------------|-------------|------------|----------------------|----|----|-------|
| 10/30/25          | 10291851     | Email correspondence with AM team re updates.   | Gonzales, Rachael       | 0.20         | 107.10      | 79,027.65  | WO                   | HD | TR | _____ |
| 10/30/25          | 10295787     | Attention to correspondence regarding receiver/counsel review of case status and strategy (.1); conference with J. del Castillo regarding same (.5); attention to updates regarding extension of briefing deadlines regarding PI, analyze proposed stipulation and order regarding same (.3). | Kebeh, Alphamorlai "Mo" | 0.90         | 562.95      | 79,590.60  | WO                   | HD | TR | _____ |
| 10/31/25          | 10291377     | Research related to state consumer protection laws for TRO notice response letter (1.0); email correspondence with M. Kebeh re research (.1).   | Gonzales, Rachael       | 1.10         | 589.05      | 80,179.65  | WO                   | HD | TR | _____ |
| 10/31/25          | 10331776     | Advise Receiver on legal issues and strategy for non-party affiliated entities and securing assets under their control (.7)   | Fates, Edward (Ted)     | 0.70         | 614.25      | 80,793.90  | WO                   | HD | TR | _____ |

**Disbursements for Matter 396961.00002 (General Receivership)**

| <b>Trans Date</b> | <b>Index</b> | <b>Type</b>   | <b>Quantity</b> | <b>Amt</b> | <b>Circle Action</b> |    |    |       |
|-------------------|--------------|---|-----------------|------------|----------------------|----|----|-------|
| 10/09/25          | 2965978      | COURT – Other Court Charges - Joshua Del Castillo - CALBAR CC WEB-SF BILLING - Fee to obtain Certificate of Standing.             | 0.00            | 41.00      | WO                   | HD | TR | _____ |
| 10/09/25          | 2965979      | COURT – Other Court Charges - Joshua Del Castillo - WF4STATEBRCA*SERVICE FEE - Fee to obtain Certificate of Standing. Service fee | 0.00            | 1.03       | WO                   | HD | TR | _____ |
| 10/09/25          | 2965980      | COURT – Other Court Charges - Edward (Ted) Fates - CALBAR CC WEB-SF BILLING - Fee to obtain Certificate of Standing.              | 0.00            | 41.00      | WO                   | HD | TR | _____ |

12/03/25 13:42:47 PROFORMA STATEMENT FOR MATTER 396961.00002 (Donell, Stephen J. (Receiver)) (General Receivership)

**Disbursements for Matter 396961.00002 (General Receivership)**

| <b>Trans Date</b> | <b>Index</b> | <b>Type</b>   | <b>Quantity</b> | <b>Amt</b> | <b>WO</b> | <b>HD</b> | <b>TR</b> |       |
|-------------------|--------------|---|-----------------|------------|-----------|-----------|-----------|-------|
| 10/09/25          | 2965981      | COURT – Other Court Charges - Edward (Ted) Fates - WF4STATEBRCA*SERVICE FEE - Fee to obtain Certificate of Standing. Service fee.   | 0.00            | 1.03       | WO        | HD        | TR        | _____ |
| 10/09/25          | 2965982      | COURT – Other Court Charges - Alphamorlai "Mo" Kebeh - CALBAR CC WEB-SF BILLING - Fee to obtain Certificate of Standing.  | 0.00            | 41.00      | WO        | HD        | TR        | _____ |
| 10/09/25          | 2965983      | COURT – Other Court Charges - Alphamorlai "Mo" Kebeh - WF4STATEBRCA*SERVICE FEE - Fee to obtain Certificate of Standing. Service fee.   | 0.00            | 1.03       | WO        | HD        | TR        | _____ |
| 10/13/25          | 2961818      | MSNGR – Federal Express - Ship To: Ronald E Gillette, Esq   | 0.00            | 27.57      | WO        | HD        | TR        | _____ |
| 10/13/25          | 2966006      | COURT – Other Court Charges - Pamela Lewis - SUPERIORCOURTLAPUBLICACCE - Name search  | 0.00            | 1.00       | WO        | HD        | TR        | _____ |
| 10/15/25          | 2961149      | FILING – One Legal – Filing fee for Superior Court of California, Los Angeles County, Notice  | 0.00            | 24.91      | WO        | HD        | TR        | _____ |
| 10/16/25          | 2966009      | COURT – Other Court Charges - Pamela Lewis - COURTS/USDC-CA-C - Purchased documents.  | 0.00            | 52.00      | WO        | HD        | TR        | _____ |
| 10/20/25          | 2965215      | PARK – Parking - Rachael Gonzales - Auto Park 10 - Parking re Lilly Sharron v. American Tax Solution, Final Status Conference   | 0.00            | 20.00      | WO        | HD        | TR        | _____ |
| 10/21/25          | 2964340      | FILING – One Legal - Filing Fee for Superior Court of California, Los Angeles County, Notice  | 0.00            | 23.31      | WO        | HD        | TR        | _____ |
| 10/21/25          | 2967303      | POS – Process of Service - Nationwide Legal LLC - United Consumer Financial Services Company, SUBPOENA TO PRODUCE DOCUMENTS, INFORMATION, OR OBJECTS OR TO PERMIT INSPECTION OF PREMISES IN A CIVIL ACTION; | 0.00            | 339.20     | WO        | HD        | TR        | _____ |

**Proforma Summary****Timekeeper**

| <b>Number</b> | <b>Timekeeper</b>       | <b>Hours</b>  | <b>Rate</b> | <b>Amounts</b>     |
|---------------|-------------------------|---------------|-------------|--------------------|
| 001665        | Fates, Edward (Ted)     | 27.40         | 877.50      | 24,043.50          |
| 001842        | Del Castillo, Joshua    | 30.80         | 877.50      | 27,027.00          |
| 002661        | Kebeh, Alphamorlai "Mo" | 39.90         | 625.50      | 24,957.45          |
| 002744        | Gonzales, Rachael       | 8.90          | 535.50      | 4,765.95           |
|               |                         | <u>107.00</u> |             | <u>\$80,793.90</u> |

12/03/25 13:42:47 PROFORMA STATEMENT FOR MATTER 396961.00002 (Donell, Stephen J. (Receiver)) (General Receivership)

**Proforma Summary**

**Timekeeper**

| Number | Timekeeper | Hours | Rate | Amounts                    |
|--------|------------|-------|------|----------------------------|
|        |            |       |      | Subtotal Fees \$80,793.90  |
|        |            |       |      | Discount 0.00              |
|        |            |       |      | Total Fees 80,793.90       |
|        |            |       |      | Total Disbursements 614.08 |

**Attorney Billing Instructions**

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

**Billing Instructions**

expires 6/30/2026:: 10% off standard rates (automatic); as of 7/1/26 client is looking at rate level 19 (7/1/25 rates) with 10% off rate level 19 (Automatic)

**Account Summary – As Of 12/01/25**

|                     | Fiscal YTD        |                   |               | Calendar YTD |            |        | LTD        |            |               |
|---------------------|-------------------|-------------------|---------------|--------------|------------|--------|------------|------------|---------------|
|                     | Total             | Fees              | Disb.         | Total        | Fees       | Disb.  | Total      | Fees       | Disbursements |
| Worked              | 110,536.85        | 110,003.85        | 533.00        | 110,617.93   | 110,003.85 | 614.08 | 110,617.93 | 110,003.85 | 614.08        |
| Unbilled Adj        | 0.00              | 0.00              | 0.00          | 0.00         | 0.00       | 0.00   | 0.00       | 0.00       | 0.00          |
| Billed              | 0.00              | 0.00              | 0.00          | 0.00         | 0.00       | 0.00   | 0.00       | 0.00       | 0.00          |
| Collected           | 0.00              | 0.00              | 0.00          | 0.00         | 0.00       | 0.00   | 0.00       | 0.00       | 0.00          |
| AR Write Off        | 0.00              | 0.00              | 0.00          | 0.00         | 0.00       | 0.00   | 0.00       | 0.00       | 0.00          |
| <b>WIP</b>          | <b>110,724.03</b> | <b>110,003.85</b> | <b>720.18</b> |              |            |        |            |            |               |
| <b>Balance</b>      |                   |                   |               |              |            |        |            |            |               |
| <b>AR Balance</b>   | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>   |              |            |        |            |            |               |
| <b>Unalloc</b>      | <b>0.00</b>       |                   |               |              |            |        |            |            |               |
| <b>Payment</b>      |                   |                   |               |              |            |        |            |            |               |
| <b>Client Trust</b> | <b>0.00</b>       |                   |               |              |            |        |            |            |               |
| <b>Balance</b>      |                   |                   |               |              |            |        |            |            |               |

**Billing Address**

Donell, Stephen J. (Receiver)

12/03/25 13:42:47 PROFORMA STATEMENT FOR MATTER 396961.00002 (Donell, Stephen J. (Receiver)) (General Receivership)

12121 Wilshire Boulevard, Suite 1120  
Los Angeles, CA 90025

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12/03/25 13:42:48 PROFORMA STATEMENT FOR MATTER 396961.00003 (Donell, Stephen J. (Receiver)) (Asset Recovery & Management)

**Preliminary Billing Form**

Billing Atty: 001842 - Del Castillo, Matter #: 396961.00003 Client Name: Donell, Stephen J. (Receiver)  
 Joshua  
 Date of Last Billing: Matter Name: Asset Recovery & Management  
 Proforma Number: 1375063  
 Client/Matter Joint Group # 396961.1 Client Matter Number:

**Fees for Matter 396961.00003.(Asset Recovery & Management)**

| Trans Date | Index    | Description of Service Rendered  | Timekeeper           | Hours | Fees   | Sum      | Circle | Action |    |       |
|------------|----------|--|----------------------|-------|--------|----------|--------|--------|----|-------|
| 10/09/25   | 10260615 | Prepare draft initial demand letter to banks regarding asset freeze and turnover and confer with Receiver's office and R. Gonzales regarding same (0.5).   | Del Castillo, Joshua | 0.50  | 438.75 | 438.75   | WO     | HD     | TR | _____ |
| 10/10/25   | 10290802 | Locate agent for service of process for US Bank, JPMorgan Chase, Wells Fargo, and Bank of America in preparation of legal notices; Secretary of State search and internet search regarding entity addresses to issue notices regarding freeze and seize bank accounts; Review Government exhibits regarding bank information and spreadsheet regarding ATS Statements; Emails with R. Gonzales regarding same. | Gallaher, Georgia    | 2.30  | 941.85 | 1,380.60 | WO     | HD     | TR | _____ |
| 10/13/25   | 10264833 | Emails with Receiver's office, D. Stapleton, and AM counsel regarding pending asset freeze and recovery efforts (0.5).   | Del Castillo, Joshua | 0.50  | 438.75 | 1,819.35 | WO     | HD     | TR | _____ |

12/03/25 13:42:48 PROFORMA STATEMENT FOR MATTER 396961.00003 (Donell, Stephen J. (Receiver)) (Asset Recovery &amp; Management)

**Fees for Matter 396961.00003.(Asset Recovery & Management)**

| <b>Trans Date</b> | <b>Index</b> | <b>Description of Service Rendered</b>   | <b>Timekeeper</b>       | <b>Hours</b> | <b>Fees</b> | <b>Sum</b> | <b>Circle</b> | <b>Action</b> |    |       |
|-------------------|--------------|--|-------------------------|--------------|-------------|------------|---------------|---------------|----|-------|
| 10/13/25          | 10265360     | Attention to correspondence regarding identified potential receivership entity assets (.2).  | Kebeh, Alphamorlai "Mo" | 0.20         | 125.10      | 1,944.45   | WO            | HD            | TR | _____ |
| 10/14/25          | 10266469     | Research online regarding UCC filings relating to American Tax Service (.2); review and analyze results for active liens and information (.3); review complaint regarding known locations of entity (.1); communications with T. Fates and library regarding further public records searches (.3). | Pendleton, Michelle     | 0.90         | 368.55      | 2,313.00   | WO            | HD            | TR | _____ |
| 10/14/25          | 10295339     | Analysis of property profile regarding Los Angeles home, memo to AM team regarding same (1.1).   | Kebeh, Alphamorlai "Mo" | 1.10         | 688.05      | 3,001.05   | WO            | HD            | TR | _____ |
| 10/15/25          | 10267793     | Review and analyze public records in Los Angeles County and Nevada (state and Clark County) regarding potential further UCC filings.   | Pendleton, Michelle     | 0.30         | 122.85      | 3,123.90   | WO            | HD            | TR | _____ |
| 10/15/25          | 10268032     | Review and revise turnover letter and correspondence regarding same (0.2).   | Del Castillo, Joshua    | 0.20         | 175.50      | 3,299.40   | WO            | HD            | TR | _____ |
| 10/15/25          | 10268200     | Confer with M. Kebeh and S. Bates of Receiver's office regarding asset turnover issues (0.3).  | Del Castillo, Joshua    | 0.30         | 263.25      | 3,562.65   | WO            | HD            | TR | _____ |
| 10/16/25          | 10269254     | Emails with Receiver, FTC, and Stapleton Group regarding accounting and bank account and asset identification and freeze matters (0.4); follow-up emails and calls to AM counsel regarding same (0.4).   | Del Castillo, Joshua    | 0.80         | 702.00      | 4,264.65   | WO            | HD            | TR | _____ |

12/03/25 13:42:48 PROFORMA STATEMENT FOR MATTER 396961.00003 (Donell, Stephen J. (Receiver)) (Asset Recovery &amp; Management)

**Fees for Matter 396961.00003.(Asset Recovery & Management)**

| <b>Trans Date</b> | <b>Index</b> | <b>Description of Service Rendered</b>  | <b>Timekeeper</b>       | <b>Hours</b> | <b>Fees</b> | <b>Sum</b> | <b>Circle</b> | <b>Action</b> |    |       |
|-------------------|--------------|---|-------------------------|--------------|-------------|------------|---------------|---------------|----|-------|
| 10/17/25          | 10270246     | Review and respond to correspondence regarding pending asset identification and recovery efforts (0.8); confer with M. Kebeh and Stapleton Group regarding demand letter to Wells Fargo (0.3); emails with Kelley Drye and Receiver regarding Payliance turnover (0.3). | Del Castillo, Joshua    | 1.40         | 1,228.50    | 5,493.15   | WO            | HD            | TR | _____ |
| 10/20/25          | 10272595     | Research online regarding business entity status and information as to Charles Schwab and United Consumer Financial Services to ensure code-compliant service of process (.3); communications with R. Gonzalez (.1)   | Pendleton, Michelle     | 0.40         | 163.80      | 5,656.95   | WO            | HD            | TR | _____ |
| 10/20/25          | 10274073     | Confer with M. Kebeh regarding rejection of receivership leases and attention to issues regarding same (0.5).   | Del Castillo, Joshua    | 0.50         | 438.75      | 6,095.70   | WO            | HD            | TR | _____ |
| 10/21/25          | 10275024     | Review and revise draft asset freeze and document turnover letters (0.3); emails with Receiver and local counsel regarding taking into possession items located at Las Vegas premises (0.2).  | Del Castillo, Joshua    | 0.50         | 438.75      | 6,534.45   | WO            | HD            | TR | _____ |
| 10/21/25          | 10331720     | Conduct research regarding Receiver's authority to reject leases, analyze TRO in connection with same (2.4).  | Kebeh, Alphamorlai "Mo" | 2.40         | 1,501.20    | 8,035.65   | WO            | HD            | TR | _____ |
| 10/22/25          | 10276326     | Emails with Receiver and AM counsel regarding lease rejection issues and review case law regarding same (0.6).  | Del Castillo, Joshua    | 0.60         | 526.50      | 8,562.15   | WO            | HD            | TR | _____ |
| 10/22/25          | 10276904     | Emails with Receiver and landlord representatives regarding prospective rejection/cancellation of leases and  | Del Castillo, Joshua    | 0.90         | 789.75      | 9,351.90   | WO            | HD            | TR | _____ |

12/03/25 13:42:48 PROFORMA STATEMENT FOR MATTER 396961.00003 (Donell, Stephen J. (Receiver)) (Asset Recovery &amp; Management)

**Fees for Matter 396961.00003.(Asset Recovery & Management)**

| <b>Trans Date</b> | <b>Index</b> | <b>Description of Service Rendered</b>  | <b>Timekeeper</b>       | <b>Hours</b> | <b>Fees</b> | <b>Sum</b> | <b>Circle</b> | <b>Action</b> |    |       |
|-------------------|--------------|---|-------------------------|--------------|-------------|------------|---------------|---------------|----|-------|
|                   |              | issues relating to furniture/fixtures (0.3); prepare correspondence regarding same (0.2); emails regarding status of bank turnovers and follow-up regarding demand letter to Wells Fargo (0.4).   |                         |              |             |            |               |               |    |       |
| 10/22/25          | 10281380     | Attention to status of bank compliance with asset freeze obligations (wells fargo, schwab) (.2).  | Kebeh, Alphamorlai "Mo" | 0.20         | 125.10      | 9,477.00   | WO            | HD            | TR | _____ |
| 10/23/25          | 10278311     | Emails with Receiver, Stapleton Group, and AM counsel regarding asst and bank account freeze and turnover issues (0.5); teleconference with T. Fates regarding same (0.1); review voicemail inquiry from Receiver regarding security deposit setoff issued, legal analysis in connection with same, and prepare response to Receiver (0.5). | Del Castillo, Joshua    | 1.10         | 965.25      | 10,442.25  | WO            | HD            | TR | _____ |
| 10/23/25          | 10295742     | Attention to status of bank compliance with asset freeze obligations and TRO violations (wells fargo, National processing) (.3).  | Kebeh, Alphamorlai "Mo" | 0.30         | 187.65      | 10,629.90  | WO            | HD            | TR | _____ |
| 10/23/25          | 10331723     | Attention to inquiry regarding deposit regarding los angeles office lease, review lease agreement in connection with same (.4).   | Kebeh, Alphamorlai "Mo" | 0.40         | 250.20      | 10,880.10  | WO            | HD            | TR | _____ |
| 10/24/25          | 10278744     | Review email from FTC regarding entity employee withholding funds frozen and confer with Receiver and AM counsel regarding same (0.2); attention to asset administration issues (0.4).  | Del Castillo, Joshua    | 0.60         | 526.50      | 11,406.60  | WO            | HD            | TR | _____ |

12/03/25 13:42:48 PROFORMA STATEMENT FOR MATTER 396961.00003 (Donell, Stephen J. (Receiver)) (Asset Recovery &amp; Management)

**Fees for Matter 396961.00003.(Asset Recovery & Management)**

| <b>Trans Date</b> | <b>Index</b> | <b>Description of Service Rendered</b>   | <b>Timekeeper</b>       | <b>Hours</b> | <b>Fees</b> | <b>Sum</b> | <b>Circle</b> | <b>Action</b> |    |       |
|-------------------|--------------|--|-------------------------|--------------|-------------|------------|---------------|---------------|----|-------|
| 10/27/25          | 10281564     | Review and respond to correspondence regarding lease rejection and security deposit (0.2).   | Del Castillo, Joshua    | 0.20         | 175.50      | 11,582.10  | WO            | HD            | TR | _____ |
| 10/27/25          | 10331726     | Analyze lease in connection with disposition of LA office security deposit, draft memo to J. del Castillo and Receiver regarding same (.5).  | Kebeh, Alphamorlai "Mo" | 0.50         | 312.75      | 11,894.85  | WO            | HD            | TR | _____ |
| 10/28/25          | 10284533     | Review and respond to emails from FTC, Receiver, and AM counsel regarding asset administration and recovery, and related matters (0.4); legal analysis of turnover demands for previously unknown affiliates not yet designated by Receiver (1.8). | Del Castillo, Joshua    | 2.20         | 1,930.50    | 13,825.35  | WO            | HD            | TR | _____ |
| 10/29/25          | 10285014     | Discuss issues re: insured artwork potentially at office premises with Receiver and counsel for FTC  | Fates, Edward (Ted)     | 0.40         | 351.00      | 14,176.35  | WO            | HD            | TR | _____ |
| 10/29/25          | 10285391     | Review and respond to correspondence from Receiver's office regarding asset identification and recovery issues (0.3); review notes of site visit regarding art and art purchases (0.2); analysis of turnover issue (0.9).                          | Del Castillo, Joshua    | 1.40         | 1,228.50    | 15,404.85  | WO            | HD            | TR | _____ |
| 10/29/25          | 10295779     | Analyze regarding research regarding authority of receiver in connection with WARN act and related issues (.3).  | Kebeh, Alphamorlai "Mo" | 0.30         | 187.65      | 15,592.50  | WO            | HD            | TR | _____ |

**Proforma Summary**

| <b>Timekeeper Number</b> | <b>Timekeeper</b> | <b>Hours</b> | <b>Rate</b> | <b>Amounts</b> |
|--------------------------|-------------------|--------------|-------------|----------------|
|--------------------------|-------------------|--------------|-------------|----------------|

12/03/25 13:42:48 PROFORMA STATEMENT FOR MATTER 396961.00003 (Donell, Stephen J. (Receiver)) (Asset Recovery & Management)

**Proforma Summary**

**Timekeeper**

| Number              | Timekeeper              | Hours | Rate   | Amounts     |
|---------------------|-------------------------|-------|--------|-------------|
| 001665              | Fates, Edward (Ted)     | 0.40  | 877.50 | 351.00      |
| 001842              | Del Castillo, Joshua    | 11.70 | 877.50 | 10,266.75   |
| 002373              | Gallaher, Georgia       | 2.30  | 409.50 | 941.85      |
| 002603              | Pendleton, Michelle     | 1.60  | 409.50 | 655.20      |
| 002661              | Kebeh, Alphamorlai "Mo" | 5.40  | 625.50 | 3,377.70    |
|                     |                         | 21.40 |        | \$15,592.50 |
| Subtotal Fees       |                         |       |        | \$15,592.50 |
| Discount            |                         |       |        | 0.00        |
| Total Fees          |                         |       |        | 15,592.50   |
| Total Disbursements |                         |       |        | 0.00        |

**Attorney Billing Instructions**

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

**Billing Instructions**

expires 6/30/2026:: 10% off standard rates (automatic); as of 7/1/26 client is looking at rate level 19 (7/1/25 rates) with 10% off rate level 19 (Automatic)

**Account Summary – As Of 12/01/25**

|                   | Fiscal YTD       |                  |              | Calendar YTD |           |       |           | LTD       |               |  |
|-------------------|------------------|------------------|--------------|--------------|-----------|-------|-----------|-----------|---------------|--|
|                   | Total            | Fees             | Disb.        | Total        | Fees      | Disb. | Total     | Fees      | Disbursements |  |
| Worked            | 30,629.70        | 30,629.70        | 0.00         | 30,629.70    | 30,629.70 | 0.00  | 30,629.70 | 30,629.70 | 0.00          |  |
| Unbilled Adj      | 0.00             | 0.00             | 0.00         | 0.00         | 0.00      | 0.00  | 0.00      | 0.00      | 0.00          |  |
| Billed            | 0.00             | 0.00             | 0.00         | 0.00         | 0.00      | 0.00  | 0.00      | 0.00      | 0.00          |  |
| Collected         | 0.00             | 0.00             | 0.00         | 0.00         | 0.00      | 0.00  | 0.00      | 0.00      | 0.00          |  |
| AR Write Off      | 0.00             | 0.00             | 0.00         | 0.00         | 0.00      | 0.00  | 0.00      | 0.00      | 0.00          |  |
|                   | <b>Total</b>     | <b>Fees</b>      | <b>Costs</b> |              |           |       |           |           |               |  |
| <b>WIP</b>        | <b>30,629.70</b> | <b>30,629.70</b> | <b>0.00</b>  |              |           |       |           |           |               |  |
| <b>Balance</b>    |                  |                  |              |              |           |       |           |           |               |  |
| <b>AR Balance</b> | <b>0.00</b>      | <b>0.00</b>      | <b>0.00</b>  |              |           |       |           |           |               |  |
| <b>Unalloc</b>    | <b>0.00</b>      |                  |              |              |           |       |           |           |               |  |
| <b>Payment</b>    |                  |                  |              |              |           |       |           |           |               |  |

12/03/25 13:42:48 PROFORMA STATEMENT FOR MATTER 396961.00003 (Donell, Stephen J. (Receiver)) (Asset Recovery & Management)

**Client Trust**                    **0.00**  
**Balance**

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**Billing Address**

Donell, Stephen J. (Receiver)  
12121 Wilshire Boulevard, Suite 1120  
Los Angeles, CA 90025

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12/03/25 13:42:49 PROFORMA STATEMENT FOR MATTER 396961.00004 (Donell, Stephen J. (Receiver)) (Investigation & Reporting)

**Preliminary Billing Form**

Billing Atty: 001842 - Del Castillo, Matter #: 396961.00004 Client Name: Donell, Stephen J. (Receiver)  
 Joshua  
 Date of Last Billing: Matter Name: Investigation & Reporting  
 Proforma Number: 1375063  
 Client/Matter Joint Group # 396961.1 Client Matter Number:

**Fees for Matter 396961.00004.(Investigation & Reporting)**

| Trans Date | Index    | Description of Service Rendered  | Timekeeper           | Hours | Fees     | Sum      | Circle | Action |    |       |
|------------|----------|--|----------------------|-------|----------|----------|--------|--------|----|-------|
| 10/10/25   | 10262115 | Prepare demand letter to entities' general counsel, R. Gillette, and correspondence regarding same (0.4); attention to document recovery effort and respond to correspondence regarding same (0.3).  | Del Castillo, Joshua | 0.70  | 614.25   | 614.25   | WO     | HD     | TR | _____ |
| 10/11/25   | 10262640 | Teleconference and emails with J. Rickard and AM counsel regarding document recovery effort (0.3).   | Del Castillo, Joshua | 0.30  | 263.25   | 877.50   | WO     | HD     | TR | _____ |
| 10/13/25   | 10263596 | Finalize and transmit demand to R. Gillette (0.2).   | Del Castillo, Joshua | 0.20  | 175.50   | 1,053.00 | WO     | HD     | TR | _____ |
| 10/14/25   | 10266058 | Communications with Receiver and counsel for T. Bennett re: need for ATS computer username / password (.4) analyze UCC search results for ATS entities (.3) prepare communication to counsel for Selb and Bennett requesting tax customer contact info (.4) discuss same with Receiver (.2) address follow up questions relating to accessing tax customer info (.3) | Fates, Edward (Ted)  | 1.60  | 1,404.00 | 2,457.00 | WO     | HD     | TR | _____ |

12/03/25 13:42:49 PROFORMA STATEMENT FOR MATTER 396961.00004 (Donell, Stephen J. (Receiver)) (Investigation &amp; Reporting)

**Fees for Matter 396961.00004.(Investigation & Reporting)**

| <b>Trans Date</b> | <b>Index</b> | <b>Description of Service Rendered</b>   | <b>Timekeeper</b>       | <b>Hours</b> | <b>Fees</b> | <b>Sum</b> | <b>Circle Action</b> |    |    |       |
|-------------------|--------------|--|-------------------------|--------------|-------------|------------|----------------------|----|----|-------|
| 10/14/25          | 10266988     | Review and respond to correspondence from Receiver's office, FTC, Stapleton Group, T. Fates, M. Kebeh, and defendant's' counsel regarding information and document recovery matters (1.2).   | Del Castillo, Joshua    | 1.20         | 1,053.00    | 3,510.00   | WO                   | HD | TR | _____ |
| 10/14/25          | 10295347     | Conference with Receiver's team regarding turnover letters (.2); Attention to raised issues regarding access to on-site receivership entity computers and related data (.1).   | Kebeh, Alphamorlai "Mo" | 0.30         | 187.65      | 3,697.65   | WO                   | HD | TR | _____ |
| 10/15/25          | 10268040     | Revisions to draft declaration / report from Receiver re: implementation of receivership order and initial observations (.6)   | Fates, Edward (Ted)     | 0.60         | 526.50      | 4,224.15   | WO                   | HD | TR | _____ |
| 10/15/25          | 10268130     | Prepare initial draft of Receiver declaration and correspondence regarding same (0.4).   | Del Castillo, Joshua    | 0.40         | 351.00      | 4,575.15   | WO                   | HD | TR | _____ |
| 10/15/25          | 10295418     | Correspondence with ATS professional regarding acquiring access to customer list (.1); conference with Nevada local counsel, receiver, and T. Fates regarding same (.5); analyze FTC materials regarding to parties receiving notice of TRO and demand for production and related correspondence (.4); analyze receiver's turnover letter, revise same (.4). | Kebeh, Alphamorlai "Mo" | 1.40         | 875.70      | 5,450.85   | WO                   | HD | TR | _____ |
| 10/16/25          | 10269096     | Analyze and advise on revisions to draft Receiver declaration / initial report (.3)  | Fates, Edward (Ted)     | 0.60         | 526.50      | 5,977.35   | WO                   | HD | TR | _____ |

12/03/25 13:42:49 PROFORMA STATEMENT FOR MATTER 396961.00004 (Donell, Stephen J. (Receiver)) (Investigation &amp; Reporting)

**Fees for Matter 396961.00004.(Investigation & Reporting)**

| <b>Trans Date</b> | <b>Index</b> | <b>Description of Service Rendered</b>   | <b>Timekeeper</b>       | <b>Hours</b> | <b>Fees</b> | <b>Sum</b> | <b>Circle</b> | <b>Action</b> |    |       |
|-------------------|--------------|--|-------------------------|--------------|-------------|------------|---------------|---------------|----|-------|
|                   |              | analyze information relating to frozen accounts and balances therein (.1) communications with Receiver IT consultant regarding access to T. Selb cell phones and ATS controller computer (.2)  |                         |              |             |            |               |               |    |       |
| 10/16/25          | 10295650     | Conference with R. Gonzales regarding subpoena targets (.3); Attention to correspondence relating to turnover demands, including Wells Fargo continued account activity issue (.9); conference with J. del Castillo and receiver regarding Wells Fargo issue and demand letter (.6); analyze J. del Castillo draft of Receiver's supplemental report, revise same (1.7). | Kebeh, Alphamorlai "Mo" | 3.50         | 2,189.25    | 8,166.60   | WO            | HD            | TR | _____ |
| 10/17/25          | 10270356     | Emails and teleconferences with Receiver's office and T. Fates regarding discovery and document turnover matters (0.3); emails with Receiver and FTC regarding same (0.2); attention to subpoena issues and review and revise same (0.4); confer with M. Kebeh regarding same (0.3).   | Del Castillo, Joshua    | 1.20         | 1,053.00    | 9,219.60   | WO            | HD            | TR | _____ |
| 10/17/25          | 10270534     | Communications with counsel for FTC re: cell phone imaging issues for Selb and Bennett (.2) discuss same with counsel for Selb and Bennett (.3)  | Fates, Edward (Ted)     | 0.50         | 438.75      | 9,658.35   | WO            | HD            | TR | _____ |
| 10/17/25          | 10295661     | Analyze RG draft subpoenas to financial institutions and revise same, analysis of related materials (.6); attention to correspondence from financial   | Kebeh, Alphamorlai "Mo" | 1.70         | 1,063.35    | 10,721.70  | WO            | HD            | TR | _____ |

12/03/25 13:42:49 PROFORMA STATEMENT FOR MATTER 396961.00004 (Donell, Stephen J. (Receiver)) (Investigation &amp; Reporting)

**Fees for Matter 396961.00004.(Investigation & Reporting)**

| <b>Trans Date</b> | <b>Index</b> | <b>Description of Service Rendered</b>  | <b>Timekeeper</b>       | <b>Hours</b> | <b>Fees</b> | <b>Sum</b> | <b>Circle</b> | <b>Action</b> |    |       |
|-------------------|--------------|---|-------------------------|--------------|-------------|------------|---------------|---------------|----|-------|
|                   |              | institutions in response to turnover demands, draft letter to Wells Fargo regarding follow-up to Receiver's turnover demand (1.1).  |                         |              |             |            |               |               |    |       |
| 10/18/25          | 10271208     | Communications with counsel for Selb and Bennett re: cell phone imaging issues (.2) communications with counsel for FTC and local counsel in NV re: same (.2)   | Fates, Edward (Ted)     | 0.40         | 351.00      | 11,072.70  | WO            | HD            | TR | _____ |
| 10/20/25          | 10271772     | Further communications with counsel for FTC and receivership team re: Selb and Bennett cell phone imaging work (.4) communications with counsel for Selb / Bennett and R. Gillette re: legal matters involving entities in receivership (.5) communications with counsel for Selb / Bennet re: financial disclosures required under TRO (.3) advise Receiver and team re: same (.3) communications with Receiver re: leased office spaces, furniture, UCC search, frozen accounts and related issues (.6) | Fates, Edward (Ted)     | 2.10         | 1,842.75    | 12,915.45  | WO            | HD            | TR | _____ |
| 10/20/25          | 10274077     | Confer with R. Gonzales regarding pending subpoenas and attention to issues regarding same (0.4).   | Del Castillo, Joshua    | 0.40         | 351.00      | 13,266.45  | WO            | HD            | TR | _____ |
| 10/20/25          | 10280770     | Attention to subpoenas.   | Gonzales, Rachael       | 0.60         | 321.30      | 13,587.75  | WO            | HD            | TR | _____ |
| 10/20/25          | 10295670     | Finalize subpoena to UCFS (.2); prepare correspondence to third parties regarding cessation of business activities related to receivership entities (.2);   | Kebeh, Alphamorlai "Mo" | 0.50         | 312.75      | 13,900.50  | WO            | HD            | TR | _____ |

12/03/25 13:42:49 PROFORMA STATEMENT FOR MATTER 396961.00004 (Donell, Stephen J. (Receiver)) (Investigation &amp; Reporting)

**Fees for Matter 396961.00004.(Investigation & Reporting)**

| <b>Trans Date</b> | <b>Index</b> | <b>Description of Service Rendered</b>  | <b>Timekeeper</b>       | <b>Hours</b> | <b>Fees</b> | <b>Sum</b> | <b>Circle</b> | <b>Action</b> |    |       |
|-------------------|--------------|---|-------------------------|--------------|-------------|------------|---------------|---------------|----|-------|
|                   |              | analyze update from forensic accountants regarding review of initial productions (.1).  |                         |              |             |            |               |               |    |       |
| 10/21/25          | 10275571     | Emails and confer with AM counsel, Receiver's office, and Stapleton Group regarding subpoenas and other document recovery efforts (1.3); legal analysis of related issue (0.5).   | Del Castillo, Joshua    | 1.80         | 1,579.50    | 15,480.00  | WO            | HD            | TR | _____ |
| 10/21/25          | 10295680     | Attention to correspondence regarding contents of safe at vegas offices (.1); attention to R. Gonzales updates regarding status of pending subpoenas (.1); attention to follow up correspondence from UCFS regarding issued subpoena (.3).  | Kebeh, Alphamorlai "Mo" | 0.50         | 312.75      | 15,792.75  | WO            | HD            | TR | _____ |
| 10/22/25          | 10276342     | Review and respond to correspondence regarding outstanding subpoenas and related matters; confer with M. Kebeh and R. Gonzales regarding same (0.4).  | Del Castillo, Joshua    | 0.40         | 351.00      | 16,143.75  | WO            | HD            | TR | _____ |
| 10/22/25          | 10295684     | Correspondence with receiver and professionals regarding demand letter to tax software platforms (.2); attention to and review of defendants' financial disclosures (.6); attention to correspondence regarding discovery of additional bank accounts (.3); preparing demand letter to tax software companies regarding request for administrative access (.1); Attention to Wells Fargo issues regarding turnover/asset freeze demand (.1); follow up correspondence with counsel for UCFS regarding | Kebeh, Alphamorlai "Mo" | 1.90         | 1,188.45    | 17,332.20  | WO            | HD            | TR | _____ |

12/03/25 13:42:49 PROFORMA STATEMENT FOR MATTER 396961.00004 (Donell, Stephen J. (Receiver)) (Investigation &amp; Reporting)

**Fees for Matter 396961.00004.(Investigation & Reporting)**

| <b>Trans Date</b> | <b>Index</b> | <b>Description of Service Rendered</b>  | <b>Timekeeper</b>       | <b>Hours</b> | <b>Fees</b> | <b>Sum</b> | <b>Circle</b> | <b>Action</b> |    |       |
|-------------------|--------------|---|-------------------------|--------------|-------------|------------|---------------|---------------|----|-------|
|                   |              | subpoena demand (.6).   |                         |              |             |            |               |               |    |       |
| 10/23/25          | 10277948     | Analyze summary of preliminary financial information from Receiver's forensic accounting consultant   | Fates, Edward (Ted)     | 0.20         | 175.50      | 17,507.70  | WO            | HD            | TR | _____ |
| 10/23/25          | 10278273     | Review and respond to emails regarding document demands, subpoenas, and third party productions (0.6); review and revise template document and electronic database turnover order (0.3).  | Del Castillo, Joshua    | 0.90         | 789.75      | 18,297.45  | WO            | HD            | TR | _____ |
| 10/23/25          | 10295734     | Initial review of Wells Fargo production (.3); prepare for call with UCFS regarding production under subpoena (.4); call with UCFS counsel regarding scope of production request (.5); debrief UCFS call with R. Gonzales and J. del Castillo (.2); prepare and revise letter to tax software programs regarding admin access (1.2); review of produced materials shared by FTC and financial institutions (.2); revise R. Gonzales draft follow up email to UCFS counsel regarding production demand (.2). | Kebeh, Alphamorlai "Mo" | 3.00         | 1,876.50    | 20,173.95  | WO            | HD            | TR | _____ |
| 10/23/25          | 10331686     | Telephone conference with subpoenaed party and M. Kebeh regarding subpoena (.4); email correspondence with subpoenaed party's counsel re subpoena call follow-up (.2).  | Gonzales, Rachael       | 0.60         | 321.30      | 20,495.25  | WO            | HD            | TR | _____ |
| 10/24/25          | 10278703     | Emails regarding requested access to electronic / software databases (0.3); brief review of materials produced to Receiver regarding customer loan  | Del Castillo, Joshua    | 0.80         | 702.00      | 21,197.25  | WO            | HD            | TR | _____ |

12/03/25 13:42:49 PROFORMA STATEMENT FOR MATTER 396961.00004 (Donell, Stephen J. (Receiver)) (Investigation &amp; Reporting)

**Fees for Matter 396961.00004.(Investigation & Reporting)**

| <b>Trans Date</b> | <b>Index</b> | <b>Description of Service Rendered</b>   | <b>Timekeeper</b>       | <b>Hours</b> | <b>Fees</b> | <b>Sum</b> | <b>Circle Action</b> |    |    |       |  |
|-------------------|--------------|--|-------------------------|--------------|-------------|------------|----------------------|----|----|-------|--|
|                   |              | program and correspondence regarding same (0.3); review spreadsheet transmitted by B. Landau (0.2).  |                         |              |             |            |                      |    |    |       |  |
| 10/24/25          | 10279090     | Discuss declaration relating to communications with consumers with Receiver (.3) analyze information from Receiver's staff regarding calls and emails with consumers (.5) revisions to draft declaration and advise on same (.8)   | Fates, Edward (Ted)     | 1.60         | 1,404.00    | 22,601.25  | WO                   | HD | TR | _____ |  |
| 10/24/25          | 10295759     | Attention to correspondence and analyze documents relating to consumer contract with UCFS in connection with Receivership Entity business activity (.4); prepare supplemental declaration of receiver regarding commencement of duties and preliminary observations, analyze related material, correspondence, and consumer reports in connection with same, revise and finalize same (2.5); correspondence with T. Fates and J. del Castillo regarding same (.1); revise letters to tax software companies regarding administrative access per client and professionals' comments, finalize same (.8); attention to forensic accountant's analysis regarding individual defendants' initial disclosures (.1); conference with representative for tax software platform regarding request for admin access (.4). | Kebeh, Alphamorlai "Mo" | 4.30         | 2,689.65    | 25,290.90  | WO                   | HD | TR | _____ |  |
| 10/27/25          | 10280795     | Analysis and determination of document productions.  | Liu, Stanley            | 0.30         | 109.35      | 25,400.25  | WO                   | HD | TR | _____ |  |

12/03/25 13:42:49 PROFORMA STATEMENT FOR MATTER 396961.00004 (Donell, Stephen J. (Receiver)) (Investigation &amp; Reporting)

**Fees for Matter 396961.00004.(Investigation & Reporting)**

| <b>Trans Date</b> | <b>Index</b> | <b>Description of Service Rendered</b>   | <b>Timekeeper</b>       | <b>Hours</b> | <b>Fees</b> | <b>Sum</b> | <b>Circle</b> | <b>Action</b> |    |       |
|-------------------|--------------|--|-------------------------|--------------|-------------|------------|---------------|---------------|----|-------|
| 10/27/25          | 10281358     | Conference with Drake software regarding access request, update and finalize correspondence to company regarding same (.4); attention to production from UCFS and correspondence with receivership team regarding related strategy (.5). | Kebeh, Alphamorlai "Mo" | 0.90         | 562.95      | 25,963.20  | WO            | HD            | TR | _____ |
| 10/27/25          | 10282873     | Review correspondence regarding documents obtained by FTC and Receiver (0.2); prepare notes for discussion regarding additional turnover demands required and apportionment of document review among Receiver's professionals (0.6).     | Del Castillo, Joshua    | 0.80         | 702.00      | 26,665.20  | WO            | HD            | TR | _____ |
| 10/27/25          | 10331727     | Email correspondence with AM team re subpoena production (.3).   | Gonzales, Rachael       | 0.30         | 160.65      | 26,825.85  | WO            | HD            | TR | _____ |
| 10/28/25          | 10283667     | Review and process production of Maverick Bankcard records (.1); create upload link and communications with M. Kebeh (.1); prepare protected share file for providing records to client (.1).  | Pendleton, Michelle     | 0.30         | 122.85      | 26,948.70  | WO            | HD            | TR | _____ |
| 10/28/25          | 10284582     | Review and respond to emails regarding document productions and forensic analysis (0.5).   | Del Castillo, Joshua    | 0.50         | 438.75      | 27,387.45  | WO            | HD            | TR | _____ |
| 10/28/25          | 10295774     | Coordinate production of Maverick Bankcard, Inc. production, correspondence with Receiver and professionals regarding same (.6); analysis of forensic accountants' initial impression of production (.1).                                | Kebeh, Alphamorlai "Mo" | 0.70         | 437.85      | 27,825.30  | WO            | HD            | TR | _____ |

12/03/25 13:42:49 PROFORMA STATEMENT FOR MATTER 396961.00004 (Donell, Stephen J. (Receiver)) (Investigation &amp; Reporting)

**Fees for Matter 396961.00004.(Investigation & Reporting)**

| <b>Trans Date</b> | <b>Index</b> | <b>Description of Service Rendered</b>  | <b>Timekeeper</b>       | <b>Hours</b> | <b>Fees</b> | <b>Sum</b> | <b>Circle</b> | <b>Action</b> |    |       |
|-------------------|--------------|---|-------------------------|--------------|-------------|------------|---------------|---------------|----|-------|
| 10/29/25          | 10285497     | Emails with AM counsel regarding anticipated discovery and subpoenas (0.4).   | Del Castillo, Joshua    | 0.40         | 351.00      | 28,176.30  | WO            | HD            | TR | _____ |
| 10/29/25          | 10295773     | Attention to updates from Receiver's team regarding wells fargo turnover demand and account reconciliation efforts (.2); attention to updates from receiver's staff/professionals regarding identification of receivership entity bank accounts (.1); analyze initial report from forensic accountants regarding UCFS production (.5); analyze correspondence regarding identification of art piece potential assets (.3); correspondence with UCFS' counsel regarding supplemental production requests (.4). | Kebeh, Alphamorlai "Mo" | 1.50         | 938.25      | 29,114.55  | WO            | HD            | TR | _____ |
| 10/30/25          | 10295785     | Correspondence with UCFS counsel regarding additional production requests (.1); review results of R. Gonzales analysis regarding connections between potential receivership entities and named receivership entities (.5); correspondence with UCFS' counsel regarding updated production requests and contemplate related issues (.3).   | Kebeh, Alphamorlai "Mo" | 0.90         | 562.95      | 29,677.50  | WO            | HD            | TR | _____ |
| 10/31/25          | 10287797     | Call with Receiver and forensic accounting consultant regarding initial accounting analysis and related issues (1.0)  | Fates, Edward (Ted)     | 1.00         | 877.50      | 30,555.00  | WO            | HD            | TR | _____ |
| 10/31/25          | 10287975     | Prepare for call with UCFS counsel regarding supplemental requests for production (.5); conference with UCFS  | Kebeh, Alphamorlai "Mo" | 1.40         | 875.70      | 31,430.70  | WO            | HD            | TR | _____ |

12/03/25 13:42:49 PROFORMA STATEMENT FOR MATTER 396961.00004 (Donell, Stephen J. (Receiver)) (Investigation & Reporting)

**Fees for Matter 396961.00004.(Investigation & Reporting)**

| Trans Date | Index    | Description of Service Rendered   | Timekeeper           | Hours | Fees     | Sum       | Circle | Action |
|------------|----------|---|----------------------|-------|----------|-----------|--------|--------|
|            |          | counsel regarding same (.4); debrief with AM attorneys regarding same (.4); attention to update from Receiver's office regarding cloud software program access request (.1).                            |                      |       |          |           |        |        |
| 10/31/25   | 10289021 | Emails and teleconferences with Receiver, M. Kebeh, T. Fates, and Stapleton regarding discovery demands and related matters (1.3); legal analysis in connection with response to document demand (0.4). | Del Castillo, Joshua | 1.70  | 1,491.75 | 32,922.45 | WO     | HD TR  |

**Proforma Summary**

**Timekeeper**

| Number              | Timekeeper              | Hours        | Rate   | Amounts            |
|---------------------|-------------------------|--------------|--------|--------------------|
| 001665              | Fates, Edward (Ted)     | 8.60         | 877.50 | 7,546.50           |
| 001842              | Del Castillo, Joshua    | 11.70        | 877.50 | 10,266.75          |
| 002603              | Pendleton, Michelle     | 0.30         | 409.50 | 122.85             |
| 002661              | Kebeh, Alphamorlai "Mo" | 22.50        | 625.50 | 14,073.75          |
| 002714              | Liu, Stanley            | 0.30         | 364.50 | 109.35             |
| 002744              | Gonzales, Rachael       | 1.50         | 535.50 | 803.25             |
|                     |                         | <u>44.90</u> |        | <u>\$32,922.45</u> |
| Subtotal Fees       |                         |              |        | \$32,922.45        |
| Discount            |                         |              |        | 0.00               |
| Total Fees          |                         |              |        | 32,922.45          |
| Total Disbursements |                         |              |        | 0.00               |

**Attorney Billing Instructions**

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

**Billing Instructions**

12/03/25 13:42:49 PROFORMA STATEMENT FOR MATTER 396961.00004 (Donell, Stephen J. (Receiver)) (Investigation & Reporting)

expires 6/30/2026:: 10% off standard rates (automatic); as of 7/1/26 client is looking at rate level 19 (7/1/25 rates) with 10% off rate level 19 (Automatic)

**Account Summary – As Of 12/01/25**

|                             | Fiscal YTD       |                  |              | Calendar YTD |           |       | LTD       |           |               |
|-----------------------------|------------------|------------------|--------------|--------------|-----------|-------|-----------|-----------|---------------|
|                             | Total            | Fees             | Disb.        | Total        | Fees      | Disb. | Total     | Fees      | Disbursements |
| Worked                      | 64,620.45        | 64,620.45        | 0.00         | 64,620.45    | 64,620.45 | 0.00  | 64,620.45 | 64,620.45 | 0.00          |
| Unbilled Adj                | 0.00             | 0.00             | 0.00         | 0.00         | 0.00      | 0.00  | 0.00      | 0.00      | 0.00          |
| Billed                      | 0.00             | 0.00             | 0.00         | 0.00         | 0.00      | 0.00  | 0.00      | 0.00      | 0.00          |
| Collected                   | 0.00             | 0.00             | 0.00         | 0.00         | 0.00      | 0.00  | 0.00      | 0.00      | 0.00          |
| AR Write Off                | 0.00             | 0.00             | 0.00         | 0.00         | 0.00      | 0.00  | 0.00      | 0.00      | 0.00          |
|                             | <b>Total</b>     | <b>Fees</b>      | <b>Costs</b> |              |           |       |           |           |               |
| <b>WIP Balance</b>          | <b>64,620.45</b> | <b>64,620.45</b> | <b>0.00</b>  |              |           |       |           |           |               |
| <b>AR Balance</b>           | <b>0.00</b>      | <b>0.00</b>      | <b>0.00</b>  |              |           |       |           |           |               |
| <b>Unalloc Payment</b>      | <b>0.00</b>      |                  |              |              |           |       |           |           |               |
| <b>Client Trust Balance</b> | <b>0.00</b>      |                  |              |              |           |       |           |           |               |

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**Billing Address**

Donell, Stephen J. (Receiver)  
 12121 Wilshire Boulevard, Suite 1120  
 Los Angeles, CA 90025

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12/03/25 13:42:50 PROFORMA STATEMENT FOR MATTER 396961.00005 (Donell, Stephen J. (Receiver)) (Consumer / Creditors Issues & Communicat)

**Preliminary Billing Form**

Billing Atty: 001842 - Del Castillo, Joshua

Matter #: 396961.00005

Client Name: Donell, Stephen J. (Receiver)

Date of Last Billing:

Matter Name: Consumer / Creditors Issues & Communicat

Proforma Number: 1375063

Client/Matter Joint Group # 396961.1

Client Matter Number:

**Fees for Matter 396961.00005.(Consumer / Creditors Issues & Communicat)**

| Trans Date | Index    | Description of Service Rendered   | Timekeeper              | Hours | Fees   | Sum      | Circle | Action |    |       |
|------------|----------|---|-------------------------|-------|--------|----------|--------|--------|----|-------|
| 10/13/25   | 10264039 | Teleconference with S. Bates regarding consumer inquiries to Receiver's office and commencement of consumer outreach via Receiver website (0.4); prepare form language for notifications (0.3). | Del Castillo, Joshua    | 0.70  | 614.25 | 614.25   | WO     | HD     | TR | _____ |
| 10/13/25   | 10295318 | Attention to correspondence regarding language for receiver's website in connection with recently commenced receivership and preparation of 754 notices (.3).                                   | Kebeh, Alphamorlai "Mo" | 0.30  | 187.65 | 801.90   | WO     | HD     | TR | _____ |
| 10/14/25   | 10266511 | Assist with content for receivership website and notices to affected consumers  | Fates, Edward (Ted)     | 0.20  | 175.50 | 977.40   | WO     | HD     | TR | _____ |
| 10/14/25   | 10266666 | Teleconference with Receiver regarding consumer inquiries (0.2); prepare materials requested by Receiver in connection with same (0.3).   | Del Castillo, Joshua    | 0.50  | 438.75 | 1,416.15 | WO     | HD     | TR | _____ |
| 10/14/25   | 10295353 | Conference with J. del Castillo regarding issues relating to consumer tax return  | Kebeh, Alphamorlai "Mo" | 0.80  | 500.40 | 1,916.55 | WO     | HD     | TR | _____ |

12/03/25 13:42:50 PROFORMA STATEMENT FOR MATTER 396961.00005 (Donell, Stephen J. (Receiver)) (Consumer / Creditors Issues &amp; Communicat)

**Fees for Matter 396961.00005.(Consumer / Creditors Issues & Communicat)**

| <b>Trans Date</b> | <b>Index</b> | <b>Description of Service Rendered</b>   | <b>Timekeeper</b>      | <b>Hours</b> | <b>Fees</b> | <b>Sum</b> | <b>Circle</b> | <b>Action</b> |    |       |
|-------------------|--------------|--|------------------------|--------------|-------------|------------|---------------|---------------|----|-------|
|                   |              | filing deadlines (.1); conference with ATS employee regarding same (.7).   |                        |              |             |            |               |               |    |       |
| 10/15/25          | 10267768     | Calls with former GC for ATS regarding ATS customer issues and notices relating to same (.6) communications with counsel for T. Selb re: same (.2) advise Receiver re: same (.3) communications with forensic IT consultant (.2) | Fates, Edward (Ted)    | 1.30         | 1,140.75    | 3,057.30   | WO            | HD            | TR | _____ |
| 10/15/25          | 10267877     | Emails with AM counsel and Receiver's office regarding customer outreach and messaging to same (0.3).  | Del Castillo, Joshua   | 0.30         | 263.25      | 3,320.55   | WO            | HD            | TR | _____ |
| 10/16/25          | 10269112     | Teleconference with Receiver's office regarding customer inquiries (0.2).  | Del Castillo, Joshua   | 0.20         | 175.50      | 3,496.05   | WO            | HD            | TR | _____ |
| 10/16/25          | 10295651     | Conferences with consumers regarding reports of experience with receivership entities (.7).  | Kebeh, Alhamorlai "Mo" | 0.70         | 437.85      | 3,933.90   | WO            | HD            | TR | _____ |
| 10/17/25          | 10270099     | Advise on issues relating to ATS customer communications with Receiver and NDA concerns  | Fates, Edward (Ted)    | 0.20         | 175.50      | 4,109.40   | WO            | HD            | TR | _____ |
| 10/17/25          | 10295660     | Contacting consumers regarding experiences with receivership entity defendants (.4).   | Kebeh, Alhamorlai "Mo" | 0.40         | 250.20      | 4,359.60   | WO            | HD            | TR | _____ |
| 10/20/25          | 10295672     | Attention to additional consumer reports regarding experiences with receivership entities (.6).  | Kebeh, Alhamorlai "Mo" | 0.60         | 375.30      | 4,734.90   | WO            | HD            | TR | _____ |
| 10/23/25          | 10281429     | Attention to updated Receiver FAQ (.1).  | Kebeh, Alhamorlai "Mo" | 0.10         | 62.55       | 4,797.45   | WO            | HD            | TR | _____ |

12/03/25 13:42:50 PROFORMA STATEMENT FOR MATTER 396961.00005 (Donell, Stephen J. (Receiver)) (Consumer / Creditors Issues & Communicat)

**Fees for Matter 396961.00005.(Consumer / Creditors Issues & Communicat)**

| Trans Date | Index    | Description of Service Rendered  | Timekeeper              | Hours | Fees   | Sum      | Circle | Action |    |
|------------|----------|--|-------------------------|-------|--------|----------|--------|--------|----|
| 10/23/25   | 10295740 | Attention to additional consumer reports regarding experience with Receivership entities (.2). | Kebeh, Alphamorlai "Mo" | 0.20  | 125.10 | 4,922.55 | WO     | HD     | TR |
| 10/24/25   | 10278755 | Call with Receiver and counsel for FTC regarding communications with consumers (.3)            | Fates, Edward (Ted)     | 0.30  | 263.25 | 5,185.80 | WO     | HD     | TR |
| 10/24/25   | 10281747 | Analyze detailed consumer report regarding ATS operations.                                     | Kebeh, Alphamorlai "Mo" | 0.20  | 125.10 | 5,310.90 | WO     | HD     | TR |

**Proforma Summary**

| Timekeeper          |                         | Hours       | Rate   | Amounts           |
|---------------------|-------------------------|-------------|--------|-------------------|
| Number              | Timekeeper              |             |        |                   |
| 001665              | Fates, Edward (Ted)     | 2.00        | 877.50 | 1,755.00          |
| 001842              | Del Castillo, Joshua    | 1.70        | 877.50 | 1,491.75          |
| 002661              | Kebeh, Alphamorlai "Mo" | 3.30        | 625.50 | 2,064.15          |
|                     |                         | <u>7.00</u> |        | <u>\$5,310.90</u> |
| Subtotal Fees       |                         |             |        | \$5,310.90        |
| Discount            |                         |             |        | 0.00              |
| Total Fees          |                         |             |        | 5,310.90          |
| Total Disbursements |                         |             |        | 0.00              |

**Attorney Billing Instructions**

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

**Billing Instructions**

expires 6/30/2026:: 10% off standard rates (automatic); as of 7/1/26 client is looking at rate level 19 (7/1/25 rates) with 10% off rate level 19 (Automatic)

**Account Summary – As Of 12/01/25**

12/03/25 13:42:50 PROFORMA STATEMENT FOR MATTER 396961.00005 (Donell, Stephen J. (Receiver)) (Consumer / Creditors Issues & Communicat)

|                     | Fiscal YTD      |                 |              | Calendar YTD |          |       | LTD      |          |               |
|---------------------|-----------------|-----------------|--------------|--------------|----------|-------|----------|----------|---------------|
|                     | Total           | Fees            | Disb.        | Total        | Fees     | Disb. | Total    | Fees     | Disbursements |
| Worked              | 7,515.90        | 7,515.90        | 0.00         | 7,515.90     | 7,515.90 | 0.00  | 7,515.90 | 7,515.90 | 0.00          |
| Unbilled Adj        | 0.00            | 0.00            | 0.00         | 0.00         | 0.00     | 0.00  | 0.00     | 0.00     | 0.00          |
| Billed              | 0.00            | 0.00            | 0.00         | 0.00         | 0.00     | 0.00  | 0.00     | 0.00     | 0.00          |
| Collected           | 0.00            | 0.00            | 0.00         | 0.00         | 0.00     | 0.00  | 0.00     | 0.00     | 0.00          |
| AR Write Off        | 0.00            | 0.00            | 0.00         | 0.00         | 0.00     | 0.00  | 0.00     | 0.00     | 0.00          |
|                     | <b>Total</b>    | <b>Fees</b>     | <b>Costs</b> |              |          |       |          |          |               |
| <b>WIP</b>          | <b>7,515.90</b> | <b>7,515.90</b> | <b>0.00</b>  |              |          |       |          |          |               |
| <b>Balance</b>      |                 |                 |              |              |          |       |          |          |               |
| <b>AR Balance</b>   | <b>0.00</b>     | <b>0.00</b>     | <b>0.00</b>  |              |          |       |          |          |               |
| <b>Unalloc</b>      | <b>0.00</b>     |                 |              |              |          |       |          |          |               |
| <b>Payment</b>      |                 |                 |              |              |          |       |          |          |               |
| <b>Client Trust</b> | <b>0.00</b>     |                 |              |              |          |       |          |          |               |
| <b>Balance</b>      |                 |                 |              |              |          |       |          |          |               |

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**Billing Address**

Donell, Stephen J. (Receiver)  
 12121 Wilshire Boulevard, Suite 1120  
 Los Angeles, CA 90025

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12/03/25 13:42:51 PROFORMA STATEMENT FOR MATTER 396961.00007 (Donell, Stephen J. (Receiver)) (Pending Litigation)

**Preliminary Billing Form**

Billing Atty: 001842 - Del Castillo, Matter #: 396961.00007 Client Name: Donell, Stephen J. (Receiver)  
 Joshua  
 Date of Last Billing: Matter Name: Pending Litigation  
 Proforma Number: 1375063  
 Client/Matter Joint Group # 396961.1 Client Matter Number:

**Fees for Matter 396961.00007.(Pending Litigation)**

| Trans Date | Index    | Description of Service Rendered   | Timekeeper              | Hours | Fees     | Sum      | Circle | Action |    |       |
|------------|----------|---|-------------------------|-------|----------|----------|--------|--------|----|-------|
| 10/13/25   | 10263412 | Analyze case information relating to pending wrongful termination claim against ATS entities and work on notice of receivership and litigation stay   | Fates, Edward (Ted)     | 0.60  | 526.50   | 526.50   | WO     | HD     | TR | _____ |
| 10/13/25   | 10295319 | Attention to correspondence regarding identification of pending litigation matters relating to receivership entities (.2).  | Kebeh, Alphamorlai "Mo" | 0.40  | 250.20   | 776.70   | WO     | HD     | TR | _____ |
| 10/14/25   | 10267030 | Emails with T. Fates, M. Kebeh, and Receiver regarding actions pending against receivership entities and filing notices of pending receivership (0.4); review correspondence from wrongful termination plaintiff's counsel and confer regarding same (0.3).               | Del Castillo, Joshua    | 0.70  | 614.25   | 1,390.95 | WO     | HD     | TR | _____ |
| 10/14/25   | 10267543 | Call / emails with counsel for defendants in pending Edwards v. ATS and Sharron v. ATS actions in LA Superior Court (.8) review case information relating to pending Sharron v. ATS case in LA Superior Court (.3) work on notice of receivership and litigation stay for | Fates, Edward (Ted)     | 1.60  | 1,404.00 | 2,794.95 | WO     | HD     | TR | _____ |

12/03/25 13:42:51 PROFORMA STATEMENT FOR MATTER 396961.00007 (Donell, Stephen J. (Receiver)) (Pending Litigation)

**Fees for Matter 396961.00007.(Pending Litigation)**

| <b>Trans Date</b> | <b>Index</b> | <b>Description of Service Rendered</b>   | <b>Timekeeper</b>       | <b>Hours</b> | <b>Fees</b> | <b>Sum</b> | <b>Circle Action</b> |    |    |       |
|-------------------|--------------|--|-------------------------|--------------|-------------|------------|----------------------|----|----|-------|
|                   |              | Sharron case (.3) analyze letter from counsel for Sharron (.2)   |                         |              |             |            |                      |    |    |       |
| 10/15/25          | 10267727     | Teleconferences and emails with T. Fates and R. Gonzales regarding pending LASC employment action and receivership stay (0.3).   | Del Castillo, Joshua    | 0.30         | 263.25      | 3,058.20   | WO                   | HD | TR | _____ |
| 10/15/25          | 10267787     | Analyze issues and advise on response to counsel for plaintiff L. Sharron re: pending case in LA Superior Court (.3) call with counsel for L. Sharron re: pending case (.6) advise on same and next steps (.3) | Fates, Edward (Ted)     | 1.20         | 1,053.00    | 4,111.20   | WO                   | HD | TR | _____ |
| 10/15/25          | 10271649     | Research standards regarding federal district court's order effect on state proceedings and propose language re same (1.0).  | Gonzales, Rachael       | 1.00         | 535.50      | 4,646.70   | WO                   | HD | TR | _____ |
| 10/15/25          | 10295426     | Conference with R. Gonzales regarding preparation for status conference in pending litigation (.2); attention to pending litigation matters and analysis of related correspondence and other materials (.6).   | Kebeh, Alphamorlai "Mo" | 0.80         | 500.40      | 5,147.10   | WO                   | HD | TR | _____ |
| 10/17/25          | 10269928     | Follow up communications with former GC for ATS regarding pending legal matters  | Fates, Edward (Ted)     | 0.20         | 175.50      | 5,322.60   | WO                   | HD | TR | _____ |
| 10/20/25          | 10271775     | Advise Receiver re: status and next steps regarding two pending cases in LA Superior Court   | Fates, Edward (Ted)     | 0.40         | 351.00      | 5,673.60   | WO                   | HD | TR | _____ |

12/03/25 13:42:51 PROFORMA STATEMENT FOR MATTER 396961.00007 (Donell, Stephen J. (Receiver)) (Pending Litigation)

**Fees for Matter 396961.00007.(Pending Litigation)**

| <b>Trans Date</b> | <b>Index</b> | <b>Description of Service Rendered</b>   | <b>Timekeeper</b>       | <b>Hours</b> | <b>Fees</b> | <b>Sum</b> | <b>Circle</b> | <b>Action</b> |    |       |
|-------------------|--------------|--|-------------------------|--------------|-------------|------------|---------------|---------------|----|-------|
| 10/20/25          | 10280764     | Prepare for and appear at Final Status Conference in Lilly Sharron v ATS pending litigation (3.0).   | Gonzales, Rachael       | 3.00         | 1,606.50    | 7,280.10   | WO            | HD            | TR | _____ |
| 10/20/25          | 10295668     | Attention to update regarding list of pending litigation involving receivership entities and upcoming dates and deadlines relating to same (.9); prepare correspondence to receivership entities' counsel regarding status of pending litigation and receiver's succession to interest in claims (.4). | Kebeh, Alphamorlai "Mo" | 1.30         | 813.15      | 8,093.25   | WO            | HD            | TR | _____ |
| 10/27/25          | 10281087     | Review Edwards ex parte application for appointment of receiver, compare as against proposed PI, and prepare notes for discussion with AM counsel regarding same (0.3); review documents and emails regarding additional pending state court litigation (0.2).   | Del Castillo, Joshua    | 0.50         | 438.75      | 8,532.00   | WO            | HD            | TR | _____ |
| 10/27/25          | 10281569     | Attention to recently identified pending litigation matters, correspondence with AM team regarding strategy regarding same (.2).   | Kebeh, Alphamorlai "Mo" | 0.20         | 125.10      | 8,657.10   | WO            | HD            | TR | _____ |
| 10/27/25          | 10282671     | Analyze issues relating to pending PAGA class action against ATS and settlement of same  | Fates, Edward (Ted)     | 0.20         | 175.50      | 8,832.60   | WO            | HD            | TR | _____ |
| 10/27/25          | 10291778     | Draft notices of stay in pending litigation (1.0); email correspondence with AM team regarding additional pending litigation (.2).   | Gonzales, Rachael       | 1.20         | 642.60      | 9,475.20   | WO            | HD            | TR | _____ |

12/03/25 13:42:51 PROFORMA STATEMENT FOR MATTER 396961.00007 (Donell, Stephen J. (Receiver)) (Pending Litigation)

**Fees for Matter 396961.00007.(Pending Litigation)**

| <b>Trans Date</b> | <b>Index</b> | <b>Description of Service Rendered</b>  | <b>Timekeeper</b>       | <b>Hours</b> | <b>Fees</b> | <b>Sum</b> | <b>Circle</b> | <b>Action</b> |    |       |
|-------------------|--------------|---|-------------------------|--------------|-------------|------------|---------------|---------------|----|-------|
| 10/27/25          | 10295762     | Attention to status of pending litigation and analyze relevant pleadings for key dates and deadlines (.3).  | Kebeh, Alphamorlai "Mo" | 0.30         | 187.65      | 9,662.85   | WO            | HD            | TR | _____ |
| 10/28/25          | 10295770     | Analyze several draft notices of pending receivership in connection with pending litigation, revise and correspondence with R. Gonzales regarding same (1.2).   | Kebeh, Alphamorlai "Mo" | 1.20         | 750.60      | 10,413.45  | WO            | HD            | TR | _____ |
| 10/29/25          | 10285392     | Legal analysis of issues presented in connection with receivership stay and pending action(s) in which receivership entities are plaintiffs (.6); emails with M. Kebeh and R. Gonzales regarding same (0.2).            | Del Castillo, Joshua    | 0.80         | 702.00      | 11,115.45  | WO            | HD            | TR | _____ |
| 10/29/25          | 10285517     | Analyze motion to appoint receiver over Selb / Bennett personal assets in pending Edwards state court action  | Fates, Edward (Ted)     | 0.30         | 263.25      | 11,378.70  | WO            | HD            | TR | _____ |
| 10/29/25          | 10295772     | Analyze R. Gonzales research in connection with strategy regarding pending litigation (.5); attention to materials reflecting potential new receivership entities and correspondence with receiver regarding same (.2). | Kebeh, Alphamorlai "Mo" | 0.70         | 437.85      | 11,816.55  | WO            | HD            | TR | _____ |
| 10/30/25          | 10286726     | Advise on issues relating to notices of receivership to be filed in pending cases involving receivership entities   | Fates, Edward (Ted)     | 0.20         | 175.50      | 11,992.05  | WO            | HD            | TR | _____ |
| 10/30/25          | 10291430     | Email correspondence with AM team re pending LA Superior litigation (.6); attention to pleadings in pending litigation in LA Superior to understand   | Gonzales, Rachael       | 1.60         | 856.80      | 12,848.85  | WO            | HD            | TR | _____ |

12/03/25 13:42:51 PROFORMA STATEMENT FOR MATTER 396961.00007 (Donell, Stephen J. (Receiver)) (Pending Litigation)

**Fees for Matter 396961.00007.(Pending Litigation)**

| <b>Trans Date</b> | <b>Index</b> | <b>Description of Service Rendered</b>  | <b>Timekeeper</b>       | <b>Hours</b> | <b>Fees</b> | <b>Sum</b> | <b>Circle Action</b> |    |    |       |
|-------------------|--------------|---|-------------------------|--------------|-------------|------------|----------------------|----|----|-------|
|                   |              | procedural background and basis of litigation (1.0).  |                         |              |             |            |                      |    |    |       |
| 10/30/25          | 10295783     | Review J. del Castillo analysis regarding strategy regarding certain pending litigation (.4); conference with R. Gonzales regarding same (.1); conference with J. del Castillo regarding contacting opposing counsel in pending litigation matters, contacting opposing counsel in connection with same (.5).         | Kebeh, Alphamorlai "Mo" | 1.00         | 625.50      | 13,474.35  | WO                   | HD | TR | _____ |
| 10/31/25          | 10288480     | Review and revise draft letter to litigant in pending state court action (0.2); review emails regarding procedural posture of pending cases (0.2).  | Del Castillo, Joshua    | 0.40         | 351.00      | 13,825.35  | WO                   | HD | TR | _____ |
| 10/31/25          | 10291364     | Attention to pending litigation matter in Nevada.   | Gonzales, Rachael       | 0.30         | 160.65      | 13,986.00  | WO                   | HD | TR | _____ |
| 10/31/25          | 10295809     | Attention to update from RG regarding summary of pending NV litigation (.1); analyze R. Gonzales summary of pending litigation matters and procedural posture (.5); draft and revise letter to litigants/counsel regarding TRO and litigation stay (.9); analysis of Nevada pending litigation case information (.2). | Kebeh, Alphamorlai "Mo" | 1.70         | 1,063.35    | 15,049.35  | WO                   | HD | TR | _____ |

**Proforma Summary****Timekeeper**

| <b>Number</b> | <b>Timekeeper</b>       | <b>Hours</b> | <b>Rate</b> | <b>Amounts</b> |
|---------------|-------------------------|--------------|-------------|----------------|
| 001665        | Fates, Edward (Ted)     | 4.70         | 877.50      | 4,124.25       |
| 001842        | Del Castillo, Joshua    | 2.70         | 877.50      | 2,369.25       |
| 002661        | Kebeh, Alphamorlai "Mo" | 7.60         | 625.50      | 4,753.80       |

12/03/25 13:42:51 PROFORMA STATEMENT FOR MATTER 396961.00007 (Donell, Stephen J. (Receiver)) (Pending Litigation)

**Proforma Summary**

**Timekeeper**

| Number              | Timekeeper        | Hours | Rate   | Amounts     |
|---------------------|-------------------|-------|--------|-------------|
| 002744              | Gonzales, Rachael | 7.10  | 535.50 | 3,802.05    |
|                     |                   | 22.10 |        | \$15,049.35 |
| Subtotal Fees       |                   |       |        | \$15,049.35 |
| Discount            |                   |       |        | 0.00        |
| Total Fees          |                   |       |        | 15,049.35   |
| Total Disbursements |                   |       |        | 0.00        |

**Attorney Billing Instructions**

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

**Billing Instructions**

expires 6/30/2026:: 10% off standard rates (automatic); as of 7/1/26 client is looking at rate level 19 (7/1/25 rates) with 10% off rate level 19 (Automatic)

**Account Summary – As Of 12/01/25**

|                     | Fiscal YTD       |                  |             | Calendar YTD |           |       | LTD       |           |               |
|---------------------|------------------|------------------|-------------|--------------|-----------|-------|-----------|-----------|---------------|
|                     | Total            | Fees             | Disb.       | Total        | Fees      | Disb. | Total     | Fees      | Disbursements |
| Worked              | 32,016.60        | 32,016.60        | 0.00        | 32,016.60    | 32,016.60 | 0.00  | 32,016.60 | 32,016.60 | 0.00          |
| Unbilled Adj        | 0.00             | 0.00             | 0.00        | 0.00         | 0.00      | 0.00  | 0.00      | 0.00      | 0.00          |
| Billed              | 0.00             | 0.00             | 0.00        | 0.00         | 0.00      | 0.00  | 0.00      | 0.00      | 0.00          |
| Collected           | 0.00             | 0.00             | 0.00        | 0.00         | 0.00      | 0.00  | 0.00      | 0.00      | 0.00          |
| AR Write Off        | 0.00             | 0.00             | 0.00        | 0.00         | 0.00      | 0.00  | 0.00      | 0.00      | 0.00          |
| <b>WIP</b>          | <b>32,016.60</b> | <b>32,016.60</b> | <b>0.00</b> |              |           |       |           |           |               |
| <b>Balance</b>      |                  |                  |             |              |           |       |           |           |               |
| <b>AR Balance</b>   | <b>0.00</b>      | <b>0.00</b>      | <b>0.00</b> |              |           |       |           |           |               |
| <b>Unalloc</b>      | <b>0.00</b>      |                  |             |              |           |       |           |           |               |
| <b>Payment</b>      |                  |                  |             |              |           |       |           |           |               |
| <b>Client Trust</b> | <b>0.00</b>      |                  |             |              |           |       |           |           |               |
| <b>Balance</b>      |                  |                  |             |              |           |       |           |           |               |

12/03/25 13:42:51 PROFORMA STATEMENT FOR MATTER 396961.00007 (Donell, Stephen J. (Receiver)) (Pending Litigation)

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**Billing Address**

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Donell, Stephen J. (Receiver)  
12121 Wilshire Boulevard, Suite 1120  
Los Angeles, CA 90025

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# **EXHIBIT 3**

## **Stapleton Group Invoice**



**Invoice No:** INV-01US-0327159  
**Date:** 11/25/2025  
**Due date:** 11/25/2025  
**Payment Terms:** Due Upon Receipt  
**Bill Through Date:** 10/31/2025

**J.S. Held LLC - US**  
**50 Jericho Quadrangle**  
**Ste 117**  
**Jericho, NY 11753**  
**United States**

Phone: 516.621.2900  
 Tax ID #: 47-3291463

**INVOICE**

| PROJECT NO.                            | PROJECT NAME               |            |                      |
|--|----------------------------|------------|----------------------|
| 251001093                              | FTC v American Tax Service |            |                      |
| <b>Professional Services Rendered:</b> |                            | <b>USD</b> | <b>\$ 98,413.50</b>  |
| <b>Expenses:</b>                       |                            | <b>USD</b> | <b>\$ 3,823.48</b>   |
| <b>Invoice Total</b>                   |                            | <b>USD</b> | <b>\$ 102,236.98</b> |

Rounding differences may exist compared to the detail pages

**TO ENSURE TIMELY PROCESSING PLEASE REMIT PAYMENT VIA ACH TO**

**Bank Name:** JP Morgan Chase Bank  
**ABA#:** 021000021  
**Swift Code:** CHASUS33  
**Account:** 328833006  
**Branch address:** 4 New York Plaza, New York, NY, 10004  
**Beneficiary:** J.S. Held LLC - US  
**Reference (Mandatory):** Invoice No: INV-01US-0327159

If ACH payments are not an option for your company, please mail all checks to

Mailing Address  
**J.S. Held US Lockbox**  
 P.O. Box 23368  
 New York, NY 10087-3368

Overnight Mailing Address  
**JP Morgan Chase – Lockbox Processing**  
 Attn: J.S. Held US Lockbox #23368  
 4 Chase Metrotech Center, 7th Fl East  
 Brooklyn NY 11245

Please send your remittance statement at the time payment is processed to [Payments@JSHeld.com](mailto:Payments@JSHeld.com)

Payment via Credit Card: Please see below credit card link to process payment of your invoice. Please note that there will be a 4% processing fee added on to your charge for the process of the payment using this link.  
[Click here to make your payment](#)

Please email [CashApps@JSHeld.com](mailto:CashApps@JSHeld.com) with any questions you may have regarding invoice payments.



**STAPLETON**  
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A PART OF  **JS HELD**

**J.S. Held LLC - US**  
50 Jericho Quadrangle  
Ste 117  
Jericho, NY 11753  
United States

Phone: 516.621.2900  
Tax ID #: 47-3291463

**Invoice No:** INV-01US-0327159  
**Date:** 11/25/2025  
**Due date:** 11/25/2025  
**Payment Terms:** Due Upon Receipt  
**Bill Through Date:** 10/31/2025

FTC v American Tax Service - Fee Fund  
515 S Flower St FL 18  
Los Angeles, CA 90071-2201  
United States

**INVOICE**

| PROJECT NO. | PROJECT NAME               |
|-------------|----------------------------|
| 251001093   | FTC v American Tax Service |

**SUMMARY OF PROFESSIONAL SERVICES RENDERED:**

| Staff Member                                      | Total Hours   | Rate   | Amount                  |
|---|---------------|--------|-------------------------|
| <b>DIGITAL INVESTIGATIONS AND DISCOVERY</b>       |               |        |                         |
| Ryan Gaudet                                       | 2.90          | 525.00 | 1,522.50                |
| Shane Jaeger                                      | 4.90          | 375.00 | 1,837.50                |
| <b>TOTAL DIGITAL INVESTIGATIONS AND DISCOVERY</b> | <b>7.80</b>   |        | <b>3,360.00</b>         |
| <b>STRATEGIC ADVISORY</b>                         |               |        |                         |
| Cole Rasmussen                                    | 0.70          | 275.00 | 192.50                  |
| David Stapleton                                   | 27.60         | 545.00 | 15,042.00               |
| Hamish Davidson                                   | 65.10         | 515.00 | 33,526.50               |
| Matt Flahive                                      | 10.60         | 425.00 | 4,505.00                |
| Michelle Papenfuss                                | 89.40         | 425.00 | 37,995.00               |
| Peter Davis                                       | 4.50          | 545.00 | 2,452.50                |
| Trushi Shah                                       | 5.00          | 140.00 | 700.00                  |
| Vrinda Thakore                                    | 4.00          | 160.00 | 640.00                  |
| <b>TOTAL STRATEGIC ADVISORY</b>                   | <b>206.90</b> |        | <b>95,053.50</b>        |
| <b>TOTAL PROFESSIONAL SERVICES RENDERED:</b>      | <b>214.70</b> |        | <b>\$ 98,413.50 USD</b> |

**PROFESSIONAL SERVICES RENDERED:**

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|-------------|----------------------------|
| 251001093   | FTC v American Tax Service |

| Date       | Staff Member       | Description   | Hours |
|------------|--------------------|---|-------|
| 10/6/2025  | Matt Flahive       | Review case files and filings.  | 0.90  |
| 10/7/2025  | David Stapleton    | Prepare for takeover. Confer w/ parties.  | 0.40  |
| 10/7/2025  | Matt Flahive       | Review updates and download additional documents received.                                      | 0.60  |
| 10/8/2025  | David Stapleton    | Work on planning.   | 0.30  |
| 10/9/2025  | David Stapleton    | Prepare for takeover. Meeting w/ the FTC team. Confer w/ Receiver.                              | 0.80  |
| 10/9/2025  | David Stapleton    | Review docs. Prepare notes. Meetings w/ team.   | 1.40  |
| 10/9/2025  | David Stapleton    | Travel to Las Vegas for takeover, billed at 50% of time.  | 2.00  |
| 10/9/2025  | Matt Flahive       | Travel to project, billed at 50% of time.   | 0.90  |
| 10/9/2025  | Matt Flahive       | Coordination call w/ Receiver's office and FTC.   | 1.00  |
| 10/9/2025  | Matt Flahive       | Review financial information, confer w/ DS and MP re: same, and coordinate takeover priorities. | 1.70  |
| 10/9/2025  | Michelle Papenfuss | T/C w/ MF re: case materials.   | 0.30  |
| 10/9/2025  | Michelle Papenfuss | Review court docs, prepare and send summary to DS and MF.                                       | 1.30  |
| 10/9/2025  | Michelle Papenfuss | ATS Immediate Access Coordination call and document review.                                     | 1.60  |
| 10/9/2025  | Michelle Papenfuss | Travel to site, billed at 50% of time.  | 2.50  |
| 10/10/2025 | David Stapleton    | Meeting w/ takeover team. Meeting w/ FTC. Meeting w/ Receiver. Prepare for takeover.            | 0.90  |
| 10/10/2025 | David Stapleton    | Debrief w/ FTC and Receiver. Review planning and findings.                                      | 1.20  |
| 10/10/2025 | David Stapleton    | Staff meetings. Liaise w/ FTC. Work w/ imaging and forensics team.                              | 1.40  |

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**J.S. Held LLC - US**  
**50 Jericho Quadrangle**  
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**United States**

Phone: 516.621.2900  
Tax ID #: 47-3291463

## INVOICE

| PROJECT NO. | PROJECT NAME               |
|-------------|----------------------------|
| 251001093   | FTC v American Tax Service |

| Date       | Staff Member       | Description   | Hours |
|------------|--------------------|---|-------|
| 10/10/2025 | David Stapleton    | Review files, review data, review desks. Continued follow up to review files on accounting desks. | 1.90  |
| 10/10/2025 | David Stapleton    | Meeting w/ CFO. Review files, bank accounts, general ledger, balance sheet, etc. Discuss same.    | 2.50  |
| 10/10/2025 | Matt Flahive       | Return travel to project, billed at 50% of time.  | 1.40  |
| 10/10/2025 | Matt Flahive       | Onsite takeover of defendant's Los Angeles office.  | 4.10  |
| 10/10/2025 | Michelle Papenfuss | Meet w/ takeover team and Receiver. Receive instructions from FTC. Prepare for takeover.          | 0.90  |
| 10/10/2025 | Michelle Papenfuss | Review data and search files and desks.   | 1.20  |
| 10/10/2025 | Michelle Papenfuss | Meetings with remaining staff, including CFO. Image documents and work with forensic team.        | 1.50  |
| 10/10/2025 | Michelle Papenfuss | Debrief w/ DS. Meet with FTC and Receiver.  | 1.70  |
| 10/10/2025 | Michelle Papenfuss | Meetings with remaining staff, including CFO. Image documents and work with forensic team.        | 2.50  |
| 10/10/2025 | Michelle Papenfuss | Travel from site, billed at 50% of time.  | 4.00  |
| 10/10/2025 | David Stapleton    | Travel from site to home office, billed at 50% of time.   | 2.00  |
| 10/11/2025 | Michelle Papenfuss | Communication with former CFO. Review documents downloaded during process.                        | 0.30  |
| 10/11/2025 | Michelle Papenfuss | Send updates and documents to DS.   | 0.40  |
| 10/12/2025 | David Stapleton    | Review emails and plan for Monday.  | 0.30  |
| 10/13/2025 | David Stapleton    | Review summaries. Confer w/ MP. T/C w/ Sarah from Receiver.                                       | 0.80  |
| 10/13/2025 | Michelle Papenfuss | T/C w/ DS re: case status.  | 0.40  |
| 10/13/2025 | Michelle Papenfuss | T/C w/ S. Bates and DS re: accounts and activity. F/U T/C w/ DS re: same.                         | 0.40  |

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| Date       | Staff Member       | Description   | Hours |
|------------|--------------------|---|-------|
| 10/13/2025 | Michelle Papenfuss | Review of bank accounts, update information and prepare for meeting with FTC.   | 1.80  |
| 10/13/2025 | Michelle Papenfuss | Access file bridge from S. Bates. Review and organize case notes from site visit. Update spreadsheet and trackers. Review financial statements of company.      | 2.20  |
| 10/14/2025 | David Stapleton    | T/C w/ MP. T/C w/ S. Sire to get systems going. T/C w/ HD and PD to review and outline scope.   | 0.80  |
| 10/14/2025 | Michelle Papenfuss | Review files and scans from onsite. Rename and organize. Update tracker re: same. Review initial task list.   | 0.80  |
| 10/14/2025 | Michelle Papenfuss | Register for FTC secure mail. Upload files to site. Download photos and videos taken on site and prepare for upload to FTC site. Upload files and scans to FTC. | 0.90  |
| 10/14/2025 | Michelle Papenfuss | T/C w/ DS re: case needs and related F/Us. T/C w/ DS, HD and PD re: FTC case and forensic accounting work. Related F/Us.  | 0.90  |
| 10/14/2025 | Michelle Papenfuss | T/Cs w/ S. Sira re: IT requirements to get access to CFO files and QuickBooks download. T/C w/ same re: virtual machine setup for forensic work.                | 1.10  |
| 10/15/2025 | David Stapleton    | Update w/ receiver. T/C w/ receiver's staff. Review and prepare docs for same.  | 0.80  |
| 10/15/2025 | David Stapleton    | T/C w/ MP. Review planning and results. Update on data, access, next steps.   | 0.90  |
| 10/15/2025 | Hamish Davidson    | Work through and review pertinent data in Box files.  | 0.50  |
| 10/15/2025 | Hamish Davidson    | Participate in internal planning and review meeting.  | 0.70  |
| 10/15/2025 | Hamish Davidson    | Develop draft scope of work for review and discussion.  | 1.30  |

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| Date       | Staff Member       | Description  | Hours |
|------------|--------------------|--|-------|
| 10/15/2025 | Michelle Papenfuss | T/C w/ DS re: case update. F/U re: evaluate incoming deposits. T/C w/ S. Donnell and DS re: case update. F/U w/ R. Moraes re: consulting agreement. Confer w/ DS. F/U w/ S. Bates re: merchant account freezes. Review scope of work, confer w/ HD.            | 1.10  |
| 10/15/2025 | Michelle Papenfuss | Upload scans to R. Tyndall. Generate QuickBooks reports to VM. Prepare files and upload to JS Held system. Review TRO notices in Dropbox. T/C w/ DS re: deposit accounts. Review documents provided by S. Bates. T/C w/ same re: National Processing deposits. | 2.00  |
| 10/15/2025 | Michelle Papenfuss | T/C w/ S. Sira re: QuickBooks. Review QuickBooks and reporting options. Research difference in balances.   | 2.20  |
| 10/16/2025 | David Stapleton    | Meeting w/ S, Sira and MP. Review issues and progress. Discuss same. Plan for desktop access and develop strategy.   | 0.60  |
| 10/16/2025 | David Stapleton    | Review Wells Fargo issues. Confer w/ MP. Emails re: same. T/C w/ Allen Matkins. Review and comment on summary schedules of cash for Receiver. Edit same.   | 1.10  |
| 10/16/2025 | Hamish Davidson    | Participate in internal status review meeting.   | 0.40  |
| 10/16/2025 | Hamish Davidson    | Review complaint and case background.  | 0.40  |
| 10/16/2025 | Hamish Davidson    | Review initial QuickBooks downloads.   | 0.50  |
| 10/16/2025 | Hamish Davidson    | Analyze bank statements.   | 1.10  |
| 10/16/2025 | Hamish Davidson    | Complete initial analysis of G/L entries.  | 1.80  |
| 10/16/2025 | Hamish Davidson    | Continue analysis of G/L entries and identify items for further review/follow up.  | 3.40  |
| 10/16/2025 | Michelle Papenfuss | Update US Bank accounts. F/U w/ DS, S. Donnell and counsel re: negative balances.  | 1.10  |

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**PROJECT NO.** 251001093  
**PROJECT NAME** FTC v American Tax Service

| Date       | Staff Member       | Description  | Hours |
|------------|--------------------|--|-------|
| 10/16/2025 | Michelle Papenfuss | T/C w/ HD re: transaction review. Update cash accounts report. Finalize and deliver report to S. Donell. Confer w/ DS re: same. T/C w/ S. Sira and DS. Confer w/ S. Donell re: remote access.        | 1.40  |
| 10/16/2025 | Michelle Papenfuss | Review ESS GL initial follow up transactions from HD. Update report as required. Research and review relevant transactions. Summarize report.  | 1.90  |
| 10/17/2025 | David Stapleton    | Meetings and emails w/ MP and Hamish re: progress, status and next steps. Plan for Monday site visit.  | 1.40  |
| 10/17/2025 | Hamish Davidson    | Research information on vehicles, pull G/L extracts and write up short review.   | 0.70  |
| 10/17/2025 | Hamish Davidson    | Research QuickBooks G/L and Balance Sheet related to funds held for clients.   | 0.90  |
| 10/17/2025 | Hamish Davidson    | Work on Quick Books Balance Sheet detail analysis.   | 1.10  |
| 10/17/2025 | Hamish Davidson    | Review individual G/L accounts and begin writeups.   | 3.50  |
| 10/17/2025 | Michelle Papenfuss | Confer w/ HD re: software capabilities for data mining. F/U re: vehicles purchased by company. T/C w/ S. Donell, S. Gunderson, B. Landau re: site visit requirements. Review and download documents. | 0.80  |
| 10/17/2025 | Michelle Papenfuss | T/C w/ L. Qin re: forensic funds to trace. Summarize allegations by informant. Confer w/ HD. Review May 2025 potentially related transactions. Confer w/ Allen Matkins. Coordinate re: site visit.   | 0.80  |
| 10/17/2025 | Michelle Papenfuss | Confer w/ S. Donell re: file exchange. Review communication from same and update files. Review incoming deposits and allocation to IRS   | 1.20  |

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| 251001093   | FTC v American Tax Service |

| Date       | Staff Member       | Description  | Hours |
|------------|--------------------|--|-------|
|            |                    | or other obligations. Respond to S. Donell request re: same. Confer w/ DS re: case update.   |       |
| 10/17/2025 | Michelle Papenfuss | Review outgoing transactions. Update S. Donell and counsel re: activity and urgent items. Update and distribute cash tracker report. Download and review Chase documents.                    | 2.30  |
| 10/20/2025 | David Stapleton    | T/C w/ MP. Plan for Vegas visit. Create action plan. Review and respond to emails.   | 0.70  |
| 10/20/2025 | Hamish Davidson    | Run Quick Books GL report for 2024 and transfer from client desktop.   | 0.30  |
| 10/20/2025 | Hamish Davidson    | Research 2025 YTD general ledger for items to flag and listed high value recipients.   | 2.40  |
| 10/20/2025 | Hamish Davidson    | Research items provided to Receiver relating to vehicles, trips and jewelry.   | 2.70  |
| 10/20/2025 | Michelle Papenfuss | Review disclosure statements. Update account tracker and provide results to S. Donell.   | 0.70  |
| 10/20/2025 | Michelle Papenfuss | Confer w/ DS re: case priorities and coordinate w/ T. Fates and R. Kaplan. Meet w/ R. Kaplan. T/C w/ S. Sira re: R. Mor computer access. Review and download files. Repair VegasTamer drive. | 1.50  |
| 10/20/2025 | Michelle Papenfuss | Coordinate w/ S. Gunderson re: remote access. Review documents available on various computers and log ins. Review physical files and purchase orders and scan to account.                    | 2.00  |
| 10/20/2025 | Michelle Papenfuss | Meet with S. Gunderson. Assist with accessing computers. Review and download needed files.   | 2.10  |
| 10/20/2025 | Michelle Papenfuss | Travel to site, billed at 50% of time.   | 2.30  |
| 10/20/2025 | Shane Jaeger       | Develop analysis and ETL processes for received banking documents.   | 0.50  |
| 10/21/2025 | David Stapleton    | T/C w/ MP. Review analysis and progress in Vegas office. Notes re: same. Follow up on  | 1.10  |

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| 251001093   | FTC v American Tax Service |

| Date       | Staff Member       | Description   | Hours |
|------------|--------------------|---|-------|
|            |                    | emails, discovery, software analysis, etc.<br>Emails re: same. Update w/ team.  |       |
| 10/21/2025 | Hamish Davidson    | Identify and document additional initial findings.  | 0.50  |
| 10/21/2025 | Hamish Davidson    | Research bonus payments made to G. Paragh.  | 1.00  |
| 10/21/2025 | Hamish Davidson    | Work on Disclosure Statements and writeup draft.  | 1.30  |
| 10/21/2025 | Hamish Davidson    | Compare Bennett and Selb Disclosure Statements and identify inconsistencies.  | 1.60  |
| 10/21/2025 | Hamish Davidson    | Review Disclosure Statements and attachments and filed statements.  | 2.40  |
| 10/21/2025 | Michelle Papenfuss | Review results from HD. Update cash flows to executives. Review cash balances and activity. Download and review credit card transactions. Confer w/ HD. Continue to scan documents. | 2.60  |
| 10/21/2025 | Michelle Papenfuss | Travel from site, billed at 50% of time.  | 2.60  |
| 10/21/2025 | Michelle Papenfuss | Coordinate w/ S. Gunderson. Review and assist with remote log in. Continue physical file review and scans.  | 3.00  |
| 10/21/2025 | Michelle Papenfuss | Evaluate office for items of note. Review files and scan. T/C w/ DS re: case update.  | 3.50  |
| 10/22/2025 | Hamish Davidson    | Participate in internal status review meeting and discuss next steps.   | 0.60  |
| 10/22/2025 | Hamish Davidson    | Analyze G/L and produce initial observation notes on key findings.  | 2.80  |
| 10/22/2025 | Hamish Davidson    | Draft comments on financial disclosure statements and complete analysis.  | 2.90  |
| 10/22/2025 | Michelle Papenfuss | T/C w/ S. Bates re: Schwab account and update. F/U as required.   | 0.30  |
| 10/22/2025 | Michelle Papenfuss | Review HD analysis of disclosures. Respond accordingly. Review transactions. T/C w/ HD re: case update and review of disclosure statements. F/U work as required. Review            | 2.00  |

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| Date       | Staff Member       | Description   | Hours |
|------------|--------------------|---|-------|
|            |                    | request to Schwab and respond to S. Donell. Review responses.   |       |
| 10/22/2025 | Michelle Papenfuss | Compare disclosure statements to company financials and records. Review, edit and send update on disclosures to HD and DS.  | 2.90  |
| 10/23/2025 | David Stapleton    | Review docs and emails. Confer w/ team.   | 0.50  |
| 10/23/2025 | Hamish Davidson    | Scoped out Statement information on hand and expected for Valid8.   | 0.40  |
| 10/23/2025 | Hamish Davidson    | Review, research and update initial comments on disclosures.  | 1.10  |
| 10/23/2025 | Hamish Davidson    | Research vehicle information in Chase production, compare to disclosure and note changes.   | 1.30  |
| 10/23/2025 | Hamish Davidson    | Complete further analysis of QB data and draft additional notes for submission.   | 3.40  |
| 10/23/2025 | Michelle Papenfuss | Download Wells production files. Review and confer w/ HD. Set up scan procedures and confer w/ TS, VT and RA.   | 1.20  |
| 10/23/2025 | Michelle Papenfuss | Confer w/ HD re: disclosures. Research and update file. Confer w/ DS and deliver report to S. Donell.   | 1.30  |
| 10/23/2025 | Shane Jaeger       | Perform analysis and ETL of received banking documents.   | 1.20  |
| 10/24/2025 | David Stapleton    | Confer w/ MP. Review analyses.  | 0.40  |
| 10/24/2025 | Hamish Davidson    | Review, summarize and verify content of WFB production.   | 2.10  |
| 10/24/2025 | Hamish Davidson    | Review, summarize and verify content of WFB production.   | 2.30  |
| 10/24/2025 | Michelle Papenfuss | Review and provide edits to Drake and Logics demands. Review Wells Fargo production summary by HD. Update accounts file. Review Chase production summary draft. Review opposition to TRO and related sub schedules. | 1.60  |

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**STAPLETON**  
GROUP

A PART OF  **JS HELD**

**J.S. Held LLC - US**  
**50 Jericho Quadrangle**  
**Ste 117**  
**Jericho, NY 11753**  
**United States**

Phone: 516.621.2900  
Tax ID #: 47-3291463

**Invoice No:** INV-01US-0327159  
**Date:** 11/25/2025  
**Due date:** 11/25/2025  
**Payment Terms:** Due Upon Receipt  
**Bill Through Date:** 10/31/2025

## INVOICE

| PROJECT NO. | PROJECT NAME               |
|-------------|----------------------------|
| 251001093   | FTC v American Tax Service |

| Date       | Staff Member       | Description  | Hours |
|------------|--------------------|--|-------|
| 10/24/2025 | Shane Jaeger       | Perform analysis and ETL of received banking documents.  | 1.40  |
| 10/27/2025 | David Stapleton    | Review emails and planning. Update w/ team and issues.   | 0.40  |
| 10/27/2025 | Hamish Davidson    | Added information into Chase Production Summary and detailed auto loans info.  | 0.80  |
| 10/27/2025 | Michelle Papenfuss | Review UCFS production and analyze documents. Compare to files. Draft and deliver response re UCFS production to M. Kebeh. T/C w/ DS re: case update and productions steps.                                      | 2.80  |
| 10/27/2025 | Peter Davis        | Read various documents and emails.   | 0.50  |
| 10/28/2025 | David Stapleton    | Review emails. Update w/ counsel. T/C w/ team.   | 0.40  |
| 10/28/2025 | Hamish Davidson    | Reviewed and commented on Maverick production.   | 0.30  |
| 10/28/2025 | Hamish Davidson    | Reviewed UCFS subpoena production ahead of Teams call.   | 0.70  |
| 10/28/2025 | Hamish Davidson    | Participated in internal review call with M Papenfus, P Davis and D Stapleton.   | 0.80  |
| 10/28/2025 | Hamish Davidson    | Reviewed UCFS documents, research UCFS background and drafted reply to receiver.   | 1.70  |
| 10/28/2025 | Michelle Papenfuss | Confer w/ HD re: UCFS. Review production by Maverick.  | 0.80  |
| 10/28/2025 | Michelle Papenfuss | T/C w/ DS, PD, HD re: deliverables for ATS and case update. F/U w/ S. Bates re: Wells Fargo investment accounts. Deliver report on UCFS. Review and respond to J. del Castillo request.                          | 1.30  |
| 10/28/2025 | Michelle Papenfuss | Review TRO for clauses as related to UCFS. Research and update the responses to Receiver. Edit report from HD. Investigate ATS files available through 8 various remote desktops to search for loan productions. | 1.40  |

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**50 Jericho Quadrangle**  
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|-------------|----------------------------|
| 251001093   | FTC v American Tax Service |

| Date       | Staff Member       | Description   | Hours |
|------------|--------------------|---|-------|
| 10/28/2025 | Michelle Papenfuss | Review update from VT re: scans. Review Valid8 estimate. Confer w/ DS re: S. Donell request. T/C w/ HD re: UCFS production. Research transactions as related to ATS QuickBooks reporting. | 1.90  |
| 10/28/2025 | Peter Davis        | Communicated with team.   | 0.50  |
| 10/28/2025 | Peter Davis        | Read various documents and emails.  | 0.50  |
| 10/29/2025 | David Stapleton    | Review emails and info. T/C w/ MP.  | 0.40  |
| 10/29/2025 | Hamish Davidson    | Participated in internal discussion on focus areas and deliverables pre-Friday call.  | 0.40  |
| 10/29/2025 | Hamish Davidson    | Conducted research into UCFS contracts, listed tax service providers and shared findings.   | 0.90  |
| 10/29/2025 | Hamish Davidson    | completed research on largest and questionable vendor payments and arranged TLO's.  | 1.10  |
| 10/29/2025 | Hamish Davidson    | worked on analysis of officer payments, bonuses and employee loans.   | 1.10  |
| 10/29/2025 | Hamish Davidson    | Researched list of potential new entities provided by receiver.   | 1.20  |
| 10/29/2025 | Hamish Davidson    | Analyzed Quick Books, identified large and irregular invoices for TLO reports.  | 1.60  |
| 10/29/2025 | Michelle Papenfuss | Review scan updates and naming conventions. Address questions and edit files. Review case notes. T/C w/ HD re: agenda and items of inquiry. Work on GL review for forensic reporting.     | 1.50  |
| 10/29/2025 | Peter Davis        | Read various documents and emails.  | 0.50  |
| 10/29/2025 | Shane Jaeger       | Analyze documents received for pre-processing.  | 0.80  |
| 10/29/2025 | Vrinda Thakore     | Forwarded documents from on site scanner, downloaded them, saved in Box, and organized into appropriate categories.   | 1.00  |

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| 251001093   | FTC v American Tax Service |

| Date       | Staff Member       | Description   | Hours |
|------------|--------------------|---|-------|
| 10/30/2025 | Cole Rasmussen     | Run TLO reports.  | 0.70  |
| 10/30/2025 | David Stapleton    | Prepare for upcoming call.  | 0.60  |
| 10/30/2025 | Hamish Davidson    | Researched and arranged TLO's for Karim Hanna tax companies.  | 0.40  |
| 10/30/2025 | Hamish Davidson    | Researched and responded on possible new entities.  | 0.40  |
| 10/30/2025 | Hamish Davidson    | Researched and responded on transaction of interest.  | 0.40  |
| 10/30/2025 | Hamish Davidson    | Reviewed and uploaded key vendor TLO reports.   | 0.40  |
| 10/30/2025 | Hamish Davidson    | Searched GL for additional transactions of interest.  | 1.20  |
| 10/30/2025 | Hamish Davidson    | Produced draft report of key items from Tuesday call ahead of next steps discussion.  | 2.90  |
| 10/30/2025 | Michelle Papenfuss | Review and edit preliminary report. Add exhibits and flip to HD with notes.   | 1.50  |
| 10/30/2025 | Michelle Papenfuss | Scan and upload documents. Review HD findings and respond to S. Donell inquiry. Review and edit scans from LV site, name and categorize.  | 1.60  |
| 10/30/2025 | Michelle Papenfuss | T/C w/ HD and PD re: Oculous data opportunities for ATS data. T/C w/ SJ, RG and KF re: Maverick Production. Confer w/ HD re: transactions of note. Research and respond to S. Donnell requests. | 1.80  |
| 10/30/2025 | Peter Davis        | Read various documents and emails.  | 0.50  |
| 10/30/2025 | Ryan Gaudet        | Prepare and intake data into Reveal eDiscovery platform to facilitate document review.  | 1.20  |
| 10/30/2025 | Shane Jaeger       | Develop ETL process for documents received.   | 0.50  |
| 10/30/2025 | Trushi Shah        | Organized and renamed scanned documents   | 5.00  |

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|-------------|----------------------------|
| 251001093   | FTC v American Tax Service |

| Date          | Staff Member       | Description  | Hours         |
|---------------|--------------------|--|---------------|
| 10/30/2025    | Vrinda Thakore     | Forwarded documents from on site scanner, downloaded them, saved in Box, and organized into appropriate categories.  | 3.00          |
| 10/31/2025    | David Stapleton    | Prepare for and attend call w/ Receiver and counsel. Debrief w/ team re: same.   | 1.60          |
| 10/31/2025    | Hamish Davidson    | Reviewed TLO's and researched ZR Consulting complaints.  | 0.30          |
| 10/31/2025    | Hamish Davidson    | Participated in call to review contents of update report.  | 0.50          |
| 10/31/2025    | Hamish Davidson    | Participated in status review call with stakeholders.  | 1.00          |
| 10/31/2025    | Hamish Davidson    | Reviewed and edited report added attachments and bound in *pdf.  | 1.60          |
| 10/31/2025    | Michelle Papenfuss | T/C w/ HD, RG, SJ re: Reveal conversion of Maverick data. F/U w/ DS, PD, HD re: edit to agenda.  | 0.80          |
| 10/31/2025    | Michelle Papenfuss | Review HD edits to report and TLO for Hanna and Associates. T/C w/ HD re: report and draft agenda. Draft agenda and potential work items for call with counsel and receiver. | 1.20          |
| 10/31/2025    | Michelle Papenfuss | Prepare for meeting. T/C w/ DS and HD. F/U T/C w/ S. Donnell, T. Fates and internal team.  | 1.70          |
| 10/31/2025    | Peter Davis        | Post call debrief.   | 0.50          |
| 10/31/2025    | Peter Davis        | Read various documents and emails.   | 0.50          |
| 10/31/2025    | Peter Davis        | Prepared for and attended call.  | 1.00          |
| 10/31/2025    | Ryan Gaudet        | Prepare and intake data into Reveal eDiscovery platform to facilitate document review.   | 1.70          |
| 10/31/2025    | Shane Jaeger       | Develop ETL process for documents received.  | 0.50          |
| <b>TOTAL:</b> |                    |  | <b>214.70</b> |

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**INVOICE**

|                    |                            |
|--------------------|----------------------------|
| <b>PROJECT NO.</b> | <b>PROJECT NAME</b>        |
| 251001093          | FTC v American Tax Service |

**SUMMARY OF EXPENSES:**

**DIGITAL INVESTIGATIONS AND DISCOVERY TOTALS**

**STRATEGIC ADVISORY**

**STRATEGIC ADVISORY TOTALS**

**TOTAL EXPENSES:** **3,823.48 USD**

**EXPENSE DETAIL**

| Expenses       | Amount   |
|----------------|----------|
| Airfare        | 1,458.20 |
| Lodging        | 915.32   |
| Meals          | 686.77   |
| Mileage        | 153.30   |
| Parking        | 108.00   |
| Software       | 15.00    |
| Transportation | 486.89   |

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SmarterSolutions, Inc.  
 5473 Kearny Villa Rd Ste. 260  
 San Diego, CA 92123

# INVOICE

|          |           |
|----------|-----------|
| Date     | Invoice # |
| 11/10/25 | 81606     |
| Terms    | Due Date  |
| Net 30   | 12/10/25  |

|  |
|--|
| <b>Bill To</b>   |
| Stapleton Groupn<br>514 via de la valle<br>suite 210<br>solana beach, CA 92075 |

|   |
|---|
| <b>Ship To</b>  |
| Stapleton Group<br>514 via de la valle<br>suite 210<br>solana beach, CA 92075 |

| Date         | Description  | QTY  | Rate   | Amount |
|--------------|--|------|--------|--------|
| 10/21/25     | Project: ATS Work Role: Senior Engineer Work Type: Remote Resource: Sanehpal Sira  | 0.5  | 250.00 | 125.00 |
| 10/20/25     | This has been completed.<br>Project: ATS Work Role: Senior Engineer Work Type: Remote Resource: Sanehpal Sira  | 0.5  | 250.00 | 125.00 |
| 10/20/25     | worked with SGUNDERSON@SINGERLEWAK.COM to get her remote access to the computers. Her security is preventing from launching the software.<br>Project: ATS Work Role: Senior Engineer Work Type: Remote Resource: Sanehpal Sira   | 2.5  | 250.00 | 625.00 |
| 10/20/25     | connected to additional computer at LV office. Worked with FTC to get backups setup and remote access installed.<br>Project: ATS Work Role: Senior Engineer Work Type: Remote Resource: Sanehpal Sira  | 0.75 | 250.00 | 187.50 |
| 10/9/25      | Checked on licenses for google. looks we can reduce the number of users and switch to a cheaper plan. investigating the options with google support. There is a annual renewal next month and a payment due on the 4th.<br>Project: ATS Work Role: Senior Engineer Work Type: Remote Resource: Sanehpal Sira | 1.25 | 250.00 | 312.50 |
| 10/16/25     | Flight in, Also started to create data recovery Keys and started to build out Backup infrastructure ahead of the initial day of entry.<br>Project: ATS Work Role: Level 1 Engineer Work Type: Remote Resource: Jorge Gutierrez   | 0.25 | 250.00 | 62.50  |
| 10/15/25     | Installed rmm and epdr on new Quickbooks VM that was setup to host the quickbooks files in the data center, Needed so our team can access the QB files remotely.<br>Project: ATS Work Role: Senior Engineer Work Type: Remote Resource: Sanehpal Sira  | 0.5  | 250.00 | 125.00 |
| 10/15/25     | Got the EPDR setup and configured for installation.<br>Project: ATS Work Role: Level 1 Engineer Work Type: Remote Resource: Jorge Gutierrez  | 0.25 | 250.00 | 62.50  |
| 10/15/25     | Increased ram and cpu to 4 cores and 8gb installed office 365 pending to install RMM and epdr<br>Project: ATS Work Role: Senior Engineer Work Type: Remote Resource: Sanehpal Sira   | 1.25 | 250.00 | 312.50 |
|              | Got the phone numbers be routed for Rodrigo, cut into his email, got into it account that allowed me to install the quickbooks enterprise 24 onto the system. I was able to load the backed up Quickbooks file and then gain access.   |      |        |        |
| <b>Total</b> |  |      |        |        |

SmarterSolutions, Inc.  
 5473 Kearny Villa Rd Ste. 260  
 San Diego, CA 92123

# INVOICE

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|----------|-----------|
| Date     | Invoice # |
| 11/10/25 | 81606     |
| Terms    | Due Date  |
| Net 30   | 12/10/25  |

| Bill To  |
|--|
| Stapleton Groupn<br>514 via de la valle<br>suite 210<br>solana beach, CA 92075 |

| Ship To   |
|---|
| Stapleton Group<br>514 via de la valle<br>suite 210<br>solana beach, CA 92075 |

| Date     | Description  | QTY          | Rate   | Amount |
|----------|--|--------------|--------|--------|
| 10/15/25 | Project: ATS Work Role: Senior Engineer Work Type: Remote Resource: Sanehpal Sira<br><br>Configured remote access for Michelle and for our support client, enabling secure connectivity to the newly deployed ATS QuickBooks machine.<br>Verified that the remote access solution meets security standards and supports encrypted sessions.<br><br>User Account Management<br><br>Initiated the creation of user accounts for team members who will interact with the ATS QuickBooks system.<br>Assigned role-based permissions to ensure users have access only to the resources they need.<br>Implemented Two-Factor Authentication (2FA) for all accounts to strengthen security and reduce unauthorized access risks.  | 0.75         | 250.00 | 187.50 |
| 10/14/25 | Project: ATS Work Role: Level 1 Engineer Work Type: Remote Resource: Jorge Gutierrez<br><br>STA-Quickbooks<br>Setup local admin user<br>installed vmtools<br>installed windows updates<br>installed remote agent<br>uninstalled unnecessary apps<br>created user SGIUser1  | 0.75         | 250.00 | 187.50 |
| 10/14/25 | Project: ATS Work Role: Level 1 Engineer Work Type: Remote Resource: Jorge Gutierrez<br><br>STA-Quickbooks<br>Created vm in colo server<br>imported w11 iso<br>started w11 installation  | 0.5          | 250.00 | 125.00 |
| 10/14/25 | Project: ATS Work Role: Senior Engineer Work Type: Remote Resource: Sanehpal Sira<br><br>Needed to discover which version of Quickbooks was installed on Rodrigo's machine. migrated the data over to the new virtual machine that we set up. I started downloading different versions of Quickbooks to see if we can get quickbooks file to load. We needed access to Rodrigo's intuit account. The account had 2fa and we had to gain access to his email and then try to see if we could figure out how to bypass the 2FA for Intuit so we can get the product key and version to install. Also started the process of pre routing emails and rerouting ringcentral phone numbers to see if we could gain access to accounts via the authorized emails and phone numbers. | 3.5          | 250.00 | 875.00 |
| 10/13/25 | Project: ATS Work Role: Senior Engineer Work Type: Remote Resource: Sanehpal Sira<br><br>Connected to some of the remote desktops that were connected properly on the onsite visit was able to start backups on the machines to the cloud.   | 0.5          | 250.00 | 125.00 |
|          |  | <b>Total</b> |        |        |

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| Date         | Description  | QTY | Rate   | Amount   |
|--------------|--|-----|--------|----------|
| 10/13/25     | Project: ATS Work Role: Development Engineer Work Type: Remote Resource: Anthony Blando<br><br>All Domains in the GoDaddy account for "Terry Selb"<br>Have been forwarded to fedreceiver.com accept for https://americantaxservice.com/<br><br>I looked into the ownership details for https://americantaxservice.com/ and heres what I found:<br>The website American Tax Service appears to be operated by Elite Sales Solutions, LLC, doing<br>business as American Tax Service, based in Las Vegas, Nevada.<br>According to a Nevada Governors Office of Economic Development document, the company contact<br>is Greg Paragh, and the official website listed there is americantaxservice.com.<br>The sites contact page lists the address 101 Convention Center Drive, Suite 1200, Las Vegas, NV.<br>Press releases and online mentions also list Tyler Bennett as a Co-Founder of American Tax Service.<br>Other references (including consumer reviews and third-party listings) identify Terrence Terry Selb<br>and Tyler Bennett as leadership figures connected with the company.<br><br>In summary, the domain and business appear to be owned and operated by Elite Sales Solutions, LLC<br>(dba American Tax Service), with key individuals including Greg Paragh and Tyler Bennett. Domain<br>registration records are privacy-protected, so the WHOIS listing does not show a public owner name. | 1.5 | 250.00 | 375.00   |
| 10/10/25     | Project: ATS Work Role: Level 2 Engineer Work Type: Remote Resource: Raul Barajas  | 2   | 250.00 | 500.00   |
| 10/10/25     | Travel back home<br>Project: ATS Work Role: Level 2 Engineer Work Type: Remote Resource: Raul Barajas  | 9   | 250.00 | 2,250.00 |
| 10/10/25     | Met up in the lobby of the sunset media center and awaited authorization to enter the building. Once<br>inside I followed exposed ethernet cables in the ceiling to find the storage closet containing the<br>network equipment. Inside there was an NVR that was not in operation. Three unifi network switches<br>and no servers. All of the computers were set up on local user accounts. The employees were logging<br>into cloud based software and google workspace for their daily operations. Assisted in setting up a<br>new voice mail message and forwarded all incoming calls to the new message. Created a new admin<br>account in the phone system and disabled super user access for the other accounts in the system. Left<br>site once they began changing the locks on the door. Continued forwarding additional accounts in the<br>phone system that could not be globally changed.   | 1   | 250.00 | 250.00   |
| 10/10/25     | Project: ATS Work Role: Level 2 Engineer Work Type: Trip Charge Resource: Raul Barajas<br><br>Travel to Sunset Media Center<br>Project: ATS Work Role: Level 2 Engineer Work Type: Remote Resource: Raul Barajas<br><br>Pre-meeting at Allen Matkins   | 0.5 | 250.00 | 125.00   |
| <b>Total</b> |  |     |        |          |

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| Date         | Description   | QTY  | Rate            | Amount         |
|--------------|---|------|-----------------|----------------|
| 10/10/25     | Project: ATS Work Role: Senior Engineer Work Type: Remote Resource: Sanehpal Sira<br><br>- Visited the ATS office on Friday and identified several critical items that needed protection and control.<br>- Worked on securing the network infrastructure and successfully locked it down.<br>- Disabled Ubiquity access to prevent doors from opening via PIN or key card.<br>- Checked on the three Synology boxes, named : Drake, LA Tamer, and Vegas Tamer, to assist the FTC in copying files. Discovered and decrypted a few encrypted folders using found passwords.<br>- Accessed RingCentral and created new extensions to forward all calls, similar to the recording Lisa requested for generating a greeting.<br>- Gained access to Gmail, Paycom, and CRM accounts and began inventory and scanning to identify other accessible systems.<br>- Recorded usernames and passwords, updated some global accounts to 724it for management, and initiated backups on a few machines.<br>- Verified access to GoDaddy accounts. | 10.5 | 250.00          | 2,625.00       |
| 10/10/25     | Project: ATS Work Role: Level 2 Engineer Work Type: Trip Charge Resource: Raul Barajas<br><br>Travel to Allen Matkins   | 1    | 250.00          | 250.00         |
| 10/10/25     | Project: ATS Work Role: Senior Engineer Work Type: Remote Resource: Sanehpal Sira<br><br>Collaborated with Rick at the FTC to restore access to files after an archive was performed on one of the Synology boxes.<br>Actions Taken:<br><br>Investigated missing shares that had stopped functioning post-archive.<br>Discovered several folders were encrypted, causing access issues.<br>Located the encryption keys and successfully decrypted the affected folders.<br>Reconnected Rick to the Synology boxes, enabling him to resume the backup process without further disruption.  | 0.5  | 250.00          | 125.00         |
| 10/9/25      | Flight Reimbursement Cost<br>From San Diego to LAs Vegas and the Return   | 1    | 486.59          | 486.59         |
| 10/9/25      | Hotel Reimbursement<br>Sales Tax  | 1    | 203.21<br>7.75% | 203.21<br>0.00 |
| <b>Total</b> |   |      |                 | \$10,627.30    |

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 5473 Kearny Villa Rd Ste. 260  
 San Diego, CA 92123

# INVOICE

|         |           |
|---------|-----------|
| Date    | Invoice # |
| 11/1/25 | 81453     |
| Terms   | Due Date  |
| Net 30  | 12/1/25   |

|                 |
|-----------------|
| <b>Bill To</b>  |
| STAPLETON (SGI) |

|   |
|---|
| <b>Ship To</b>  |
| Stapleton Group<br>514 via de la valle<br>suite 210<br>solana beach, CA 92075 |

| Date         | Description  | QTY | Rate  | Amount   |
|--------------|--|-----|-------|----------|
| 11/1/25      | VPS Server Hosting ATS VM for Quickbooks Hosting   | 1   | 85.00 | 85.00    |
| 11/1/25      | Replibit Business Continuity and Disaster Recovery (BDR):  | 6   | 50.00 | 300.00   |
|              | * Workstation protection: Never reseed and no chains to break because your backup is chain-free<br>* AutoVerify ensures backups are always recoverable via boot and deep volume checks<br>Flexible backup schedules as often as every 15 minutes<br>Ransomware protection because AirGap protects your backups against attackers<br>Near-instant virtualization locally and in the cloud<br>Backup to private or public cloud VMs<br>Local cache to accelerate restores and virtualization, chain-free<br>Self-management of cloud disaster recovery and virtualization<br>Automate ticketing and billing processes with PSA and RMM integration<br>* File and folder recovery<br>* Virtual disk export with all major hypervisor disk formats supported<br>* Bare Metal Restore (BMR) to disparate hardware<br>* And more ....<br>Sales Tax |     | 7.75% | 0.00     |
| <b>Total</b> |  |     |       | \$385.00 |

# **EXHIBIT 4**

## **SLBiggs Invoice**



October 31, 2025

FTC v American Tax Service, LLC  
c/o Stephen Donell  
12121 Wilshire Boulevard, Suite 710  
Los Angeles, CA 90025

Client No. ACC-41787  
Invoice: INV651780

Professional services rendered through October 31, 2025

Prior Balance Forward \$ 0.00

Billing for professional services rendered in October in connection with:

- Work to access American Tax Service (ATS) computer systems, servers and records
- Visits to ATS Nevada offices to retrieve systems and records
- Review documents, client files, various motions, FTC filings, claimant information, and other documents
- And other related work and consultation per detail attached

Current Amount Due \$ 16,190.28

Total Amount Due \$ 16,190.28

Payable Upon Receipt - Thank You

## FTC v AMERICAN TAX SERVICE LLC, et al.

| DATE         | STAFF               | DESCRIPTION  | HOURS       | AMOUNT           |
|--------------|---------------------|--|-------------|------------------|
| 10/17/2025   | Brian Landau        | Call with Victor Putz (claimant) regarding inquiry left with receiver, emailed Steve transcript of call.   | 0.4         | 242.00           |
| 10/17/2025   | Stephanie Gunderson | CALL W. BRIAN L. TO REVIEW WORK NEEDED. REVIEW OF COURT DOC FROM BRIAN. CALL W/ BRIAN, STEPHEN DONELL AND MCHELL PAPERFUSS ON SAME.  | 1.5         | 907.50           |
| 10/20/2025   | Jessica Hamilton    | TIME TO RUN THUMB DRIVE TO STEPHANIE GUNDERSON FROM OFFICE TO 101 CONVENTION CENTER DRIVE  | 1.0         | 155.00           |
| 10/20/2025   | Stephanie Gunderson | VISIT ATS OFFICE IN VEGAS FOR DOCUMENT RETRIEVAL AND FIGURE OUT SYSTEMS FOR TAX COMPLIANCE. 4.5 HRS IN OFFICE 1 HR DRIVE TIME  | 5.5         | 3,327.50         |
| 10/21/2025   | Brian Landau        | Call with Sarah regarding subpoena's to tax software companies   | 0.4         | 242.00           |
| 10/21/2025   | Brian Landau        | Coordination for access to servers and discuss with Stephanie.   | 0.4         | 242.00           |
| 10/21/2025   | Stephanie Gunderson | VISIT ATS OFFICE IN VEGAS FOR DOCUMENT RETRIEVAL AND FIGURE OUT SYSTEMS FOR TAX COMPLIANCE. GET OFFICE KEYS FROM MICHELLE PAPERFUSS. 3 HRS IN OFFICE 1.5 HR DRIVE TIME (TWO TRIPS TO ATS OFFICE) | 4.5         | 2,722.50         |
| 10/22/2025   | Brian Landau        | Reviewed client exported ledges from Drake and Logics and attempted to trace records.  | 0.7         | 423.50           |
| 10/22/2025   | Sam Biggs           | Work on set up of online access to database for accounting and tax services.   | 0.6         | 417.00           |
| 10/22/2025   | Stephanie Gunderson | CALL W/ BRIAN L. FOR OVERVIEW. SAFE FILES TO U DRIVE. TRYING TO GET REMOTE ACCESS TO ATS COMPUTERS   | 0.7         | 423.50           |
| 10/23/2025   | Brian Landau        | Call with Agent Griffin from US Treasury Inspector General for Tax Administration.   | 0.5         | 302.50           |
| 10/23/2025   | Stephanie Gunderson | REVIEW OPPOSITION TO TRO MOTION  | 0.5         | 302.50           |
| 10/24/2025   | Brian Landau        | Field visit to ATS offices in Las Vegas.   | 6.0         | 3,630.00         |
| 10/24/2025   | Sam Biggs           | Phone Landau regarding on-site work to review computer files, client information to handle tax issues.   | 0.4         | 278.00           |
| 10/24/2025   | Sam Biggs           | Review defendant's objection and motion for injunction to FTC action and document for work and response.   | 0.6         | 417.00           |
| 10/24/2025   | Stephanie Gunderson | REVIEW CASE W/ BRIAN IN LV OFFICE. TIME IN ATS OFFICE, INCLUDING DRIVE TIME  | 2.0         | 1,210.00         |
| 10/24/2025   | Sam Biggs           | Follow up consultation with Landau regarding his finding at ATS offices and review of IT systems   | 0.4         | 278.00           |
| 10/27/2025   | Sam Biggs           | Review docs and FTC filings regarding injunction and document  | 0.3         | 208.50           |
| 10/28/2025   | Brian Landau        | Reviewed information provided to Steve from claimant left message for claimant.  | 0.5         | 302.50           |
|              | Expense             | Mileage and Parking expenses   |             | 158.78           |
| <b>TOTAL</b> |                     |  | <b>26.9</b> | <b>16,190.28</b> |

# **EXHIBIT 5**

## **SR Law Invoice**

LAWRENCE J SEMENZA, III, P.C.  
 dba SEMENZA RICKARD LAW  
 10161 Park Run Drive, Suite 150  
 Las Vegas, Nevada 89145  
 Telephone: (702) 835-6803  
 Facsimile: (702) 920-8669  
 Federal I.D. # 27-4465751

Stephen J. Donell, CCIM, CPM  
 FedReceiver, Inc  
 12121 Wilshire Blvd., Suite 710  
 Los Angeles, California 90025

Date 11/29/2025  
 Invoice Number 7170-01\_02  
 Client Number 7170  
 Matter Number 01

RE: ATS Tax Group

BILL THROUGH DATE 10/31/2025

| Date       | Employee  | Description  | Hours | Rate   | Amount   |
|------------|-----------|--|-------|--------|----------|
| 10/17/2025 | O Kelly   | File declaration of S Donell re commencement of receivership duties; review notice of appearance on behalf of the individual Defendants; review orders granting J del Castillo and T Fates' pro hac vice applications; review stipulation and order to continue hearing on order to show cause why a preliminary injunction should not issue and order granting same   | 1.2   | 155.00 | 186.00   |
| 10/20/2025 | O Kelly   | Review turnover letter to American Tax Services  | 0.1   | 155.00 | 15.50    |
| 10/21/2025 | O Kelly   | Review unsealed filings from USDC  | 0.3   | 155.00 | 46.50    |
| 10/21/2025 | J Rickard | Emailing regarding retrieval of cash from ATS office   | 0.2   | 450.00 | 90.00    |
| 10/22/2025 | O Kelly   | Review E Romanoff's request for remote access to civil proceeding  | 0.1   | 155.00 | 15.50    |
| 10/23/2025 | O Kelly   | Review minute order granting E Romanoff's request for remote access to civil proceeding; review pro hac vice application for B Reeves; review e-mails from S Bates re Wells Fargo Production   | 0.3   | 155.00 | 46.50    |
| 10/23/2025 | J Rickard | Review opposition to motion for preliminary injunction   | 0.3   | 450.00 | 135.00   |
| 10/24/2025 | J Rickard | Retrieve cash from ATS offices; emailing regarding same; review Donnell Declaration  | 1.3   | 450.00 | 585.00   |
| 10/27/2025 | O Kelly   | Strategize re pro hac vice applications status; review opposition to ex parte motion for temporary restraining order and order to show cause why preliminary injunction should not issue; review supplemental declaration of S Donell re commencement of duties; review Plaintiffs' supplemental memorandum in support of preliminary injunction; review exhibits in support of preliminary injunction and ex parte motion for temporary restraining order; e-mails with S Bates re Wells Fargo production documents link; download same; review Plaintiffs' electronically re-filed copy of the ATS Enterprise organizational chart; review minute order re preliminary/permanent injunction motion | 2.1   | 155.00 | 325.50   |
| 10/27/2025 | J Rickard | Prepare for and attend hearing on request for preliminary injunction; emailing regarding same  | 1.8   | 450.00 | 810.00   |
| 10/28/2025 | O Kelly   | Review order granting B Reeves' pro hac vice application   | 0.1   | 155.00 | 15.50    |
| 10/29/2025 | O Kelly   | Review e-mail re filing/viewing of hearing transcript  | 0.1   | 155.00 | 15.50    |
| 10/30/2025 | O Kelly   | Review stipulation and proposed order to continue supplemental briefing schedule   | 0.1   | 155.00 | 15.50    |
|            |           | Subtotal   |       |        | 6,660.50 |
|            |           | EXPENSES/COSTS   |       |        |          |
| 10/9/2025  |           | Legal Wings Invoice C-2032044  |       | 363.12 | 363.12   |
| 10/15/2025 |           | Edward Fates Pro Hac Vice Application Fee (Nevada District Court)  |       | 250.00 | 250.00   |
| 10/15/2025 |           | Joshua del Castillo Pro Hac Vice Application (Nevada District Court)   |       | 250.00 | 250.00   |
| 10/15/2025 |           | Legal Wings Invoice R-2032318  |       | 319.00 | 319.00   |
|            |           | Subtotal   |       |        | 1,182.12 |

**Total Current Invoice \$7,842.62**