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STEPHEN J. DONELL

UNITED STATES DISTRICT COURT

DISTRICT OF NEVADA

FEDERAL TRADE COMMISSION and STATE OF NEVADA, Plaintiffs, v. AMERICAN TAX SERVICE LLC, a limited liability company, et al., Defendants.	Case No. 2:25-cv-01894-GMN-EJY **THIRD INTERIM APPLICATION FOR PAYMENT OF FEES AND REIMBURSEMENT OF EXPENSES OF RECEIVER, STEPHEN J. DONELL, AND HIS PROFESSIONALS** [Proposed Order submitted concurrently herewith]

In accordance with Section XVIII of this Court's October 7, 2025 *Ex Parte Temporary Restraining Order with Asset Freeze, Appointment of a Temporary Receiver, and Other Equitable Relief, and Order to Show Cause Why a Preliminary Injunction Should Not Issue* (the "Initial Appointment Order") [ECF No. 9], as extended by this Court's *Preliminary Injunction* [ECF No. 64] (the "Preliminary Injunction"), Stephen J. Donell (the "Receiver"), the Court-appointed receiver for defendants American Tax Service LLC, American Tax Solutions, American Tax Solutions LLC, ATS Tax Group LLC, Elite Sales Solutions, GetATaxLawyer.com LLC, TNT Holdings Group LLC, TNT Services Group LLC, TNT Tax Associates Inc., and their respective subsidiaries and affiliates (collectively, the "Receivership Entities" or "Entities"), along with his general receivership counsel, Allen Matkins Leck Gamble Mallory & Natsis LLP ("Allen Matkins"), his forensic accounting firm, Stapleton Group, a part of JS Held ("Stapleton"), his tax professionals, SLBiggs, a division of Singer Lewak ("SLBiggs"), and local counsel Semenza Rickard Law ("SR Law" and, together with Allen Matkins, Stapleton, and SLBiggs, the "Professionals"), hereby jointly submit this third interim application for payment of fees and reimbursement of expenses (the "Fee Application" or "Application").

I. INTRODUCTION.

The Fee Application covers the fees and expenses incurred by the Receiver and his Professionals (collectively, the "Applicants") in connection with performing the Receiver's Court-ordered duties for the four-month period from February 1, 2026 through May 31, 2026 (the "Application Period"). The Applicants request the Court's approval of their fees and expenses and authorization for the Receiver to pay the requested amounts from the funds of the receivership estate (the "Receivership Estate" or "Estate"). The fee and expense amounts requested are as follows:

Applicant	Fees	Expenses	Total
Receiver	$210,124.80	$10,948.35	$221,073.15
Allen Matkins	$157,306.95	$3,473.96	$160,780.91

Stapleton	$67,318.00	$104.16	$67,422.16
SLBiggs	$2,722.50	$0.00	$2,722.50
SR Law	$1,283.00	$250.00	$1,533.00
TOTAL:	**$438,755.25**	**$14,776.47**	**$453,531.72**

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 continued its rate freeze for all attorney and paralegal timekeepers. SR Law and Stapleton have also applied a 10% discount to their standard billing rates. Allen Matkins has additionally written off certain fees as a further accommodation to the Estate. 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.

Although the initial phase of this receivership required intensive work to secure assets, preserve records, and stabilize the Estate, the Receiver and his Professionals continued during the Application Period to transition their efforts toward asset recovery, liquidation, claims analysis, and resolution of remaining administrative matters. As reflected in the Receiver's concurrently submitted Third Interim Report and Petition for Instructions (the "Report"), the Receiver and his Professionals made substantial progress during the Application Period, while the overall rate at which professional fees accrued continued to decline. The Receiver and his Professionals have undertaken significant work pursuant to the Court's orders and should be compensated on an interim basis for that work.

II. GENERAL SUMMARY.

During the Application Period, and with the assistance of his Professionals, the Receiver made substantial progress in satisfying his duties and advancing the objectives established by the Initial Appointment Order and Preliminary Injunction. Among other things, the Receiver: (a) secured possession and control of a real property asset located in Henderson, Nevada (the "Henderson Property"), addressed damage and deferred maintenance at the property, and commenced marketing it for sale; (b) completed the sale of a vehicle turned over by the Individual Defendants; (c) recorded a notice of pendency of action against another potential real property asset and continued pursuing turnover of that property and other assets; (d) continued working with financial institutions and payment processors to obtain remaining Receivership Entity funds; (e) advanced his forensic investigation of significant transactions and potential avoidance claims; and (f) addressed matters relating to employee wage claims, tax and payroll items, the Receivership Entities' 401(k) plan, consumer inquiries, and other issues arising from the termination of the Receivership Entities' operations.

Given the amount and significance of the work completed during the Application Period, the Applicants respectfully submit that the corresponding fees and expenses incurred during that period are reasonable and appropriate and should be approved and paid, on an interim basis, in the amounts listed above.

III. THE RECEIVER'S FEES AND EXPENSES.

The Receiver was appointed at the request of the Plaintiffs, the Federal Trade Commission and the State of Nevada, through the Nevada Attorney General (collectively, the "Plaintiffs"), based, in part, on his extensive experience in the federal equity receivership space, including his experience investigating allegedly fraudulent schemes, evaluating the viability of business enterprises, administering real and personal property, and recovering assets for scheme victims. He has applied his experience in all of these areas here.

Specifically, during the Application Period, the Receiver, his staff, and his Professionals worked diligently to: (a) preserve and administer assets of the Estate ("Receivership Assets" or "Assets"); (b) obtain possession, control, and title to assets subject to turnover and prepare those assets for administration; (c) conduct a detailed examination of the business activities and financial transactions of the Receivership

Entities and related persons; (d) obtain and review substantial documentation from financial institutions and other third parties; (e) communicate with affected consumers and return consumer tax records and other documents; and (f) address claims, payroll, tax, employee-benefit, and other administrative matters arising from the termination of the Receivership Entities' operations. The Receiver's investigation and asset-recovery efforts remain ongoing, as described in the Report.

During the Application Period, the Receiver and his staff coordinated closely with the Plaintiffs and individual defendants Terrance Selb and Tyler Bennett (the "Individual Defendants"), through their respective counsel, regarding the turnover and disposition of Receivership Assets. The Receiver secured possession of the Henderson Property, coordinated the transfer of title, addressed insurance, property damage, and maintenance issues relating to the property, and worked with a broker to market the property and evaluate prospective offers. The Receiver also completed the sale of a Tesla Cybertruck previously turned over by the Individual Defendants, coordinated with his counsel to record a notice of pendency of action against the potential real property Asset located in Los Angeles (the "Los Angeles Property"), and continued pursuing turnover of that property and other identified assets. Detailed summaries of the work performed by the Receiver are attached hereto as **Exhibit 1** in the form of the Receiver's monthly invoices, which contain the billing entries detailing the tasks performed by the Receiver and his staff during the Application Period.

The Receiver also continued to communicate with affected customers and other interested parties through his website, www.fedreceiver.com, including by posting key filings and case updates, responding to consumer and creditor inquiries, and maintaining a portal through which interested parties may submit materials for review. In addition, the Receiver and his staff devoted substantial time to reviewing, organizing, and returning tax documents and other records forwarded to the Receiver's office for hundreds of former Receivership Entity consumers.

The Receiver and his staff also continued to administer the Estate's cash reserves and coordinate with financial institutions and payment processors regarding the turnover of remaining receivership funds. Working with his forensic accountants and counsel, the Receiver reviewed substantial third-party productions, analyzed transactions of interest, and developed a factual record relevant to potential asset-recovery and avoidance claims. These efforts included analysis of bank records, accounting data, transfers involving the Individual Defendants and related parties, and additional property and vehicle assets potentially subject to turnover.

Finally, the Receiver and his staff addressed substantial administrative issues involving former employees and the Receivership Entities' benefit plans. Among other things, the Receiver coordinated the preparation and distribution of W-2 forms, analyzed prospective wage claims, addressed payroll-tax and employment records, and coordinated with the Receivership Entities' third-party plan administrator, his Professionals, and other relevant parties to identify and address issues concerning the 401(k) plan and to advance its eventual termination and wind-down.

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

IV. ALLEN MATKINS' FEES AND EXPENSES.

A. The Receiver's Engagement of Allen Matkins

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

B. Services Rendered During the Application Period

During the Application Period, Allen Matkins extensively assisted the Receiver in performing his duties, including in connection with Estate administration, asset recovery and disposition, the Receiver's forensic investigation and reporting obligations, claims analysis, pending litigation, and potential third-party recovery claims. Overall, on account of its services rendered during the Application Period, Allen Matkins billed 210.9 hours for a total of $157,306.95 in fees across the following work categories:

Category	Hours	Fees
General Receivership	42.4	$32,479.20
Asset Recovery & Management	19.3	$13,684.95
Investigation/Reporting	42.7	$29,066.85
Consumer/Creditors Issues & Communication	6.0	$4,937.40
Sale, Disposition & Transfer of Assets	57.6	$47,192.40
Pending Litigation	18.3	$12,751.65
Claims & Distribution	21.2	$14,211.00
Third Party Claims & Recoveries	3.4	$2,983.50
TOTAL:	**210.9**	**$157,306.95**

Provided below are narrative summaries of the work performed under each of the above categories, and attached hereto as **Exhibit 2** is Allen Matkins' invoice, containing the billing entries detailing the tasks performed by the firm's attorneys and staff during the Application Period.

Allen Matkins endeavored to staff each task efficiently, using a core team of attorneys, with specialized assistance as necessary. Again, Allen Matkins also applied a 10% discount to its ordinary billing rates for this matter, as well as a rate freeze for all attorneys and paralegals for the duration of this action. On average, Allen Matkins' fees accrued at approximately $39,300 per month during the Application Period, reflecting a further material reduction from the approximately $76,000 monthly average reflected in the Receiver's *Second Interim Application for Payment of Fees and Reimbursement of Expenses of Receiver, Stephen J. Donell, and His Professionals* [ECF No. 84].

1. General Receivership

The services in this category generally relate to the overall administration of the Receivership Estate and the Receiver's compliance with the Initial Appointment Order and Preliminary Injunction. During the Application Period, Allen Matkins personnel regularly conferred with the Receiver, the Plaintiffs, local counsel, and the Receiver's other Professionals regarding the status of the receivership and other administrative matters. Allen Matkins also reviewed material filings and orders in the underlying enforcement action and advised the Receiver regarding their potential effect on his continued administration of the Estate.

Allen Matkins also devoted substantial time to administrative matters arising from the termination of the Receivership Entities' operations. In particular, Allen Matkins assisted the Receiver in addressing outstanding payroll and tax issues, including the preparation and transmittal of former employees' W-2 forms. Allen Matkins further advised the Receiver regarding the Receivership Entities' 401(k) plan, including by analyzing the Receiver's duties with respect to the plan, coordinating the engagement of the plan's pre-receivership third-party administrator, and addressing issues concerning plan assets and the anticipated termination of the plan.

2. Asset Recovery & Management

The services in this category generally relate to the Receiver's efforts to ensure compliance with the asset freeze entered as part of the Initial Appointment Order and to obtain the prompt turnover of Assets and records relevant to the receivership. Allen Matkins personnel (a) coordinated with financial institutions and payment processors regarding the turnover of remaining account balances belonging to the Estate; (b) investigated the status and value of real property and other potential Assets; (c) prepared and recorded a notice of pendency of action and related notices to preserve the Estate's potential interest in the Los Angeles Property; (d) communicated with the

Plaintiffs, the Individual Defendants, and third parties regarding additional assets and prospective turnover matters; and (e) advised the Receiver regarding secured claims, liens, and other issues affecting the value or recovery of Receivership Assets.

In addition to the above, Allen Matkins also continued to advise the Receiver regarding residual matters associated with the Receivership Entities' former offices and personal property, as well as issues concerning the preservation, control, and administration of assets pending sale or other disposition.

3. Investigation & Reporting

The services in this category generally relate to the Receiver's investigation of the business and financial activities of the Receivership Entities and their principals and agents, as well as the Receiver's reporting obligations to the Court. Among other things, Allen Matkins personnel (a) prepared and served subpoenas and other document requests and followed up regarding deficient or incomplete productions; (b) reviewed materials produced by financial institutions, payment processors, lenders, and other third parties; (c) coordinated with the Receiver and Stapleton regarding transaction tracing efforts and forensic analysis of the Receivership Entities' bank accounts; (d) analyzed information concerning entities potentially related to the Receivership Entities and additional assets; and (e) conducted legal analysis relating to a third-party lender that financed Receivership Entity customers in the pre-receivership period.

Allen Matkins further coordinated with the Receiver and Stapleton to identify material deficiencies in Entity records and develop an additional discovery strategy directed toward financial institutions, payment processors, digital-asset platforms, and other third parties believed to possess relevant financial or transactional information. In conjunction with those investigation efforts, Allen Matkins assisted Stapleton's analysis of bank records, accounting information, payroll materials, and other Entity records to identify transactions of interest, related entities, additional assets, and transfers potentially recoverable for the benefit of the Estate. Allen Matkins also coordinated with the

Plaintiffs to expand the Receiver's access to records relevant to the Receiver's investigative duties and his administration of the Estate.

Finally, Allen Matkins prepared the Receiver's second interim report and related pleadings filed during the Application Period. In performing that work, Allen Matkins conferred extensively with the Receiver, Stapleton, the Plaintiffs, and the Receiver's other Professionals to confirm information concerning Receivership Asset recoveries, property and vehicle turnover matters, financial-institution productions, potential avoidance claims, consumer communications, employee and benefit-plan issues, and the Receiver's anticipated strategy.

4. Consumer/Creditors Issues & Communication

The services in this category relate to Allen Matkins' communications with alleged consumer victims, former Receivership Entity employees, and other creditors of the Receivership Estate. In particular, Allen Matkins personnel: (a) responded to or directed inquiries concerning the receivership, consumer records, and a prospective claims process; (b) coordinated with the Receiver and the Plaintiffs regarding access to Receivership Entity customer databases and consumer information; and (c) communicated with counsel for creditor and employee groups regarding potential claims against the Estate.

5. Sale, Disposition & Transfer of Assets

Services in this category generally relate to Allen Matkins' assistance to the Receiver in connection with the turnover, sale, or liquidation of Receivership Assets. A substantial portion of this work concerned the turnover and marketing of the Henderson Property. Allen Matkins advised and provided comments on the stipulation governing the turnover, possession, marketing, and prospective sale of the property, and advised the Receiver regarding the legal and procedural requirements applicable to the contemplated sale. Allen Matkins also coordinated extensively with the Receiver, title company representatives, local counsel, and counsel for the Individual Defendants to address the form and execution of relevant title transfer documents, title-insurance requirements, and transfer-tax matters.

Allen Matkins also advised the Receiver regarding the physical and financial administration of the Henderson Property. The firm also advised on issues relating to Individual Defendants' turnover of possession, including disputes concerning fixtures and items remaining at the property, damage discovered following the Individual Defendants' turnover, proposed property repairs, insurance issues, and mortgage and homeowners' association issues. As the Receiver commenced the marketing process, Allen Matkins conferred with the Receiver regarding prospective pricing, offers, and other items relating to the Receiver's marketing strategy.

Allen Matkins also assisted the Receiver with the turnover and disposition of other Receivership Assets. Specifically, Allen Matkins advised the Receiver regarding the sale of a Tesla Cybertruck turned over by the Individual Defendants, and analyzed the Estate's interest in the Los Angeles Property. Allen Matkins likewise advised the Receiver regarding the potential turnover and disposition of additional vehicles and other identified property that may constitute Receivership Assets.

6. Pending Litigation

Services in this category largely related to addressing pending litigation matters involving one or more Receivership Entities. Allen Matkins personnel (a) monitored the dockets and proceedings in related pending litigation matters; (b) prepared or reviewed notices concerning the receivership and the litigation stay imposed by the Initial Appointment Order and Preliminary Injunction; and (c) communicated with counsel and unrepresented parties regarding the effect of the Court's orders on pending litigation matters.

7. Claims & Distribution

The services in this category generally related to Allen Matkins assisting or advising the Receiver in connection with asserted and prospective claims against the Receivership Estate. Allen Matkins personnel conducted extensive legal analysis concerning former employee wage claims, including the appropriate treatment thereof and the potential effect of a claimant's knowledge of or participation in the Receivership

Entities' alleged pre-receivership conduct. Allen Matkins also advised the Receiver in connection with communications with interested parties concerning a prospective claims and distribution process.

8. <u>Third Party Claims & Recoveries</u>

The limited time in this category relates to potential affirmative claims and recoveries against third parties. During the Application Period, Allen Matkins reviewed information developed by the Receiver and Stapleton concerning suspicious transfers of Receivership Entity funds in the pre-receivership period, conducted legal analysis regarding various avoidable transfer theories, and advised the Receiver regarding the viability and prospective value of potential avoidance claims.

9. <u>Allen Matkins' Expenses</u>

During the Application Period, Allen Matkins incurred $3,473.96 in expenses. These expenses primarily consist of filing, service, legal research, and court-record retrieval charges.

V. <u>STAPLETON'S FEES AND EXPENSES.</u>

A. The Receiver's Retention of Stapleton

Stapleton was initially retained by the Receiver upon his appointment under the Initial Appointment Order. The Receiver selected Stapleton as his forensic accountant due to Stapleton's extensive expertise in forensic accounting analysis, which has made the firm an invaluable asset in the Receiver's investigation of the numerous Receivership Entities and related financial accounts involved in this matter. Stapleton integrates financial, operational, and digital expertise to assist with the control and preservation of assets, while conducting thorough forensic investigations.

B. Services Rendered by Stapleton

During the Application Period, Stapleton provided critical investigative and analytical support to the Receiver, principally through forensic accounting, transaction tracing, document review, and reconciliation of Receivership Entity accounting records against bank statements and third-party productions. Stapleton also continued to assist with the Receiver's asset-recovery efforts, as well as the preservation and secure accessibility of Receivership Entity data. Attached hereto as **Exhibit 3** are the invoices of Stapleton and SmarterSolutions, Inc., containing the billing entries detailing the tasks performed during the Application Period.

1. Investigation and Document Analysis

During the Application Period, Stapleton analyzed bank statements, QuickBooks records, payroll data, and document productions from financial institutions and other third parties. Stapleton reconciled accounting entries against activity in Receivership Entity bank accounts, identified missing, unposted, and otherwise significant transactions, and prepared transaction schedules and reports for the Receiver and counsel in connection with their tracing efforts. This work included focused review of productions from various institutions and analysis of transfers involving the Individual Defendants, related parties, and third-party vendors.

Stapleton also coordinated with Allen Matkins regarding subpoenas and outstanding document requests, indexed and organized substantial productions received in response to such requests, and identified additional information required to complete the Receiver's forensic analysis.

The resulting analyses supported the Receiver's evaluation of potential asset-recovery and avoidance claims and helped direct further investigation toward transactions and assets with potential value to the Estate.

2. Recovery of Receivership Assets

Stapleton continued to investigate transactions associated with real property, vehicles, and other assets potentially purchased or maintained with Receivership Entity funds. Stapleton's work included review of loan and closing records, internal transfers, payroll-related payments, and other transactions relevant to the Receiver's efforts to identify and recover Assets.

3. Information Technology Services

Stapleton, with assistance from SmarterSolutions, Inc., continued to maintain the hosted environment, remote-access infrastructure, and other technology necessary to preserve Receivership Entity data.

Stapleton and SmarterSolutions billed the following amounts during the Application Period:[1]

Period	Total Fees Billed	Expenses
February 2026	$9,137.50	$26.04
March 2026	$11,929.00	$9.99
April 2026	$25,045.50	$42.09
May 2026	$21,206.00	$26.04

VI. SLBIGGS' FEES AND EXPENSES.

A. The Receiver's Retention of SLBiggs

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

B. Services Rendered by SLBiggs

During the Application Period, SLBiggs provided critical tax advisory and analytical support to the Receiver, with primary emphasis on assessing the Receivership Entities' tax posture and matters related to the Receivership Entities' former employees. SLBiggs also communicated with the California Employment Development Department on the Receiver's behalf, provided W-2 forms and related materials relevant to inquiries

[1] 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. SmarterSolutions, Inc.'s invoices are also included in **Exhibit 3** to this Application.

from interested third parties, and analyzed tax issues associated with the transfer of property to the Receiver. Attached hereto as **Exhibit 4** is SLBiggs' invoice, containing the billing entries detailing the tasks performed by the firm's personnel during the Application Period.

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

Period	**Total Fees Billed**	**Expenses**
February 2026	$2,722.50	$0.00
March 2026	$0.00	$0.00
April 2026	$0.00	$0.00
May 2026	$0.00	$0.00

VII. SR LAW'S FEES AND EXPENSES.

A. The Receiver's Retention of SR Law

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

B. Services Rendered by SR Law

During the Application Period, SR Law provided critical local counsel support to the Receiver, primarily in connection with outstanding case administration deadlines, filings, and court proceedings. Among other things, SR Law ensured outstanding filing deadlines were satisfied, assisted with title insurance matters relating to the Henderson Property, and reviewed and assisted with the submission of the Receiver's filings in this matter. A complete description of the services rendered by SR Law can be found in the invoices collectively appended hereto as **Exhibit 5**.

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

Period	Total Fees Billed	Expenses
February 2026	$1,112.50	$0.00
March 2026	$46.50	$0.00
April 2026	$77.50	$250.00
May 2026	$46.50	$0.00

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

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

IX. CONCLUSION.

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

1. Granting this Fee Application in its entirety;

2. Approving the Receiver's fees and expenses, in the respective amounts of $210,124.80 and $10,948.35;

3. Approving Allen Matkins' fees and expenses, in the respective amounts of $157,306.95 and $3,473.96;

4. Approving Stapleton's fees and expenses, in the respective amounts of $67,318.00 and $104.16;

5. Approving SLBiggs' fees and expenses, in the respective amounts of $2,722.50 and $0.00;

6. Approving SR Law's fees and expenses, in the respective amounts of $1,283.00 and $250.00; and

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

Dated: August 18, 2026

ALLEN MATKINS LECK GAMBLE
MALLORY & NATSIS LLP
EDWARD G. FATES
JOSHUA A. DEL CASTILLO
ALPHAMORLAI L. KEBEH

By: *[/s/ Alphamorlai L. Kebeh]*
ALPHAMORLAI L. KEBEH
Attorneys for Receiver
STEPHEN J. DONELL

<u>INDEX OF EXHIBITS</u>

EXHIBIT 1

Receiver's Detailed Invoices

FedReceiver, Inc.
state and federal court receivers — A privately held California corporation

INVOICE

Invoice # 400
Date: 03/16/2026

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

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
02/01/2026	LQ	Discuss plan for tax documents forwarded to Receiver's office with Steve Donell	0.30	$355.50	$106.65
02/02/2026	SD	Zoom with Sarah Bates and Brian Landau, CPA re: calculation and methodology of wage claims; review underlying preliminary schedules	1.30	$445.50	$579.15
02/02/2026	SB	Meeting with Receiver and Brian Landau re wage claims.	0.50	$355.50	$177.75
02/02/2026	TD	Return calls to customers.	0.10	$355.50	$35.55
02/02/2026	LL	Sort and file forwarded mail; return call from ATS client regarding status of priority mail from the Receivership.	0.40	$355.50	$142.20
02/02/2026	SD	Review and approve payables; review cash	0.30	$445.50	$133.65
02/02/2026	FA	Jacob Hammersley: Review and analyze tax documents forwarded to Receiver's office; research Logix database; return documents to consumers via USPS	7.00	$148.50	$1,039.50
02/02/2026	FA	Sydney Byrne: Review and analyze tax documents forwarded to Receiver's office; research Logix database; return documents to consumers via USPS	7.50	$148.50	$1,113.75
02/02/2026	LU	Receiver's team meeting	0.60	$355.50	$213.30
02/02/2026	SB	Incoming and return calls to consumers.	0.40	$355.50	$142.20
02/02/2026	SB	Email discussion with Brian Landau re EDD number, review files.	0.20	$355.50	$71.10
02/02/2026	SB	Email to Paycom re turnover.	0.10	$355.50	$35.55
02/03/2026	LQ	Call from consumer	0.20	$355.50	$71.10
02/03/2026	LQ	Download customer database on to two work stations ; reformat and clean up data	0.50	$355.50	$177.75
02/03/2026	LQ	Review documents forwarded to Receiver's office	0.50	$355.50	$177.75

02/03/2026	SB	Download, review and send tax records to Brian Landau.	0.30	$355.50	$106.65
02/03/2026	SB	Review email from Brian Landau re wage claim analysis. Outgoing call to Brian Landau, discuss wage claims/W2s.	0.40	$355.50	$142.20
02/03/2026	SD	Continued analysis of payroll/Paycom employee issue; review and respond to numerous emails from Gary Lalli, Esq. of Paycom; confer with Receiver team	0.80	$445.50	$356.40
02/03/2026	SD	Review updated wage claim schedule for ATS Group LLC prepared by Brian Landau, CPA; confer with Sarah Bates, Brian Landau, CPA; perform review and analysis of underlying supporting documents	0.80	$445.50	$356.40
02/03/2026	FA	Jacob Hammersley: Review and analyze tax documents forwarded to Receiver's office; research Logix database; return documents to consumers via USPS	7.00	$148.50	$1,039.50
02/03/2026	FA	Sydney Byrne: Review and analyze tax documents forwarded to Receiver's office; research Logix database; return documents to consumers via USPS	7.50	$148.50	$1,113.75
02/03/2026	SB	Respond to consumer email.	0.10	$355.50	$35.55
02/03/2026	SB	Return calls to consumers.	0.30	$355.50	$106.65
02/04/2026	LQ	Review boxes of priority mail and tax documents from Las Vegas office; return boxes of documents to storage.	1.50	$355.50	$533.25
02/04/2026	LU	Return Spanish-speaking voicemail calls from consumers.	1.20	$355.50	$426.60
02/04/2026	LQ	Call from consumer	0.30	$355.50	$106.65
02/04/2026	SB	Call with Ted Fates re real property, personal property. Discuss wage claims.	0.50	$355.50	$177.75
02/04/2026	SB	Email to Brian Landau re outstanding taxes for 2022.	0.10	$355.50	$35.55
02/04/2026	SB	Email to Gary Lalli at Paycom requesting report on unpaid wages.	0.10	$355.50	$35.55
02/04/2026	SD	Review and respond to email from counsel re: Troon Stipulation; review draft Stip; obtain legal advice	0.40	$445.50	$178.20
02/04/2026	FA	Jacob Hammersley: Review and analyze tax documents forwarded to Receiver's office; research Logix database; return documents to consumers via USPS	7.00	$148.50	$1,039.50
02/04/2026	FA	Sydney Byrne: Review and analyze tax documents forwarded to Receiver's office; research Logix database; return documents to consumers via USPS	7.50	$148.50	$1,113.75
02/05/2026	LQ	Process payables	0.30	$247.50	$74.25
02/05/2026	LQ	Call from Consumer	0.30	$355.50	$106.65
02/05/2026	LU	Review, code and pre-approve payables, email S. Donell and S. Bates for final approval.	0.40	$175.50	$70.20
02/05/2026	SD	Review approved court-approved Stipulation re: authority to sell personal property, so we can proceed with a sale of the Cyber Truck through a licensed auctioneer or dealer;	0.70	$445.50	$311.85

		work with the Receiver team re: next steps re: recovery of the vehicle			
02/05/2026	SD	Review BOV from Braun; confer with Todd Wohl, broker re: Troon Drive/Henderson in preparation for property transfer/sale	0.60	$445.50	$267.30
02/05/2026	FA	Jacob Hammersley: Review and analyze tax documents forwarded to Receiver's office; research Logix database; return documents to consumers via USPS	7.00	$148.50	$1,039.50
02/05/2026	FA	Sydney Byrne: Review and analyze tax documents forwarded to Receiver's office; research Logix database; return documents to consumers via USPS	7.50	$148.50	$1,113.75
02/05/2026	SB	Respond to consumer inquiry.	0.10	$355.50	$35.55
02/06/2026	SB	Review insurance invoice/payment history online for auto.	0.20	$355.50	$71.10
02/06/2026	LQ	Discuss payment of professional fees with Laura Urbano	0.10	$247.50	$24.75
02/06/2026	SD	Review cash and payables; approve payables	0.20	$445.50	$89.10
02/06/2026	SD	Work on November and December Monthly financial reports	0.30	$445.50	$133.65
02/06/2026	SD	Review IRS ATS Form 1120 Account Transcripts, spreadsheet of related entity tax obligations; confer with CPA and Sarah Bates; review supporting documents; consider claims procedure re: taxing agencies	1.00	$445.50	$445.50
02/06/2026	SD	Review Carlson Quinn's standard service agreement, along with their billing and rate information re: 401k Issue; analyze proposal; confer with counsel re: problematic language; obtain legal advice	0.60	$445.50	$267.30
02/06/2026	FA	Jacob Hammersley: Review and analyze tax documents forwarded to Receiver's office; research Logix database; return documents to consumers via USPS	7.00	$148.50	$1,039.50
02/06/2026	FA	Sydney Byrne: Review and analyze tax documents forwarded to Receiver's office; research Logix database; return documents to consumers via USPS	7.50	$148.50	$1,113.75
02/06/2026	SB	Review and respond to consumer inquiries.	0.30	$355.50	$106.65
02/06/2026	SB	Email discussion re summary of taxes/penalties provided by Brian Landau, review, share with Receiver. Forward preliminary injunction and temporary restraining order to EDD.	0.40	$355.50	$142.20
02/06/2026	SB	Review and respond to email from Mo Kebeh re status of W2s.	0.10	$355.50	$35.55
02/07/2026	SD	Review Draft listing agreement; confer with Todd Wohl re: Troon Drive/Henderson; dicuss standard Receiver addendum; discuss timing of listing, expected sales price and net recovery to receivership estate	1.10	$445.50	$490.05
02/09/2026	LL	Obtain access to online ATS consumer filing database; file and locate consumer identification and addresses for	1.00	$355.50	$355.50

		forwarded mail.			
02/09/2026	SB	Email exchange with Gary Lalli at Paycom.	0.20	$355.50	$71.10
02/09/2026	SB	Review and respond to emails from Brian Landau and Mo Kebeh re wage claims.	0.40	$355.50	$142.20
02/09/2026	SB	Review and respond to emails and phone calls from consumers.	0.80	$355.50	$284.40
02/09/2026	SD	Review the latest changes to the stipulation relating to Troon property transfer; confer with counsel; follow up emails	0.70	$445.50	$311.85
02/09/2026	FA	Jacob Hammersley: Review and analyze tax documents forwarded to Receiver's office; research Logix database; return documents to consumers via USPS	7.50	$148.50	$1,113.75
02/09/2026	FA	Sydney Byrne: Review and analyze tax documents forwarded to Receiver's office; research Logix database; return documents to consumers via USPS	7.40	$148.50	$1,098.90
02/09/2026	LU	Receiver's team meeting	0.60	$355.50	$213.30
02/09/2026	SB	Discuss fee application approval with accounting.	0.10	$355.50	$35.55
02/10/2026	TD	Return client calls.	0.10	$355.50	$35.55
02/10/2026	LQ	Deposit and record turnover funds	0.30	$247.50	$74.25
02/10/2026	LQ	Review approved fee application	0.30	$355.50	$106.65
02/10/2026	SB	Outgoing call to Brian Landau re wage claim schedules.	0.20	$355.50	$71.10
02/10/2026	SB	Complete paperwork for car title transfer.	0.30	$355.50	$106.65
02/10/2026	LQ	Process payables	0.30	$247.50	$74.25
02/10/2026	LQ	Discuss check received from Commercial Bank re turnover funds with Sarah Bates; email copy of check	0.20	$247.50	$49.50
02/10/2026	FA	Jacob Hammersley: Review and analyze tax documents forwarded to Receiver's office; research Logix database; return documents to consumers via USPS	7.50	$148.50	$1,113.75
02/10/2026	FA	Sydney Byrne: Review and analyze tax documents forwarded to Receiver's office; research Logix database; return documents to consumers via USPS	7.40	$148.50	$1,098.90
02/10/2026	SB	Review and discuss Commercial Bank turnover funds with accounting.	0.20	$355.50	$71.10
02/11/2026	TD	Return client calls.	0.40	$355.50	$142.20
02/11/2026	SB	Review and respond to consumer inquiries.	0.50	$355.50	$177.75
02/11/2026	SB	Revise and prepare paperwork for title transfer.	0.20	$355.50	$71.10
02/11/2026	FA	Jacob Hammersley: Review and analyze tax documents forwarded to Receiver's office; research Logix database; return documents to consumers via USPS	7.50	$148.50	$1,113.75

02/11/2026	FA	Sydney Byrne: Review and analyze tax documents forwarded to Receiver's office; research Logix database; return documents to consumers via USPS	7.40	$148.50	$1,098.90
02/12/2026	JD	Return several telephone call from former ATS customers. Provide status of the case and assist with registration on the Receiver's website. Also, respond to numerous emails from ATS clients to answer questions; mostly about whether or not they will be receiving a full refund of what they paid.	1.40	$355.50	$497.70
02/12/2026	SB	Incoming calls from consumers and former employees. Review and respond to emails from former employees. Partial Time Billed.	1.00	$355.50	$355.50
02/12/2026	SB	Respond to email from Simon Barth re wage claims.	0.10	$355.50	$35.55
02/12/2026	SB	Email exchange with Gary Lalli at Paycom re W2 digital copies.	0.20	$355.50	$71.10
02/12/2026	SB	Email discussion with Laura Lancelloti re package received from Greg Paragh.	0.20	$355.50	$71.10
02/12/2026	SB	Email exchange with Michelle Papenfuss re updates to tracking of turnover and cash receipts. Zoom meeting re same.	0.50	$355.50	$177.75
02/12/2026	SB	Review emails from counsel re turnover of Troon property.	0.10	$355.50	$35.55
02/12/2026	SB	Review detailed email from Rachel Gonzalez re subpoena request status, cash turnover in preparation for meeting with JS Held.	0.20	$355.50	$71.10
02/12/2026	SD	Review Order Granting Stip re: sale of Troon property; confer with broker, receiver team re: next steps	0.40	$445.50	$178.20
02/12/2026	FA	Jacob Hammersley: Review and analyze tax documents forwarded to Receiver's office; research Logix database; return documents to consumers via USPS	7.50	$148.50	$1,113.75
02/12/2026	FA	Sydney Byrne: Review and analyze tax documents forwarded to Receiver's office; research Logix database; return documents to consumers via USPS	7.40	$148.50	$1,098.90
02/13/2026	SB	DMV visit to transfer title, partial time billed.	3.00	$355.50	$1,066.50
02/13/2026	SB	Email exchange with Ted Fates re stipulation re Cybertruck.	0.20	$355.50	$71.10
02/13/2026	SD	Review IRS notice; confer with CPA	0.60	$445.50	$267.30
02/13/2026	FA	Jacob Hammersley: Review and analyze tax documents forwarded to Receiver's office; research Logix database; return documents to consumers via USPS	7.50	$148.50	$1,113.75
02/13/2026	FA	Sydney Byrne: Review and analyze tax documents forwarded to Receiver's office; research Logix database; return documents to consumers via USPS	7.40	$148.50	$1,098.90
02/16/2026	FA	Jacob Hammersley: Review and analyze tax documents forwarded to Receiver's office; research Logix database;	7.50	$148.50	$1,113.75

		return 100s of documents to consumers via USPS			
02/16/2026	FA	Sydney Byrne: Review and analyze tax documents forwarded to Receiver's office; research Logix database; return documents to consumers via USPS	6.00	$148.50	$891.00
02/16/2026	LU	Receiver's team meeting	0.60	$355.50	$213.30
02/17/2026	TD	Return client calls.	0.20	$355.50	$71.10
02/17/2026	LQ	Call from Consumer	0.30	$355.50	$106.65
02/17/2026	SB	Email exchange with counsel re stipulation/deed transfer on Troon property, obtain title agent information from Receiver.	0.30	$355.50	$106.65
02/17/2026	SB	Outgoing call to Chad Hustin re deed to transfer Troon property to Receiver. Follow up email to Hustin, provide related court documents and details for deed.	0.60	$355.50	$213.30
02/17/2026	JD	Return 6 calls from former ATS customers. Provide information on the status of the case and assist with registering on the Receiver's website.	0.60	$355.50	$213.30
02/17/2026	SD	Review updated wage claim analysis prepared by CPA; follow-up discussion	0.40	$445.50	$178.20
02/17/2026	SD	Review cash, approve payables	0.20	$445.50	$89.10
02/17/2026	FA	Jacob Hammersley: Review and analyze tax documents forwarded to Receiver's office; research Logix database; return 100s of documents to consumers via USPS	7.50	$148.50	$1,113.75
02/17/2026	FA	Sydney Byrne: Review and analyze tax documents forwarded to Receiver's office; research Logix database; return documents to consumers via USPS	6.00	$148.50	$891.00
02/17/2026	SB	Review and respond to email from Greg Paragh	0.10	$355.50	$35.55
02/17/2026	SB	Send wire instructions for charities to Lisa Qin.	0.10	$355.50	$35.55
02/17/2026	SB	Review and respond to consumer inquiries.	0.30	$355.50	$106.65
02/18/2026	SB	Incoming call from Gary Lalli at Paycom.	0.10	$355.50	$35.55
02/18/2026	SB	Post update on website re former employee tax forms.	0.20	$355.50	$71.10
02/18/2026	SB	Review and respond to consumer and employee email inquiries.	0.50	$355.50	$177.75
02/18/2026	SB	Incoming calls from consumers.	0.40	$355.50	$142.20
02/18/2026	SB	Email exchange with Gary Lalli at Paycom. Search emails and provide list of employees who need copies of W2s emailed to them due to address change.	0.40	$355.50	$142.20
02/18/2026	LQ	Review 1st fee app order; transfer funds between banks; pay all professionals per approved amounts	0.80	$247.50	$198.00
02/18/2026	SB	Incoming call from Chad Hustin re form of deed, property title search, title insurance, transfer tax exemptions.	0.30	$355.50	$106.65

02/18/2026	SB	Outgoing call to Mo Kebeh re preliminary title report for Troon property, discuss property transfer tax issue.	0.10	$355.50	$35.55
02/18/2026	SB	Review and respond to email from Chad Hustin, review title transfer exemption information provided. Forward with comments to Mo Kebeh. Send title report provided by Kebeh to Hustin.	0.50	$355.50	$177.75
02/18/2026	LL	Forward relevant mail to the DMV.	0.40	$355.50	$142.20
02/18/2026	JD	Return 3 calls from former ATS customers. Provide update information on the case and assist with registration on the Receiver's website.	0.20	$355.50	$71.10
02/18/2026	SD	Review latest Preliminary Title Report for Troon property; discuss with title rep	0.40	$445.50	$178.20
02/18/2026	LQ	Respond to email from Steve Donell re professional fees; confirm payments	0.20	$247.50	$49.50
02/18/2026	FA	Jacob Hammersley: Review and analyze tax documents forwarded to Receiver's office; research Logix database; return 100s of documents to consumers via USPS	7.50	$148.50	$1,113.75
02/18/2026	FA	Sydney Byrne: Review and analyze tax documents forwarded to Receiver's office; research Logix database; return documents to consumers via USPS	6.00	$148.50	$891.00
02/19/2026	SB	Incoming call from Jarrod Rickard re title transfer.	0.20	$355.50	$71.10
02/19/2026	SB	Email exchange with Receiver's team and title company re title transfer, taxes, insurance. Discussions with title company.	0.60	$355.50	$213.30
02/19/2026	SB	Review and discuss wage claim analysis reports with Brian Landau. Draft report to Receiver's counsel explaining work performed and collective findings regarding wage claims. Email to Michelle Papenfuss requesting confirmation that payroll previews were unpaid.	1.40	$355.50	$497.70
02/19/2026	SB	Review and respond to consumer inquiries.	0.40	$355.50	$142.20
02/19/2026	FA	Jacob Hammersley: Review and analyze tax documents forwarded to Receiver's office; research Logix database; return 100s of documents to consumers via USPS	7.50	$148.50	$1,113.75
02/19/2026	FA	Sydney Byrne: Review and analyze tax documents forwarded to Receiver's office; research Logix database; return documents to consumers via USPS	6.00	$148.50	$891.00
02/19/2026	SB	Review listing agreement, draft addendum re receivership property, email to counsel for comments.	0.80	$355.50	$284.40
02/20/2026	LQ	Process payables	0.30	$247.50	$74.25
02/20/2026	SB	Finish and send email to Allen Matkins re wage claim analysis. Include reports and supporting documents.	0.20	$355.50	$71.10
02/20/2026	SB	Multiple calls with Mo Kebeh and Chad Hustin re form of deed, title insurance for Troon property.	0.50	$355.50	$177.75
02/20/2026	SB	Review and respond to inquiries from employees and	0.40	$355.50	$142.20

		consumers.			
02/20/2026	SB	Incoming calls from consumers.	0.50	$355.50	$177.75
02/20/2026	SB	Review and respond to emails from Ted Fates and Michelle Papenfuss re Google/Relativity. Perform test searches in Google Vault. Outgoing call to Michelle Papenfuss to discuss.	0.60	$355.50	$213.30
02/20/2026	FA	Jacob Hammersley: Review and analyze tax documents forwarded to Receiver's office; research Logix database; return 100s of documents to consumers via USPS	7.50	$148.50	$1,113.75
02/20/2026	FA	Sydney Byrne: Review and analyze tax documents forwarded to Receiver's office; research Logix database; return documents to consumers via USPS	6.00	$148.50	$891.00
02/20/2026	SB	Review and respond to emails from Michelle Papenfuss and Ted Fates re expanded document access.	0.20	$355.50	$71.10
02/20/2026	SB	Review email response from Michelle Papenfuss re cleared/uncleared payroll.	0.10	$355.50	$35.55
02/23/2026	SD	Confer with counsel re: Litigation Stay issues re: 3rd party litigation	0.40	$445.50	$178.20
02/23/2026	SD	Review Wells Fargo Bank production; confer with CPA and counsel	1.00	$445.50	$445.50
02/23/2026	FA	Jacob Hammersley: Review and analyze tax documents forwarded to Receiver's office; research Logix database; return 100s of documents to consumers via USPS	4.00	$148.50	$594.00
02/23/2026	FA	Sydney Byrne: Review and analyze tax documents forwarded to Receiver's office; research Logix database; return 100s of documents to consumers via USPS	5.90	$148.50	$876.15
02/23/2026	SB	Review and respond to email from Josh del Castillo re listing agreement.	0.10	$355.50	$35.55
02/23/2026	SB	Review and respond to email inquiry from consumer.	0.10	$355.50	$35.55
02/23/2026	SB	Respond to email from former employee.	0.10	$355.50	$35.55
02/23/2026	SB	Discussion with Receiver re deed to transfer title.	0.20	$355.50	$71.10
02/23/2026	LU	Receiver's team meeting	0.60	$355.50	$213.30
02/24/2026	SB	Review and save creditor information to file.	0.20	$355.50	$71.10
02/24/2026	SB	Review emails from Rachael Gonzalez and Michelle Papenfuss re updates to tracked bank account information. Review financial records, banking activity and correspondence with financial institutions, update cash turnover reports, compare to report by Michelle Pappenfuss of all accounts and frozen amounts/balances. Send detailed response email to Rachael Gonzalez.	2.00	$355.50	$711.00
02/24/2026	SB	Email to Adrienne Gray re turnover amount.	0.10	$355.50	$35.55
02/24/2026	LQ	Research re seized funds; discuss with Sarah Bates	0.20	$355.50	$71.10

02/24/2026	JD	Respond to 7 calls from former ATS clients. Provide information regarding the history and status of the case. Assist with registration on the Receiver's website.	0.70	$355.50	$248.85
02/24/2026	LQ	Research re incoming wire	0.20	$247.50	$49.50
02/24/2026	LQ	Review tax documents forwarded to Receiver's office	0.50	$355.50	$177.75
02/24/2026	FA	Jacob Hammersley: Review and analyze tax documents forwarded to Receiver's office; research Logix database; return documents to consumers via USPS	4.00	$148.50	$594.00
02/24/2026	FA	Sydney Byrne: Review and analyze tax documents forwarded to Receiver's office; research Logix database; return 100s of documents to consumers via USPS	5.90	$148.50	$876.15
02/24/2026	SB	Review responses from Commercial Bank related to turnover amounts.	0.20	$355.50	$71.10
02/25/2026	TD	Return calls to customers.	0.20	$355.50	$71.10
02/25/2026	LQ	Review Motion to modify preliminary injunction	0.30	$355.50	$106.65
02/25/2026	JD	Review and respond to numerous emails from former ATS customers. provide status of the case and answer various questions; mostly regarding if the customers can get their money back.	1.20	$355.50	$426.60
02/25/2026	SB	Review motion to expand preliminary injunction, post on website.	0.50	$355.50	$177.75
02/25/2026	SB	Lengthy email exchange with Defendants' counsel and Ted Fates re turnover of Troon Property and personal property. Discuss with Receiver.	1.00	$355.50	$355.50
02/25/2026	SB	Review and respond to text messages from Terrence Selb. Multiple calls with Terrence Selb to coordinate turnover of possession of Troon property.	1.20	$355.50	$426.60
02/25/2026	SB	Incoming call from Robert McDuff re wage claim. Discuss with Receiver.	0.20	$355.50	$71.10
02/25/2026	SB	Follow up email to Paycom re W2s (electronic).	0.10	$355.50	$35.55
02/25/2026	SB	Attempt to contact former employee re returned mail.	0.10	$355.50	$35.55
02/25/2026	SB	Review multiple emails from employees.	0.20	$355.50	$71.10
02/25/2026	SB	Research locksmiths for Troon property. Outgoing call to UR Locksmith, discuss insurance, pricing.	0.50	$355.50	$177.75
02/25/2026	SB	Research HOA manager due to Selb having no information, outgoing call to Real Property Management Group, Inc. Follow up email with court orders to J. Murray.	0.50	$355.50	$177.75
02/25/2026	SB	Review and respond to emails from counsel related to wage claims, employee potential employee participation in wrongdoing. Email follow up to Brian Landau. Verify employees on listing from Paycom production.	0.30	$355.50	$106.65
02/25/2026	SB	Follow up email to counsel re large payments to 1099 contractors.	0.10	$355.50	$35.55

02/25/2026	SB	Email exchange with Mo Kebeh agreement with consultant re 401k.	0.20	$355.50	$71.10
02/25/2026	SB	Review and respond to email from Mo Kebeh re production from Commercial Bank.	0.20	$355.50	$71.10
02/25/2026	SB	Outgoing call and email follow up to Adrienne Gray.	0.10	$355.50	$35.55
02/25/2026	SB	Review email from counsel re changes to addendum for listing property.	0.10	$355.50	$35.55
02/25/2026	SB	Review email response from Real Properties Management Group, notified that there is a new HOA manager, outgoing call to Nicklin Property Management. Email court document and request for access.	0.30	$355.50	$106.65
02/25/2026	SD	Review latest version of Listing Agreement; addendum re: Troon; confer with broker	0.60	$445.50	$267.30
02/25/2026	FA	Jacob Hammersley: Review and analyze tax documents forwarded to Receiver's office; research Logix database; return 100's of documents to consumers via USPS	4.00	$148.50	$594.00
02/25/2026	FA	Sydney Byrne: Review and analyze tax documents forwarded to Receiver's office; research Logix database; return 100s of documents to consumers via USPS	5.90	$148.50	$876.15
02/26/2026	SB	Call with Ted Fates re Troon property, wage claims, forensic accounting.	0.50	$355.50	$177.75
02/26/2026	SB	Calls and texts with Terrence Selb re moving issues and scheduling, also discuss bills/utilities.	0.70	$355.50	$248.85
02/26/2026	SB	Incoming and return calls to consumers.	0.40	$355.50	$142.20
02/26/2026	SB	Export all inquiries received from Receiver's website. Edit list, send email response to consumers.	1.30	$355.50	$462.15
02/26/2026	SB	Research travel for Troon property takeover.	0.40	$355.50	$142.20
02/26/2026	SB	Outgoing call to UR Locksmith, discuss project scope and pricing, meeting time and location.	0.20	$355.50	$71.10
02/26/2026	SB	Incoming call from Green Valley Locksmith.	0.10	$355.50	$35.55
02/26/2026	SB	Email to Mo Kebeh re Paycom's lack of response re W2s.	0.10	$355.50	$35.55
02/26/2026	SB	Review and add creditor information to file.	0.10	$355.50	$35.55
02/26/2026	SB	Email to counsel re contact with Terrence Selb, review and respond to emails from Selb's attorney and Ted Fates.	0.30	$355.50	$106.65
02/26/2026	SB	Review and respond to email related to Premier Credit Union statement.	0.20	$355.50	$71.10
02/26/2026	SB	Review vendor insurance information provided, send response. Email regarding rescheduling.	0.20	$355.50	$71.10
02/26/2026	FA	Jacob Hammersley: Review and analyze tax documents forwarded to Receiver's office; research Logix database; return 100s of documents to consumers via USPS	4.00	$148.50	$594.00

02/26/2026	FA	Sydney Byrne: Review and analyze tax documents forwarded to Receiver's office; research Logix database; return 100s of documents to consumers via USPS	5.90	$148.50	$876.15
02/26/2026	SB	Review email from Steve Kozich.	0.10	$355.50	$35.55
02/27/2026	SB	Meeting with Receiver to discuss wage claim status, cash turnover and large clawback.	0.70	$355.50	$248.85
02/27/2026	TD	Return customer calls.	0.30	$355.50	$106.65
02/27/2026	SB	Review redlines of addendum and listing agreement from Mo Kebeh, finalize addendum, include exhibits. Send to broker with information re turnover of possession of property.	1.30	$355.50	$462.15
02/27/2026	SD	Confer with Brian Landau, CPA re: estate tax return issues	0.30	$445.50	$133.65
02/27/2026	FA	Jacob Hammersley: Review and analyze tax documents forwarded to Receiver's office; research Logix database; return 100s of documents to consumers via USPS	4.00	$148.50	$594.00
02/27/2026	FA	Sydney Byrne: Review and analyze tax documents forwarded to Receiver's office; research Logix database; return 100s of documents to consumers via USPS	5.90	$148.50	$876.15
02/27/2026	SB	Review wage garnishment notices, email to Brian Landau re employees with withholding requirements.	0.20	$355.50	$71.10
02/27/2026	LU	Access online banking, download and file January 2026 operating account statement and prepare additional documentation required in preparation for financial reports.	0.20	$175.50	$35.10
02/28/2026	LU	Review, code and pre-approve payables, email S. Donell and S. Bates for further approval.	0.30	$175.50	$52.65

Quantity Subtotal **334.4**

Services Subtotal **$64,956.60**

Expenses

Type	Date	Notes	Quantity	Rate	Total
Expense	02/02/2026	Fedex Charges January 2026 - 915.90	1.00	$915.90	$915.90
Expense	02/23/2026	Travel - Troon Property Takeover	1.00	$542.13	$542.13

Expenses Subtotal **$1,458.03**

Time Keeper	Quantity	Rate/Hr	Total
General Administrative	264.0	$148.50	$39,204.00
Sarah Bates	37.7	$355.50	$13,402.35
Steve Donell	13.1	$445.50	$5,836.05

James Donell	4.1	$355.50	$1,457.55
Todd Donell	1.3	$355.50	$462.15
Laura Lancellotti	1.8	$355.50	$639.90
Lisa Qin	5.2	$355.50	$1,848.60
Lisa Qin	2.7	$247.50	$668.25
Laura Urbano	3.6	$355.50	$1,279.80
Laura Urbano	0.9	$175.50	$157.95

Quantity Total	**334.4**
Subtotal	**$66,414.63**
Total	**$66,414.63**

Please make all amounts payable to: FedReceiver, Inc.

FedReceiver, Inc.
state and federal court receivers — A privately held California corporation

INVOICE

Invoice # 431A
Date: 04/16/2026

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

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
03/01/2026	SD	Review cash, payables	0.30	$445.50	$133.65
03/01/2026	SD	Review and respond to numerous inquiries from consumers re: case status	0.40	$445.50	$178.20
03/02/2026	KW	Confer with Lisa Qin regarding general case matters and proposed modification to preliminary injunction.	0.50	$355.50	$177.75
03/02/2026	LQ	Review tax documents forwarded to Receiver's office.	0.20	$355.50	$71.10
03/02/2026	LQ	Review bank transactions; record in Appfolio	0.30	$247.50	$74.25
03/02/2026	KW	Access FedEx account to retrieve all ATS-related transactions from February 2026 forward; calculate total charges and record as expense in Clio.	0.40	$355.50	$142.20
03/02/2026	KW	Return call from American Tax Service client; provide case registration instructions.	0.40	$355.50	$142.20
03/02/2026	LU	Receiver's team meeting	0.60	$355.50	$213.30
03/03/2026	LU	Review email Lisa Nuzzi at SingerLewak re: virtual card rejection. Research payment status. Exchange of several emails and calls with vendor and AvidXchange to resolve issue.	0.40	$175.50	$70.20
03/03/2026	LU	Process payables.	0.20	$175.50	$35.10
03/03/2026	TD	Return customer calls.	0.40	$355.50	$142.20
03/03/2026	SB	Respond to emails from consumers.	0.10	$355.50	$35.55
03/03/2026	FA	Jacob Hammersley: Review and analyze tax documents forwarded to Receiver's office; research Logix database; return documents to consumers via USPS	7.50	$148.50	$1,113.75
03/03/2026	FA	Sydney Byrne: Review and analyze tax documents forwarded to Receiver's office; research Logix database; return documents to consumers via USPS	7.50	$148.50	$1,113.75

03/03/2026	SD	Confer with Ted Fates and Sarah Bates re: transfer of Troon property	0.40	$445.50	$178.20
03/03/2026	LQ	Review and analyze documents forwarded to Receiver's office.	0.50	$355.50	$177.75
03/04/2026	TD	Return customer calls.	0.10	$355.50	$35.55
03/04/2026	KW	Review and print transmittal letters regarding return of tax documents to consumers.	0.60	$355.50	$213.30
03/04/2026	KW	Research window replacement companies in Henderson, Nevada; compile report identifying qualified vendors capable of repairing or replacing shattered window at Troon property.	0.60	$355.50	$213.30
03/04/2026	SB	Research and call City of Henderson re water and sewer, other utilities, complete online form.	0.40	$355.50	$142.20
03/04/2026	SB	Outgoing call to NV Energy to set up service for Troon Drive.	0.40	$355.50	$142.20
03/04/2026	SB	Outgoing call to Southwest Gas, set up account online per their request.	0.40	$355.50	$142.20
03/04/2026	SB	Email discussion with Todd Wohl re listing agreement.	0.20	$355.50	$71.10
03/04/2026	SB	Multiple calls and texts with Terrence Selb re turnover of property.	0.60	$355.50	$213.30
03/04/2026	SB	Discuss window vendor search with Kari Wilson.	0.20	$355.50	$71.10
03/04/2026	SB	Review insurance policy notice re increase, discuss with Receiver, login and remove driver to reduce costs.	0.30	$355.50	$106.65
03/04/2026	SB	Review wage claim, email response to NV Labor Commission, T. Ballard. Provide court orders, preliminary injunction. Discuss with Receiver.	0.40	$355.50	$142.20
03/04/2026	SB	Review and respond to email from Brad Austin re Terry Selb's contact.	0.20	$355.50	$71.10
03/04/2026	SB	Outgoing call to Mo Kebeh to discuss Troon property, listing agreement, title agent.	0.20	$355.50	$71.10
03/04/2026	SB	Email update to Receiver and counsel re status of Troon takeover.	0.20	$355.50	$71.10
03/04/2026	SB	Review January financials, discuss with Lisa Qin.	0.20	$355.50	$71.10
03/04/2026	SB	Return call to consumer.	0.20	$355.50	$71.10
03/04/2026	SB	Email exchange with former employee re Paycom/W2.	0.20	$355.50	$71.10
03/04/2026	KW	Contact several landscaping companies in Henderson, Nevada to solicit and schedule services for property located at 2057 Troon Drive.	0.80	$355.50	$284.40
03/04/2026	KW	Contact Hips Plumbing to request updated Certificate of Insurance; contact Republic Services to update billing information, schedule trash pickup, and container drop-off logistics.	1.20	$355.50	$426.60

03/04/2026	KW	Research qualified glass repair vendors; compile and transmit vendor list to Sarah Bates.	0.60	$355.50	$213.30
03/04/2026	KW	Solicit and review vendor quote for glass repair services at Troon property.	0.30	$355.50	$106.65
03/04/2026	LQ	Complete Jan 2026 financial report.	0.80	$247.50	$198.00
03/04/2026	FA	Jacob Hammersley: Review and analyze tax documents forwarded to Receiver's office; research Logix database; return documents to consumers via USPS	7.50	$148.50	$1,113.75
03/04/2026	FA	Sydney Byrne: Review and analyze tax documents forwarded to Receiver's office; research Logix database; return documents to consumers via USPS	7.50	$148.50	$1,113.75
03/04/2026	SD	Confer with Chad Huston, WFG Title re: Troon property title insurance policy	0.40	$445.50	$178.20
03/05/2026	LU	Process payables.	0.20	$175.50	$35.10
03/05/2026	JD	Review letter from U.S. Department of Labor dated 2/27/26. Prepare and send response to inform them that ATS is no longer in business.	0.30	$355.50	$106.65
03/05/2026	SB	Calls, emails and text correspondence with Terrence Selb and Tyler Bennett. Review photos/videos provided.	1.40	$355.50	$497.70
03/05/2026	SB	Book travel to Las Vegas.	0.30	$355.50	$106.65
03/05/2026	SB	Outgoing calls to three window vendors. Schedule appointment with A Cutting Edge Glass.	0.70	$355.50	$248.85
03/05/2026	SB	Outgoing call to UR Locksmith to confirm, send videos of property/doors.	0.20	$355.50	$71.10
03/05/2026	SB	Email exchange with City of Henderson re account set up, past due bill. Confirm bill paid.	0.30	$355.50	$106.65
03/05/2026	SB	Review and save confirmation of account setup, NV Energy.	0.20	$355.50	$71.10
03/05/2026	SB	Incoming call from Steve Guttman re meeting at property.	0.20	$355.50	$71.10
03/05/2026	SB	Email exchange with Todd Wohl and Steve Donell re revised listing agreement.	0.20	$355.50	$71.10
03/05/2026	SB	Outgoing calls and emails to HOA manager, discuss transfer of property, gate access, ongoing access.	0.50	$355.50	$177.75
03/05/2026	SB	Review email from consumer re voicemail message, research business.	0.20	$355.50	$71.10
03/05/2026	SB	Review email from Brad Austin re turnover of Troon property, contact with Selb.	0.10	$355.50	$35.55
03/05/2026	SB	Review email from Ted Fates re new business venture by Terry Selb and Tyler Bennett. Compare address used for business to employee list provided by Paycom.	0.20	$355.50	$71.10
03/05/2026	SB	Review and respond to email from Cristy Haney at Paycom re IRS notice, overpayment, email to Lisa Qin re possible	0.20	$355.50	$71.10

		refund check.			
03/05/2026	SB	Email copy of Form CP 575 B to NV Energy with other requested information.	0.20	$355.50	$71.10
03/05/2026	SB	Review payables.	0.10	$355.50	$35.55
03/05/2026	SB	Review and sort email inquiries from consumers.	0.30	$355.50	$106.65
03/05/2026	SB	Outgoing call to Gate House at Troon Property.	0.10	$355.50	$35.55
03/05/2026	LQ	Review email from consumer re other companies targeting consumers; forward to Steve Donell	0.20	$355.50	$71.10
03/05/2026	LQ	Review email from Paycom re refund of taxes	0.10	$355.50	$35.55
03/05/2026	FA	Jacob Hammersley: Review and analyze tax documents forwarded to Receiver's office; research Logix database; return documents to consumers via USPS	7.50	$148.50	$1,113.75
03/05/2026	FA	Sydney Byrne: Review and analyze tax documents forwarded to Receiver's office; research Logix database; return documents to consumers via USPS	7.50	$148.50	$1,113.75
03/05/2026	SD	Review and respond to numerous inquiries from consumers re: case status	0.40	$445.50	$178.20
03/05/2026	SD	Review latest draft listing agreement and related documents re: Troon; confer with Sarah Bates and broker, Todd Wohl	0.80	$445.50	$356.40
03/06/2026	LQ	Call to various plumbers for service call to Troon property.	0.50	$355.50	$177.75
03/06/2026	TD	Return calls to clients.	0.30	$355.50	$106.65
03/06/2026	SB	Travel to Las Vegas to take possession of Troon property. Perform inspection, document property contents and condition with photos and video. Meet with glass vendor re broken window in primary bathroom. Vendor stated that the interior glass pane was broken, the exterior pane was intact, making it unlikely that the damage was caused from a golf ball hitting the exterior. Meet with locksmith to change multiple locks/doors. Meet with plumber re running water heard in drain line at washer hookups. Determined that water softening system was not properly maintained and had to be put on bypass pending replacement/removal of system. Met with broker Steve Guttman to walk and inspect property. Change access codes to garage door key pad.	12.80	$355.50	$4,550.40
03/06/2026	FA	Jacob Hammersley: Review and analyze tax documents forwarded to Receiver's office; research Logix database; return documents to consumers via USPS	7.50	$148.50	$1,113.75
03/06/2026	FA	Sydney Byrne: Review and analyze tax documents forwarded to Receiver's office; research Logix database; return documents to consumers via USPS	7.50	$148.50	$1,113.75
03/06/2026	SD	Review and respond to numerous inquiries from consumers re: case status	0.40	$445.50	$178.20

03/06/2026	SD	Review/analyze Troon Transfer Tax issue; confer with title and counsel	0.70	$445.50	$311.85
03/06/2026	LU	Receiver's team meeting	0.60	$355.50	$213.30
03/07/2026	SB	Text exchange with Terrence Selb re home insurance. Review Google Vault. Identify insurance agent and policy documents. Outgoing call to agent Eric Hamilton, verified coverage in place.	1.40	$355.50	$497.70
03/09/2026	LU	Process payables.	0.20	$175.50	$35.10
03/09/2026	TD	Return customer calls.	0.10	$355.50	$35.55
03/09/2026	SB	Prepare report on findings during Troon takeover. Upload all video and media files, share with Receiver team.	1.90	$355.50	$675.45
03/09/2026	SB	Per email from City of Henderson, submit new application online for water/sewer account.	0.20	$355.50	$71.10
03/09/2026	SB	Email to insurance broker on Troon property.	0.20	$355.50	$71.10
03/09/2026	SB	Review and respond to email from Greg Paragh re unpaid wages.	0.10	$355.50	$35.55
03/09/2026	LU	Review invoices, register The Legacy Estates Property Owners Association in AppFolio, sync vendor data with AvidXchange for processing payments, request vendor W9.	0.20	$175.50	$35.10
03/09/2026	LQ	Respond to email from consumer regarding unknown spam caller	0.20	$355.50	$71.10
03/09/2026	FA	Jacob Hammersley: Review and analyze tax documents forwarded to Receiver's office; research Logix database; return documents to consumers via USPS	7.50	$148.50	$1,113.75
03/09/2026	FA	Sydney Byrne: Review and analyze tax documents forwarded to Receiver's office; research Logix database; return documents to consumers via USPS	7.50	$148.50	$1,113.75
03/09/2026	SD	Review/approve draft letters from Receiver's counsel to varoius creditors' counsel re: Appointment of receiver in litigation stay; confer with counsel re: legal advice	0.60	$445.50	$267.30
03/09/2026	SD	Complete and approve monthly financial report	0.30	$445.50	$133.65
03/09/2026	SD	Review email from management company over Troon; review attachments to emails; follow-up discussion with community manager re: Receivership status and transfer of property to Receiver	0.40	$445.50	$178.20
03/10/2026	LQ	Call from consumer regarding status of case	0.30	$355.50	$106.65
03/10/2026	JD	Review letter from former customer, Maureen Coleman. Lengthy telephone conference with Ms. Coleman to explain the status of the case. Assisted her with registering on the Receiver's website. Ms. Coleman is elderly and needed substantial assistance.	0.40	$355.50	$142.20
03/10/2026	SB	Multiple calls with Ted Fates re condition of Troon property. Compile and send relevant videos and photos to	0.80	$355.50	$284.40

		him via email.			
03/10/2026	SB	Review payables.	0.20	$355.50	$71.10
03/10/2026	SB	Team meeting to discussion action items.	0.50	$355.50	$177.75
03/10/2026	KW	Contact Cox Business regarding invoice billed to Elite Sales Solutions; confirm account status and determine dispute process; document details and save to account folder.	0.70	$355.50	$248.85
03/10/2026	SB	Review and forward tax notice from Kansas Department of Revenue re Elite Sales Solutions to Brian Landau for research.	0.10	$355.50	$35.55
03/10/2026	SB	Review and respond to email from Rachael Gonzalez re Paycom/W2 issue.	0.10	$355.50	$35.55
03/10/2026	SB	Email exchange with HOA management re Troon property.	0.20	$355.50	$71.10
03/10/2026	FA	Jacob Hammersley: Review and analyze tax documents forwarded to Receiver's office; research Logix database; return documents to consumers via USPS	7.50	$148.50	$1,113.75
03/10/2026	FA	Sydney Byrne: Review and analyze tax documents forwarded to Receiver's office; research Logix database; return documents to consumers via USPS	7.50	$148.50	$1,113.75
03/10/2026	SD	Review and respond to numerous inquiries from consumers re: case status	0.40	$445.50	$178.20
03/11/2026	TD	Return customer calls.	0.10	$355.50	$35.55
03/11/2026	SB	Incoming call from consumer re case.	0.50	$355.50	$177.75
03/11/2026	SB	Review and respond to email from Nathalia Martin re unpaid wages.	0.20	$355.50	$71.10
03/11/2026	SB	Email exchange with Paycom re W2s. Email to IT re IP address and website for file transfer.	0.20	$355.50	$71.10
03/11/2026	SB	Outgoing call to Rachael Gonzalez re Paycom issue, left message in response to her email.	0.10	$355.50	$35.55
03/11/2026	SB	Respond to email from consumer.	0.10	$355.50	$35.55
03/11/2026	LU	Review invoices, register Carlson Quinn in AppFolio, sync vendor data with AvidXchange for processing payments, request vendor W9.	0.20	$175.50	$35.10
03/11/2026	LU	Review invoices, register SOUTHWEST GAS in AppFolio, sync vendor data with AvidXchange for processing payments, request vendor W9.	0.20	$175.50	$35.10
03/11/2026	FA	Jacob Hammersley: Review and analyze tax documents forwarded to Receiver's office; research Logix database; return documents to consumers via USPS	7.50	$148.50	$1,113.75
03/11/2026	SD	Review updated preliminary title report re: Troon Property; discuss deed transfer processs with Katie Henry, escrow officer with Stewart title	0.60	$445.50	$267.30

03/11/2026	SD	Review notice from owners association re: violation notice, fines; confer with counsel re:stay provisions of order 20 receiver; review and approve draft letter to owner's association re: stay provision re Troon Property	0.60	$445.50	$267.30
03/11/2026	SD	Review draft engagement agreement re: Carlson Quinn re: 401k Plan Administrator; confer with counsel; follow up with Carlson Quinn	1.00	$445.50	$445.50
03/12/2026	LU	Review statement from Semenza Rickard Law; email S. Bates requesting clarification on payments and invoices reflected on the statement.	0.20	$175.50	$35.10
03/12/2026	LU	Review invoices, register Semenza Rickard Law in AppFolio, sync vendor data with AvidXchange for processing payments, request vendor W9.	0.20	$175.50	$35.10
03/12/2026	LU	Discuss with Lisa Qin payments for The Legacy Estates Property Owners Association.	0.20	$175.50	$35.10
03/12/2026	LU	Review, code and pre-approve payables. Email S. Donell and S. Bates for further approval.	0.60	$175.50	$105.30
03/12/2026	LQ	Download statements from CA Bank of Commerce	0.10	$247.50	$24.75
03/12/2026	FA	Jacob Hammersley: Review and analyze tax documents forwarded to Receiver's office; research Logix database; return documents to consumers via USPS	7.50	$148.50	$1,113.75
03/12/2026	SB	Revise account information for Southwest Gas.	0.20	$355.50	$71.10
03/12/2026	SB	Email exchange with Paycom.	0.20	$355.50	$71.10
03/12/2026	SB	Review updates to turnover status/balances from Michelle Papenfuss.	0.20	$355.50	$71.10
03/12/2026	SB	Send updated listing agreement and addendums to Receiver per his request.	0.10	$355.50	$35.55
03/12/2026	SD	Review and respond to numerous inquiries from consumers re: case status	0.40	$445.50	$178.20
03/12/2026	SD	Review and respond to numerous emails from ADL Search & Staffing; advise of receivership and provide order appointing receiver; explained stay on litigation and collection activities of 3rd party creditors	0.40	$445.50	$178.20
03/12/2026	SD	Review email from attorney Amelia Charlton re: Vargas-Zaragoza v. American Tax Solutions; provide Order Appointing Receiver; confer with counsel	0.60	$445.50	$267.30
03/13/2026	TD	Return customer calls.	0.10	$355.50	$35.55
03/13/2026	SB	Email exchange with Paycom. Download and review additional turnover.	0.40	$355.50	$142.20
03/13/2026	SB	Review and respond to consumer inquiries.	0.60	$355.50	$213.30
03/13/2026	LQ	Review professional fees; discuss status with Sarah Bates and Laura Urbano	0.20	$247.50	$49.50
03/13/2026	LU	Review invoices, register CITY OF HENDERSON UTILITY	0.20	$175.50	$35.10

		SERVICES in AppFolio, sync vendor data with AvidXchange for processing payments, request vendor W9.			
03/13/2026	FA	Jacob Hammersley: Review and analyze tax documents forwarded to Receiver's office; research Logix database; return documents to consumers via USPS	7.50	$148.50	$1,113.75
03/13/2026	SB	Review draft pleadings re second fee application.	0.20	$355.50	$71.10
03/13/2026	SB	Research and complete report on requested information from Eminutes.	0.50	$355.50	$177.75
03/13/2026	SB	Review correspondence from creditor, save information to file.	0.20	$355.50	$71.10
03/13/2026	SD	Review and respond to numerous inquiries from consumers re: case status	0.40	$445.50	$178.20
03/13/2026	LU	Receiver's team meeting	0.60	$355.50	$213.30
03/14/2026	SB	Incoming call from Steve Guttman re property access. Outgoing call to security gate, follow up with Guttman.	0.40	$355.50	$142.20
03/15/2026	SD	Review cash and payables; approve payables	0.20	$445.50	$89.10
03/16/2026	LU	Review invoices approved by S. Donell and process payables.	0.20	$175.50	$35.10
03/16/2026	KW	Print postage and mail tax documents for all correspondence received under Elite Sales Solutions.	0.30	$355.50	$106.65
03/16/2026	TD	Return customer calls.	0.30	$355.50	$106.65
03/16/2026	LQ	Reconcile all bank accounts through today; review cash turnover report and compare to general ledger.	1.20	$247.50	$297.00
03/16/2026	SB	Outgoing call to Steve Guttman re property repairs.	0.50	$355.50	$177.75
03/16/2026	SB	Outgoing calls to landscaper and pool service company provided by Terrence Selb. Follow up email to Sergio Alvarez per discussion. Request insurance information.	0.90	$355.50	$319.95
03/16/2026	SB	Review email from Mo Kebeh re cash turnover, cash on hand, research, send response.	0.30	$355.50	$106.65
03/16/2026	SB	Register account with Quikpass for Troon access, update account information.	0.30	$355.50	$106.65
03/16/2026	SB	Review financial statement for January.	0.20	$355.50	$71.10
03/16/2026	SB	Create report on action items per discussion with Steve Guttman.	0.30	$355.50	$106.65
03/16/2026	SB	Review and respond to email from Ted Fates re FTC's response on claims, draft update for website, circulate with request for comments.	0.30	$355.50	$106.65
03/16/2026	LU	Confer with Sarah Bates and Lisa Qin regarding invoicing and payment of professional fees.	0.20	$355.50	$71.10
03/16/2026	LU	Review invoices, register DE LAGE LANDEN FINANCIAL	0.20	$175.50	$35.10

		SERVICES, INC. in AppFolio, sync vendor data with AvidXchange for processing payments, request vendor W9.			
03/16/2026	FA	Review and analyze 100's of tax documents forwarded to Receiver's office (3.5); research Logix database(.4); discussion with consumers (.6);return 100's of documents to consumers via USPS (2); maintain and update consumer database (2)	7.50	$148.50	$1,113.75
03/16/2026	SB	Email exchange with Ted Fates re property conditions.	0.20	$355.50	$71.10
03/16/2026	SD	Review and respond to numerous inquiries from consumers re: case status	0.40	$445.50	$178.20
03/17/2026	LQ	Deposit and record check	0.20	$247.50	$49.50
03/17/2026	LQ	Forward copy of Payliance email to Sarah Bates	0.20	$355.50	$71.10
03/17/2026	SB	Correspond with Splash Pool Service to obtain quote for cleanup and maintenance of pool.	0.50	$355.50	$177.75
03/17/2026	SB	Discuss creditor/wage claim issue with Receiver and counsel.	0.50	$355.50	$177.75
03/17/2026	SB	Review photos of plumbing issue from broker, discuss obtaining quote with Kari Wilson.	0.30	$355.50	$106.65
03/17/2026	SB	Update visitor list on Quickpass.	0.20	$355.50	$71.10
03/17/2026	SB	Review photos received from Steve Guttman of property condition.	0.10	$355.50	$35.55
03/17/2026	SB	Incoming call from Nicholas Warner. Encrypt and send W2 via email.	0.20	$355.50	$71.10
03/17/2026	FA	Jacob Hammersley: Review and analyze tax documents forwarded to Receiver's office; research Logix database; return documents to consumers via USPS	7.50	$148.50	$1,113.75
03/18/2026	LQ	Download LOGIX database for client contact information on workstation	0.30	$247.50	$74.25
03/18/2026	KW	Respond to Hips Plumbing representative via email to coordinate service logistics; collect vendor documents and file in appropriate case folders.	0.70	$355.50	$248.85
03/18/2026	KW	Respond to Hip Plumbers representative via email to coordinate logistics for services. Collect vendor documents and file them in each appropriate folder.	0.10	$355.50	$35.55
03/18/2026	SB	Review and execute maintenance proposals for Troon property.	0.40	$355.50	$142.20
03/18/2026	SB	Correspondence with Steve Guttman re Troon action items.	0.30	$355.50	$106.65
03/18/2026	SB	Password protect and send W2s via email to several former employees.	0.80	$355.50	$284.40
03/18/2026	SB	Email exchange and incoming call from Paycom re request for records.	0.40	$355.50	$142.20

03/18/2026	SB	Incoming call from Mo Kebeh re details for report to court.	0.20	$355.50	$71.10
03/18/2026	SB	Follow up email to Adrienne Gray re request for records.	0.10	$355.50	$35.55
03/18/2026	SB	Review response and further emails from insurance broker re Troon. Review Receiver's request.	0.10	$355.50	$35.55
03/18/2026	LU	Review tax documents sent to Receiver's office, discussion with K. Wilson re: same.	0.30	$175.50	$52.65
03/18/2026	KW	Contact Hips Plumbing to schedule service appointment at Troon property in Henderson, NV.	0.50	$355.50	$177.75
03/18/2026	FA	Jacob Hammersley: Review and analyze tax documents forwarded to Receiver's office; research Logix database; return documents to consumers via USPS	7.50	$148.50	$1,113.75
03/18/2026	SD	Review and respond to numerous inquiries from consumers re: case status	0.40	$445.50	$178.20
03/18/2026	SD	Confer with insurance broker re: insurance for property - troon	0.40	$445.50	$178.20
03/19/2026	SB	Outgoing call to broker Steve Guttman to discuss maintenance items, damage, scheduling of vendors.	0.50	$355.50	$177.75
03/19/2026	SB	Outgoing and return calls from Splash Pools re scheduling.	0.40	$355.50	$142.20
03/19/2026	LQ	Review boxes of tax documents with no forwarding address; bring boxes to ATS storage unit.	1.40	$355.50	$497.70
03/19/2026	SB	Call with Steve Guttman and Cut Rate Glass re repair at Troon.	0.40	$355.50	$142.20
03/19/2026	LQ	Call from consumer; search Logix database.	0.50	$355.50	$177.75
03/19/2026	SB	Zoom meeting with Ted Fates, Bradley Austin and Blakely Griffith to discuss property damage and removal of fixtures/ damage done by Defendants.	0.50	$355.50	$177.75
03/19/2026	SB	Calls and texts with Steve Guttman re plumbing issues, holes in walls, water damage, pool, landscaping, trash. Review and save photos provided/	1.50	$355.50	$533.25
03/19/2026	SB	Review bid from plumber, outgoing call to discuss how to address steam shower issue.	0.40	$355.50	$142.20
03/19/2026	SB	Research general contractors in Henderson area. Research remediation companies.	0.40	$355.50	$142.20
03/19/2026	SB	Forward photos of plumbing issues to Kari Wilson, outgoing call to her to discuss.	0.20	$355.50	$71.10
03/19/2026	SB	Review and discuss photos of water damage with Receiver.	0.20	$355.50	$71.10
03/19/2026	SB	Email to Michelle Papenfuss, request meeting.	0.10	$355.50	$35.55
03/19/2026	SB	Email to Paycom, request download link be re-sent. Download files.	0.20	$355.50	$71.10
03/19/2026	SB	Follow up on status of set up of landscaper vendor.	0.20	$355.50	$71.10

03/19/2026	SB	Update visitor entry list with security at Troon property.	0.20	$355.50	$71.10
03/19/2026	LQ	Email Jan 2026 financial report to Steve Donell per request	0.20	$247.50	$49.50
03/19/2026	LQ	Prepare Feb 2026 financial report; email to Steve Donell	0.80	$247.50	$198.00
03/19/2026	FA	Jacob Hammersley: Review and analyze tax documents forwarded to Receiver's office; research Logix database; return documents to consumers via USPS	7.50	$148.50	$1,113.75
03/19/2026	SD	Review draft 2nd Report of Receiver; provide comments; confer with counsel	0.70	$445.50	$311.85
03/19/2026	SD	Review escrow/title documents re: Troon property transfer to Receiver; discuss with escrow and counsel	0.70	$445.50	$311.85
03/20/2026	LQ	Call from consumer regarding case and signing up for website.	0.30	$355.50	$106.65
03/20/2026	TD	Returned customer calls.	0.50	$355.50	$177.75
03/20/2026	LQ	Process payables.	0.50	$247.50	$123.75
03/20/2026	LU	Review voicemail, return call from consumer	0.20	$355.50	$71.10
03/20/2026	SB	Calls with Steve Guttman, calls with plumber, review additional issues, major leak in wall at washer hookups(1.5). Review and approve proposals(.5). Contact Thistle DKI for emergency remediation call re Troon property (.5). Discuss updates with Receiver'(1).	3.50	$355.50	$1,244.25
03/20/2026	LU	Review invoices, register Credence Resource Management, LLC in AppFolio, sync vendor data with AvidXchange for processing payments, request vendor W9.	0.20	$175.50	$35.10
03/20/2026	SB	Review and respond to email from title company, review responses from Ted Fates and Katie Henry.	0.20	$355.50	$71.10
03/20/2026	FA	Jacob Hammersley: Review and analyze tax documents forwarded to Receiver's office; research Logix database; return documents to consumers via USPS	7.50	$148.50	$1,113.75
03/20/2026	SD	Review and respond to numerous inquiries from consumers re: case status	0.40	$445.50	$178.20
03/20/2026	SD	Review and respond to emails from Eric Hamilton re: insurance on troon property; provide documentation requested	0.60	$445.50	$267.30
03/20/2026	SD	Review latest draft receiver's 2nd interim report; review exhibits; confer with counsel and provide comments	0.90	$445.50	$400.95
03/20/2026	SD	Review and respond to email from FTC re: America Tax Group issue	0.10	$445.50	$44.55
03/20/2026	SD	Confer with CPA an receiver's staff re: SBA loan inquiry; research issue	0.40	$445.50	$178.20
03/20/2026	SD	Review forensic accounting analysis prepared by Michelle Papenfuss re: COVID EIDL proceeds and analysis	0.40	$445.50	$178.20

03/20/2026	LU	Receiver's team meeting	0.60	$355.50	$213.30
03/23/2026	TD	Return customer calls.	0.20	$355.50	$71.10
03/23/2026	SB	Prepare for meeting with Michelle Papenfuss, review previous reports by JS Held.	0.40	$355.50	$142.20
03/23/2026	SB	Meeting with Michelle Papenfuss to discuss transfers to third parties.	0.30	$355.50	$106.65
03/23/2026	SB	Calls with Steve Guttman, call with remediation company re Troon property. Communicate via text regarding showings. Add broker/potential buyer to guest list.	0.80	$355.50	$284.40
03/23/2026	SB	Review bill and email from HOA manager, send response requesting more detail on balance forward amount.	0.10	$355.50	$35.55
03/23/2026	SB	Incoming and return call to employee re W2; research payroll files; contact Paycom; follow up emails	1.50	$355.50	$533.25
03/23/2026	SB	Review and respond from Adrienne Gray in response to my request for details re increased turnover amount. Download and save files.	0.30	$355.50	$106.65
03/23/2026	LU	Review invoices, register Mobile Notary Services in AppFolio, sync vendor data with AvidXchange for processing payments, request vendor W9.	0.20	$175.50	$35.10
03/23/2026	SD	Review and respond to numerous inquiries from consumers re: case status	0.40	$445.50	$178.20
03/23/2026	SD	Review email and attached statement from the Association management company; follow-up discussion with Austin Newby , Community Manager, re: property access, repairs, access, eventual sale of property and receivership	0.60	$445.50	$267.30
03/24/2026	KW	Contact Nicole Lustig to schedule notarization appointment for pending documents.	0.30	$355.50	$106.65
03/24/2026	SB	Discussions with broker re repairs, showings. Add visitors to gate list.	0.50	$355.50	$177.75
03/24/2026	SB	Review and approve bid to replace pool filter.	0.20	$355.50	$71.10
03/24/2026	SB	Calls with HIPS Plumbing re invoices.	0.20	$355.50	$71.10
03/24/2026	SB	Review invoices, discuss with vendor.	0.30	$355.50	$106.65
03/24/2026	SB	Email exchange with Ted Fates re repair costs.	0.20	$355.50	$71.10
03/24/2026	SB	Email exchange and outgoing call to Paycom re failure to produce records. Discuss with counsel via email.	0.40	$355.50	$142.20
03/24/2026	SB	Review payables.	0.10	$355.50	$35.55
03/24/2026	SD	Review and respond to numerous inquiries from consumers re: case status	0.40	$445.50	$178.20
03/24/2026	SD	Review marketing materials provided by Todd Wohl, broker re: Troon ; update counsel re: status of marketing efforts to sell property; Follow-up discussion with broker re: access, property condition, insurance, local Las Vegas	1.10	$445.50	$490.05

		broker			
03/25/2026	LU	Discuss with Receiver payment of property taxes for Las Vegas Property.	0.10	$355.50	$35.55
03/25/2026	KW	Process and file incoming case mail; issue notices to appropriate recipients.	1.50	$355.50	$533.25
03/25/2026	SB	Calls with consumers and employees.	1.00	$355.50	$355.50
03/25/2026	SB	Email exchange with Paycom, download additional turnover.	0.40	$355.50	$142.20
03/25/2026	SB	Search emails for W2 requests. Send W2s to former employees that requested digital copies.	0.50	$355.50	$177.75
03/25/2026	SB	Review and respond to consumer emails.	0.30	$355.50	$106.65
03/25/2026	SB	Review emails and outgoing call to Splash Pools re bid.	0.30	$355.50	$106.65
03/25/2026	SB	Review bids from TKI for remediation and restoration. Send additional questions.	0.40	$355.50	$142.20
03/25/2026	SB	Organize and email additional invoices for Troon to Ted Fates.	0.40	$355.50	$142.20
03/25/2026	LU	Review and resolve invoices in AvidXchange exception queues, including proper entity assignment, vendor verification, duplicate resolution, and handling of statements or non-invoice documents.	0.60	$175.50	$105.30
03/26/2026	SB	Call with TKI to discuss remediation/restoration quotes. Review email re same. Follow up email to broker Steve Guttman and Receiver re revisions to quote, timing.	0.60	$355.50	$213.30
03/26/2026	SB	Incoming call from pool vendor re filter replacement, register online and provide payment instructions.	0.30	$355.50	$106.65
03/26/2026	SB	Call with HIPS Plumbing to request invoice discount, review and pay invoice. Request additional detail/pictures.	0.20	$355.50	$71.10
03/26/2026	TD	Return customer calls.	0.20	$355.50	$71.10
03/26/2026	SB	Email exchange with Ted Fates re bids for work at Troon, forward revised bid from TKI Thistle with vendor's notes.	0.20	$355.50	$71.10
03/26/2026	SB	Calls and emails with consumers.	0.90	$355.50	$319.95
03/26/2026	SB	Emails with former employees.	0.20	$355.50	$71.10
03/26/2026	SB	Review report and photos provided by HIPS Plumbing.	0.20	$355.50	$71.10
03/26/2026	SB	Incoming call from Brian Landau, discuss need to file tax returns, follow up email to Receiver.	0.20	$355.50	$71.10
03/26/2026	LU	Review invoices, code, add service details and pre-approve. Email S. Donell and S. Bates for further approval.	0.70	$175.50	$122.85
03/26/2026	SD	Review and respond to numerous inquiries from consumers re: case status	0.40	$445.50	$178.20
03/26/2026	SD	Confer with counsel and Stewart Title re: transfer	0.60	$445.50	$267.30

		documents re Troon property			
03/27/2026	TD	Return customer calls.	0.10	$355.50	$35.55
03/27/2026	LQ	Review numerous emails from Consumer re other possible scams	0.50	$355.50	$177.75
03/27/2026	SD	Review and respond to numerous inquiries from consumers re: case status	0.40	$445.50	$178.20
03/27/2026	LU	Access online banking, download and file February 2025 operating account statement and prepare additional documentation required in preparation for financial reports.	0.20	$175.50	$35.10
03/30/2026	LU	Review invoices approved by S. Donell. Process payables.	0.40	$175.50	$70.20
03/30/2026	KW	Review incoming case mail; forward correspondence to appropriate recipients.	1.30	$355.50	$462.15
03/30/2026	SB	Email exchange with counsel re tax returns.	0.20	$355.50	$71.10
03/30/2026	SB	Return call to consumer per email received, follow up email with instructions for subscribing to website.	0.40	$355.50	$142.20
03/30/2026	SB	Incoming calls from gate security guard at Troon re access by vendor. Contact broker re same.	0.20	$355.50	$71.10
03/30/2026	SB	Review and approve payables.	0.20	$355.50	$71.10
03/30/2026	LQ	Review email from consumer	0.10	$355.50	$35.55
03/31/2026	LQ	Process payment to Stewart Title; send wire	0.30	$247.50	$74.25
03/31/2026	SB	Call with broker re bids for remediation, electrical, pool, landscaping. Add visitors/vendors/brokers to visitor list.	0.50	$355.50	$177.75
03/31/2026	SB	Email to Renegade Electrical re insurance.	0.10	$355.50	$35.55
03/31/2026	SB	Coordinate meeting with Michelle Papenfuss.	0.10	$355.50	$35.55
				Quantity Subtotal	**263.0**
				Services Subtotal	**$62,547.30**

Expenses

Type	Date	Notes	Quantity	Rate	Total
Expense	03/01/2026	Travel Costs - Troon Takeover	1.00	$60.00	$60.00
Expense	03/17/2026	FedEx Charges 02/06/2026-03/13/2026	1.00	$4,039.85	$4,039.85
Expense	03/31/2026	Copy/Postage Charges	1.00	$3,621.56	$3,621.56
				Expenses Subtotal	**$7,721.41**

Time Keeper	Quantity	Rate/Hr	Total
General Administrative	150.0	$148.50	$22,275.00

**Exhibit 1
Page 45**

Sarah Bates	61.3	$355.50	$21,792.15
Steve Donell	19.0	$445.50	$8,464.50
James Donell	0.7	$355.50	$248.85
Todd Donell	2.4	$355.50	$853.20
Lisa Qin	5.0	$355.50	$1,777.50
Lisa Qin	4.9	$247.50	$1,212.75
Laura Urbano	2.9	$355.50	$1,030.95
Laura Urbano	6.0	$175.50	$1,053.00
Kari Wilson	10.8	$355.50	$3,839.40
		Quantity Total	**263.0**
		Subtotal	**$70,268.71**
		Total	**$70,268.71**

Please make all amounts payable to: FedReceiver, Inc.

FedReceiver, Inc.
state and federal court receivers — A privately held California corporation

INVOICE

Invoice # 492
Date: 05/15/2026

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

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
04/01/2026	KW	Review and verify delivery receipts for documents sent by Fedex to consumers.	0.30	$355.50	$106.65
04/01/2026	SB	Call with Mo Kebeh re Receiver's current action items, fraudulent transfers, assets.	0.20	$355.50	$71.10
04/01/2026	SB	Meeting with Michelle Papenfuss and Mo Kebeh re additional research into transaction history, areas of potential recovery.	0.80	$355.50	$284.40
04/01/2026	JD	Review letter from Richard Natyzak, former customer of ATS requesting that the Receiver file a claim in the case for him. Send email letter response.	0.30	$355.50	$106.65
04/01/2026	TD	Return customer calls.	0.10	$355.50	$35.55
04/01/2026	KW	Meet with Sarah Bates to review and address the claim filings concerning the properties and assets of Nina Chomsky and Patricia Schwartz.	0.40	$355.50	$142.20
04/01/2026	SB	Multiple calls with Steve Guttman re repairs/maintenance on Troon property.	0.50	$355.50	$177.75
04/01/2026	SB	Email discussion with Receiver and counsel re Troon Mortgage.	0.20	$355.50	$71.10
04/01/2026	SB	Post updates on website.	0.30	$355.50	$106.65
04/01/2026	SB	Incoming call from Robert McDuff re wage claims.	0.10	$355.50	$35.55
04/01/2026	SB	Research and reach out to three garage door vendors, send vendor requirements via email.	0.40	$355.50	$142.20
04/01/2026	SB	Email exchange with Steve Guttman.	0.20	$355.50	$71.10
04/01/2026	KW	Sort incoming mail and documents received related to the case for the week of April 1st; Distribute to correct parties.	0.50	$355.50	$177.75
04/01/2026	SD	Respond to multiple consumer inquiries (Monique	0.40	$445.50	$178.20

		Montague, Alan, Nancy) re: ATS company shut down, status of consumer funds, FTC handling, and case website information			
04/01/2026	SD	Confer with Sarah Bates re: SRL February invoice for ATS and prior unpaid balances	0.10	$445.50	$44.55
04/01/2026	SD	Review Semenza Rickard Law invoice	0.10	$445.50	$44.55
04/02/2026	LQ	Process payables	0.30	$355.50	$106.65
04/02/2026	SB	Incoming call from Splash Pool re filter replacement.	0.10	$355.50	$35.55
04/02/2026	SB	Review/approve payables.	0.10	$355.50	$35.55
04/02/2026	SB	Review and respond to emails from consumers.	0.50	$355.50	$177.75
04/02/2026	SB	Revise update on website.	0.20	$355.50	$71.10
04/02/2026	SB	Correspond with Steve Guttman re showings/vendors.	0.20	$355.50	$71.10
04/02/2026	SB	Call with Kimberly Fensler re entity management.	0.20	$355.50	$71.10
04/02/2026	SB	Review and respond to email from Mo Kebeh re Troon mortgage.	0.10	$355.50	$35.55
04/02/2026	SD	Respond to multiple consumer inquiries (Shaun, Deborah, David Kozich, Jeffrey Clark) re: ATS receivership status and instructions to subscribe to case as creditor	0.30	$445.50	$133.65
04/02/2026	SD	Review, complete, and approve monthly financial report	0.40	$445.50	$178.20
04/02/2026	SD	Review the latest Escrow/Deed documents from Stewart Title re: Troon property; confer with counsel/escrow	0.50	$445.50	$222.75
04/03/2026	JD	Review and respond to numerous emails from former ATS customers.	0.70	$355.50	$248.85
04/03/2026	SB	Complete forms for setup of all entities with eMinutes. Correspond with Kimberly Fensler at eMinutes.	0.40	$355.50	$142.20
04/03/2026	SB	Review and respond to consumer inquiries.	0.30	$355.50	$106.65
04/03/2026	SB	Multiple incoming and return calls to broker and security guard at Troon.	0.40	$355.50	$142.20
04/03/2026	SB	Review correspondence from Mo Kebeh regarding next round of subpoenas in support of fraudulent transfer analysis; review table of subpoena targets and specifically identified financial accounts at Bank of America, Coinbase, Premier America Credit Union, JPMorgan Securities, Consensys Software/MetaMask, BankCard USA/Ecrypt, CMS/Nexio, and US Bank.	0.40	$355.50	$142.20
04/03/2026	SB	Review correspondence from Michelle Papenfuss regarding subpoena target analysis; review notes regarding Premier America Credit Union account identification.	0.10	$355.50	$35.55
04/03/2026	SD	Confer with Sarah Bates via Teams re: messaging to ATS/ Ascend consumers; coordinate with Elsie at FTC re: preferred consumer messaging; ATS website / FAQ	0.20	$445.50	$89.10

		updates			
04/04/2026	SD	Confer with Brian Landau, CPA re: ATS State of Kansas correspondence and change of address	0.20	$445.50	$89.10
04/06/2026	KW	Contact Trash Republic Services in Henderson, Nevada to transfer services for the property on Troon Drive. Speak with the local county office regarding billing matters related to the property. Email Republic Services copy of court mandated report to verify new receivership and begin the transfer of services in their system.	1.10	$355.50	$391.05
04/06/2026	TD	Return customer calls.	0.20	$355.50	$71.10
04/06/2026	LQ	Reconcile all bank accounts ; prepare March 2026 financial report	1.20	$355.50	$426.60
04/06/2026	SB	Respond to emails from consumers, send response to inquiries received through website.	0.80	$355.50	$284.40
04/06/2026	SB	Discussions with broker re bids.	0.30	$355.50	$106.65
04/06/2026	SB	Outgoing calls to multiple vendors.	0.40	$355.50	$142.20
04/06/2026	SB	Email exchange with Renegade Electric re insurance requirements.	0.20	$355.50	$71.10
04/06/2026	SB	Email exchange with insurance broker re new coverage for Troon property once title is transferred to Receiver.	0.20	$355.50	$71.10
04/06/2026	SB	Research Shellpoint Mortgage contact, outgoing call to customer service. Draft and send demand letter, include applicable court documents.	1.30	$355.50	$462.15
04/06/2026	SB	Discussions with Eminutes via phone and email re registered agent services, purpose of Receivership. Review online account.	0.40	$355.50	$142.20
04/06/2026	SB	Review proposal for replacement parts for Troon pool, send to broker for comment.	0.20	$355.50	$71.10
04/06/2026	LU	Review invoices, register Hips Plumbing in AppFolio, sync vendor data with Avidxchange for processing payments, request vendor W9.	0.20	$175.50	$35.10
04/06/2026	KW	Sort incoming mail and documents received related to the case for the week of April 6th; Distribute to correct parties.	0.50	$355.50	$177.75
04/06/2026	SD	Confer with Sarah Bates re: ATS website updates; confer with Sandra Mayes and Brian Lynn, CPA (SL Biggs) re: ATS tax services referral	0.20	$445.50	$89.10
04/06/2026	SD	Work with insurance broker re: securing Troon insurance	0.40	$445.50	$178.20
04/06/2026	SD	Review email exchanges between Ted Fates and escrow and Defense counsel re: Troon Deed Transfer documents and process; confer with counsel	0.40	$445.50	$178.20
04/07/2026	SB	Post updates on website.	0.50	$355.50	$177.75
04/07/2026	SB	Calls and texts with broker re property issues.	0.60	$355.50	$213.30

04/07/2026	KW	Follow up with Sarah Bates regarding trash service status at Troon property; report telephone call to Republic Services advising that trash container was not outside property for collection; confirm vendor will return Saturday with replacement containers before 11:00 a.m. Confirm that court order and billing information were submitted and processing is expected within seven to ten business days.	0.70	$355.50	$248.85
04/07/2026	SB	Review and respond to inquiry regarding consumer claims; draft and send response directing to FTC fraud reporting portal.	0.20	$355.50	$71.10
04/07/2026	SB	Review correspondence from Rachael Gonzales (Allen Matkins) regarding Payliance wire of $129253.87; draft and send response with wire instructions; coordinate with Lisa Qin and Steve Donell.	0.30	$355.50	$106.65
04/07/2026	SB	Review inquiry forwarded by James Donell regarding Abbegail (Race Pro Painting); draft and send response directing subscriber registration and address update.	0.20	$355.50	$71.10
04/07/2026	SB	Review correspondence from Greg Paragh regarding payroll and personal belongings inquiry; review prior correspondence and respond.	0.10	$355.50	$35.55
04/07/2026	SB	Review correspondence from Austin Newby regarding 2057 Troon Drive Henderson NV HOA information sufficiency inquiry.	0.10	$355.50	$35.55
04/07/2026	SB	Review correspondence from Katie Henry (Stewart Title) regarding title transfer documents and indemnity issue for Troon Drive property.	0.10	$355.50	$35.55
04/07/2026	SB	Review notice from Legacy Estates/Troon	0.10	$355.50	$35.55
04/07/2026	SB	Attend team meeting; discuss case status and administration.	0.30	$355.50	$106.65
04/07/2026	SD	Respond to ATS consumer inquiry from Darrell Bean re: website information	0.10	$445.50	$44.55
04/07/2026	SD	Receiver team meeting re: consumer inquiries, updates to website	0.30	$445.50	$133.65
04/07/2026	LQ	Discuss status update and general Receivership matters/ strategy with Steve Donell.	0.20	$355.50	$71.10
04/08/2026	LU	Review, research and respond several emails in connection with HOA assessment for Troon property.	0.30	$175.50	$52.65
04/08/2026	TD	Return customer calls.	0.10	$355.50	$35.55
04/08/2026	SB	Discussions with broker re property issues.	0.40	$355.50	$142.20
04/08/2026	SB	Review and respond to email from HOA community manager, also left message on voicemail.	0.20	$355.50	$71.10
04/08/2026	KW	Research and obtain quote for landscaping services for Troon Drive.	0.70	$355.50	$248.85
04/08/2026	KW	Reviewed incoming mail and forwarded to the appropriate	1.00	$355.50	$355.50

		recipient.			
04/08/2026	SD	Review and respond to emails from Bryan Griffith (Snell & Wilmer) and Ted Fates (Allen Matkins) re 2057 Troon Drive, Henderson NV title transfer documents (2859066) and indemnification language	0.40	$445.50	$178.20
04/08/2026	SD	Review and respond to email from Eric Selb a re underwriter question on Selb/Bennett insurance for 2057 Troon Drive Henderson NV; coordinate with Sarah Bates	0.30	$445.50	$133.65
04/08/2026	SD	Review and respond to victim inquiries from Paula R.s and Arvydas K. re ATS claims; explain receivership status and limitations	0.40	$445.50	$178.20
04/08/2026	SD	Review and respond to emails from Roxann Gonzales, Allen Matkins re Payliance wire instructions; confer with Sarah Bates and Lisa Qin re status; follow up	0.20	$445.50	$89.10
04/08/2026	LQ	Review and analyze tax documents forwarded to Receiver's office	0.50	$355.50	$177.75
04/09/2026	KW	Follow-up and contact Centerpoint Landscaping for service quote on the Troon property.	0.50	$355.50	$177.75
04/09/2026	SB	Review payables.	0.20	$355.50	$71.10
04/09/2026	SB	Call with broker to discuss maintenance items and HOA complaint re landscaping.	0.30	$355.50	$106.65
04/09/2026	KW	Call NV Energy regarding electrical billing related to the Troon Property.	0.50	$355.50	$177.75
04/09/2026	LU	Review and standardize payee naming variations within AvidXchange to improve indexing accuracy, facilitate reliable search and retrieval, and maintain consistency across disbursement records.	0.20	$175.50	$35.10
04/09/2026	LQ	Reconcile all bank accounts; prepare Feb 2026 financial report	0.90	$355.50	$319.95
04/09/2026	KW	Review quote from Center Point Landscaping and consult with Sarah Bates on next steps.	0.60	$355.50	$213.30
04/09/2026	SB	Email exchange with landscaping company re property cleanup and maintenance.	0.20	$355.50	$71.10
04/09/2026	LU	Review invoices, code, add service details and pre-approve. Email S. Donell and S. Bates for further approval.	1.10	$175.50	$193.05
04/09/2026	SB	Discussion with Receiver re mortgage and bills for Troon.	0.20	$355.50	$71.10
04/09/2026	SB	Review and respond to email from Kimberly Fensler re entity management, officers/directors.	0.20	$355.50	$71.10
04/09/2026	SB	Review and request revisions to electrical bid.	0.10	$355.50	$35.55
04/09/2026	SB	Review revised bid for electrical repairs and approve.	0.10	$355.50	$35.55
04/09/2026	SB	Coordinate with Kari Wilson to set up ATS Receivership utility account with Southwest Gas for Troon Drive property.	0.10	$355.50	$35.55

04/09/2026	SB	Review Troon Drive title transfer correspondence between Allen Matkins and Stewart Title re document revisions.	0.10	$355.50	$35.55
04/09/2026	SD	Emails with Sarah Bates re: 2057 Troon Drive (Legacy Estates); discuss watering schedule, utility status, broker coordination, and foreclosure inspection refusal	0.30	$445.50	$133.65
04/09/2026	SD	Emails with Ted Fates, Esq., Blakeley Griffith, Esq., and Sarah Bates re: Troon title transfer documents (escrow file 2859066); review and forward for execution	0.30	$445.50	$133.65
04/09/2026	SD	Review emails re: Selb/Bennett insurance from Eric Hamilton at Crescenta Valley Insurance	0.10	$445.50	$44.55
04/09/2026	SD	Team meeting (billed monthly per established practice)	0.30	$445.50	$133.65
04/10/2026	LU	Review invoices, register Splash Pool Maintenance & Repair in AppFolio, sync vendor data with Avidxchange for processing payments, request vendor W9.	0.20	$175.50	$35.10
04/10/2026	KW	Review numerous IRS documents forwarded to Receiver's office; analyze and mail to consumers.	1.20	$355.50	$426.60
04/10/2026	KW	Meet with Sarah Bates to discuss service matters at 2057 Troon Dr re landscaping.	0.50	$355.50	$177.75
04/10/2026	KW	Contact Hips Plumbing for service quote.	0.50	$355.50	$177.75
04/10/2026	KW	Contact Good Golly Garage to set up services; Email re vendor documents, service times, and access to the property.	0.50	$355.50	$177.75
04/10/2026	SB	Correspond with the broker re showings and bids for various projects. Discuss current list of repair work. Follow up discussion with Receiver.	1.00	$355.50	$355.50
04/10/2026	SB	Reach out to H&M Unlimited general contractor to obtain bid for remediation work, window repair/replacement, and wall patching. Follow up texts to coordinate access to property.	0.30	$355.50	$106.65
04/10/2026	SB	Incoming call from consumer.	0.20	$355.50	$71.10
04/10/2026	SB	Review and approve bid from Splash, send follow up email re number of replacements.	0.20	$355.50	$71.10
04/10/2026	LU	Review invoices approved by S. Bates and S. Donell, process payables.	0.50	$175.50	$87.75
04/10/2026	SB	Review and respond to email from Lance Jet at Thistle re repair proposal.	0.10	$355.50	$35.55
04/13/2026	SB	Research roadside assistance for EVs. Outgoing call to Progressive Insurance. Contact vendor, meet with Amped Electric, restore power to Cybertruck.	2.00	$355.50	$711.00
04/13/2026	SB	Return call to Chandler Thompson, in-house counsel for NewRez, loan servicer for Troon property. Follow up email with original list of requested information and documentation.	0.50	$355.50	$177.75

04/13/2026	SB	Email exchange with Chandler Thompson and Receiver. Review documents provided by Thompson. Check status of property taxes online, send responses to multiple emails.	0.50	$355.50	$177.75
04/13/2026	KW	Contact Jose Hernandez and follow up via email regarding the water fixture repair quote for 2057 Troon Avenue.	0.50	$355.50	$177.75
04/13/2026	KW	Follow up with Reyna Kline regarding garage system repairs, vendor documents, and next steps to schedule service. Call Republic Services regarding missed trash pickup and coordinate rescheduling of service. Contact Centerpoint Landscaping Services via phone and email to request required vendor documentation and coordinate scheduling of services.	1.20	$355.50	$426.60
04/13/2026	SB	Coordinate repairs at property.	0.20	$355.50	$71.10
04/13/2026	SB	Check banking activity for Payliance ACH. Email to Lisa Qin to verify funds.	0.10	$355.50	$35.55
04/13/2026	LQ	Review email from Sarah Bates re payliance funds; review bank activity and respond	0.30	$247.50	$74.25
04/13/2026	LQ	Review/approve invoice; send to AVID for payment	0.10	$247.50	$24.75
04/13/2026	SD	Email exchange with Joshua del Castillo, Esq., Tyler Fates, Esq., and Mary Kebeh, Esq. of Allen Matkins, Sarah Bates, and Lisa Qin re: ATS receivership status, property listing and price reduction, equity analysis, property tax inquiries, and Receiver Interim Report	0.40	$445.50	$178.20
04/13/2026	SD	Email Chandler Thompson of NewRez re: 2057 Troon Drive, Henderson, NV equity analysis pending verification of past-due property taxes	0.20	$445.50	$89.10
04/13/2026	SD	Review and sign Troon Avenue Las Vegas listing addendum; email Todd Wohl of Premiere Estates with signed addendum; forward executed addendum to Sarah Bates and Kari Wilson for listing agreement folder	0.30	$445.50	$133.65
04/13/2026	SD	Email Theresa B. and Sarah Bates re: ATS inquiry; advise that company is permanently shut down	0.10	$445.50	$44.55
04/13/2026	SD	Email Sharon Fine and Sarah Bates re: ATS inquiry; advise that company is shut down and refer to FTC case website	0.10	$445.50	$44.55
04/14/2026	KW	Review email from Reyna Kline; file and save vendor documents; schedule service with Reyna Kline for garage repairs at 2057 Troon Drive.	0.60	$355.50	$213.30
04/14/2026	TD	Return customer calls.	0.30	$355.50	$106.65
04/14/2026	KW	Review incoming documents related to the American Tax Service case and forward correspondence to the appropriate recipient via mail.	1.50	$355.50	$533.25
04/14/2026	KW	Contact Good Golly Garage to confirm service time scheduled for April 15th.	0.30	$355.50	$106.65

04/14/2026	KW	Review tax documents forwarded to receiver's office.	0.30	$355.50	$106.65
04/14/2026	SB	Discussion with Steve Guttman re repairs, pending bids. Order materials for repairs online.	0.80	$355.50	$284.40
04/14/2026	LU	Review invoices, register Renegade Electric, Inc in AppFolio, sync vendor data with Avidxchange for processing payments, request vendor W9.	0.20	$175.50	$35.10
04/14/2026	SB	Contact DMV re status of title. Title mailed on 03/12/26.	0.60	$355.50	$213.30
04/14/2026	SB	Review water fixture quote from Hips Plumbing for Troon Drive; negotiate materials purchase terms; confirm scope and approve plumbing work.	0.20	$355.50	$71.10
04/14/2026	SB	Coordinate delivery of plumbing materials purchased at Home Depot; forward order confirmation to Steve Guttman for pickup and installation.	0.20	$355.50	$71.10
04/14/2026	SB	Review payoff statement received from Chandler Thompson at NewRez for Troon Drive; assess options and coordinate with Receiver. Discuss outstanding maintenance issues and repairs at property.	0.40	$355.50	$142.20
04/14/2026	SB	Review vacant property insurance quote from Crescenta Valley Insurance for Troon Drive	0.10	$355.50	$35.55
04/14/2026	SD	Confer with Chandler Thompson, Esq. and Sarah Bates re: 2057 Troon Drive payoff, property condition, and sale equity analysis	0.30	$445.50	$133.65
04/14/2026	SD	Confer with Joshua del Castillo, Esq. re: insurance for 2057 Troon Drive (Selb/Bennett); analyze cost	0.30	$445.50	$133.65
04/14/2026	SD	Correspond with former ATS clients re: ATS shutdown and fraudulent-call warning; direct to retain new tax professionals	0.30	$445.50	$133.65
04/14/2026	SB	Email discussion with Eminutes re entity management.	0.20	$355.50	$71.10
04/15/2026	SB	Multiple calls and text messages with broker re Troon vendors and showings.	1.50	$355.50	$533.25
04/15/2026	SB	Outgoing call to garage door vendor, send details via text message.	0.20	$355.50	$71.10
04/15/2026	SB	Review and reject proposal from Golly Garage Doors, discussion with technician.	0.40	$355.50	$142.20
04/15/2026	SB	Email exchange with landscaper re scheduling, work to be performed, payment.	0.30	$355.50	$106.65
04/15/2026	SB	Email discussion with Eminutes re entity management, reducing fees.	0.20	$355.50	$71.10
04/15/2026	SB	Review final plumbing invoice from Hips Plumbing for Troon Drive; submit to AvidBill for payment; submit reimbursement request for faucet purchased on Amex.	0.20	$355.50	$71.10
04/15/2026	SB	Identify and document Troon Drive pool equipment issue (missing pop-up cleaners creating holes in pool bottom) via Teams; communicate details to Kari Wilson and coordinate	0.40	$355.50	$142.20

		follow-up with pool service vendor.			
04/15/2026	SB	Research and evaluate ATS receivership entity good standing status; coordinate with Receiver via Teams regarding whether inactive entities must be maintained in good standing; review eMinutes costs and assess options to reduce fees.	0.50	$355.50	$177.75
04/15/2026	SD	Correspond re: American Tax Solutions DOL audit copying; respond to inquiry re: ATS mail-forwarding company (company permanently shut down)	0.20	$445.50	$89.10
04/15/2026	SB	Correspond with Steve Guttman re pool issues.	0.20	$355.50	$71.10
04/16/2026	TD	Return customer calls.	0.20	$355.50	$71.10
04/16/2026	KW	Speak with Steve Guttman re landscaping and service repairs.	0.50	$355.50	$177.75
04/16/2026	SB	Correspond with broker re repairs, showings.	1.20	$355.50	$426.60
04/16/2026	SB	Incoming call from consumer.	0.30	$355.50	$106.65
04/16/2026	SB	Review and approve payables.	0.30	$355.50	$106.65
04/16/2026	LQ	Process payables	0.30	$355.50	$106.65
04/16/2026	SB	Review estimate from Lift Tech Garage Door Professionals for Troon Drive garage repairs; approve work; coordinate scheduling with Kari Wilson and Steve Guttman.	0.20	$355.50	$71.10
04/16/2026	SD	Review cash/payables	0.30	$445.50	$133.65
04/16/2026	SD	Email to Natasha C. re: company closure, document retrieval, and creditor subscription process via case website	0.20	$445.50	$89.10
04/17/2026	SD	Review and complete Receiver's March 2026 Monthly Financial/Narrative Report	0.30	$445.50	$133.65
04/17/2026	SB	Correspond with broker re repairs, showings.	1.00	$355.50	$355.50
04/17/2026	SB	Call with Eminutes re entity management.	0.20	$355.50	$71.10
04/17/2026	SB	Email to refuse company, include and describe court documents related to property.	0.20	$355.50	$71.10
04/17/2026	SB	Drive Cybertruck to maintain battery.	0.30	$355.50	$106.65
04/17/2026	SB	Review and respond to email from Terrence Selb re property details, send information to broker.	0.20	$355.50	$71.10
04/17/2026	KW	Confirm Tuesday service appointment with Lift Tech Garage Door Professionals for window between 10:00 a.m. and 1:00 p.m. Transmit completed ACH payment form to Shar at Centerpoint Landscaping and copy Sarah Bates and Steve Guttman. Forward Lift Tech Garage Door Professionals garage repair update and estimates to Sarah Bates.	0.60	$355.50	$213.30
04/17/2026	KW	Review incoming mail and documents received related to the case for the week of April 13th; Distribute to correct	0.50	$355.50	$177.75

		parties.			
04/17/2026	SB	Review and respond to correspondence from Mo Kebeh re Ascend consumer subscriber data; coordinate with website engineers re extraction of previously submitted subscriber claim information.	0.20	$355.50	$71.10
04/17/2026	SB	Draft and transmit transfer of services request to Republic Services re refuse collection at Troon Drive property; attach and describe supporting court documents.	0.30	$355.50	$106.65
04/17/2026	SD	Confer with Joshua del Castillo, Esq. and Ted Fates, Esq. re: ATS West Hollywood property deterioration, turnover, and access to assess condition	0.40	$445.50	$178.20
04/17/2026	SD	Correspondence with consumer claimants re: case status and website subscription	0.20	$445.50	$89.10
04/18/2026	SD	Review and respond to consumer inquiry from Justin Echeverry re: ATS shutdown and potential consumer recovery	0.20	$445.50	$89.10
04/20/2026	LU	Review invoices approved by S. Bates and S. Donell, Import and process payables.	0.50	$175.50	$87.75
04/20/2026	LU	Review, research and respond email from K. Wilson re: Hips Plumbing invoice.	0.20	$175.50	$35.10
04/20/2026	LU	Process payables.	0.30	$175.50	$52.65
04/20/2026	KW	Review mail and forward to correct recipient.	1.50	$355.50	$533.25
04/20/2026	LU	Review invoice From Carlson Quinn, digitize submit via AvidXchange for processing.	0.20	$175.50	$35.10
04/20/2026	KW	Sort incoming mail and documents received related to the case for the week of April 20th; discuss with Sarah Bates.	0.30	$355.50	$106.65
04/20/2026	SB	Review and approve revised garage door vendor bid from Lift Tech; confirm vendor has provided required insurance documentation and W9.	0.20	$355.50	$71.10
04/20/2026	SB	Review H&M drywall/paint repair estimate and HYBAR window repair estimate forwarded by broker Steve Guttman for Troon Drive; assess scope and costs.	0.20	$355.50	$71.10
04/21/2026	TD	Return client calls.	0.20	$355.50	$71.10
04/21/2026	KW	Collect incoming mail, review contents for relevance, and upload and forward applicable documents to the appropriate recipients through the ATS case management system.	0.60	$355.50	$213.30
04/21/2026	KW	Contact Republic Services lien department to follow up on service transfer and billing address; contact Republic Services regarding trash bin drop-off.	1.00	$355.50	$355.50
04/21/2026	SB	Review and discuss repairs needed with Receiver, discuss price reduction.	0.30	$355.50	$106.65
04/21/2026	SB	Email to Todd Wohl and Steve Guttman re price reduction.	0.10	$355.50	$35.55

04/21/2026	SB	Return call to Steve Guttman re listing.	0.50	$355.50	$177.75
04/21/2026	SB	Email exchange with Center Point Landscaping re additional fees, outgoing calls to try to find other landscapers with insurance.	0.40	$355.50	$142.20
04/21/2026	KW	Receive vendor compliance documents from Lift Tech Garage Door Professionals; confirm receipt; request service quote and technician availability.	0.50	$355.50	$177.75
04/21/2026	SB	Attend monthly team meeting; discuss case status and administration.	0.30	$355.50	$106.65
04/21/2026	SB	Review confirmation from Todd Wohl at Premiere Estates that price reduction has been implemented on Troon Drive listing; note feedback timeline.	0.10	$355.50	$35.55
04/21/2026	SB	Review post-service correspondence from Centerpoint Landscaping regarding condition of Troon Drive property; review scope expansion request and increased cost estimate; assess and respond.	0.30	$355.50	$106.65
04/21/2026	SD	Review 2057 Troon Drive status; correspondence to Allen Matkins (Todd Fates, Esq., Joshua del Castillo, Esq.) re: mounting carrying costs, negative-equity concern, and marketing status	0.40	$445.50	$178.20
04/21/2026	SD	Confer with Katie Henry (Stewart Title) and Todd Fates, Esq. re: Troon mortgage, vesting of title, and decision not to pay mortgage pending offers	0.30	$445.50	$133.65
04/21/2026	SD	Confer with Premiere Estates (T. Wohl) re: 2057 Troon Drive value, debt, and likelihood of sale	0.20	$445.50	$89.10
04/21/2026	SD	Correspondence with Elizabeth Sheldon re: VESTWELL 401(k) employment-status issue with American Tax Service	0.20	$445.50	$89.10
04/21/2026	SD	Monthly team meeting re: case status and prior-month billing	0.30	$445.50	$133.65
04/21/2026	KW	Receive and review quote from Lift Tech Garage company; After review, discuss with Sarah Bates re quote estimate and service details; Email re same for quote approval.	0.40	$355.50	$142.20
04/22/2026	KW	Contact Republic Services re trash bin drop off.	0.50	$355.50	$177.75
04/22/2026	KW	Contact landscaping companies for maintenance services; obtain multiple bids.	0.70	$355.50	$248.85
04/22/2026	LQ	Process payables	0.20	$355.50	$71.10
04/22/2026	SB	Review title received for Cybertruck, contact CarMax re sale, necessary documentation. Multiple calls and emails. Draft letter authorizing me to sell truck on behalf of Receiver for Receiver's signature. Compile and scan records. Upload all documents for review. Follow up emails re same.	2.50	$355.50	$888.75
04/22/2026	SB	Email exchange with garage door company.	0.10	$355.50	$35.55

04/22/2026	SB	Discuss vendor issues with Kari Wilson for her follow up.	0.10	$355.50	$35.55
04/22/2026	SB	Outgoing call to Steve Guttman re property issues.	0.20	$355.50	$71.10
04/22/2026	SB	Continue correspondence with Center Point Landscaping re revised service terms; discuss bi-weekly service option and sprinkler functionality.	0.20	$355.50	$71.10
04/22/2026	SD	Confer with Sarah Bates, Elizabeth Sheldon, and Mo Kebeh, Esq. re: ATS employee end date of employment and 401(k) plan issue	0.30	$445.50	$133.65
04/23/2026	LQ	Call Progressive insurance re Auto Policy for Cybertruck, make payment.	0.30	$355.50	$106.65
04/23/2026	LQ	Review and analyze documents forwarded to Receiver's office.	0.50	$355.50	$177.75
04/23/2026	LQ	Review and analyze tax documents forwarded to Receiver's office; consolidate and pack for storage.	0.50	$355.50	$177.75
04/23/2026	LU	Review and resolve AvidXchange exception queue invoices; address entity assignment, vendor verification, duplicate resolution, and non-invoice documents. Review, code, and add service details to invoices; pre-approve and forward to S. Donell and S. Bates for further approval.	0.40	$175.50	$70.20
04/23/2026	SB	Research and contact vendors re landscaping.	0.50	$355.50	$177.75
04/23/2026	SB	Outgoing call to Steve Guttman.	0.20	$355.50	$71.10
04/23/2026	SB	Upload photos of exterior of Troon Drive.	0.20	$355.50	$71.10
04/23/2026	SB	Identify and coordinate receipt of ATS Progressive Insurance refund payment; correspond with Lisa Qin and Laura Urbano regarding processing.	0.10	$355.50	$35.55
04/23/2026	SB	Review Coinbase Global subpoena production forwarded by Rachael Gonzales; review transaction data and assess relevance to fraudulent transfer analysis.	0.30	$355.50	$106.65
04/23/2026	SB	Review Premier America credit union subpoena production link forwarded by Rachael Gonzales; download and preserve production documents.	0.20	$355.50	$71.10
04/23/2026	FA	Review and analyze tax documents forwarded to Receiver's office; research Logix database; return documents to consumers via USPS	8.00	$148.50	$1,188.00
04/23/2026	SD	Confer with Michelle Papenfuss (J.S. Held) and Allen Matkins team re: ATS Coinbase Global production and preliminary observations	0.30	$445.50	$133.65
04/23/2026	SD	Confer with C. Jeu (Carlson Quinn) re: invoice INV-001698 and W-9; forward for payment	0.20	$445.50	$89.10
04/23/2026	SD	Review and forward improper solicitation submissions to S. Barth (FTC)	0.20	$445.50	$89.10
04/23/2026	SD	Confer with Florida attorneys/lender and Todd Braun re: Troon mortgage (loan 2859066)	0.30	$445.50	$133.65

04/24/2026	LQ	Review second fee app order; compare to invoices; enter and process payments in Appfolio; Issue checks and prepare and send Fedex's	1.60	$355.50	$568.80
04/24/2026	LQ	Reconcile Banc of CA accounts to ensure availability of money for professional fees payments	0.50	$355.50	$177.75
04/24/2026	LQ	Call to Allen Matkins to confirm wire instructions.	0.10	$355.50	$35.55
04/24/2026	LU	Review fee applications and confirm submitted payments; Verify wire transfer instructions for Receiver fees, Allen Matkins, Stapleton's fees, SL Bigg's, and SR Law fees; Coordinate with Bank of California to approve and process wire transfers. Discussion with Lisa Qin re: same.	0.50	$175.50	$87.75
04/24/2026	LQ	Review and analyze tax documents forwarded to Receiver's office	0.70	$355.50	$248.85
04/24/2026	LQ	Review letter from consumer; call to consumer regarding case.	0.50	$355.50	$177.75
04/24/2026	LQ	Email to consumer following phone call to send instructions on how to register for updates.	0.20	$355.50	$71.10
04/24/2026	SB	Review and dispute invoice from Centerpoint Landscaping for work not approved; correspond with Sharine requesting explanation prior to any payment.	0.20	$355.50	$71.10
04/24/2026	FA	Review and analyze tax documents forwarded to Receiver's office; research Logix database; return documents to consumers via USPS	5.00	$148.50	$742.50
04/24/2026	SD	Confer with Joshua del Castillo, Esq. and Lisa Qin re: Court's granting of second interim fee applications and payment of professional firms; discuss next Status Report of Receiver	0.30	$445.50	$133.65
04/24/2026	SD	Review ConsenSys/MetaMask subpoena response confirming no responsive documents; review Court stipulation permitting liquidation of crypto accounts	0.30	$445.50	$133.65
04/24/2026	SB	Email exchange with vendor re insurance requirements	0.10	$355.50	$35.55
04/25/2026	SD	Confer with Kari Wilson re: voicemail from Moon J.; direct return call and routing re Consumer inquiry	0.20	$445.50	$89.10
04/25/2026	SD	Review recorded Deed for 2057 Troon (Legacy Estates); correspondence to Brandi Cascioppo and Sarah Bates re: updating ownership records and notice address	0.30	$445.50	$133.65
04/26/2026	SD	Confer with James Evans re: developments regarding American Tax Group; review fee application and report status	0.30	$445.50	$133.65
04/26/2026	SD	Confer with Michelle Papenfuss (J.S. Held) re: status of American Tax Solutions issue	0.20	$445.50	$89.10
04/26/2026	SD	Confer with Eric (CV Insurance) and Sarah Bates re: 2057 Troon Drive insurance modification (Selb/Bennett)	0.20	$445.50	$89.10

04/26/2026	SB	Review correspondence from Steve Guttman, email to Terry Selb and Tyler Bennett re floor safe.	0.20	$355.50	$71.10
04/27/2026	LQ	Respond to email from Steve Donell regarding auto recording for ATS phone number	0.10	$355.50	$35.55
04/27/2026	SB	Correspond with Terry Selb and Tyler Bennett re floor safe discovered at Troon Drive property; request access code.	0.20	$355.50	$71.10
04/27/2026	SB	Review US Bank subpoena production forwarded by Rachael Gonzales; assess documents produced and identify any gaps in production.	0.20	$355.50	$71.10
04/27/2026	SB	Review updated market evaluation for Troon Drive forwarded by broker Steve Guttman; assess pricing strategy and respond.	0.20	$355.50	$71.10
04/27/2026	FA	Review and analyze tax documents forwarded to Receiver's office; research Logix database; return documents to consumers via USPS	8.00	$148.50	$1,188.00
04/27/2026	SD	Review FTC (Simon Barth) update re: America Tax Group subpoena response and Forouzan client-list access; confer re: ATS shutdown status	0.30	$445.50	$133.65
04/27/2026	SD	Confer with Mo Kebeh, Esq. and Joshua del Castillo, Esq. re: end date of ATS employment and Carlson Quinn guidance	0.20	$445.50	$89.10
04/27/2026	SD	Review US Bank document production from Allen Matkins (Robert Gonzales)	0.30	$445.50	$133.65
04/27/2026	SB	Compile documents necessary for sale of Cybertruck Bring Cybertruck to detail, bring to Carmax to sell, execute sale documents.	3.50	$355.50	$1,244.25
04/28/2026	LQ	Deposit and record check from CARMAX re sale of Cybertruck	0.20	$355.50	$71.10
04/28/2026	TD	Return customer calls.	0.30	$355.50	$106.65
04/28/2026	LQ	Return call to consumer; research database re letter sent; provide response.	0.40	$355.50	$142.20
04/28/2026	SB	Attend monthly team meeting; discuss case status and administration.	0.30	$355.50	$106.65
04/28/2026	SB	Review and compile March 2026 billing audit reports for team; distribute to Steve Donell; Laura Urbano; Lisa Qin; Todd Donell for review.	0.50	$355.50	$177.75
04/28/2026	FA	Review and analyze tax documents forwarded to Receiver's office; research Logix database; return documents to consumers via USPS	8.00	$148.50	$1,188.00
04/28/2026	SD	Confer with Mary Kebeh, Esq., Dan Zwicky and Lauren Carlson re: end date of employment with American Tax Services	0.20	$445.50	$89.10
04/28/2026	SB	Review and discuss HOA fee payments with Laura Urbano.	0.20	$355.50	$71.10

04/29/2026	LQ	Review customer list to determine if Excel file is complete or shortened due to size.	0.20	$355.50	$71.10
04/29/2026	SB	Review and respond to consumer inquiry from David Kozich (former ATS employee); provide W-2 access instructions and SafeSend package.	0.20	$355.50	$71.10
04/29/2026	FA	Review and analyze tax documents forwarded to Receiver's office; research Logix database; return documents to consumers via USPS	8.00	$148.50	$1,188.00
04/29/2026	SD	Review CMS/Nexio subpoena production status re: ATS; confer with Robert Gonzales, Esq.	0.30	$445.50	$133.65
04/29/2026	SD	Confer with Brian Landau, CPA re: outstanding receivership K-1s and tax return status	0.30	$445.50	$133.65
04/30/2026	LQ	Review and analyze documents turned over to Receiver's office	0.30	$355.50	$106.65
04/30/2026	SB	Meet with Receiver re Troon Drive property; discuss pending repairs, debt, and listing strategy. Provide details via email.	0.40	$355.50	$142.20
04/30/2026	FA	Review and analyze tax documents forwarded to Receiver's office; research Logix database; return documents to consumers via USPS	8.00	$148.50	$1,188.00
04/30/2026	SB	Email to Mo Kebeh with Troon mortgage statement.	0.10	$355.50	$35.55
04/30/2026	SB	Email exchange with Centerpoint re cleanup.	0.20	$355.50	$71.10
04/30/2026	SB	Review and respond to multiple consumer inquiries submitted through website, provide link to subscribe.	0.50	$355.50	$177.75
04/30/2026	SD	Analyze Troon property sales comps; correspond with Allen Matkins team re: market status and accumulated costs	0.50	$445.50	$222.75
04/30/2026	SD	Review Troon landscaping service quote and authorize work; direct disposition strategy	0.20	$445.50	$89.10
			Quantity Subtotal		**143.8**
			Services Subtotal		**$42,383.70**

Expenses

Type	Date	Notes	Quantity	Rate	Total
Expense	04/01/2026	Copies/Postage: FedEx Charges related to ATS for the March 2026.	1.00	$1,577.43	$1,577.43
Expense	04/15/2026	Charging - Tesla	1.00	$5.95	$5.95
Expense	04/27/2026	Uber Rides - Sale of Cybertruck	1.00	$55.76	$55.76
			Expenses Subtotal		**$1,639.14**

Time Keeper	Quantity	Rate/Hr	Total
General Administrative	45.0	$148.50	$6,682.50
Sarah Bates	44.0	$355.50	$15,642.00
Steve Donell	16.5	$445.50	$7,350.75
James Donell	1.0	$355.50	$355.50
Todd Donell	1.4	$355.50	$497.70
Lisa Qin	9.7	$355.50	$3,448.35
Lisa Qin	0.4	$247.50	$99.00
Laura Urbano	4.8	$175.50	$842.40
Kari Wilson	21.0	$355.50	$7,465.50
		Quantity Total	**143.8**
		Subtotal	**$44,022.84**
		Total	**$44,022.84**

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INVOICE

Invoice # 536
Date: 06/15/2026

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
05/01/2026	LU	Review Centerpoint Landscaping Services invoice, vendor payment information, and payment terms, request W-9 documentation, establish vendor profile within AppFolio, coordinate AvidXchange integration, and manage accounts payable workflow.	0.20	$175.50	$35.10
05/01/2026	SD	Correspondence with affected parties (Bobby Russell; case subscription/recovery questions); coordinate Troon Drive property status and lender payoff with Mo Kebeh (Allen Matkins) and NewRez contact.	0.50	$445.50	$222.75
05/01/2026	SD	Review consumer-data report for production to FTC and coordinate with Mo Kebeh (Allen Matkins).	0.20	$445.50	$89.10
05/01/2026	KW	Receive and review the Centerpoint Landscaping estimate; forward to Sarah Bates; and correspond with Centerpoint Landscaping to correct the billing information and request a revised PDF reflecting the updated receivership billing address.	0.50	$355.50	$177.75
05/01/2026	SB	Review/approve payables	0.10	$355.50	$35.55
05/01/2026	SB	Review email updates from Rachael Gonzalez re subpoena timing.	0.10	$355.50	$35.55
05/01/2026	SB	Review Centerpoint Landscaping proposals, request edits	0.20	$355.50	$71.10
05/03/2026	SD	Confer (email) with Bobby Russell re: consumer inquiry on prospects of recovery; advise re: case status and subscribing to case updates	0.20	$445.50	$89.10
05/03/2026	SD	Review cash, approve payables	0.30	$445.50	$133.65
05/04/2026	KW	Review incoming correspondence, organize and categorize documents, and distribute to appropriate parties.	0.50	$355.50	$177.75
05/04/2026	TD	Return customer calls.	0.10	$355.50	$35.55

05/04/2026	KW	Review email chain with Center Point Landscaping and Sarah Bates re landscaping services at 2057 Troon Drive.	0.10	$355.50	$35.55
05/04/2026	SB	Return call to consumer.	0.20	$355.50	$71.10
05/04/2026	SB	Review and respond to consumer inquiry submitted via website	0.20	$355.50	$71.10
05/04/2026	SB	Review correspondence from Rachael Gonzales regarding JP Morgan Securities document production and access link. Review turnover documents.	1.00	$355.50	$355.50
05/04/2026	SB	Correspond with Rachael Gonzales regarding next round of subpoenas.	0.10	$355.50	$35.55
05/04/2026	SB	Coordinate with Sharine of Centerpoint Landscaping regarding revised estimate for receivership property, approve cleanup and ongoing regular service.	0.40	$355.50	$142.20
05/04/2026	SB	Test website functionality, assist consumer with registration.	0.40	$355.50	$142.20
05/04/2026	SB	Review and approve payables	0.20	$355.50	$71.10
05/04/2026	LU	Review Progressive Insurance invoice, vendor payment information, and payment terms, establish vendor profile within AppFolio, coordinate AvidXchange integration sync, and assign accounts payable workflow.	0.20	$175.50	$35.10
05/04/2026	SD	Confer with Sarah Bates and Brian Landau, CPA re: eMinutes entity management for ATS-related entities; direct to keep entities active pending dissolution	0.20	$445.50	$89.10
05/04/2026	SD	Review JP Morgan Securities production transmittal from Rachael Gonzales, Esq.	0.20	$445.50	$89.10
05/04/2026	SD	Confer with Mo Kebeh, Esq. re: Troon Drive lender payoff/ possible discount	0.10	$445.50	$44.55
05/04/2026	SD	Email to Spencer Goroff and Brian Lynn, CPA re: CPA introduction and recovery prospects (ATS)	0.10	$445.50	$44.55
05/04/2026	FA	Review and analyze tax documents forwarded to Receiver's office; research Logix database; return documents to consumers via USPS	6.50	$148.50	$965.25
05/05/2026	SD	Confer with Mo Kebeh, Esq. re: 2057 Troon Drive estate carrying costs; correspond with NewRez re: short sale and possible abandonment	0.30	$445.50	$133.65
05/05/2026	SD	Review eMinutes entity good-standing notice for ATS-related entity and forward re: same	0.20	$445.50	$89.10
05/05/2026	FA	Review and analyze tax documents forwarded to Receiver's office; research Logix database; return documents to consumers via USPS	6.50	$148.50	$965.25
05/05/2026	LU	Discuss case status with Receiver and pending payables.	0.30	$175.50	$52.65
05/05/2026	LQ	Meeting with Steve Donell to discuss case status and action items.	0.30	$355.50	$106.65

05/05/2026	SB	Telephone call with eMinutes (Tiffany) re bank account information for ATS entities.	0.20	$355.50	$71.10
05/05/2026	SB	Correspond with Receiver and Chandler Thompson re 2057 Troon Drive mortgage status.	0.20	$355.50	$71.10
05/05/2026	SB	Return call to consumer.	0.10	$355.50	$35.55
05/05/2026	SB	Team meeting to discuss case status, action items.	0.30	$355.50	$106.65
05/06/2026	TD	Return customer calls.	0.30	$355.50	$106.65
05/06/2026	LU	Review Progressive Commercial insurance invoice for charge validity and contract alignment; submit via AvidXchange for processing.	0.20	$175.50	$35.10
05/06/2026	SD	Confer with Sarah Bates re: 2057 Troon Drive price reduction, sub-standard condition report, and short sale inquiry to lender	0.30	$445.50	$133.65
05/06/2026	SD	Correspond with Chandler Thompson, Esq. (NewRez) re: 2057 Troon Drive property condition and short sale	0.20	$445.50	$89.10
05/06/2026	SD	Review Sarah Bates report on 2057 Troon Drive sub-standard conditions; direct forwarding to lender	0.20	$445.50	$89.10
05/06/2026	SD	Correspond with Clifford Montgomery re: prohibition on suit against ATS; respond to data-asset purchase inquiry from George (DeepTune)	0.20	$445.50	$89.10
05/06/2026	SD	Correspond with Jeffrey Evans and Sarah Barth (FTC) and Ted Fates, Esq. re: consumer protection updates	0.20	$445.50	$89.10
05/06/2026	SD	Confer with Sarah Bates re: open case list reconciliation for entity good-standing with Brian Landau, CPA	0.20	$445.50	$89.10
05/06/2026	FA	Review and analyze tax documents forwarded to Receiver's office; research Logix database; return documents to consumers via USPS	6.50	$148.50	$965.25
05/06/2026	KW	Correspond with Centerpoint Landscaping regarding non-functioning sprinklers at 2057 Troon Drive; request inspection during upcoming scheduled service visit.	0.60	$355.50	$213.30
05/06/2026	SB	Draft Property Status sub-standard conditions report for 2057 Troon Drive lender (NewRez) and assemble Thistle DKI photo reports and inspection photos; transmit to Chandler Thompson.	1.00	$355.50	$355.50
05/06/2026	SB	Coordinate further $100,000 price reduction with Stephen Donell, Todd Wohl (Braun), and listing broker; address closing-timeline expectations.	0.50	$355.50	$177.75
05/06/2026	SB	Review/approve payables	0.20	$355.50	$71.10
05/06/2026	SB	Email exchange with Receiver and lender's counsel on Troon	0.20	$355.50	$71.10
05/06/2026	SB	Review Centerpoint Landscaping cleanup completion and yard photos for 2057 Troon Drive.	0.10	$355.50	$35.55
05/06/2026	SB	Coordinate sprinkler-system inspection for 2057 Troon	0.10	$355.50	$35.55

		Drive			
05/06/2026	SB	Correspond with Lance (Thistle DKI) re remediation scope; discuss moving forward with remediation/restoration of two areas; hold patching and painting.	0.20	$355.50	$71.10
05/06/2026	SB	Process Centerpoint Landscaping invoice #26874 to AvidBill.	0.10	$355.50	$35.55
05/06/2026	SB	Discussion with receiver re expectations for closing timeline to discuss with broker.	0.20	$355.50	$71.10
05/06/2026	SB	Follow up with Terry Selb and Tyler Bennett re floor-safe combination at 2057 Troon Drive.	0.10	$355.50	$35.55
05/07/2026	LU	Review Lift Tech Garage Door Professionals invoice, vendor payment information, and payment terms, request W-9 documentation, establish vendor profile within AppFolio, coordinate AvidXchange integration, and manage accounts payable workflow.	0.20	$175.50	$35.10
05/07/2026	KW	Coordinate with Centerpoint Landscaping to confirm and verify access codes for entry to the Troon Drive property in preparation for scheduled tree trimming services; Coordinate with Centerpoint Landscaping to arrange and oversee a comprehensive assessment of the Troon Drive sprinkler system during the same site visit.	1.20	$355.50	$426.60
05/07/2026	SD	Review proposed order for default judgment; confer with Tom Fates, Esq., Joshua del Castillo, Esq. and Mo Kebeh, Esq. re: storage facility documents	0.30	$445.50	$133.65
05/07/2026	SD	Review 2057 Troon Drive additional repair issues and potential abandonment; forward to Allen Matkins for file	0.30	$445.50	$133.65
05/07/2026	LU	Review incoming invoices and vendor and billing information; audit third-party invoice data for accuracy; apply GL coding and service classifications; pre-approve and route invoices to Steve Donell and Sarah Bates for final authorization.	0.50	$175.50	$87.75
05/07/2026	FA	Review and analyze tax documents forwarded to Receiver's office; research Logix database; return documents to consumers via USPS	6.50	$148.50	$965.25
05/07/2026	SB	Prepare and send supplemental Additional Repair Issues report to lender (NewRez); itemize drywall/ceiling damage, paint, and broker estimates.	0.80	$355.50	$284.40
05/07/2026	SB	Correspond with Lance (Thistle DKI) re remediation timing/ deposit	0.30	$355.50	$106.65
05/07/2026	SB	Respond to email from Terry Selb re floor safe	0.10	$355.50	$35.55
05/07/2026	SB	Review broker's two stucco/lattice-patio repair quotes for 2057 Troon Drive; coordinate with Stephen Donell; forward to lender.	0.20	$355.50	$71.10
05/07/2026	SB	Correspond with Kari Wilson re Mr. Tree / Centerpoint tree-removal bids and insurance.	0.10	$355.50	$35.55

05/07/2026	KW	Return calls from three individuals impacted by American Tax Services and direct them to the Fed Receiver website for additional information and claim-related resources.	0.70	$355.50	$248.85
05/07/2026	KW	Review, organize, and save sprinkler system video footage provided by Sarah Bates, then forward all materials to Centerpoint Landscaping for evaluation and reference ahead of the site inspection.	0.60	$355.50	$213.30
05/07/2026	KW	Review and analyze expenses, discuss with accounting.	0.50	$355.50	$177.75
05/08/2026	FA	Review and analyze tax documents forwarded to Receiver's office; research Logix database; return documents to consumers via USPS	6.50	$148.50	$965.25
05/08/2026	SB	Correspond with Lance (Thistle DKI) re ATS remediation start date (May 25) and total project completion timeline for 2057 Troon Drive.	0.20	$355.50	$71.10
05/08/2026	SB	Return call to broker Steve Guttman	0.30	$355.50	$106.65
05/11/2026	LU	Review NV Energy's vendor payment information, and payment terms, establish vendor profile within AppFolio, coordinate AvidXchange integration sync, and assign accounts payable workflow.	0.20	$175.50	$35.10
05/11/2026	SD	Confer with Eric Vandermyden (CVINS) re: insurance binding for 2057 Troon Drive, Henderson, NV; provide deed re: Receiver ownership	0.20	$445.50	$89.10
05/11/2026	SD	Confer with Sarah Bates re: ATS remediation timing, showings, and website updates	0.30	$445.50	$133.65
05/11/2026	LU	Review incoming invoices and vendor and billing information; audit third-party invoice data for accuracy; apply GL coding and service classifications; pre-approve and route invoices to Steve Donell and Sarah Bates for final authorization.	0.60	$175.50	$105.30
05/11/2026	FA	Review and analyze tax documents forwarded to Receiver's office; research Logix database; return documents to consumers via USPS	6.50	$148.50	$965.25
05/11/2026	SB	Email Thistle DKI (Amara/Lance) two approved bids for 2057 Troon Drive; confirm May 25 start; request W9, workers' comp, licenses, and additional-insured endorsement; coordinate ~3-week timeline with Stephen Donell.	0.40	$355.50	$142.20
05/11/2026	SB	Email exchange with Centerpoint re tree vendor	0.20	$355.50	$71.10
05/11/2026	SB	Review bid from vendor, send notice re decline proposal.	0.20	$355.50	$71.10
05/11/2026	SB	Correspond with Mo Kebeh re obtaining recent court filings (Order Modifying PI [ECF 88]; Motion for Default Judgment [ECF 96]).	0.20	$355.50	$71.10
05/11/2026	SB	Post recent court filings to FedReceiver website per Simon Barth and Stephen Donell.	0.30	$355.50	$106.65
05/11/2026	SB	Respond to consumer inquiries re court filings and FTC	0.60	$355.50	$213.30

		website.			
05/11/2026	SB	Review correspondence re property insurance for 2057 Troon Drive.	0.10	$355.50	$35.55
05/11/2026	SB	Discussion with broker re Troon repair issues	0.30	$355.50	$106.65
05/11/2026	SB	Correspond with Splash Pools re continued pool-equipment leak.	0.10	$355.50	$35.55
05/12/2026	LU	Review Semenza Rickard Law statement identifying previously unsubmitted invoices. Confirm non-payment through accounting system review. Coordinate with S. Donell and S. Bates to determine payment responsibility and appropriate billing contact for outstanding legal invoices.	0.40	$175.50	$70.20
05/12/2026	LQ	Review letters from Conserve re consumer's bank account levies	0.20	$355.50	$71.10
05/12/2026	TD	Return customer calls.	0.20	$355.50	$71.10
05/12/2026	LQ	Review tax documents forwarded to receiver's office.	0.30	$355.50	$106.65
05/12/2026	SD	Review and revise proposed default judgment order for FTC (Sarah Barth); coordinate ATS website update with Sarah Bates	0.40	$445.50	$178.20
05/12/2026	SD	Review Bank of America subpoena production and access; coordinate with Mo Kebeh, Esq. and Michelle Papenfuss	0.30	$445.50	$133.65
05/12/2026	FA	Review and analyze tax documents forwarded to Receiver's office; research Logix database; return documents to consumers via USPS	6.50	$148.50	$965.25
05/12/2026	LU	Review and validate invoices approved by Steve Donell and Sarah Bates, assess available funds to determine disbursement capacity, and authorize payments via ACH transfer, AvidXchange, or check based on vendor configuration.	0.40	$175.50	$70.20
05/12/2026	LU	Discuss case status and action items.	0.60	$175.50	$105.30
05/12/2026	LQ	Meeting with Steve Donell to discuss case status and action items.	0.30	$355.50	$106.65
05/12/2026	SB	Schedule potential buyer access with security at Troon.	0.20	$355.50	$71.10
05/12/2026	SB	Receiver team meeting to discuss case status, action items.	0.50	$355.50	$177.75
05/13/2026	TD	Return customer calls.	0.20	$355.50	$71.10
05/13/2026	SD	Confer with Chris Nooney re: receivership scope, asset recovery, and claims process	0.30	$445.50	$133.65
05/13/2026	FA	Review and analyze tax documents forwarded to Receiver's office; research Logix database; return documents to consumers via USPS	6.50	$148.50	$965.25
05/13/2026	KW	Review documents received from Thistle DKI regarding 2057 Troon Drive; correspond with agents of Thistle DKI to	0.80	$355.50	$284.40

		correct additional insured designation on certificate of insurance to list Stephen Donell, Receiver.			
05/13/2026	SB	Coordinate with Sanehpal Sira re site americantaxsolution.com.	0.30	$355.50	$106.65
05/13/2026	SB	Correspond with LA City Office of Finance re ATS entity license cancellation. Complete form.	0.50	$355.50	$177.75
05/13/2026	SB	Post documents/updates on website	0.40	$355.50	$142.20
05/13/2026	SB	Respond to consumer inquiries.	0.50	$355.50	$177.75
05/13/2026	SB	Coordinate Thistle DKI certificate of insurance for 2057 Troon Drive with Kari Wilson.	0.20	$355.50	$71.10
05/13/2026	SB	Correspond with Splash Pools re 2057 Troon Drive pool-equipment leak.	0.10	$355.50	$35.55
05/13/2026	SB	Schedule potential buyer access with security at Troon.	0.10	$355.50	$35.55
05/14/2026	LQ	Call from consumer re process to submit claim to FTC	0.20	$355.50	$71.10
05/14/2026	LU	Review Progressive insurance billing reconciliation, assess credit balance, and coordinate with S. Bates and L. Qin regarding monitoring and follow up on pending refund status.	0.30	$175.50	$52.65
05/14/2026	LU	Review incoming invoices and vendor and billing information; audit third-party invoice data for accuracy; apply GL coding and service classifications; pre-approve and route invoices to Steve Donell and Sarah Bates for final authorization.	0.80	$175.50	$140.40
05/14/2026	FA	Review and analyze tax documents forwarded to Receiver's office(3); research Logix database(2.5)); return documents to consumers via USPS(1)	6.50	$148.50	$965.25
05/14/2026	SD	Review latest reports from forensic accountant; confer with JS Held re: forensic analysis	0.80	$445.50	$356.40
05/14/2026	SB	Receive and save Bank of America subpoena production (Allen Matkins/Mo Kebeh); coordinate with J.S. Held.	0.20	$355.50	$71.10
05/14/2026	SB	Draft and post update on website	0.30	$355.50	$106.65
05/15/2026	LQ	Process manual checks for deposits on work at Troon	0.30	$247.50	$74.25
05/15/2026	FA	Review and analyze tax documents forwarded to Receiver's office(2); research Logix database(2); return documents to consumers via USPS(2.5)	6.50	$148.50	$965.25
05/15/2026	LU	Review and validate invoices approved by Steve Donell and Sarah Bates, assess available funds to determine disbursement capacity, and authorize payments via ACH transfer, AvidXchange, or check based on vendor configuration.	0.40	$175.50	$70.20
05/15/2026	KW	Review and confirm corrected COI received from Thistle DKI for 2057 Troon Drive.	0.30	$355.50	$106.65
05/15/2026	SB	Respond to consumer email inquiries.	0.40	$355.50	$142.20

05/15/2026	SB	Coordinate Thistle DKI mold remediation and repair for 2057 Troon Drive: review invoices and two work-authorization forms and Exhibit A; arrange deposit checks via Lisa Qin/AppFolio; confirm start date; sign and return.	0.70	$355.50	$248.85
05/15/2026	SB	Schedule buyer agent access with security at Troon.	0.10	$355.50	$35.55
05/16/2026	SD	Draft response to Brianna Lee re: status of final payroll given the estate's financial condition.	0.20	$445.50	$89.10
05/18/2026	SD	Respond to ATS customer inquiries (Paul Smaw; Gail Mitchell-Burns) re: company shutdown and need to retain new tax professional	0.30	$445.50	$133.65
05/18/2026	FA	Review and analyze tax documents forwarded to Receiver's office(2.5); research Logix database(1); return documents to consumers via USPS(3)	6.50	$148.50	$965.25
05/18/2026	SB	Review marketing reports prepared by listing broker. Discuss with Receiver.	0.30	$355.50	$106.65
05/18/2026	SB	Respond to consumer inquiries re case status/website	0.30	$355.50	$106.65
05/19/2026	TD	Return client calls.	0.30	$355.50	$106.65
05/19/2026	LQ	Review tax documents forwarded to Receiver's office.	0.20	$355.50	$71.10
05/19/2026	KW	Review analyze incoming mail, discuss documents received with Receiver.	0.50	$355.50	$177.75
05/19/2026	SB	Return call to consumer.	0.40	$355.50	$142.20
05/19/2026	SD	Attend monthly team meeting re: overall case status, asset sale of Troon	0.30	$445.50	$133.65
05/19/2026	SD	Correspond with consumer Randy M.re: case subscription procedure and recovery prospects	0.20	$445.50	$89.10
05/19/2026	FA	Review and analyze tax documents forwarded to Receiver's office; research Logix database; return documents to consumers via USPS	6.50	$148.50	$965.25
05/19/2026	LU	Discuss case status with Receiver; action items.	0.30	$175.50	$52.65
05/19/2026	KW	Correspond with Jr's Lawn Maintenance and Palmira Tree Service LLC regarding tree service estimate; coordinate vendor visit for property assessment.	0.60	$355.50	$213.30
05/19/2026	LQ	Meeting with Steve Donell to discuss case status and action items.	0.60	$355.50	$213.30
05/19/2026	SB	Review notices/warnings from Legacy Estates re Troon. Outgoing call to Centerpoint, left message.	0.20	$355.50	$71.10
05/19/2026	SB	Respond to consumer inquiries	0.20	$355.50	$71.10
05/19/2026	SB	Meeting to discuss case status, action items.	0.50	$355.50	$177.75
05/20/2026	SD	Respond to consumer inquiries re: ATS receivership status and refund prospects	0.30	$445.50	$133.65
05/20/2026	FA	Review and analyze tax documents forwarded to	6.50	$148.50	$965.25

		Receiver's office; research Logix database; return documents to consumers via USPS			
05/20/2026	KW	Follow up with Palmira Tree Service regarding tree trimming quote for 2057 Troon Drive.	0.40	$355.50	$142.20
05/20/2026	SB	Return call to consumer re website.	0.20	$355.50	$71.10
05/20/2026	SB	Correspond with Centerpoint re 2057 Troon Drive condition and service. Review images provided.	0.40	$355.50	$142.20
05/20/2026	SB	Review Centerpoint invoice #26934 and Splash Pools service report for 2057 Troon Drive.	0.10	$355.50	$35.55
05/21/2026	KW	Research tree trimming vendors for services at 2057 Troon Drive. Contact several vendors for potential quotes via email.	0.50	$355.50	$177.75
05/21/2026	LQ	Review documents forwarded to Receiver's office	0.30	$355.50	$106.65
05/21/2026	KW	Meet with Lisa Qin to discuss document received related to the case re employee document received.	0.20	$355.50	$71.10
05/21/2026	FA	Review and analyze tax documents forwarded to Receiver's office; research Logix database; return documents to consumers via USPS	7.50	$148.50	$1,113.75
05/21/2026	LU	Review incoming invoices and vendor and billing information; audit third-party invoice data for accuracy; apply GL coding and service classifications; pre-approve and route invoices to Steve Donell and Sarah Bates for final authorization.	0.20	$175.50	$35.10
05/21/2026	SB	Respond to consumer inquiry re posted website updates and case subscription.	0.10	$355.50	$35.55
05/21/2026	SB	Review Splash Pools paid invoice and new estimate for 2057 Troon Drive.	0.10	$355.50	$35.55
05/22/2026	FA	Review and analyze tax documents forwarded to Receiver's office; research Logix database; return documents to consumers via USPS	7.50	$148.50	$1,113.75
05/22/2026	SB	Discussion with Steve Guttman re Troon, current offer, price reduction.	0.30	$355.50	$106.65
05/22/2026	SB	Discuss listing-price reduction to $2,000,000 for 2057 Troon Drive with Receiver (review $1.5M cash offer and broker recommendation); correspond with Stephen Donell, Steve Guttman, and Todd Wohl.	0.40	$355.50	$142.20
05/22/2026	SB	Coordinate Thistle DKI remediation start (May 28) and site access for 2057 Troon Drive with Lance Jent and Steve Guttman.	0.30	$355.50	$106.65
05/22/2026	SB	Correspond with Splash Pools re pool-equipment leak estimate and texts.	0.10	$355.50	$35.55
05/25/2026	SD	Draft email to Dana Zwicky, Esq. re: 401(k) distribution hold, Vestwell payment, and census data question; review and sign attachment	0.30	$445.50	$133.65

05/25/2026	SD	Respond to James Reaux re: case subscription procedure and FTC refund process	0.10	$445.50	$44.55
05/26/2026	FA	Review and analyze tax documents forwarded to Receiver's office(3.5); research Logix database(1); return documents to consumers via USPS(3)	7.50	$148.50	$1,113.75
05/26/2026	LU	Discuss case status with Receiver and status of Troon property and other assets.	0.60	$175.50	$105.30
05/26/2026	SB	Review email from Terry Selb re turnover of Mannix and G-wagon. Discuss with Receiver.	0.20	$355.50	$71.10
05/26/2026	SB	Review email update re tree vendor at Troon.	0.10	$355.50	$35.55
05/26/2026	SB	Review response from Splash Pools re repairs.	0.10	$355.50	$35.55
05/26/2026	LQ	Meeting with Steve Donell to discuss case status and action items.	0.60	$355.50	$213.30
05/26/2026	SB	Team meeting to discuss case status, action items.	0.60	$355.50	$213.30
05/27/2026	SD	Confer with Dana Zwicky re: Vestwell payee information, penalty payment link, and employee withdrawal process; obtain forms guidance	0.30	$445.50	$133.65
05/27/2026	SD	Confer with Elizabeth Sheldon re: 401(k) employment end-date and audit/DOL filing status	0.30	$445.50	$133.65
05/27/2026	SD	Review and sign DOL DFVCP Plan Administrator forms; confer with Dana Zwicky re: lost-earnings and safe harbor allocations	0.40	$445.50	$178.20
05/27/2026	LQ	Respond to email from Laura Urbano re payment of invoice	0.20	$247.50	$49.50
05/27/2026	FA	Review and analyze tax documents forwarded to Receiver's office(2); research Logix database(2); return documents to consumers via USPS(3.5)	7.50	$148.50	$1,113.75
05/27/2026	LU	Access online banking, download and file December 2025 operating account statement and prepare additional documentation required in preparation for financial reports.	0.20	$175.50	$35.10
05/27/2026	SB	Provide JS Held login information for Logics to Ted Fates per his request.	0.20	$355.50	$71.10
05/27/2026	SB	Email discussion with counsel and Receiver re Mannix turnover.	0.50	$355.50	$177.75
05/27/2026	SB	Email discussion with Michelle Papenfuss re Logics. Review log history.	0.30	$355.50	$106.65
05/27/2026	SB	Correspond with Splash Pools re unresolved pool leak following filter replacement at 2057 Troon Drive.	0.10	$355.50	$35.55
05/28/2026	SB	Call with Steve Guttman re delay in work start date/Thistle DKI.	0.20	$355.50	$71.10
05/28/2026	SB	Email and outgoing call to Thistle DKI contact.	0.30	$355.50	$106.65
05/28/2026	LU	Review Splash Pool Maintenance submission, Determine	0.20	$175.50	$35.10

		document is non invoice and not payable, Enforce invoice compliance requirements, Reject estimate format and request resubmission as valid invoice, Correspond regarding correction and resubmission instructions.			
05/28/2026	LQ	Review tax documents forwarded to Receiver's office	0.40	$355.50	$142.20
05/28/2026	SD	Confer with Clayton Montgomery and Sarah Bates re: refund inquiry and case website; direct resubmission of IRS Form 56	0.30	$445.50	$133.65
05/28/2026	LQ	Review letter from IRS re American Tax Solutions; forward copy to Sarah Bates	0.20	$247.50	$49.50
05/28/2026	LQ	Review interest rates on accounts; discuss with Banc of CA and obtain approval to increase rates	0.30	$247.50	$74.25
05/28/2026	FA	Review and analyze tax documents forwarded to Receiver's office; research Logix database; return documents to consumers via USPS	7.50	$148.50	$1,113.75
05/28/2026	LU	Review incoming invoices and vendor and billing information; audit third-party invoice data for accuracy; apply GL coding and service classifications; pre-approve and route invoices to Steve Donell and Sarah Bates for final authorization.	0.50	$175.50	$87.75
05/28/2026	KW	Coordinate tree trimming service at 2057 Troon Drive with Red Gator Tree and confirm property access arrangements and schedule Friday visit with Steve Guttman.	0.80	$355.50	$284.40
05/28/2026	SB	Email exchange re 8183 Mannix turnover with Ted Fates, Mo Kebeh and re G-wagon and settlement scope; email Terry Selb to set June 9 preliminary walkthrough and request mortgage statement, delinquency status, and deferred-maintenance list.	0.40	$355.50	$142.20
05/28/2026	SB	Email Terry Selb to set June 9 preliminary walkthrough and request mortgage statement, delinquency status, and deferred-maintenance list.	0.30	$355.50	$106.65
05/28/2026	SB	Prepare second Form 56 for American Tax Solutions due to notice received using old address.	0.30	$355.50	$106.65
05/28/2026	SB	Log into Logics (two sites) to review access requirements	0.40	$355.50	$142.20
05/28/2026	SB	Attend check-in call with Michelle Papenfuss (JS Held) re ATS Logics document review; coordinate adding FTC users (Simon Barth, James Evans).	0.30	$355.50	$106.65
05/28/2026	SB	Email exchange with Thistle DKI same-day remediation cancellation/delay and marketing-timeline impact at 2057 Troon Drive	0.50	$355.50	$177.75
05/28/2026	SB	Call with Steve Guttman re marketing of Troon. Forward fully executed listing price addendum.	0.40	$355.50	$142.20
05/28/2026	SB	Coordinate tree-trimming inspection vendor access for 2057 Troon Drive with Kari Wilson.	0.20	$355.50	$71.10

05/28/2026	SB	Respond to multiple consumer inquiries re case website and subscription.	0.50	$355.50	$177.75
05/28/2026	SB	Schedule vendor access with security at Troon.	0.10	$355.50	$35.55
05/28/2026	SB	Outgoing calls to Lance Jent re cancellation/reschedule	0.20	$355.50	$71.10
05/28/2026	KW	Review tree trimming estimate for Troon property and confirm with Sarah Bates.	0.30	$355.50	$106.65
05/29/2026	LU	Review and analyze correspondence and plan payment instructions related to Matrix Trust Company contributions and DFVCP-related processing. Reconstruct required payment workflow from fragmented email record. Identify missing plan level identifiers required for processing. Assess wire versus check remittance requirements and routing constraints. Draft and prepare outbound communication requesting missing plan account and administrative details necessary for execution of payment.	2.60	$175.50	$456.30
05/29/2026	TD	Returned customer calls.	0.30	$355.50	$106.65
05/29/2026	FA	Review and analyze tax documents forwarded to Receiver's office(1); research Logix database(2); return documents to consumers via USPS(4.5)	7.50	$148.50	$1,113.75
05/29/2026	SB	Forward American Tax Solutions IRS letter to Brian Landau (SLBiggs) for review.	0.10	$355.50	$35.55
05/29/2026	SB	Troubleshoot ATS Logics user access with Michelle Papenfuss; update Ted Fates re FTC access status.	0.80	$355.50	$284.40
05/29/2026	SB	Negotiate Splash Pools repair for 2057 Troon Drive	0.10	$355.50	$35.55
05/29/2026	SB	Email to Kimberly Fensler re invoices for entity management.	0.10	$355.50	$35.55
05/29/2026	SB	Coordinate Thistle DKI remediation contracts for counter-signature.	0.40	$355.50	$142.20
05/29/2026	SB	Respond to consumer inquiry re case website subscription.	0.10	$355.50	$35.55
05/29/2026	SB	Return call to consumer.	0.10	$355.50	$35.55
05/29/2026	SB	Schedule recurring access to Thistle DKI with security at Troon.	0.10	$355.50	$35.55
05/30/2026	SD	Review cash and approve payables	0.20	$445.50	$89.10
05/30/2026	SD	Review draft Receiver's monthly interim statement	0.20	$445.50	$89.10

Quantity Subtotal	**191.4**
Services Subtotal	**$40,237.20**

Expenses

Type	Date	Notes	Quantity	Rate	Total
Expense	05/06/2026	Copies/Postage: ATS FedEx Charges April 2026	1.00	$129.77	$129.77

Expenses Subtotal	**$129.77**

Time Keeper	Quantity	Rate/Hr	Total
General Administrative	129.5	$148.50	$19,230.75
Sarah Bates	27.2	$355.50	$9,669.60
Steve Donell	9.9	$445.50	$4,410.45
Todd Donell	1.4	$355.50	$497.70
Lisa Qin	3.4	$355.50	$1,208.70
Lisa Qin	1.0	$247.50	$247.50
Laura Urbano	9.9	$175.50	$1,737.45
Kari Wilson	9.1	$355.50	$3,235.05
		Quantity Total	**191.4**
		Subtotal	**$40,366.97**
		Total	**$40,366.97**

Please make all amounts payable to: FedReceiver, Inc.

EXHIBIT 2

Allen Matkins
Detailed Invoices

08/04/26 14:54:12 PROFORMA STATEMENT FOR MATTER 396961.00002 (Donell, Stephen J. (Receiver)) (General Receivership)

Preliminary Billing Form

Billing Atty: 001842 - Del Castillo, Joshua
Matter #: 396961.00002
Client Name: Donell, Stephen J. (Receiver)
Date of Last Billing: 04/27/26
Matter Name: General Receivership
Proforma Number: 1421752
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			
02/02/26	10407642	Attention to case administration matters and confer with AM counsel regarding same (0.3).	Del Castillo, Joshua	0.30	263.25	263.25	WO	HD	TR	____
02/02/26	10408053	Attention to and contemplate general strategy and outstanding action items (.3).	Kebeh, Alphamorlai "Mo"	0.30	187.65	450.90	WO	HD	TR	____
02/03/26	10409832	Emails and confer with AM counsel regarding case administration and status of outstanding matters (0.6); review correspondence from Stapleton Group regarding same (0.3).	Del Castillo, Joshua	0.90	789.75	1,240.65	WO	HD	TR	____
02/04/26	10410973	Conference with J. del Castillo regarding matter status and strategy (.3); correspondence with Carlson Quinn regarding prospective 401(k) wind down (.3); correspondence with receiver's staff and professionals regarding update on outstanding action items (.2).	Kebeh, Alphamorlai "Mo"	0.80	500.40	1,741.05	WO	HD	TR	____
02/04/26	10410997	Confer with M. Kebeh regarding 401k and related estate administration matters (0.3); review emails and notes of	Del Castillo, Joshua	0.60	526.50	2,267.55	WO	HD	TR	____

Fees for Matter 396961.00002.(General Receivership)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
		discussion regarding same (0.3).								
02/06/26	10412943	Attention to case administration matters and emails with T. Fates, M. Kebeh, Receiver, and local counsel regarding same (0.7); prepare for and teleconference with T.Fates and M. Kebeh regarding same (0.5).	Del Castillo, Joshua	1.20	1,053.00	3,320.55	WO	HD	TR	____
02/06/26	10413162	Correspondence with receiver's office regarding status of w-2 transmittal (.1); conference with J. del Castillo and T. Fates regarding case strategy and outstanding action items (.5); correspondence with receiver and carlson quinn regarding update on 401(k) issues (.3); conference with R. Gonzalez regarding wage claim research and subpoena preparation, follow up correspondence regarding same (.3).	Kebeh, Alphamorlai "Mo"	1.20	750.60	4,071.15	WO	HD	TR	____
02/09/26	10417289	Emails and confer with AM counsel and attention to case administration matters (0.6); emails with Receiver's office regarding same (0.2); email with local counsel regarding same (0.1).	Del Castillo, Joshua	0.90	789.75	4,860.90	WO	HD	TR	____
02/09/26	10443200	Attention to matter status, strategy, and upcoming action items (.5); Correspondence with DOL and receiver team regarding document request regarding payroll records (.7).	Kebeh, Alphamorlai "Mo"	1.20	750.60	5,611.50	WO	HD	TR	____
02/10/26	10418746	Review R. Gonzales analysis regarding scope of wage claims and confer with M. Kebeh (0.3); emails regarding case	Del Castillo, Joshua	0.60	526.50	6,138.00	WO	HD	TR	____

Fees for Matter 396961.00002.(General Receivership)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
		administration matters (0.3).								
02/12/26	10443066	Correspondence related to forthcoming subpoenas, tracking productions, confirmations on current info and status of items with AM and receiver teams.	Gonzales, Rachael	1.00	535.50	6,673.50	WO	HD	TR	____
02/13/26	10424396	Analyze business disclosure communication from counsel for Selb / Bennett	Fates, Edward (Ted)	0.20	175.50	6,849.00	WO	HD	TR	____
02/18/26	10442381	Conference with J. del Castillo regarding matter status and strategy (.2).	Kebeh, Alphamorlai "Mo"	0.20	125.10	6,974.10	WO	HD	TR	____
02/20/26	10429488	Emails and confer with T. Fates and M. Kebeh regarding estate administration matters and outstanding tasks (0.5).	Del Castillo, Joshua	0.50	438.75	7,412.85	WO	HD	TR	____
02/20/26	10442412	Conference with J. del Castillo regarding matter status and strategy (.3).	Kebeh, Alphamorlai "Mo"	0.30	187.65	7,600.50	WO	HD	TR	____
02/24/26	10435094	Analyze FTC motion to amend Preliminary Injunction Order and advise on next steps (.3)	Fates, Edward (Ted)	0.30	263.25	7,863.75	WO	HD	TR	____
02/24/26	10435357	Analyze FTC's motion to amend preliminary injunction, contemplate related issues and correspondence with J. del Castillo and T. Fates regarding same (.4).	Kebeh, Alphamorlai "Mo"	0.40	250.20	8,113.95	WO	HD	TR	____
02/26/26	10437506	Emails with AM counsel and Receiver's office regarding estate administration matters (0.3).	Del Castillo, Joshua	0.30	263.25	8,377.20	WO	HD	TR	____

Fees for Matter 396961.00002.(General Receivership)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
03/05/26	10450044	Review required business disclosure from counsel for Selb / Bennett	Fates, Edward (Ted)	0.20	175.50	8,552.70	WO	HD	TR	____
03/06/26	10485749	Emails and teleconference with M. Kebeh regarding case and estate administration matters (0.4); review correspondence from Receiver's office regarding same (0.2).	Del Castillo, Joshua	0.60	526.50	9,079.20	WO	HD	TR	____
03/11/26	10458035	Emails and confer with M. Kebeh regarding case and estate administration matters (0.6); review documents regarding same (0.3); review and respond to correspondence from T. Fates regarding same (0.2).	Del Castillo, Joshua	1.10	965.25	10,044.45	WO	HD	TR	____
03/12/26	10458707	Conference with R. Gonzales regarding outstanding action items and case strategy (.2); conference with J. del Castillo regarding same (.1).	Kebeh, Alphamorlai "Mo"	0.30	187.65	10,232.10	WO	HD	TR	____
03/13/26	10459854	Correspondence with receiver's office regarding update regarding digital W-2 transfer (.2); continue analysis and revisions to 401k consulting agreement, correspondence with Receiver and J. del Castillo regarding same (.7); correspondence with third party administrator and receiver regarding finalizing and executing consulting agreement (.4).	Kebeh, Alphamorlai "Mo"	1.30	813.15	11,045.25	WO	HD	TR	____
03/16/26	10463913	Attention to case administration matters and emails with Receiver's office and counsel regarding same (0.5).	Del Castillo, Joshua	0.50	438.75	11,484.00	WO	HD	TR	____

Fees for Matter 396961.00002.(General Receivership)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
03/16/26	10485793	Attention to outstanding action items and general case strategy (.3); attention to correspondence regarding HOA issues, conference with R. Gonzales regarding same (.2); correspondence with Receiver's office regarding amounts collected and turned over to Receiver (.1).	Kebeh, Alphamorlai "Mo"	0.60	375.30	11,859.30	WO	HD	TR	____
03/17/26	10464827	Emails with counsel and Receiver's office regarding case administration matters and attention to issues regarding same (0.3).	Del Castillo, Joshua	0.30	263.25	12,122.55	WO	HD	TR	____
03/18/26	10485839	Attention to outstanding action items and matter strategy, analysis of relevant materials and correspondence in connection with same (1.1).	Kebeh, Alphamorlai "Mo"	1.10	688.05	12,810.60	WO	HD	TR	____
03/20/26	10468691	Emails with AM counsel regarding case administration matters (0.5); review documents in connection with same (0.4).	Del Castillo, Joshua	0.90	789.75	13,600.35	WO	HD	TR	____
03/20/26	10473818	conference with J. del Castillo regarding action items and matter strategy (.2).	Kebeh, Alphamorlai "Mo"	0.20	125.10	13,725.45	WO	HD	TR	____
03/22/26	10486013	Attention to matter status, contemplate strategy, analysis of related materials (.7).	Kebeh, Alphamorlai "Mo"	0.70	437.85	14,163.30	WO	HD	TR	____
03/23/26	10472989	Attention to case administration matters (0.3); emails with AM counsel regarding same (0.5).	Del Castillo, Joshua	0.80	702.00	14,865.30	WO	HD	TR	____

Fees for Matter 396961.00002.(General Receivership)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
03/27/26	10477914	Communications with FTC counsel re: draft stipulated order settling case against Selb and Bennett (.3) analyze same and discuss with Receiver (.6)	Fates, Edward (Ted)	0.90	789.75	15,655.05	WO	HD	TR	____
03/27/26	10480214	Analyze draft settlement order (.3).	Kebeh, Alphamorlai "Mo"	0.30	187.65	15,842.70	WO	HD	TR	____
03/30/26	10480070	Communications with Receiver and FTC counsel re: revisions to draft stipulated order (.2) analyze stipulation to stay proceedings and proposed order (.2) communications with FTC counsel re: same (.2) analyze updated business disclosure from counsel for Selb / Bennett (.1) analyze revised proposed stay order (.1)	Fates, Edward (Ted)	0.80	702.00	16,544.70	WO	HD	TR	____
03/30/26	10480219	Analyze draft settlement order, correspondence with J. del Castillo regarding same (.5); analyze joint motion to stay case as to individual defendants, conference and correspondence with J. del Castillo regarding same, correspondence with T. fates regarding same (.4); correspondence with Receiver's office and conference with J. del Castillo regarding tax document preparation for receivership entities (.3).	Kebeh, Alphamorlai "Mo"	1.20	750.60	17,295.30	WO	HD	TR	____
03/30/26	10481743	Emails with AM counsel regarding case administration matters, including but not limited to joint motion to stay litigation (0.6); attention to issues regarding same (0.2).	Del Castillo, Joshua	0.80	702.00	17,997.30	WO	HD	TR	____

Fees for Matter 396961.00002.(General Receivership)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
03/31/26	10483510	Emails regarding joint motion to stay (0.3); review amended PI order and emails regarding same (0.2).	Del Castillo, Joshua	0.50	438.75	18,436.05	WO	HD	TR	____
03/31/26	10485783	Conference with J. del Castillo and R. Gonzales regarding matter strategy and action items (.3); analyze same in preparation for calls with Receiver's office and forensic accountants (.6).	Kebeh, Alphamorlai "Mo"	0.90	562.95	18,999.00	WO	HD	TR	____
04/01/26	10486385	Conference with Receiver's office regarding matter strategy and action items, correspondence and conference with J. del Castillo regarding same (.5); correspondence with Receiver's forensic accountants regarding same (.1); analyze order on motion to amend preliminary injunction (.1).	Kebeh, Alphamorlai "Mo"	0.70	437.85	19,436.85	WO	HD	TR	____
04/02/26	10490119	Prepare update to Receiver's office regarding case and estate administration (0.5).	Del Castillo, Joshua	0.50	438.75	19,875.60	WO	HD	TR	____
04/03/26	10491092	Attention to correspondence from Carlson Quinn regarding 401(k) plan action items, review related materials and correspondence with AM team regarding same (.5).	Kebeh, Alphamorlai "Mo"	0.50	312.75	20,188.35	WO	HD	TR	____
04/03/26	10491408	Emails with M. Kebeh and T. Fates regarding case administration matters (0.3); review Stapleton emails (0.3).	Del Castillo, Joshua	0.60	526.50	20,714.85	WO	HD	TR	____
04/08/26	10495933	Attention to case and estate administration matters and emails and teleconferences with AM counsel	Del Castillo, Joshua	0.90	789.75	21,504.60	WO	HD	TR	____

Fees for Matter 396961.00002.(General Receivership)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
		regarding same (.9).								
04/10/26	10498375	Emails with AM counsel regarding case administration matters (0.5); review materials transmitted by Receiver's office (0.5).	Del Castillo, Joshua	1.00	877.50	22,382.10	WO	HD	TR	____
04/11/26	10500207	Review materials in connection with estate administration matters (1.1).	Del Castillo, Joshua	1.10	965.25	23,347.35	WO	HD	TR	____
04/13/26	10500233	Attention to case administration matters and emails with AM counsel regarding same (0.5).	Del Castillo, Joshua	0.50	438.75	23,786.10	WO	HD	TR	____
04/13/26	10528537	Correspondence with Department of Labor regarding inquiries regarding ATS 401k plan (.3); attention to update from third party 401k administrator in connection with same (.1); conference with J. del Castillo regarding matter strategy (.2).	Kebeh, Alphamorlai "Mo"	0.40	250.20	24,036.30	WO	HD	TR	____
04/15/26	10504762	Correspondence with DOL, Carlson Quinn, and Receiver regarding DOL inquiries (.4).	Kebeh, Alphamorlai "Mo"	0.40	250.20	24,286.50	WO	HD	TR	____
04/22/26	10515576	Analyze stipulation and proposed order re: liquidation of crypto assets by Selb and Bennett as part of FTC settlement and final order (.1) advise Receiver re: same (.1)	Fates, Edward (Ted)	0.20	175.50	24,462.00	WO	HD	TR	____
04/24/26	10515554	Review order on stipulation (0.1); review order on joint motion for stay and correspondence with AM counsel regarding same (0.2); review docket and	Del Castillo, Joshua	1.20	1,053.00	25,515.00	WO	HD	TR	____

Fees for Matter 396961.00002.(General Receivership)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
		other orders and attention to case administration issues (0.5); emails with Receiver's office (0.4).								
04/24/26	10515669	Analyze stipulated order staying case and address concerns re: unintended stay of receivership (.2) communications with FTC counsel re: same (.2)	Fates, Edward (Ted)	0.40	351.00	25,866.00	WO	HD	TR	____
04/27/26	10517395	Correspondence with Receiver and TPA regarding former employee 401(k) inquiry (.4); analyze stipulation to unfreeze individual defendants' cryptocurrency accounts and related correspondence (.2); attention to correspondence with TPA regarding services rendered in connection with 401(k) (.1); analyze order staying case pending FTC settlement, related errata, and related correspondence (.3); conference with J. del Castillo regarding matter status and pending action items (.1);	Kebeh, Alphamorlai "Mo"	1.10	688.05	26,554.05	WO	HD	TR	____
04/27/26	10517679	Confer with M. Kebeh and emails with Receiver's office regarding case administration(0.3).	Del Castillo, Joshua	0.60	526.50	27,080.55	WO	HD	TR	____
04/28/26	10520932	Attention to correspondence from CQ regarding 401k asset issues, contemplate strategy regarding same, correspondence with Receiver regarding same (.4).	Kebeh, Alphamorlai "Mo"	0.40	250.20	27,330.75	WO	HD	TR	____
05/04/26	10567563	attention to matter status and outstanding action items (.3).	Kebeh, Alphamorlai "Mo"	0.30	187.65	27,518.40	WO	HD	TR	____

Fees for Matter 396961.00002.(General Receivership)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
05/06/26	10535000	Emails and confer with M. Kebeh regarding case administration matters (0.3); review and respond to correspondence from Receiver's office (0.2).	Del Castillo, Joshua	0.50	438.75	27,957.15	WO	HD	TR	____
05/07/26	10535759	Analyzed draft default judgment order as to entity defendants and provision re: ultimate termination of receivership (.5) communications with counsel for FTC and counsel for Nevada AG re: same (.6) discuss same with Receiver (.4)	Fates, Edward (Ted)	1.50	1,316.25	29,273.40	WO	HD	TR	____
05/07/26	10536284	Analyze entry of default against corporate defendants and related motion (.3); analyze proposed default judgement order (.2).	Kebeh, Alphamorlai "Mo"	0.50	312.75	29,586.15	WO	HD	TR	____
05/07/26	10536340	Review and respond to emails from Receiver and AM counsel regarding case administration matters, and draft motion for default (0.5); review docket regarding same (0.2).	Del Castillo, Joshua	0.70	614.25	30,200.40	WO	HD	TR	____
05/11/26	10542421	Correspondence with receiver's office regarding recent pleadings (.3).	Kebeh, Alphamorlai "Mo"	0.30	187.65	30,388.05	WO	HD	TR	____
05/22/26	10555575	Correspondence with Carlson Quinn regarding status of 401k resolution (.3); contemplate issues and action items in connection with same, correspondence with J. del Castillo regarding related strategy (.6).	Kebeh, Alphamorlai "Mo"	0.90	562.95	30,951.00	WO	HD	TR	____

Fees for Matter 396961.00002.(General Receivership)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
05/22/26	10555666	Attention to case administration issues and review emails and documents from AM counsel and Carlson Quinn (0.5).	Del Castillo, Joshua	0.50	438.75	31,389.75	WO	HD	TR	_____
05/26/26	10557607	Analyze executed 401k documents, correspondence with J. del Castillo regarding same (.3).	Kebeh, Alphamorlai "Mo"	0.30	187.65	31,577.40	WO	HD	TR	_____
05/26/26	10559223	Attention to 401K matters and confer with M. Kebeh regarding same (0.6).	Del Castillo, Joshua	0.60	526.50	32,103.90	WO	HD	TR	_____
05/27/26	10561073	Attention to correspondence and updates from Carlson Quinn regarding status of 401k wind-down efforts (.3).	Kebeh, Alphamorlai "Mo"	0.30	187.65	32,291.55	WO	HD	TR	_____
05/28/26	10568632	Correspondence with DOL regarding 401(k) plan inquiries, conference with J. del Castillo regarding same (.3).	Kebeh, Alphamorlai "Mo"	0.30	187.65	32,479.20	WO	HD	TR	_____

Disbursements for Matter 396961.00002 (General Receivership)

Trans Date	Index	Type	Quantity	Amt				
02/10/26	2981372	BW – Duplication - Black & White Copies	36.00	6.84	WO	HD	TR	_____
02/10/26	2981373	COLOR – Duplication - Color Copies	8.00	2.00	WO	HD	TR	_____
02/10/26	2982849	POS – Nationwide Legal, LLC - Wells Fargo Clearing Services, LLC, Subpoena and Garnishment Unit, SUBPOENA TO PRODUCE DOCUMENTS, INFORMATION, OR OBJECTS OR TO PERMIT INSPECTION OF PREMISES IN A CIVIL ACTION	0.00	359.20	WO	HD	TR	_____
03/03/26	2986763	RECORD – Nationwide Legal, LLC - CR/LOS ANGELES COUNTY RECORDER, Notice of Pendency of Receivership Proceeding (Lis Pendens)	0.00	53.50	WO	HD	TR	_____

Disbursements for Matter 396961.00002 (General Receivership)

Trans Date	Index	Type	Quantity	Amt				
03/04/26	2986762	RECORD – Nationwide Legal, LLC - CR/LOS ANGELES COUNTY RECORDER, Notice of Pendency of Receivership Proceeding (Lis Pendens)	0.00	53.50	WO	HD	TR	____
03/06/26	2986761	RECORD – Nationwide Legal, LLC - CR/LOS ANGELES COUNTY RECORDER, Notice of Pendency of Receivership Proceeding (Lis Pendens)	0.00	339.84	WO	HD	TR	____
03/06/26	2986764	FILING – Nationwide Legal, LLC - LOS ANGELES SUPERIOR COURT OF CALIFORNIA, Notice of Receivership and Stay of Litigation	0.00	59.25	WO	HD	TR	____
03/06/26	2986765	MSNGR – Nationwide Legal, LLC - LOS ANGELES SUPERIOR COURT OF CALIFORNIA, Notice of Receivership and Stay of Litigation	0.00	147.95	WO	HD	TR	____
03/16/26	2992870	MSNGR – Messenger - Nationwide Legal LLC - LOS ANGELES COUNTY SUPERIOR COURT - NOTICE OF RECEIVERSHIP AND STAY OF LITIGATION	0.00	50.70	WO	HD	TR	____
04/07/26	2990124	BW – Duplication - Black & White Copies	332.00	63.08	WO	HD	TR	____
04/07/26	2990125	COLOR – Duplication - Color Copies	65.00	16.25	WO	HD	TR	____
04/07/26	2991873	POS – Nationwide Legal, LLC - JP Morgan Securities LLC, SUBPOENA TO PRODUCE DOCUMENTS, INFORMATION, OR OBJECTS OR TO PERMIT INSPECTION OF PREMISES IN A CIVIL ACTION	0.00	239.60	WO	HD	TR	____
04/07/26	2991874	POS – Nationwide Legal, LLC - Ecrypt Inc. (formerly d/b/a BankCard USA), SUBPOENA TO PRODUCE DOCUMENTS, INFORMATION, OR OBJECTS OR TO PERMIT INSPECTION OF PREMISES IN A CIVIL ACTION	0.00	316.80	WO	HD	TR	____
04/07/26	2991875	POS – Nationwide Legal, LLC - U.S. Bank National Association, Subpoena Processing, SUBPOENA TO PRODUCE DOCUMENTS, INFORMATION, OR OBJECTS OR TO PERMIT INSPECTION OF PREMISES IN A CIVIL ACTION	0.00	344.90	WO	HD	TR	____
04/07/26	2991876	POS – Nationwide Legal, LLC - Complete Merchant Solutions LLC dba Nexio, SUBPOENA TO PRODUCE DOCUMENTS, INFORMATION, OR OBJECTS OR TO PERMIT INSPECTION OF PREMISES IN A CIVIL ACTION	0.00	303.80	WO	HD	TR	____
04/07/26	2991877	POS – Nationwide Legal, LLC - Premier American Credit	0.00	322.80	WO	HD	TR	____

08/04/26 14:54:12 PROFORMA STATEMENT FOR MATTER 396961.00002 (Donell, Stephen J. (Receiver)) (General Receivership)

Disbursements for Matter 396961.00002 (General Receivership)

Trans Date	Index	Type	Quantity	Amt				
		Union, SUBPOENA TO PRODUCE DOCUMENTS, INFORMATION, OR OBJECTS OR TO PERMIT INSPECTION OF PREMISES IN A CIVIL ACTION						
04/07/26	2991878	POS – Nationwide Legal, LLC - Consensys Software Inc. Re: MetaMask, SUBPOENA TO PRODUCE DOCUMENTS, INFORMATION, OR OBJECTS OR TO PERMIT INSPECTION OF PREMISES IN A CIVIL ACTION	0.00	343.80	WO	HD	TR	_____
04/07/26	2991879	POS – Nationwide Legal, LLC - Coinbase Global Inc., SUBPOENA TO PRODUCE DOCUMENTS, INFORMATION, OR OBJECTS OR TO PERMIT INSPECTION OF PREMISES IN A CIVIL ACTION	0.00	239.80	WO	HD	TR	_____
04/07/26	3001023	DCSRCH – Document Search - PACER - Usage 1st QTR	0.00	4.60	WO	HD	TR	_____
04/07/26	3001024	DCSRCH – Document Search - PACER - Usage 1st QTR	0.00	22.50	WO	HD	TR	_____
05/26/26	3001796	FILING – Filing Fees - Nationwide Legal LLC - LOS ANGELES COUNTY SUPERIOR COURTCASE MANAGEMENT STATEMENT	0.00	53.25	WO	HD	TR	_____

Proforma Summary

Timekeeper Number	Timekeeper	Hours	Rate	Amounts
001665	Fates, Edward (Ted)	4.50	877.50	3,948.75
001842	Del Castillo, Joshua	19.50	877.50	17,111.25
002661	Kebeh, Alphamorlai "Mo"	17.40	625.50	10,883.70
002744	Gonzales, Rachael	1.00	535.50	535.50
		42.40		$32,479.20

Subtotal Fees	$32,479.20
Discount	0.00
Total Fees	32,479.20
Total Disbursements	3,343.96

Attorney Billing Instructions

(} BILL ALL (} Hold
(} BILL FEES ONLY (} Write Off

08/04/26 14:54:12 PROFORMA STATEMENT FOR MATTER 396961.00002 (Donell, Stephen J. (Receiver)) (General Receivership)

(} 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 08/04/26

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	7,495.40	6,593.40	902.00	87,622.86	83,911.05	3,711.81	211,847.56	206,581.50	5,266.06
Unbilled Adj	0.00	0.00	0.00	0.00	0.00	0.00	2,563.65	2,563.65	0.00
Billed	0.00	0.00	0.00	152,038.55	150,220.80	1,817.75	150,220.80	150,220.80	1,817.75
Collected	0.00	0.00	0.00	152,038.55	150,220.80	1,817.75	152,038.55	150,220.80	1,817.75
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	Total	***Fees***	***Costs***
WIP Balance	***57,245.36***	***53,797.05***	***3,448.31***
AR Balance	***0.00***	***0.00***	***0.00***
Unalloc Payment	***0.00***		
Client Trust Balance	***0.00***		

Billing Address

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

08/04/26 14:54:13 PROFORMA STATEMENT FOR MATTER 396961.00003 (Donell, Stephen J. (Receiver)) (Asset Recovery & Management)

Preliminary Billing Form

Billing Atty: 001842 - Del Castillo, Joshua
Matter #: 396961.00003
Client Name: Donell, Stephen J. (Receiver)
Date of Last Billing: 04/27/26
Matter Name: Asset Recovery & Management
Proforma Number: 1421752
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			
02/06/26	10413034	Correspondence with T. Fates and J. del Castillo regarding property equity analysis and related items (.2); analyze BOV regarding troon property (.1).	Kebeh, Alphamorlai "Mo"	0.30	187.65	187.65	WO	HD	TR	____
02/09/26	10416916	Review FTC and defendant's changes to stipulation regarding Troon property and related correspondence from T. Fates regarding same (.3).	Kebeh, Alphamorlai "Mo"	0.30	187.65	375.30	WO	HD	TR	____
02/10/26	10418307	Attention to status of payliance turnover issues (.1); conference with R. Gonzales regarding status of asset turnover from financial institutions (.1).	Kebeh, Alphamorlai "Mo"	0.20	125.10	500.40	WO	HD	TR	____
02/11/26	10419197	Correspondence with receiver regarding former landlord issues (.2);	Kebeh, Alphamorlai "Mo"	0.20	125.10	625.50	WO	HD	TR	____
02/11/26	10419891	Confer with A. Kebeh regarding issues associated with personal property at entity premises (0.5); attention to outstanding asset identification and recovery tasks (0.3); emails regarding summary accounting (0.2).	Del Castillo, Joshua	1.00	877.50	1,503.00	WO	HD	TR	____

Fees for Matter 396961.00003.(Asset Recovery & Management)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
02/12/26	10420826	Correspondence with DOL and J. del Castillo regarding 401(k) plan contributions, contemplate potential issues in connection with same (.5).	Kebeh, Alphamorlai "Mo"	0.50	312.75	1,815.75	WO	HD	TR	____
02/24/26	10435404	Analyze draft lis pendens regarding potential receivership property, correspondence with J. del Castillo and R. Gonzales regarding same (.5).	Kebeh, Alphamorlai "Mo"	0.50	312.75	2,128.50	WO	HD	TR	____
02/24/26	10601070	Call with FTC counsel regarding Mannix property, valuation issues, issues relating to Selb and Bennett, and issues relating to SBA loan (.4).	Fates, Edward (Ted)	0.40	351.00	2,479.50	WO	HD	TR	____
02/25/26	10435991	Attention to update from receiver's office regarding funds turned over to Receiver, correspondence with receiver's office regarding same (.3); revise lis pendens and related notices associated with potential receivership real property assets (.9).	Kebeh, Alphamorlai "Mo"	1.20	750.60	3,230.10	WO	HD	TR	____
02/25/26	10436258	Analysis of 401k TPA form consulting agreement, begin revisions to same, correspondence with J. del Castillo regarding strategy regarding same (.8); correspondence with TPA and receiver's office regarding modification to consulting agreement (.2).	Kebeh, Alphamorlai "Mo"	1.00	625.50	3,855.60	WO	HD	TR	____
03/02/26	10443964	Attention to 401k materials shared by DOL, correspondence regarding same (.3).	Kebeh, Alphamorlai "Mo"	0.30	187.65	4,043.25	WO	HD	TR	____

Fees for Matter 396961.00003.(Asset Recovery & Management)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
03/02/26	10446182	Attention to recordation of lis pendens regarding CA and NV properties (.2).	Kebeh, Alphamorlai "Mo"	0.20	125.10	4,168.35	WO	HD	TR	____
03/03/26	10447546	Finalizing lis pendens regarding Mannix and Troon properties (.4); correspondence with local counsel in connection with same (.2).	Kebeh, Alphamorlai "Mo"	0.60	375.30	4,543.65	WO	HD	TR	____
03/05/26	10450775	Correspondence with AM Attorneys and Receiver regarding strategy regarding sale and transfer of Troon property (.2).	Kebeh, Alphamorlai "Mo"	0.20	125.10	4,668.75	WO	HD	TR	____
03/06/26	10451291	Attention to issues regarding recording of lis pendens (Mannix) (.1); attention to update from receiver's office regarding condition of troon property (.1).	Kebeh, Alphamorlai "Mo"	0.20	125.10	4,793.85	WO	HD	TR	____
03/09/26	10455967	Attention to report from receiver's office regarding condition of and damage to troon property ahead of turnover (.2).	Kebeh, Alphamorlai "Mo"	0.20	125.10	4,918.95	WO	HD	TR	____
03/10/26	10455891	Analyze recorded lis pendens (Mannix), finalizing notice of filing regarding same and conference with J. del Castillo regarding same (.5); attention to updates regarding communications with FTC regarding damage to Troon property (.2); conference with T. Fates and follow up correspondence regarding notice of recording of lis pendens (.7).	Kebeh, Alphamorlai "Mo"	1.40	875.70	5,794.65	WO	HD	TR	____
03/11/26	10457432	Review correspondence and photos from Receiver's office regarding real property administration issues (0.2); review and respond to correspondence regarding same (0.3).	Del Castillo, Joshua	0.50	438.75	6,233.40	WO	HD	TR	____

Fees for Matter 396961.00003.(Asset Recovery & Management)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
03/11/26	10457545	Attention to correspondence from Receiver regarding HOA issues, correspondence with J. del Castillo regarding same (.2).	Kebeh, Alphamorlai "Mo"	0.20	125.10	6,358.50	WO	HD	TR	____
03/12/26	10458807	Confer with T. Fates and M. Kebeh regarding asset administration and real property disposition matters (0.7).	Del Castillo, Joshua	0.70	614.25	6,972.75	WO	HD	TR	____
03/13/26	10460199	Attention to history of correspondence between Receiver team and Payliance regarding turnover of receivership assets (.2).	Kebeh, Alphamorlai "Mo"	0.20	125.10	7,097.85	WO	HD	TR	____
03/13/26	10484554	Correspondence with Payliance re remaining funds update.	Gonzales, Rachael	0.20	107.10	7,204.95	WO	HD	TR	____
03/16/26	10463513	Attention to asset administration matters and review and respond to emails regarding same (0.3).	Del Castillo, Joshua	0.30	263.25	7,468.20	WO	HD	TR	____
03/17/26	10465955	Emails with counsel regarding asset administration, recovery, and sale issues (0.9).	Del Castillo, Joshua	0.90	789.75	8,257.95	WO	HD	TR	____
03/18/26	10466349	Attention to correspondence with counsel for payliance regarding turnover of entity funds (.2); conference with R. Gonzales regarding status of entity account turnover (.1); analysis of reporting regarding status of identified assets and turnover of same (.5); attention to correspondence with entity fund account holder regarding turnover of funds (.1).	Kebeh, Alphamorlai "Mo"	0.90	562.95	8,820.90	WO	HD	TR	____

Fees for Matter 396961.00003.(Asset Recovery & Management)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
03/18/26	10484506	Correspondence with Payliance re update on remaining funds.	Gonzales, Rachael	0.20	107.10	8,928.00	WO	HD	TR	____
03/20/26	10468999	Confer with M. Kebeh regarding property turnover issues (0.3).	Del Castillo, Joshua	0.30	263.25	9,191.25	WO	HD	TR	____
03/20/26	10473573	Attention to correspondence and update from Payliance regarding reserve funds to be turned over to receiver (.2).	Kebeh, Alphamorlai "Mo"	0.20	125.10	9,316.35	WO	HD	TR	____
03/20/26	10473819	Attention to correspondence from SBA regarding disposition of loan proceeds, attention to related correspondence between AM and receiver regarding same (.2).	Kebeh, Alphamorlai "Mo"	0.20	125.10	9,441.45	WO	HD	TR	____
03/23/26	10473821	Attention to correspondence between AM and receiver's accountants regarding SBA loan proceeds (.2).	Kebeh, Alphamorlai "Mo"	0.20	125.10	9,566.55	WO	HD	TR	____
03/24/26	10473685	Correspondence with Carlson Quinn regarding 401(k) issues and interfacing with department of labor (.2).	Kebeh, Alphamorlai "Mo"	0.20	125.10	9,691.65	WO	HD	TR	____
03/24/26	10473717	Confer with R. Gonzales regarding demand letter to Troon property HOA regarding violation of self-help bar (0.2).	Del Castillo, Joshua	0.20	175.50	9,867.15	WO	HD	TR	____
03/24/26	10475023	Attention to correspondence from Receiver's office regarding quotes regarding repairs to Troon property, analyze same (.2).	Kebeh, Alphamorlai "Mo"	0.20	125.10	9,992.25	WO	HD	TR	____
03/24/26	10484475	Draft correspondence to Troon HOA re violation; email correspondence to HOA	Gonzales, Rachael	0.80	428.40	10,420.65	WO	HD	TR	____

Fees for Matter 396961.00003.(Asset Recovery & Management)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
		re violation.								
03/25/26	10475025	Analyze materials relating to troon property damage repairs (.2); attention to update from R. Gonzales regarding troon property HOA violation (.1).	Kebeh, Alphamorlai "Mo"	0.30	187.65	10,608.30	WO	HD	TR	____
03/25/26	10475282	Review and respond to emails regarding real property administration matters (0.5).	Del Castillo, Joshua	0.50	438.75	11,047.05	WO	HD	TR	____
03/25/26	10484422	Call with HOA re Troon property violation.	Gonzales, Rachael	0.20	107.10	11,154.15	WO	HD	TR	____
04/07/26	10495354	Emails with AM counsel regarding turnovers of additional funds to Receiver and attention to issues regarding same (0.5).	Del Castillo, Joshua	0.50	438.75	11,592.90	WO	HD	TR	____
04/16/26	10506221	Emails with Receiver and AM counsel regarding real property recovery and status (0.3).	Del Castillo, Joshua	0.30	263.25	11,856.15	WO	HD	TR	____
04/27/26	10517393	Attention to inquiry regarding Mannix property and follow-up correspondence regarding same (.2); analyze deed transferring title of troon property and related correspondence (.2).	Kebeh, Alphamorlai "Mo"	0.40	250.20	12,106.35	WO	HD	TR	____
04/29/26	10522032	Internal emails regarding estate asset recovery matters (0.5).	Del Castillo, Joshua	0.50	438.75	12,545.10	WO	HD	TR	____
05/05/26	10533459	Conference with J. del Castillo regarding status of troon property (.2).	Kebeh, Alphamorlai "Mo"	0.20	125.10	12,670.20	WO	HD	TR	____

Fees for Matter 396961.00003.(Asset Recovery & Management)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
05/18/26	10548290	Confer with Receiver regarding asset administration concerns and prospective asset recovery matters (0.3).	Del Castillo, Joshua	0.30	263.25	12,933.45	WO	HD	TR	____
05/27/26	10561311	Analyze documents relating to secured debt and estimated value of Mannix property, correspondence with AM and Receiver team regarding same (.5).	Kebeh, Alphamorlai "Mo"	0.50	312.75	13,246.20	WO	HD	TR	____
05/28/26	10563222	Emails with Receiver's office and AM counsel regarding additional assets to be recovered via prospective settlement and related matters (0.3).	Del Castillo, Joshua	0.30	263.25	13,509.45	WO	HD	TR	____
05/29/26	10565238	Review and respond to emails regarding real property turnovers (0.2).	Del Castillo, Joshua	0.20	175.50	13,684.95	WO	HD	TR	____

Proforma Summary

Timekeeper Number	Timekeeper	Hours	Rate	Amounts
001665	Fates, Edward (Ted)	0.40	877.50	351.00
001842	Del Castillo, Joshua	6.50	877.50	5,703.75
002661	Kebeh, Alphamorlai "Mo"	11.00	625.50	6,880.50
002744	Gonzales, Rachael	1.40	535.50	749.70
		19.30		$13,684.95

Subtotal Fees	$13,684.95
Discount	0.00
Total Fees	13,684.95
Total Disbursements	0.00

Attorney Billing Instructions

(} BILL ALL (} Hold
(} BILL FEES ONLY (} Write Off

08/04/26 14:54:13 PROFORMA STATEMENT FOR MATTER 396961.00003 (Donell, Stephen J. (Receiver)) (Asset Recovery & Management)

(} 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 08/04/26

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	2,443.95	2,443.95	0.00	29,790.45	29,790.45	0.00	89,586.90	89,586.90	0.00
Unbilled Adj	0.00	0.00	0.00	0.00	0.00	0.00	87.75	87.75	0.00
Billed	0.00	0.00	0.00	69,763.05	69,763.05	0.00	69,763.05	69,763.05	0.00
Collected	0.00	0.00	0.00	69,763.05	69,763.05	0.00	69,763.05	69,763.05	0.00
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	Total	***Fees***	***Costs***
WIP Balance	***19,736.10***	***19,736.10***	***0.00***
AR Balance	***0.00***	***0.00***	***0.00***
Unalloc Payment	***0.00***		
Client Trust Balance	***0.00***		

Billing Address

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

08/04/26 14:54:13 PROFORMA STATEMENT FOR MATTER 396961.00004 (Donell, Stephen J. (Receiver)) (Investigation & Reporting)

Preliminary Billing Form

Billing Atty: 001842 - Del Castillo, Joshua
Matter #: 396961.00004
Client Name: Donell, Stephen J. (Receiver)
Date of Last Billing: 04/27/26
Matter Name: Investigation & Reporting
Proforma Number: 1421752
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			
02/02/26	10408808	Confer with M. Kebeh regarding interim report (0.3); follow-up emails to Receiver and professionals regarding same (0.3).	Del Castillo, Joshua	0.60	526.50	526.50	WO	HD	TR	____
02/04/26	10410995	Confer with M. Kebeh regarding interim report and follow-up emails regarding same (0.4).	Del Castillo, Joshua	0.40	351.00	877.50	WO	HD	TR	____
02/04/26	10411994	Prepare and draft a subpoena to a financial institution.	Gonzales, Rachael	0.50	267.75	1,145.25	WO	HD	TR	____
02/06/26	10413212	Analyze and advise on issues relating to document subpoenas, email and document review, 401(k) wind down, employee W2's, upcoming interim report	Fates, Edward (Ted)	0.50	438.75	1,584.00	WO	HD	TR	____
02/06/26	10442295	Correspondence with forensic accountants regarding document review strategy and action items (.4); begin review of draft subpoena to financial institution (.2).	Kebeh, Alphamorlai "Mo"	0.60	375.30	1,959.30	WO	HD	TR	____
02/09/26	10416892	Cursory review of Carlson quinn production to DOL, correspondence with	Kebeh, Alphamorlai "Mo"	0.60	375.30	2,334.60	WO	HD	TR	____

Fees for Matter 396961.00004.(Investigation & Reporting)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
		Receivership team regarding same (.6).								
02/10/26	10417849	Legal analysis and revisions to subpoena to financial institutions, conferences with R. Gonzales regarding same (1.5).	Kebeh, Alphamorlai "Mo"	1.50	938.25	3,272.85	WO	HD	TR	____
02/11/26	10419356	Correspondence with R. Gonzales regarding additional subpoena targets (.2).	Kebeh, Alphamorlai "Mo"	0.20	125.10	3,397.95	WO	HD	TR	____
02/17/26	10425007	Attention to issues regarding receivership entity document access/request to FTC, correspondence with forensic accountants and AM attorneys regarding same (.3); contemplate action items relating to Wells Fargo subpoena (.3).	Kebeh, Alphamorlai "Mo"	0.60	375.30	3,773.25	WO	HD	TR	____
02/18/26	10427477	Review and analyze public records for various financial institutions in preparation for issuing code-compliant Subpoenas (.4); draft summary of the same (.3).	Pendleton, Michelle	0.70	286.65	4,059.90	WO	HD	TR	____
02/18/26	10442377	Conference with R. Gonzales regarding preparation of additional subpoenas (.1); correspondence with DOL and analyze documents regarding 401(k) plan contributions and related inquiry (.3); conference with plaintiff's counsel regarding subpoena to financial institution (.1).	Kebeh, Alphamorlai "Mo"	0.50	312.75	4,372.65	WO	HD	TR	____
02/18/26	10442907	Attention to preparing subpoenas, including correspondence to track down	Gonzales, Rachael	1.20	642.60	5,015.25	WO	HD	TR	____

Fees for Matter 396961.00004.(Investigation & Reporting)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
		service addresses and entity names.								
02/20/26	10429451	Analysis of current stage of document review process, memo to and correspondence with J. del Castillo and T. Fates regarding same (.7); draft memo to FTC regarding expanded access to entity records, attention to related correspondence (.3).	Kebeh, Alphamorlai "Mo"	1.00	625.50	5,640.75	WO	HD	TR	____
02/20/26	10429473	Advise on issues related to expanded document access request to FTC and Nevada counsel (.3) revise and finalize request (.4) communications with M. Papenfuss and S. Bates re: same (.2)	Fates, Edward (Ted)	0.90	789.75	6,430.50	WO	HD	TR	____
02/23/26	10434014	Attention to production of documents from Wells Fargo Clearing Services, correspondence with Receiver and professionals regarding same (.3).	Kebeh, Alphamorlai "Mo"	0.30	187.65	6,618.15	WO	HD	TR	____
02/24/26	10438083	Analysis of subpoenas issued by FTC and related correspondence (.2).	Kebeh, Alphamorlai "Mo"	0.20	125.10	6,743.25	WO	HD	TR	____
02/25/26	10437871	Advise S. Bates on issues relating to investigation into potential fraudulent transfers	Fates, Edward (Ted)	0.40	351.00	7,094.25	WO	HD	TR	____
03/04/26	10448489	Research online regarding entity status and service issues regarding Complete Merchant Solutions dba Nexio (.2); communications with R. Gonzalez (.1).	Pendleton, Michelle	0.30	122.85	7,217.10	WO	HD	TR	____
03/10/26	10455833	Attention to timing of second interim report, correspondence with T. Fates regarding same (.3).	Kebeh, Alphamorlai "Mo"	0.30	187.65	7,404.75	WO	HD	TR	____

Fees for Matter 396961.00004.(Investigation & Reporting)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
03/10/26	10456188	Conferences with R. Gonzales and J. del Castillo regarding request for digital W-2 documents (.4).	Kebeh, Alphamorlai "Mo"	0.40	250.20	7,654.95	WO	HD	TR	_____
03/10/26	10456599	Emails and confer with M. Kebeh regarding interim report and prospective discovery matters (1.0).	Del Castillo, Joshua	1.00	877.50	8,532.45	WO	HD	TR	_____
03/10/26	10484337	Telephone calls re Paycom W2 issues (.3); draft and prepare subpoenas (.9).	Gonzales, Rachael	2.30	1,231.65	9,764.10	WO	HD	TR	_____
03/10/26	10484352	Correspondence with receiver team and Paycom re Paycom issue.	Gonzales, Rachael	0.40	214.20	9,978.30	WO	HD	TR	_____
03/13/26	10461711	Attention to outstanding action items and matter status in connection with upcoming report, prepare outline regarding same (.5)	Kebeh, Alphamorlai "Mo"	0.50	312.75	10,291.05	WO	HD	TR	_____
03/16/26	10485776	Conference with J. del Castillo regarding preparation of next interim status report (.2); drafting report outline (1.0).	Kebeh, Alphamorlai "Mo"	1.20	750.60	11,041.65	WO	HD	TR	_____
03/17/26	10470254	Drafting second interim report, review of relevant case materials in connection with same (3.0).	Kebeh, Alphamorlai "Mo"	3.00	1,876.50	12,918.15	WO	HD	TR	_____
03/18/26	10466065	Review M. Kebeh outline for interim report and confer regarding same (0.5); emails regarding prospective outstanding discovery and review notes of prior discussions regarding same (0.7).	Del Castillo, Joshua	1.20	1,053.00	13,971.15	WO	HD	TR	_____

Fees for Matter 396961.00004.(Investigation & Reporting)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
03/18/26	10466352	Review and revise draft interim report and confer with M. Kebeh regarding same (0.8).	Del Castillo, Joshua	0.80	702.00	14,673.15	WO	HD	TR	____
03/18/26	10485815	Conference with forensic accountants and receiver's office regarding status of analysis regarding vehicles (.6); analyze J. del Castillo revisions regarding interim report, revise same (.8).	Kebeh, Alphamorlai "Mo"	1.40	875.70	15,548.85	WO	HD	TR	____
03/19/26	10467308	Work on Receiver's second interim report (.8) advise on next steps relating to investigation of potential fraudulent transfer claims, accounting for interim report and revisions to fee application (.6)	Fates, Edward (Ted)	1.40	1,228.50	16,777.35	WO	HD	TR	____
03/19/26	10467894	Review and respond to correspondence regarding draft interim report (0.3).	Del Castillo, Joshua	0.30	263.25	17,040.60	WO	HD	TR	____
03/19/26	10485860	Correspondence with AM attorneys and receiver's professionals regarding finalizing second interim report, revise and finalize same (.9); analyze receiver's January and February interim statement (.4).	Kebeh, Alphamorlai "Mo"	1.30	813.15	17,853.75	WO	HD	TR	____
03/20/26	10468946	Communications with counsel for plaintiffs re: second interim report and exhibits (.2)	Fates, Edward (Ted)	0.20	175.50	18,029.25	WO	HD	TR	____
03/25/26	10486077	Review list of issued subpoenas, contemplate strategy regarding additional round (.2).	Kebeh, Alphamorlai "Mo"	0.20	125.10	18,154.35	WO	HD	TR	____

Fees for Matter 396961.00004.(Investigation & Reporting)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
03/27/26	10486155	Attention to correspondence from FTC regarding ATS report approval, correspondence with J. del Castillo and T. Fates regarding same (.2); revise report (.1); finalize proposed orders regarding same (.4).	Kebeh, Alphamorlai "Mo"	0.70	437.85	18,592.20	WO	HD	TR	____
04/01/26	10487931	Conference with forensic accountants and receiver's office regarding status of document analysis, required supplemental records, and related strategy (.8).	Kebeh, Alphamorlai "Mo"	0.80	500.40	19,092.60	WO	HD	TR	____
04/01/26	10488914	Teleconference and emails with M. Kebeh regarding results of Receiver's accounting analysis and additional required subpoenas (0.3).	Del Castillo, Joshua	0.30	263.25	19,355.85	WO	HD	TR	____
04/02/26	10489386	Correspondence with Receiver's office regarding document request regarding Troon property mortgage payments, contemplate strategy in connection with same (.4); close analysis of reporting regarding deficient document productions from subpoena targets, analyze draft subpoenas addressing same, revise same (3.2).	Kebeh, Alphamorlai "Mo"	3.60	2,251.80	21,607.65	WO	HD	TR	____
04/02/26	10528201	Correspondence with M. Kebeh re subpoenas.	Gonzales, Rachael	0.20	107.10	21,714.75	WO	HD	TR	____
04/03/26	10494046	Analyze records regarding deficient productions and missing information from financial institutions/subpoena targets, prepare summary and memorandum to receiver's office and	Kebeh, Alphamorlai "Mo"	1.20	750.60	22,465.35	WO	HD	TR	____

Fees for Matter 396961.00004.(Investigation & Reporting)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
		forensic accountants regarding same (1.2).								
04/06/26	10527785	Analyze draft supplemental subpoenas and revise same (.6).	Kebeh, Alphamorlai "Mo"	0.60	375.30	22,840.65	WO	HD	TR	_____
04/07/26	10495204	Conference and correspondence with R. Gonzalez (J. del Castillo partial) regarding finalizing second round of subpoenas (.2).	Kebeh, Alphamorlai "Mo"	0.20	125.10	22,965.75	WO	HD	TR	_____
04/08/26	10528038	Review recent matter updates in preparation for next interim status report (.2).	Kebeh, Alphamorlai "Mo"	0.20	125.10	23,090.85	WO	HD	TR	_____
04/13/26	10501165	Analyze Receiver's march interim financial report and related correspondence (.2).	Kebeh, Alphamorlai "Mo"	0.20	125.10	23,215.95	WO	HD	TR	_____
04/15/26	10504761	Correspondence with Coinbase regarding receipt of subpoena and prospective responses (.2).	Kebeh, Alphamorlai "Mo"	0.20	125.10	23,341.05	WO	HD	TR	_____
04/15/26	10525353	Correspondence with subpoenaed institution re extension.	Gonzales, Rachael	0.30	160.65	23,501.70	WO	HD	TR	_____
04/16/26	10517390	Correspondence with R. Gonzales regarding JP Morgan Chase production, review correspondence from JPM regarding same (.2).	Kebeh, Alphamorlai "Mo"	0.20	125.10	23,626.80	WO	HD	TR	_____
04/16/26	10525340	Correspondence with subpoenaed institution re extension.	Gonzales, Rachael	0.20	107.10	23,733.90	WO	HD	TR	_____
04/22/26	10525317	Correspondence with the Receiver team re transmission of production and re the	Gonzales, Rachael	0.40	214.20	23,948.10	WO	HD	TR	_____

Fees for Matter 396961.00004.(Investigation & Reporting)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
		production.								
04/23/26	10514482	Review and respond to emails regarding recent productions to Receiver and outstanding discovery (0.5); attention to issues regarding same (0.4).	Del Castillo, Joshua	0.90	789.75	24,737.85	WO	HD	TR	____
04/23/26	10525301	Correspondence with subpoenaed institution re extension request (.2); correspondence with Receiver team re production (.2).	Gonzales, Rachael	0.40	214.20	24,952.05	WO	HD	TR	____
04/24/26	10525297	Correspondence to transmit produced documents from subpoena (.1); correspondence with subpoenaed institution re production (.2).	Gonzales, Rachael	0.30	160.65	25,112.70	WO	HD	TR	____
04/29/26	10521871	Corresponding with forensic accountants regarding status of avoidable transfer review (.3).	Kebeh, Alphamorlai "Mo"	0.30	187.65	25,300.35	WO	HD	TR	____
04/29/26	10522008	Emails with AM counsel and Stapleton Group regarding pending and outstanding discovery and forensic accounting analysis matters (0.5); confer internally regarding same (0.5).	Del Castillo, Joshua	1.00	877.50	26,177.85	WO	HD	TR	____
04/30/26	10524061	Correspondence with subpoenaed institution regarding extension.	Gonzales, Rachael	0.20	107.10	26,284.95	WO	HD	TR	____
05/01/26	10530383	Review summary of forensic accounting of suspect transactions transmitted by Stapleton Group and confer regarding same (0.4).	Del Castillo, Joshua	0.40	351.00	26,635.95	WO	HD	TR	____

Fees for Matter 396961.00004.(Investigation & Reporting)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
05/04/26	10531710	Emails regarding subpoena responses and status of outstanding discovery; confer with AM counsel regarding same (0.5).	Del Castillo, Joshua	0.50	438.75	27,074.70	WO	HD	TR	____
05/04/26	10567559	Attention to production provided by JP Morgan Chase (.2).	Kebeh, Alphamorlai "Mo"	0.20	125.10	27,199.80	WO	HD	TR	____
05/06/26	10535145	Emails with Receiver's office and Stapleton Group regarding pending and outstanding discovery and confer with M. Kebeh regarding same (0.5).	Del Castillo, Joshua	0.50	438.75	27,638.55	WO	HD	TR	____
05/06/26	10567790	Correspondence with J. del Castillo and Receiver's professionals regarding status of subpoena productions (.2).	Kebeh, Alphamorlai "Mo"	0.20	125.10	27,763.65	WO	HD	TR	____
05/12/26	10542372	Attention to bank of America production in connection with subpoena, correspondence with receiver regarding same (.4).	Kebeh, Alphamorlai "Mo"	0.40	250.20	28,013.85	WO	HD	TR	____
05/12/26	10542569	Emails regarding document productions and outstanding discovery (0.4).	Del Castillo, Joshua	0.40	351.00	28,364.85	WO	HD	TR	____
05/13/26	10543595	Internal emails and confer regarding recent subpoenas and document productions (0.5); review and respond to correspondence from Stapleton Group and Receiver's office regarding same (0.3).	Del Castillo, Joshua	0.80	702.00	29,066.85	WO	HD	TR	____

Proforma Summary

Timekeeper Number	Timekeeper	Hours	Rate	Amounts

08/04/26 14:54:13 PROFORMA STATEMENT FOR MATTER 396961.00004 (Donell, Stephen J. (Receiver)) (Investigation & Reporting)

Proforma Summary

Timekeeper Number	Timekeeper	Hours	Rate	Amounts
001665	Fates, Edward (Ted)	3.40	877.50	2,983.50
001842	Del Castillo, Joshua	9.10	877.50	7,985.25
002603	Pendleton, Michelle	1.00	409.50	409.50
002661	Kebeh, Alphamorlai "Mo"	22.80	625.50	14,261.40
002744	Gonzales, Rachael	6.40	535.50	3,427.20
		42.70		$29,066.85
Subtotal Fees				$29,066.85
Discount				0.00
Total Fees				29,066.85
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 08/04/26

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	9,795.60	9,795.60	0.00	56,630.25	56,630.25	0.00	147,285.90	147,285.90	0.00
Unbilled Adj	0.00	0.00	0.00	62.55	62.55	0.00	5,269.05	5,269.05	0.00
Billed	0.00	0.00	0.00	92,165.85	92,165.85	0.00	92,165.85	92,165.85	0.00
Collected	0.00	0.00	0.00	92,165.85	92,165.85	0.00	92,165.85	92,165.85	0.00
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	Total	***Fees***	***Costs***
WIP Balance	***49,851.00***	***49,851.00***	***0.00***
AR Balance	***0.00***	***0.00***	***0.00***
Unalloc Payment	***0.00***		

Client Trust Balance	***0.00***

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

08/04/26 14:54:13 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: 04/27/26
Proforma Number: 1421752
Matter Name: Consumer / Creditors Issues & Communicat
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			
02/04/26	10411108	Call with S. Bates regarding employee wage claims and unpaid tax claims	Fates, Edward (Ted)	0.30	263.25	263.25	WO	HD	TR	____
02/11/26	10419589	Conference with J. del Castillo regarding potential claims held by SBA/ US Bank (.3); internal correspondence regarding same (.1).	Kebeh, Alphamorlai "Mo"	0.40	250.20	513.45	WO	HD	TR	____
02/13/26	10421920	Correspondence with Los Angeles office landlord regarding creditor claims regarding furniture, contemplate potential issues in connection with same (.4).	Kebeh, Alphamorlai "Mo"	0.40	250.20	763.65	WO	HD	TR	____
03/05/26	10449961	Communications with FTC counsel and SBA counsel re: loans to American Tax Solutions and associated guarantees	Fates, Edward (Ted)	0.20	175.50	939.15	WO	HD	TR	____
03/05/26	10450366	Review tax scam voicemail left with consumer and correspondence regarding same (0.3); attention to consumer inquiry (0.3).	Del Castillo, Joshua	0.60	526.50	1,465.65	WO	HD	TR	____

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

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
03/16/26	10463916	Review Receiver's proposed post to website regarding claimant inquiries and emails regarding same (0.3).	Del Castillo, Joshua	0.30	263.25	1,728.90	WO	HD	TR	____
03/17/26	10464478	Advise Receiver on updates to receivership website to address consumer and creditor inquiries regarding claims process (.2) discuss same with Receiver and S. Bates (.2)	Fates, Edward (Ted)	0.40	351.00	2,079.90	WO	HD	TR	____
03/20/26	10468525	Communications with US Attorney re: SBA loans issued to American Tax Solutions and document production (.4) communications with counsel for FTC re: same (.2) communications with Receiver team re: SBA request for bank records (.5)	Fates, Edward (Ted)	1.10	965.25	3,045.15	WO	HD	TR	____
03/20/26	10473586	Attention to reports from injured consumers regarding new solicitation efforts from persons purporting to represent ATS (.2).	Kebeh, Alphamorlai "Mo"	0.20	125.10	3,170.25	WO	HD	TR	____
03/23/26	10470400	Communications with Receiver team re: bank statements requested by SBA counsel (.3) communications with counsel for SBA and counsel for FTC re: statements (.2)	Fates, Edward (Ted)	0.50	438.75	3,609.00	WO	HD	TR	____
03/24/26	10473901	Attention to correspondence from Paycom regarding update to w-2 issue, correspondence with receiver's office regarding same (.3).	Kebeh, Alphamorlai "Mo"	0.30	187.65	3,796.65	WO	HD	TR	____
04/15/26	10505421	Respond to direct inquiry from counsel representing consumer	Fates, Edward (Ted)	0.20	175.50	3,972.15	WO	HD	TR	____

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

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
05/01/26	10562496	Respond to inquiry from counsel for former ATS employee	Fates, Edward (Ted)	0.30	263.25	4,235.40	WO	HD	TR	____
05/14/26	10562568	Respond to inquiry from counsel for creditor group with employment-related claims	Fates, Edward (Ted)	0.30	263.25	4,498.65	WO	HD	TR	____
05/27/26	10561122	Communications with Receiver and counsel for FTC re: access to ATS customer management databases	Fates, Edward (Ted)	0.50	438.75	4,937.40	WO	HD	TR	____

Proforma Summary

Timekeeper Number	Timekeeper	Hours	Rate	Amounts
001665	Fates, Edward (Ted)	3.80	877.50	3,334.50
001842	Del Castillo, Joshua	0.90	877.50	789.75
002661	Kebeh, Alphamorlai "Mo"	1.30	625.50	813.15
		6.00		$4,937.40
Subtotal Fees				$4,937.40
Discount				0.00
Total Fees				4,937.40
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 08/04/26

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	0.00	0.00	0.00	7,456.95	7,456.95	0.00	17,027.55	17,027.55	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	11,914.65	11,914.65	0.00	11,914.65	11,914.65	0.00
Collected	0.00	0.00	0.00	11,914.65	11,914.65	0.00	11,914.65	11,914.65	0.00
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	Total	***Fees***	***Costs***
WIP Balance	***5,112.90***	***5,112.90***	***0.00***
AR Balance	***0.00***	***0.00***	***0.00***
Unalloc Payment	***0.00***		
Client Trust Balance	***0.00***		

Billing Address

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

08/04/26 14:54:13 PROFORMA STATEMENT FOR MATTER 396961.00006 (Donell, Stephen J. (Receiver)) (Sale, Disposition &Transfer of Assets)

Preliminary Billing Form

Billing Atty: 001842 - Del Castillo, Joshua
Matter #: 396961.00006
Client Name: Donell, Stephen J. (Receiver)
Date of Last Billing: 04/27/26
Matter Name: Sale, Disposition &Transfer of Assets
Proforma Number: 1421752
Client/Matter Joint Group # 396961.1
Client Matter Number:

Fees for Matter 396961.00006.(Sale, Disposition &Transfer of Assets)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
02/02/26	10408413	Call / emails with counsel for Selb / Bennett re: draft stipulation re: transfer and sale of Troon property	Fates, Edward (Ted)	0.60	526.50	526.50	WO	HD	TR	____
02/04/26	10411050	Attention to update from T. Fates regarding status of stipulation to turn over troon property (.1); correspondence with R. Gonzales regarding same (.1).	Kebeh, Alphamorlai "Mo"	0.20	125.10	651.60	WO	HD	TR	____
02/04/26	10411298	Review emails and documents regarding receivership sales of residential property and attention to issues regarding same (0.6).	Del Castillo, Joshua	0.60	526.50	1,178.10	WO	HD	TR	____
02/04/26	10411632	Analyze proposed revisions to stipulation regarding turnover and listing of Troon property from counsel for Selb / Bennett (.2) communications with counsel for Selb / Bennet re: same (.4) communications with counsel for FTC and Nevada AG re: same (.3) communications with Receiver team re: same (.4) call with S. Bates re: Troon property and Cyber Truck (.3)	Fates, Edward (Ted)	1.60	1,404.00	2,582.10	WO	HD	TR	____

Fees for Matter 396961.00006.(Sale, Disposition &Transfer of Assets)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
02/05/26	10411802	Emails regarding stipulation to sell receivership assets (0.2); follow-up inquiries regarding real property disposition issues (0.4).	Del Castillo, Joshua	0.60	526.50	3,108.60	WO	HD	TR	____
02/05/26	10416531	Analyze order approving stipulation regarding sale of personal property and attention to related correspondence with Receiver's office (.2)	Kebeh, Alphamorlai "Mo"	0.20	125.10	3,233.70	WO	HD	TR	____
02/05/26	10431564	Communications with FTC counsel re: stipulation concerning turnover and marketing of Troon property, potential furniture to remain at property after turnover (.2) analyze signed order on stipulation re: authority to sell personal property and advise Receiver re: same (.2) advise Receiver on issues relating to sale process for Troon property (.2)	Fates, Edward (Ted)	0.60	526.50	3,760.20	WO	HD	TR	____
02/06/26	10412936	Internal emails regarding real property sales (0.3); legal analysis in connection with same (0.4).	Del Castillo, Joshua	0.70	614.25	4,374.45	WO	HD	TR	____
02/06/26	10431567	Communications with counsel for Selb / Bennett re: stipulation relating to transfer of Troon property to Receiver for marketing and sale (.2) analyze revised draft stipulation (.2)	Fates, Edward (Ted)	0.40	351.00	4,725.45	WO	HD	TR	____
02/09/26	10415717	Analyze draft revisions to stipulation relating to transfer and marketing of Troon property by the Receiver (.4) communications with FTC and Nevada counsel (.3) advise Receiver re: same	Fates, Edward (Ted)	1.30	1,140.75	5,866.20	WO	HD	TR	____

Fees for Matter 396961.00006.(Sale, Disposition &Transfer of Assets)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
		(.3) communications with counsel for Selb / Bennett (.3)								
02/12/26	10420690	Advise Receiver re: Court approval of stipulation re: Troon property and next steps re: transferring title to Receiver	Fates, Edward (Ted)	0.30	263.25	6,129.45	WO	HD	TR	____
02/12/26	10420802	Analyze order granting stipulation regarding turnover of Troon property, attention to correspondence from Receiver regarding same (.2).	Kebeh, Alphamorlai "Mo"	0.20	125.10	6,254.55	WO	HD	TR	____
02/17/26	10425526	Communications with Receiver re: deed for transfer of Troon property from Selb / Bennett to Receiver	Fates, Edward (Ted)	0.30	263.25	6,517.80	WO	HD	TR	____
02/18/26	10427343	Conference and correspondence with Receiver's office regarding title transfer regarding Troon property (.3).	Kebeh, Alphamorlai "Mo"	0.30	187.65	6,705.45	WO	HD	TR	____
02/19/26	10428375	Analyze stipulation regarding transfer of Troon Drive property and legal analysis regarding related issues (.5); conference with T. Fates and correspondence with receiver's office regarding same (.4); correspondence with local counsel regarding resolution of title company's information requests regarding transfer of troon property title (.2).	Kebeh, Alphamorlai "Mo"	1.10	688.05	7,393.50	WO	HD	TR	____
02/19/26	10428491	Analyze and advise on issues relating to potential transfer tax exemption for Troon property (.4) communications relating to status of deed to transfer title (.2)	Fates, Edward (Ted)	0.60	526.50	7,920.00	WO	HD	TR	____

Fees for Matter 396961.00006.(Sale, Disposition &Transfer of Assets)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
02/19/26	10428534	Review documents and internal emails with AM counsel and Receiver regarding real property sales matters (0.9); review documents regarding same (0.5).	Del Castillo, Joshua	1.40	1,228.50	9,148.50	WO	HD	TR	____
02/20/26	10429490	Conference with Receiver's office and correspondence with T. Fates regarding request for form deed in connection with Troon property transfer (.7); conference and correspondence with title company and receiver's office regarding form deed regarding troon property transfer (.8); correspondence with AM attorneys regarding legal analysis of title issues (.4).	Kebeh, Alphamorlai "Mo"	1.90	1,188.45	10,336.95	WO	HD	TR	____
02/20/26	10429574	Advise on issues relating to transfer of title to Troon property to Receiver, questions raised by title company, and broker listing agreement	Fates, Edward (Ted)	0.70	614.25	10,951.20	WO	HD	TR	____
02/20/26	10429778	Review correspondence regarding sale of real properties, review documents, and confer with AM counsel regarding same (0.8); legal analysis (1.0).	Del Castillo, Joshua	1.80	1,579.50	12,530.70	WO	HD	TR	____
02/23/26	10432325	Emails regarding contemplated real property sales from counsel and title insurer (0.4); review documents regarding same (0.1).	Del Castillo, Joshua	0.50	438.75	12,969.45	WO	HD	TR	____
02/23/26	10433088	Advise on issues with title company and deed to transfer title to Troon property	Fates, Edward (Ted)	0.30	263.25	13,232.70	WO	HD	TR	____
02/23/26	10433443	Conference with J. del Castillo to develop strategy regarding title transfer	Kebeh, Alphamorlai "Mo"	2.00	1,251.00	14,483.70	WO	HD	TR	____

Fees for Matter 396961.00006.(Sale, Disposition &Transfer of Assets)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
		issues (.1); legal analysis regarding title transfer issues (1.9).								
02/24/26	10434693	Communications with counsel for Selb / Bennet re: form of deed for transfer of title to Troon property (.2) advise on next steps re: same (.2)	Fates, Edward (Ted)	0.40	351.00	14,834.70	WO	HD	TR	____
02/24/26	10434876	Emails regarding contemplated real property sales and related title insurance issues (0.4); review revised broker agreement and attention to issues regarding same (0.3); confer with M. Kebeh and follow-up regarding same (0.3).	Del Castillo, Joshua	1.00	877.50	15,712.20	WO	HD	TR	____
02/24/26	10434895	Correspondence with AM attorneys and title company regarding title transfer issues, conference with J. del Castillo regarding same (.4); analysis of proposed listing agreement and related materials for henderson property, correspondence and conference with J. del Castillo regarding same (1.4).	Kebeh, Alphamorlai "Mo"	1.80	1,125.90	16,838.10	WO	HD	TR	____
02/25/26	10436087	Attention to real estate sale matters and confer regarding title insurer replacement (0.7); emails with Receiver's office and title insurer (0.3).	Del Castillo, Joshua	1.00	877.50	17,715.60	WO	HD	TR	____
02/25/26	10436181	Analyze J. del Castillo comments to listing agreement (.2); additional revisions to same and correspondence with receiver and local counsel regarding same (.9); attention to correspondence with defendants' counsel regarding	Kebeh, Alphamorlai "Mo"	1.40	875.70	18,591.30	WO	HD	TR	____

Fees for Matter 396961.00006.(Sale, Disposition &Transfer of Assets)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
		arrangement for turnover of NV property (.2); attention to correspondence with Stewart title to effectuate transfer of title to receiver regarding Troon property (.1).								
02/25/26	10436389	Communications with S. Bates re: issues relating to Selb / Bennett move out and turnover of Troon property (.3) communications with Receiver and counsel for Selb / Bennett re: same and refrigerator / fixture issue (.9)	Fates, Edward (Ted)	1.20	1,053.00	19,644.30	WO	HD	TR	_____
02/26/26	10437734	Call with counsel for Selb / Bennett re: issues relating to removal of personal property from Troon property, refrigerator issue as fixture, and turnover of possession (.3) discuss same with S. Bates (.3) emails re: same to confirm extension (.2)	Fates, Edward (Ted)	0.80	702.00	20,346.30	WO	HD	TR	_____
02/26/26	10438164	Attention to update from receiver's office and related correspondence regarding timeline for turnover of Troon property (.2).	Kebeh, Alphamorlai "Mo"	0.20	125.10	20,471.40	WO	HD	TR	_____
02/27/26	10438809	Correspondence with local counsel, receiver's office, and T. Fates regarding revisions to Troon Drive property listing agreement (.4).	Kebeh, Alphamorlai "Mo"	0.40	250.20	20,721.60	WO	HD	TR	_____
03/03/26	10447380	Advise on next steps relating to deed for transfer of title to Troon property	Fates, Edward (Ted)	0.30	263.25	20,984.85	WO	HD	TR	_____
03/03/26	10447589	Emails and confer with M. Kebeh regarding property disposition issues (0.4); emails with T. Fates and	Del Castillo, Joshua	0.60	526.50	21,511.35	WO	HD	TR	_____

Fees for Matter 396961.00006.(Sale, Disposition &Transfer of Assets)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
		Receiver's office regarding same (0.2).								
03/04/26	10448503	Conference with Receiver's office regarding update to mechanics of Troon property turnover, correspondence with AM attorneys and defendants' counsel regarding same (.3).	Kebeh, Alphamorlai "Mo"	0.30	187.65	21,699.00	WO	HD	TR	____
03/04/26	10448762	Review and respond to emails regarding real property administration and disposition (0.4).	Del Castillo, Joshua	0.40	351.00	22,050.00	WO	HD	TR	____
03/04/26	10449469	Communications with Receiver and counsel for Selb / Bennett re: turnover of possession to Troon property and damage to window	Fates, Edward (Ted)	0.20	175.50	22,225.50	WO	HD	TR	____
03/05/26	10450369	Review and respond to correspondence regarding contemplated sale of Troon property and title issues associated with same (0.3); review docket entries and notes from discussions regarding sale (0.2).	Del Castillo, Joshua	0.50	438.75	22,664.25	WO	HD	TR	____
03/05/26	10450402	Advise on title and transfer tax issues relating to Troon (.3) communications with counsel for FTC re: same (.2)	Fates, Edward (Ted)	0.50	438.75	23,103.00	WO	HD	TR	____
03/06/26	10451047	Analyze issues relating to potential transfer tax exemption for Troon property (.3) communications with Stewart Tile re: same (.2) communications with S. Bates re: issues relating to taking possession of Troon property (.2)	Fates, Edward (Ted)	0.70	614.25	23,717.25	WO	HD	TR	____

Fees for Matter 396961.00006.(Sale, Disposition &Transfer of Assets)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
03/09/26	10455467	Emails regarding Troon property disposition issues (0.2).	Del Castillo, Joshua	0.20	175.50	23,892.75	WO	HD	TR	____
03/10/26	10456692	Confer with M. Kebeh and emails regarding asset disposition and protection matters (0.8).	Del Castillo, Joshua	0.80	702.00	24,594.75	WO	HD	TR	____
03/10/26	10480512	Discuss damage done to Troon property prior to turnover of possession with Receiver and S. Bates (.6) review pictures and videos of same (.3) call / emails with FTC counsel re: issues relating to Troon, pictures and videos of damage, and Mannix property (.8) discuss same with Receiver (.2) discuss and advise on issues relating to lis pendens on Mannix property (.4) review transfer documents and discuss same with Receiver (.4)	Fates, Edward (Ted)	2.70	2,369.25	26,964.00	WO	HD	TR	____
03/11/26	10457456	Analyze and advise Receiver on revised transfer documents from title company for Troon property	Fates, Edward (Ted)	0.30	263.25	27,227.25	WO	HD	TR	____
03/12/26	10459205	Follow up communications with Receiver and title company re: revisions to transfer documents	Fates, Edward (Ted)	0.30	263.25	27,490.50	WO	HD	TR	____
03/16/26	10463499	Discuss issues relating to repair costs for Troon property with S. Bates and counsel for FTC	Fates, Edward (Ted)	0.40	351.00	27,841.50	WO	HD	TR	____
03/18/26	10465959	Respond to communication from counsel for Selb / Bennett re: condition of Troon property at turnover of possession	Fates, Edward (Ted)	0.20	175.50	28,017.00	WO	HD	TR	____

Fees for Matter 396961.00006.(Sale, Disposition &Transfer of Assets)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
03/19/26	10480595	Communications with S. Bates re: condition of Troon property (.1) communications with counsel for Selb / Bennett (.2) follow up communications with title company re: revised transfer documents for Troon property (.4) discuss same with Receiver (.2) call / emails with counsel for Selb / Bennett re: condition of Troon property and transfer of title to same (.7)	Fates, Edward (Ted)	1.60	1,404.00	29,421.00	WO	HD	TR	____
03/24/26	10474188	Emails with AM counsel and attention to Troon property sale questions (0.5).	Del Castillo, Joshua	0.50	438.75	29,859.75	WO	HD	TR	____
03/24/26	10474411	Discuss issues relating to damage to Troon property and repair costs with S. Bates and counsel for FTC	Fates, Edward (Ted)	0.40	351.00	30,210.75	WO	HD	TR	____
03/25/26	10474782	Communications with S. Bates and counsel for FTC / Nevada AG re: costs to repair damage to Troon property	Fates, Edward (Ted)	0.40	351.00	30,561.75	WO	HD	TR	____
03/26/26	10476512	Communications with S. Bates and counsel for FTC re: bids / costs for repairs to Troon property (.4) follow up communications with counsel for Selb / Bennett re: execution of transfer documents for Troon property (.3) communications with Stewart Title re:same (.2)	Fates, Edward (Ted)	0.90	789.75	31,351.50	WO	HD	TR	____
03/27/26	10477430	Analyze comments from counsel for Selb / Bennett re: Troon transfer documents from Stewart Title (.2) communications with counsel for Selb / Bennett and Stewart Title re: same (.4) update	Fates, Edward (Ted)	0.70	614.25	31,965.75	WO	HD	TR	____

Fees for Matter 396961.00006.(Sale, Disposition &Transfer of Assets)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
		Receiver re: same (.1)								
03/30/26	10480420	Correspondence and conference with T. Fates and J. del Castillo regarding status of troon asset transfer (.3).	Kebeh, Alphamorlai "Mo"	0.30	187.65	32,153.40	WO	HD	TR	____
03/30/26	10481630	Communications with Stewart Title re: transfer documents for Troon property (.1) analyze revised transfer documents (.3) communications with Receiver re: same (.1)	Fates, Edward (Ted)	0.50	438.75	32,592.15	WO	HD	TR	____
03/30/26	10481748	Emails and confer with M. Kebeh regarding real property disposition issues (0.4).	Del Castillo, Joshua	0.40	351.00	32,943.15	WO	HD	TR	____
03/31/26	10483321	Analyze communication from counsel for Selb / Bennett re: further comments on revised transfer documents for Troon property	Fates, Edward (Ted)	0.20	175.50	33,118.65	WO	HD	TR	____
03/31/26	10483727	Emails and confer with M. Kebeh and R. Gonzales regarding asset sales (0.2).	Del Castillo, Joshua	0.20	175.50	33,294.15	WO	HD	TR	____
04/01/26	10512437	Emails with AM counsel regarding sale of automobile assets (0.2); follow-up emails regarding real property sales (0.3); review information transmitted by Receiver's office regarding sales (0.3).	Del Castillo, Joshua	0.80	702.00	33,996.15	WO	HD	TR	____
04/02/26	10489913	Analyze revisions to transfer documents from Stewart Title (.3) discuss same with Receiver (.2)	Fates, Edward (Ted)	0.50	438.75	34,434.90	WO	HD	TR	____
04/06/26	10494119	Analyze further revisions to draft transfer documents for Troon from counsel for	Fates, Edward (Ted)	1.10	965.25	35,400.15	WO	HD	TR	____

Fees for Matter 396961.00006.(Sale, Disposition &Transfer of Assets)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
		Selb and Bennett (.4) communications with FTC counsel re: same (.3) communications with counsel for Selb / Bennett re: same (.3) communications with Stewart Title (.1)								
04/07/26	10496073	Attention to correspondence regarding Payliance transfer of remaining balance in receivership accounts (.2).	Kebeh, Alphamorlai "Mo"	0.20	125.10	35,525.25	WO	HD	TR	____
04/07/26	10521815	Further communications with counsel for Selb / Bennett and Stewart Title re: requested revisions to Troon transfer documents	Fates, Edward (Ted)	0.30	263.25	35,788.50	WO	HD	TR	____
04/08/26	10496098	Further communications with counsel for Selb / Bennett re: revisions to transfer documents for Troon	Fates, Edward (Ted)	0.40	351.00	36,139.50	WO	HD	TR	____
04/09/26	10497178	Communications with Receiver, counsel for Selb / Bennett, and Stewart Title re: further revisions to Troon transfer documents and execution of same	Fates, Edward (Ted)	0.80	702.00	36,841.50	WO	HD	TR	____
04/09/26	10500481	Attention to correspondence from Payliance regarding confirming transfer of remaining balance in Receivership entity accounts (.2).	Kebeh, Alphamorlai "Mo"	0.20	125.10	36,966.60	WO	HD	TR	____
04/10/26	10498384	Advise Receiver on final revisions to Troon transfer documents and execution of same (.4) communications with Stewart Title and counsel for Selb / Bennett re: same and execution (.3)	Fates, Edward (Ted)	0.70	614.25	37,580.85	WO	HD	TR	____

Fees for Matter 396961.00006.(Sale, Disposition &Transfer of Assets)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
04/10/26	10512431	Emails regarding status of Troon property title issues (0.3); review documents regarding same (0.2).	Del Castillo, Joshua	0.50	438.75	38,019.60	WO	HD	TR	____
04/13/26	10501185	Attention to updates from Receiver's office regarding potential equity in Troon property (.3).	Kebeh, Alphamorlai "Mo"	0.30	187.65	38,207.25	WO	HD	TR	____
04/13/26	10501707	Emails with Receiver's office and AM counsel regarding Troon property sale matters (0.5).	Del Castillo, Joshua	0.50	438.75	38,646.00	WO	HD	TR	____
04/14/26	10503410	Analyze and discuss issues related to anticipated transfer of title to Mannix property to Receiver with counsel for Selb / Bennett	Fates, Edward (Ted)	0.50	438.75	39,084.75	WO	HD	TR	____
04/14/26	10504361	attention to course of dealing between receiver and title company regarding title insurance for troon property and related correspondence (.2).	Kebeh, Alphamorlai "Mo"	0.20	125.10	39,209.85	WO	HD	TR	____
04/16/26	10506574	Advise Receiver re: status of Mannix property, anticipated turnover of same and sale process	Fates, Edward (Ted)	0.20	175.50	39,385.35	WO	HD	TR	____
04/23/26	10514762	Emails with AM counsel regarding real property sales issues and review documents forwarded from same (0.4).	Del Castillo, Joshua	0.40	351.00	39,736.35	WO	HD	TR	____
04/24/26	10515897	Emails regarding Troon property and pending asset disposition matters (0.5).	Del Castillo, Joshua	0.50	438.75	40,175.10	WO	HD	TR	____
04/27/26	10517427	Attention to updates regarding Troon property sale efforts (.2).	Kebeh, Alphamorlai "Mo"	0.20	125.10	40,300.20	WO	HD	TR	____

Fees for Matter 396961.00006.(Sale, Disposition &Transfer of Assets)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
04/30/26	10524913	Review and respond to correspondence regarding Troon property disposition matters (0.2).	Del Castillo, Joshua	0.20	175.50	40,475.70	WO	HD	TR	____
04/30/26	10526133	Correspondence with Receiver's office regarding equity analysis regarding troon property and negotiating discounted payoff (.4).	Kebeh, Alphamorlai "Mo"	0.40	250.20	40,725.90	WO	HD	TR	____
05/01/26	10530091	Conference with J. del Castillo and T. Fates regarding status of troon property and sale strategy (.4).	Kebeh, Alphamorlai "Mo"	0.40	250.20	40,976.10	WO	HD	TR	____
05/01/26	10532336	Advise on issues relating to Troon property, repair costs, marketing, and balance due on mortgage	Fates, Edward (Ted)	0.40	351.00	41,327.10	WO	HD	TR	____
05/04/26	10532322	Attention to Troon sale issues and confer with AM counsel regarding same (0.4).	Del Castillo, Joshua	0.40	351.00	41,678.10	WO	HD	TR	____
05/04/26	10532337	Correspondence with J. del Castillo, T. Fates, and receiver regarding discounted payoff request regarding troon property (.3); conference with J. del Castillo regarding same (.1).	Kebeh, Alphamorlai "Mo"	0.40	250.20	41,928.30	WO	HD	TR	____
05/05/26	10533131	Address Receiver concerns re: condition of Troon property, mortgage payments, HOA fees, marketing and prospective offers	Fates, Edward (Ted)	0.30	263.25	42,191.55	WO	HD	TR	____
05/05/26	10533239	Review and respond to emails from Receiver's office and AM counsel regarding Troon property sale and related issues (0.3); confer with M. Kebeh regarding same (0.2); prepare	Del Castillo, Joshua	1.00	877.50	43,069.05	WO	HD	TR	____

Fees for Matter 396961.00006.(Sale, Disposition &Transfer of Assets)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
		requested summary regarding same (0.5).								
05/06/26	10567737	Correspondence with Receiver regarding prospective sale price for troon property (.2).	Kebeh, Alphamorlai "Mo"	0.20	125.10	43,194.15	WO	HD	TR	____
05/07/26	10536280	Correspondence with receiver regarding condition of troon property, analyze property reports and photos regarding same (.5).	Kebeh, Alphamorlai "Mo"	0.50	312.75	43,506.90	WO	HD	TR	____
05/07/26	10536337	Review and respond to correspondence from Receiver and AM counsel regarding Troon sale issues (0.2).	Del Castillo, Joshua	0.20	175.50	43,682.40	WO	HD	TR	____
05/12/26	10542376	Review and respond to voicemail from attorney J. Leach regarding Troon property inquiry (0.2).	Del Castillo, Joshua	0.20	175.50	43,857.90	WO	HD	TR	____
05/13/26	10544008	Follow-up communications to HOA attorney regarding Troon property sale (0.2); attention to issues regarding same (0.3).	Del Castillo, Joshua	0.50	438.75	44,296.65	WO	HD	TR	____
05/18/26	10548295	Confer with Receiver regarding Troon property sale (0.2); follow-up VM to HOA counsel (0.1); confer regarding successful sale of Tesla Cybertruck (0.1).	Del Castillo, Joshua	0.40	351.00	44,647.65	WO	HD	TR	____
05/21/26	10553725	Teleconference with counsel for Troon HOA and follow-up emails regarding same (0.5).	Del Castillo, Joshua	0.50	438.75	45,086.40	WO	HD	TR	____

Fees for Matter 396961.00006.(Sale, Disposition &Transfer of Assets)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
05/26/26	10559033	Communications with counsel for Selb / Bennett and counsel for FTC regarding prospective settlement and potential turnover of Mannix property to receiver	Fates, Edward (Ted)	0.60	526.50	45,612.90	WO	HD	TR	_____
05/27/26	10560843	Communications with Receiver and S. Bates re: anticipated turnover of Mannix property pursuant to FTC settlement with Selb / Bennett, title company for transfer, and related issues (.8) communications with FTC counsel and counsel for Selb / Bennett re: same (.3)	Fates, Edward (Ted)	1.10	965.25	46,578.15	WO	HD	TR	_____
05/27/26	10561566	Emails and confer with AM counsel and Receiver regarding turnover of Mannix property (0.5).	Del Castillo, Joshua	0.50	438.75	47,016.90	WO	HD	TR	_____
05/28/26	10563224	Communications with S. Bates re: anticipated turnover of Mannix property and G Wagon vehicle	Fates, Edward (Ted)	0.20	175.50	47,192.40	WO	HD	TR	_____

Disbursements for Matter 396961.00006 (Sale, Disposition &Transfer of Assets)

Trans Date	Index	Type	Quantity	Amt				
02/23/26	2984631	RSRCH – WestLaw	0.00	130.00	WO	HD	TR	_____

Proforma Summary

Timekeeper Number	Timekeeper	Hours	Rate	Amounts
001665	Fates, Edward (Ted)	26.50	877.50	23,253.75
001842	Del Castillo, Joshua	17.80	877.50	15,619.50
002661	Kebeh, Alphamorlai "Mo"	13.30	625.50	8,319.15
		57.60		$47,192.40
Subtotal Fees				$47,192.40

Proforma Summary

Timekeeper Number	Timekeeper	Hours	Rate	Amounts
Discount				0.00
Total Fees				47,192.40
Total Disbursements				130.00

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 08/04/26

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	10,173.60	10,173.60	0.00	80,064.40	79,934.40	130.00	80,064.40	79,934.40	130.00
Unbilled Adj	0.00	0.00	0.00	374.85	374.85	0.00	374.85	374.85	0.00
Billed	0.00	0.00	0.00	11,680.20	11,680.20	0.00	11,680.20	11,680.20	0.00
Collected	0.00	0.00	0.00	11,680.20	11,680.20	0.00	11,680.20	11,680.20	0.00
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	Total	***Fees***	***Costs***
WIP Balance	***68,009.35***	***67,879.35***	***130.00***
AR Balance	***0.00***	***0.00***	***0.00***
Unalloc Payment	***0.00***		
Client Trust Balance	***0.00***		

Billing Address

Donell, Stephen J. (Receiver)
12121 Wilshire Boulevard, Suite 1120

Los Angeles, CA 90025

08/04/26 14:54:14 PROFORMA STATEMENT FOR MATTER 396961.00007 (Donell, Stephen J. (Receiver)) (Pending Litigation)

Preliminary Billing Form

Billing Atty: 001842 - Del Castillo, Joshua
Matter #: 396961.00007
Client Name: Donell, Stephen J. (Receiver)
Date of Last Billing: 04/27/26
Matter Name: Pending Litigation
Proforma Number: 1421752
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			
02/06/26	10416654	Attention to correspondence and voicemail regarding new pending litigation matter (.2).	Kebeh, Alphamorlai "Mo"	0.20	125.10	125.10	WO	HD	TR	____
02/09/26	10415002	Communications with counsel for plaintiffs in pending litigation against ATS	Fates, Edward (Ted)	0.20	175.50	300.60	WO	HD	TR	____
02/11/26	10442101	Attend Edwards hearing in LA Superior.	Gonzales, Rachael	1.00	535.50	836.10	WO	HD	TR	____
02/19/26	10428555	Attention to additional pending litigation matter, correspondence with AM attorneys regarding related strategy (.3); correspondence with defendant's former counsel regarding same, analysis of related issues and action items (.3).	Kebeh, Alphamorlai "Mo"	0.60	375.30	1,211.40	WO	HD	TR	____
02/19/26	10428563	Analyze and advise on responses to atty Aloupas on inquiries relating to pending state court cases, unpaid legal fees, and attorney fee award for Anti-SLAPP motion.	Fates, Edward (Ted)	0.40	351.00	1,562.40	WO	HD	TR	____

Fees for Matter 396961.00007.(Pending Litigation)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
02/19/26	10428606	Review and respond to correspondence from M. Kebeh and R. Gonzales regarding request for pre-receivership litigation counsel (0.3); analysis of issues raised by same (0.4).	Del Castillo, Joshua	0.80	702.00	2,264.40	WO	HD	TR	_____
02/19/26	10442846	Prepare a notice of stay and review docket for Gomez matter.	Gonzales, Rachael	0.30	160.65	2,425.05	WO	HD	TR	_____
02/20/26	10429783	Emails with AM counsel, review documents, and attention to pending litigation issues (0.4).	Del Castillo, Joshua	0.40	351.00	2,776.05	WO	HD	TR	_____
02/20/26	10442407	Analysis and revision of notices of receivership and correspondence to related counsel (.7).	Kebeh, Alphamorlai "Mo"	0.70	437.85	3,213.90	WO	HD	TR	_____
02/23/26	10433704	Analyze draft notices of receivership and associated letters to counsel, correspondence with R. Gonzales regarding same (.2).	Kebeh, Alphamorlai "Mo"	0.20	125.10	3,339.00	WO	HD	TR	_____
02/23/26	10442075	Attention to finalizing and sending out notice of receivership and stay regarding pending Gomez matter.	Gonzales, Rachael	0.40	214.20	3,553.20	WO	HD	TR	_____
03/03/26	10447417	Call / emails with employment litigation counsel for ATS regarding pending class action settlement in LA Superior Court (.5) advise on next steps re: notice of receivership and litigation stay (.2)	Fates, Edward (Ted)	0.70	614.25	4,167.45	WO	HD	TR	_____
03/03/26	10447590	Review voicemail from Fisher Phillips regarding ATS litigation settlement and follow-up regarding same (0.2); review email and documents from T. Fates	Del Castillo, Joshua	0.50	438.75	4,606.20	WO	HD	TR	_____

Fees for Matter 396961.00007.(Pending Litigation)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
		regarding same (0.3).								
03/05/26	10450053	Analyze notice of pending receivership and related correspondence to parties in interest regarding pending litigation matter, correspondence with R. Gonzales regarding same (.3).	Kebeh, Alphamorlai "Mo"	0.30	187.65	4,793.85	WO	HD	TR	____
03/05/26	10450185	Revise notice of receivership and letters to counsel in pending Zaragosa class action matter (.2) communications with counsel of record for ATS re: same (.1)	Fates, Edward (Ted)	0.30	263.25	5,057.10	WO	HD	TR	____
03/05/26	10485541	Correspondence with AM team re Zaragoza (.4); attention to second Kidd matter (.4); attention to finalizing notices to file in multiple pending cases (1.2).	Gonzales, Rachael	2.00	1,071.00	6,128.10	WO	HD	TR	____
03/06/26	10451365	Address service query regarding pending litigation matter (.2).	Kebeh, Alphamorlai "Mo"	0.20	125.10	6,253.20	WO	HD	TR	____
03/06/26	10451385	Emails regarding pending litigation matters (0.4).	Del Castillo, Joshua	0.40	351.00	6,604.20	WO	HD	TR	____
03/06/26	10485466	Attention to Zaragoza filing.	Gonzales, Rachael	0.40	214.20	6,818.40	WO	HD	TR	____
03/12/26	10459132	Review correspondence and attachments forwarded by pre-receivership plaintiff's counsel in class action against ATS (0.4); emails regarding same (0.2).	Del Castillo, Joshua	0.60	526.50	7,344.90	WO	HD	TR	____
03/12/26	10459166	Analyze correspondence from counsel for class action plaintiffs in Zaragosa matter and advise on steps for	Fates, Edward (Ted)	0.30	263.25	7,608.15	WO	HD	TR	____

Fees for Matter 396961.00007.(Pending Litigation)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
		responding to same								
03/12/26	10484556	Correspondence with AM team re Zaragoza issue.	Gonzales, Rachael	0.20	107.10	7,715.25	WO	HD	TR	____
03/16/26	10484528	Attention to Gomez action (.4); attention to claims in workers' compensation appeals board issues (.2).	Gonzales, Rachael	0.60	321.30	8,036.55	WO	HD	TR	____
03/17/26	10484377	Conference call re Cardenas/Hurtado with plaintiffs counsel.	Gonzales, Rachael	0.50	267.75	8,304.30	WO	HD	TR	____
03/18/26	10466196	Review calendar regarding pending litigation, review documents, and attention to issues regarding same (0.7).	Del Castillo, Joshua	0.70	614.25	8,918.55	WO	HD	TR	____
03/18/26	10484509	Correspondence with J. del Castillo re Zaragoza.	Gonzales, Rachael	0.20	107.10	9,025.65	WO	HD	TR	____
03/19/26	10467898	Review docket regarding Sharron litigation and correspondence with R. Gonzales regarding upcoming hearing (0.2).	Del Castillo, Joshua	0.20	175.50	9,201.15	WO	HD	TR	____
03/19/26	10467918	Attention to status of upcoming pending litigation proceeding, correspondence with R. Gonzales regarding same (.2).	Kebeh, Alphamorlai "Mo"	0.20	125.10	9,326.25	WO	HD	TR	____
03/20/26	10468510	Emails with M. Kebeh and R.. Gonzales regarding pending litigation matters (0.3).	Del Castillo, Joshua	0.30	263.25	9,589.50	WO	HD	TR	____
03/20/26	10484378	Attend hearing for Sharron.	Gonzales, Rachael	0.70	374.85	9,964.35	WO	HD	TR	____

Fees for Matter 396961.00007.(Pending Litigation)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
03/24/26	10484465	Attention to claims with workers' comp appeals board.	Gonzales, Rachael	0.20	107.10	10,071.45	WO	HD	TR	____
03/31/26	10483464	Review correspondence regarding pending litigation matters and emails regarding same (0.3).	Del Castillo, Joshua	0.30	263.25	10,334.70	WO	HD	TR	____
04/10/26	10522885	Review and respond to correspondence from plaintiffs' counsel regarding pre-receivership settlement (0.2); review documents regarding same (0.4); internal emails regarding same (0.3).	Del Castillo, Joshua	0.90	789.75	11,124.45	WO	HD	TR	____
05/11/26	10542726	Meet and confer with litigant in pending litigation in connection with upcoming case management conference (.2).	Kebeh, Alphamorlai "Mo"	0.20	125.10	11,249.55	WO	HD	TR	____
05/11/26	10567883	Investigate status of Massey pending litigation matter, conference with pro se defendant regarding meet and confer in connection with same (.4).	Kebeh, Alphamorlai "Mo"	0.40	250.20	11,499.75	WO	HD	TR	____
05/12/26	10542728	Correspondence with pending litigation party regarding status of receivership and litigation stay (.2).	Kebeh, Alphamorlai "Mo"	0.20	125.10	11,624.85	WO	HD	TR	____
05/26/26	10559624	Review and confer with M. Kebeh regarding draft case management statement in pending LASC litigation (0.2); review and respond to correspondence regarding pending state court litigation (0.3).	Del Castillo, Joshua	0.50	438.75	12,063.60	WO	HD	TR	____
05/26/26	10559722	Attention to pending litigation matters, prepare, proof, and file case management statement, conferences	Kebeh, Alphamorlai "Mo"	1.10	688.05	12,751.65	WO	HD	TR	____

Fees for Matter 396961.00007.(Pending Litigation)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action
		with J. del Castillo regarding same, correspondence with receivership entity counsel regarding same (1.1).					

Proforma Summary

Timekeeper Number	Timekeeper	Hours	Rate	Amounts
001665	Fates, Edward (Ted)	1.90	877.50	1,667.25
001842	Del Castillo, Joshua	5.60	877.50	4,914.00
002661	Kebeh, Alphamorlai "Mo"	4.30	625.50	2,689.65
002744	Gonzales, Rachael	6.50	535.50	3,480.75
		18.30		$12,751.65
Subtotal Fees				$12,751.65
Discount				0.00
Total Fees				12,751.65
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 08/04/26

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	1,178.10	1,178.10	0.00	21,053.70	21,053.70	0.00	57,120.75	57,120.75	0.00
Unbilled Adj	0.00	0.00	0.00	0.00	0.00	0.00	896.85	896.85	0.00
Billed	0.00	0.00	0.00	39,226.50	39,226.50	0.00	39,226.50	39,226.50	0.00

Collected	0.00	0.00	0.00	39,226.50	39,226.50	0.00	39,226.50	39,226.50	0.00
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	Total	***Fees***	***Costs***
WIP Balance	***16,997.40***	***16,997.40***	***0.00***
AR Balance	***0.00***	***0.00***	***0.00***
Unalloc Payment	***0.00***		
Client Trust Balance	***0.00***		

Billing Address

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

08/04/26 14:54:14 PROFORMA STATEMENT FOR MATTER 396961.00008 (Donell, Stephen J. (Receiver)) (Claims & Distribution)

Preliminary Billing Form

Billing Atty: 001842 - Del Castillo, Joshua
Matter #: 396961.00008
Client Name: Donell, Stephen J. (Receiver)
Date of Last Billing: 04/27/26
Matter Name: Claims & Distribution
Proforma Number: 1421752
Client/Matter Joint Group # 396961.1
Client Matter Number:

Fees for Matter 396961.00008.(Claims & Distribution)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
02/10/26	10418478	Legal analysis and conference with J. del Castillo regarding priority wage claim issues (.9); correspondence with local counsel regarding same (.2).	Kebeh, Alphamorlai "Mo"	1.10	688.05	688.05	WO	HD	TR	____
02/11/26	10419346	Legal analysis regarding priority wage claim issues, correspondence with local counsel and conference with R. Gonzales regarding same (.8); conference with J. del Castillo regarding wage claim analysis (.1).	Kebeh, Alphamorlai "Mo"	0.90	562.95	1,251.00	WO	HD	TR	____
02/13/26	10421673	Memo to client regarding supplemental legal analysis regarding wage claims (1.3).	Kebeh, Alphamorlai "Mo"	1.30	813.15	2,064.15	WO	HD	TR	____
02/20/26	10429604	Analyze information from S. Bates regarding potential employee wage claims and priority amounts	Fates, Edward (Ted)	0.20	175.50	2,239.65	WO	HD	TR	____
02/23/26	10433103	Communications with FTC counsel re: SBA loan to American Tax Solutions and potential claim relating to same	Fates, Edward (Ted)	0.30	263.25	2,502.90	WO	HD	TR	____

Fees for Matter 396961.00008.(Claims & Distribution)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
02/24/26	10434942	Analysis of wage claim issues, materials, and related strategy, conference with J. del Castillo and correspondence with R. Gonzales regarding same (.8).	Kebeh, Alphamorlai "Mo"	0.80	500.40	3,003.30	WO	HD	TR	____
02/24/26	10435143	Communication to SBA regarding outstanding loan issued to American Tax Solutions and receivership	Fates, Edward (Ted)	0.40	351.00	3,354.30	WO	HD	TR	____
02/24/26	10435234	Review email from Receiver's office regarding wage claims and confer with M. Kebeh regarding same (0.3).	Del Castillo, Joshua	0.30	263.25	3,617.55	WO	HD	TR	____
02/25/26	10435967	Legal analysis and memo to Receiver regarding potentially disallowable employee claims (.4).	Kebeh, Alphamorlai "Mo"	0.40	250.20	3,867.75	WO	HD	TR	____
02/25/26	10436358	Attention to issues regarding prospective wage claims and confer with AM counsel and Receiver's office regarding same (0.3).	Del Castillo, Joshua	0.30	263.25	4,131.00	WO	HD	TR	____
02/26/26	10437850	Communications with SBA counsel and FTC counsel re: SBA loan issues	Fates, Edward (Ted)	0.20	175.50	4,306.50	WO	HD	TR	____
02/27/26	10439334	Call / follow up emails with SBA counsel and FTC counsel regarding SBA loans issued to American Tax Solutions	Fates, Edward (Ted)	0.60	526.50	4,833.00	WO	HD	TR	____
03/02/26	10446166	Conference with R. Gonzales regarding legal analysis of priority wage claim issues (.2); legal analysis regarding same (.9).	Kebeh, Alphamorlai "Mo"	1.10	688.05	5,521.05	WO	HD	TR	____
03/03/26	10485807	Revise wage claim assessment.	Gonzales, Rachael	1.00	535.50	6,056.55	WO	HD	TR	____

Fees for Matter 396961.00008.(Claims & Distribution)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
03/04/26	10449501	Legal analysis regarding priority wage claim issues (.5).	Kebeh, Alphamorlai "Mo"	0.50	312.75	6,369.30	WO	HD	TR	____
03/05/26	10451121	continued legal analysis regarding priority wage claims (.3).	Kebeh, Alphamorlai "Mo"	0.30	187.65	6,556.95	WO	HD	TR	____
03/06/26	10451118	Conference with J. del Castillo regarding legal analysis regarding priority wage claims (.2); continued legal analysis regarding same (1.3).	Kebeh, Alphamorlai "Mo"	1.50	938.25	7,495.20	WO	HD	TR	____
03/06/26	10485484	Revise wage claim research based on M. Kebeh's comments.	Gonzales, Rachael	1.00	535.50	8,030.70	WO	HD	TR	____
03/09/26	10485445	Revision to wage claim assessment based on M. Kebeh's comments.	Gonzales, Rachael	2.00	1,071.00	9,101.70	WO	HD	TR	____
03/12/26	10458808	Review email from T. Fates regarding prospective wage claims and confer with M. Kebeh regarding same (0.3).	Del Castillo, Joshua	0.30	263.25	9,364.95	WO	HD	TR	____
03/12/26	10459303	Correspondence with AM team regarding status of priority wage claims research (.2); continue analysis and revisions to memo regarding same (.7).	Kebeh, Alphamorlai "Mo"	0.90	562.95	9,927.90	WO	HD	TR	____
03/13/26	10460686	Attention to wage claims issues and confer with M. Kebeh regarding same (0.5); review and teleconference regarding draft recommendations to Receiver (0.4).	Del Castillo, Joshua	0.90	789.75	10,717.65	WO	HD	TR	____
03/13/26	10461708	Legal analysis in connection with priority wage claims analysis memorandum (1.8); conference with J. del Castillo	Kebeh, Alphamorlai "Mo"	2.10	1,313.55	12,031.20	WO	HD	TR	____

Fees for Matter 396961.00008.(Claims & Distribution)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
		regarding same (.3).								
03/16/26	10461712	Call / emails with FTC counsel re: inquiry from counsel for consumer class plaintiffs re: claims process, employee wage claims, distribution process and related issues (.8) advise Receiver re: same (.4)	Fates, Edward (Ted)	1.20	1,053.00	13,084.20	WO	HD	TR	____
03/17/26	10464794	Attention to correspondence between AM attorneys and receiver's office regarding claims process (.2); conference with R. Gonzales and J. del Castillo regarding wage claims issues (.1).	Kebeh, Alphamorlai "Mo"	0.30	187.65	13,271.85	WO	HD	TR	____
03/25/26	10475050	Correspondence with Carlson Quinn and forensic accountants regarding 401k plan analysis (.6).	Kebeh, Alphamorlai "Mo"	0.60	375.30	13,647.15	WO	HD	TR	____
04/03/26	10601107	Attention to follow-up on wage claim inquiry and review materials regarding same (0.5).	Del Castillo, Joshua	0.50	438.75	14,085.90	WO	HD	TR	____
04/27/26	10517435	Attention to inquiry from DOL regarding prospective claims process, correspondence regarding same (.2).	Kebeh, Alphamorlai "Mo"	0.20	125.10	14,211.00	WO	HD	TR	____

Proforma Summary

Timekeeper Number	Timekeeper	Hours	Rate	Amounts
001665	Fates, Edward (Ted)	2.90	877.50	2,544.75
001842	Del Castillo, Joshua	2.30	877.50	2,018.25
002661	Kebeh, Alphamorlai "Mo"	12.00	625.50	7,506.00
002744	Gonzales, Rachael	4.00	535.50	2,142.00

08/04/26 14:54:14 PROFORMA STATEMENT FOR MATTER 396961.00008 (Donell, Stephen J. (Receiver)) (Claims & Distribution)

Proforma Summary

Timekeeper Number	Timekeeper	Hours	Rate	Amounts
		21.20		$14,211.00
Subtotal Fees				$14,211.00
Discount				0.00
Total Fees				14,211.00
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 08/04/26

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	0.00	0.00	0.00	14,398.65	14,398.65	0.00	17,604.45	17,604.45	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	3,205.80	3,205.80	0.00	3,205.80	3,205.80	0.00
Collected	0.00	0.00	0.00	3,205.80	3,205.80	0.00	3,205.80	3,205.80	0.00
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	Total	***Fees***	***Costs***
WIP Balance	***14,398.65***	***14,398.65***	***0.00***
AR Balance	***0.00***	***0.00***	***0.00***
Unalloc Payment	***0.00***		
Client Trust Balance	***0.00***		

Billing Address

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

08/04/26 14:54:14 PROFORMA STATEMENT FOR MATTER 396961.00009 (Donell, Stephen J. (Receiver)) (Third Party Claims & Recoveries)

Preliminary Billing Form

Billing Atty: 001842 - Del Castillo, Joshua
Matter #: 396961.00009
Client Name: Donell, Stephen J. (Receiver)
Date of Last Billing:
Matter Name: Third Party Claims & Recoveries
Proforma Number: 1421752
Client/Matter Joint Group # 396961.1
Client Matter Number:

Fees for Matter 396961.00009.(Third Party Claims & Recoveries)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
04/25/26	10519612	Review emails from Receiver's office and Stapleton regarding possiblefraudulent transfers (0.6); caselaw and statutory analysis in connection with same (2.1); prepare notes for discussion regarding same (0.7).	Del Castillo, Joshua	3.40	2,983.50	2,983.50	WO	HD	TR	____

Proforma Summary

Timekeeper Number	Timekeeper	Hours	Rate	Amounts
001842	Del Castillo, Joshua	3.40	877.50	2,983.50
		3.40		$2,983.50
Subtotal Fees				$2,983.50
Discount				0.00
Total Fees				2,983.50
Total Disbursements				0.00

Attorney Billing Instructions

(} BILL ALL
(} BILL FEES ONLY
(} BILL COST ONLY
(} Hold
(} Write Off
(} 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 08/04/26

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	0.00	0.00	0.00	2,983.50	2,983.50	0.00	2,983.50	2,983.50	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

	Total	***Fees***	***Costs***
WIP Balance	***2,983.50***	***2,983.50***	***0.00***
AR Balance	***0.00***	***0.00***	***0.00***
Unalloc Payment	***0.00***		
Client Trust Balance	***0.00***		

Billing Address

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

EXHIBIT 3

Stapleton Group
Detailed Invoices

Invoice No:	INV-01US-0361432
Date:	3/24/2026
Due date:	3/24/2026
Payment Terms:	Due Upon Receipt
Bill Through Date:	2/28/2026

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

Professional Services Rendered:	**USD**	**$ 8,367.50**
Expenses:	**USD**	**$ 26.04**
Invoice Total	**USD**	**$ 8,393.54**

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-0361432

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

Mailing Address	*Overnight Mailing Address*
J.S. Held US Lockbox	**JP Morgan Chase – Lockbox Processing**
P.O. Box 23368	Attn: J.S. Held US Lockbox #23368
New York, NY 10087-3368	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.

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 with any questions you may have regarding invoice payments.

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Invoice No:	INV-01US-0361432
Date:	3/24/2026
Due date:	3/24/2026
Payment Terms:	Due Upon Receipt
Bill Through Date:	2/28/2026

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

SUMMARY OF PROFESSIONAL SERVICES RENDERED:

Staff Member	Total Hours	Rate	Amount
STRATEGIC ADVISORY			
David Stapleton	1.50	545.00	817.50
Hamish Davidson	5.50	515.00	2,832.50
Michelle Papenfuss	11.10	425.00	4,717.50
TOTAL STRATEGIC ADVISORY	**18.10**		**8,367.50**
TOTAL PROFESSIONAL SERVICES RENDERED:	**18.10**		**$ 8,367.50 USD**

PROFESSIONAL SERVICES RENDERED:

Date	Staff Member	Description	Hours
2/2/2026	Michelle Papenfuss	F/U w/ CG and DS re: monthly totals. Confer w/ M. Kebeh. Confer w/ S. Sira re: IT charges. Continue to review and provide production results for S. Bates and M. Kebeh.	2.20
2/4/2026	Michelle Papenfuss	Review and respond to emails.	0.30
2/5/2026	Michelle Papenfuss	Review and finalize monthly accounting report. Provide comments to CG.	0.20
2/5/2026	Michelle Papenfuss	Complete review of production and provide results to S. Bates and M. Kebeh.	1.40
2/6/2026	David Stapleton	Review progress w/ MP. Update on requests.	0.30
2/8/2026	Michelle Papenfuss	Compile and review A/P related invoices. F/U w/ SmarterSolutions.	0.50
2/9/2026	Michelle Papenfuss	Review Carlson Quinn question from M. Kebeh. Search through files.	0.40

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INVOICE

PROJECT NO.	PROJECT NAME
251001093	FTC v American Tax Service

Date	Staff Member	Description	Hours
2/10/2026	Hamish Davidson	Produce index of Carlson Quinn production and identify duplicate documents	2.30
2/10/2026	Michelle Papenfuss	Reconcile SmarterSolutions accounting, F/U w/ DS re: case update.	0.80
2/11/2026	Michelle Papenfuss	Review emails and F/U w/ SmarterSolution re: billing submission. F/U w/ S. Sira.	0.50
2/12/2026	Michelle Papenfuss	Review R. Gonzales message to S. Bates and myself. Draft response. Prep for meeting and T/C w/ S. Bates re: Allen Matkins request. Research statements and F/U w/ S. Bates.	1.20
2/16/2026	David Stapleton	Review MP summary. Update on court filings.	0.40
2/16/2026	Michelle Papenfuss	Review and provide response to M. Kebeh re: FTC request.	0.50
2/18/2026	Michelle Papenfuss	Update w/ DS re: case status.	0.30
2/19/2026	David Stapleton	Review and update w/ MP.	0.30
2/19/2026	Michelle Papenfuss	Confer w/ S. Bates and T/Cs. Review S. Bates request and confer w/ HD.	0.40
2/20/2026	Hamish Davidson	Verified that payroll/bonuses for period ended 10/8/25 were not processed or debited.	1.30
2/20/2026	Michelle Papenfuss	Review HD analysis of payroll and respond to S. Bates. Review J. Evans response re: Relativity options and respond to T. Fates. T/C w/ S. Bates and F/U w/ J. Evans.	0.90
2/23/2026	David Stapleton	Review emails.	0.20
2/23/2026	Michelle Papenfuss	Review S. Donnell request and updated status. Review and respond to R. Gonzales. Review production incoming from Wells Fargo and confer w/ HD.	0.30
2/24/2026	David Stapleton	Update on account and requests. Confer w/ team.	0.30
2/24/2026	Hamish Davidson	Review Selb WF Advisors production and analyze funds movements in 9/25 and 10/25.	1.30

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INVOICE

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

Date	Staff Member	Description	Hours
2/24/2026	Michelle Papenfuss	Review and reply to HD re: Wells Fargo supplemental production. Review Relativity for documents and F/U w/ J. Evans re: access.	1.00
2/25/2026	Hamish Davidson	Complete analysis of Wells Fargo production of T&J Selb Joint Account.	0.60
2/25/2026	Michelle Papenfuss	Confer w/ HD.	0.10
2/26/2026	Michelle Papenfuss	Review correspondence from HD.	0.10
		TOTAL:	**18.10**

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INVOICE

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

SUMMARY OF EXPENSES:

STRATEGIC ADVISORY

STRATEGIC ADVISORY TOTALS

TOTAL EXPENSES:	**26.04 USD**

EXPENSE DETAIL

Expenses	Amount
Software	26.04

TOTAL EXPENSES:	**26.04 USD**

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Invoice No:	INV-01US-0370678
Date:	4/29/2026
Due date:	4/29/2026
Payment Terms:	Due Upon Receipt
Bill Through Date:	3/31/2026

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

Professional Services Rendered:	**USD**	**$ 11,159.00**
Expenses:	**USD**	**$ 9.99**
Invoice Total	**USD**	**$ 11,168.99**

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-0370678

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.

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

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Due date:	4/29/2026
Payment Terms:	Due Upon Receipt
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J.S. Held LLC - US
50 Jericho Quadrangle
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INVOICE

PROJECT NO.	PROJECT NAME
251001093	FTC v American Tax Service

SUMMARY OF PROFESSIONAL SERVICES RENDERED:

Staff Member	Total Hours	Rate	Amount
STRATEGIC ADVISORY			
David Stapleton	0.50	545.00	272.50
Hamish Davidson	8.10	515.00	4,171.50
Michelle Papenfuss	15.80	425.00	6,715.00
TOTAL STRATEGIC ADVISORY	**24.40**		**11,159.00**
TOTAL PROFESSIONAL SERVICES RENDERED:	**24.40**		**$ 11,159.00 USD**

PROFESSIONAL SERVICES RENDERED:

Date	Staff Member	Description	Hours
3/12/2026	Michelle Papenfuss	Review updated production list and F/U w/ Allen Matkins.	1.00
3/13/2026	Michelle Papenfuss	Review and respond to M. Kebah re: interim fee draft.	0.20
3/16/2026	Michelle Papenfuss	Search for transaction statements related to 2021 activity.	1.40
3/17/2026	David Stapleton	Review next steps / open items w/ MP.	0.20
3/17/2026	Michelle Papenfuss	Review notes re: report.	0.30
3/18/2026	David Stapleton	Review court docs and comments.	0.30
3/18/2026	Michelle Papenfuss	T/C w/ M. Kebeh re: receivers report. F/U research on case.	0.80
3/18/2026	Michelle Papenfuss	Finalize edits to fee app and confer w/ HD and DS.	0.90
3/19/2026	Hamish Davidson	Review Receiver's Fee App and provided	0.60

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INVOICE

PROJECT NO.	PROJECT NAME
251001093	FTC v American Tax Service

Date	Staff Member	Description	Hours
		comments on work activity.	
3/19/2026	Michelle Papenfuss	Confer w/ HD, update report w/ edits and deliver to client.	0.60
3/20/2026	Hamish Davidson	Review Second Interim Report and add notes on specific FA items.	0.30
3/20/2026	Hamish Davidson	Prepared for and attend call re: inputs for Second Interim Report.	0.60
3/20/2026	Michelle Papenfuss	Research vehicle transactions.	0.40
3/20/2026	Michelle Papenfuss	T/C w/ HD re: interim report. Review filing and needed edits.	0.80
3/20/2026	Michelle Papenfuss	Research SBA details including newly identified loan and F/U w/ T. Fates. Prepare documents and deliver re: same. Update internal records.	1.00
3/23/2026	Hamish Davidson	Participated in internal discussion re documents required by Receiver.	0.30
3/23/2026	Hamish Davidson	Searched existing files for relevant information on significant transactions.	0.30
3/23/2026	Michelle Papenfuss	F/C w/ HD re: receivers requests. Send documents.	0.30
3/23/2026	Michelle Papenfuss	T/C w/ S. Bates re: transactions of note.	0.30
3/23/2026	Michelle Papenfuss	Research prior files and Relativity for vehicle transactions. Review prior banking documents. Send requested documents to T. Fates.	2.80
3/24/2026	Hamish Davidson	Reconciled and prepared significant items for submission to Receiver.	1.90
3/24/2026	Michelle Papenfuss	Research 2022 and 2023 transactions not booked in QB.	1.40
3/25/2026	Michelle Papenfuss	F/U w/ L. Carlson re: ATS 401k plan. Confer w/ HD.	0.20
3/26/2026	Hamish Davidson	Searched QB for gaps in accounting data re >$10k cash transactions.	0.20

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INVOICE

PROJECT NO.	PROJECT NAME
251001093	FTC v American Tax Service

Date	Staff Member	Description	Hours
3/26/2026	Michelle Papenfuss	F/U w/ L. Carlson. Confer w/ HD re: ATS transactions.	0.30
3/27/2026	Hamish Davidson	Analyzed GL and produced list of outgoing paid transactions >$10k.	2.50
3/27/2026	Michelle Papenfuss	Confer w/ HD re: cash transactions request. Review report drafts.	0.50
3/30/2026	Michelle Papenfuss	Review and edit transaction list. Research transactions of note.	1.10
3/31/2026	Hamish Davidson	T/C w/ MP to discuss unposted transactions to QB.	0.30
3/31/2026	Hamish Davidson	Research items on >$10k list and identified issues with missing QB postings.	1.10
3/31/2026	Michelle Papenfuss	T/C w/ HD re: ATS banking transactions missing. Review data and files. Follow up w/ S. Bates. F/U w/ M. Kebeh re: case update.	1.50
		TOTAL:	**24.40**

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Date:	4/29/2026
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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

SUMMARY OF EXPENSES:

STRATEGIC ADVISORY

STRATEGIC ADVISORY TOTALS	
TOTAL EXPENSES:	**9.99 USD**

EXPENSE DETAIL

Expenses	Amount
Software	9.99
TOTAL EXPENSES:	**9.99 USD**

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Invoice No:	INV-01US-0377298
Date:	5/21/2026
Due date:	5/21/2026
Payment Terms:	Due Upon Receipt
Bill Through Date:	4/30/2026

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

Professional Services Rendered:	**USD**	**$ 24,275.50**
Expenses:	**USD**	**$ 42.09**
Invoice Total	**USD**	**$ 24,317.59**

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-0377298

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

Mailing Address	*Overnight Mailing Address*
J.S. Held US Lockbox	**JP Morgan Chase – Lockbox Processing**
P.O. Box 23368	Attn: J.S. Held US Lockbox #23368
New York, NY 10087-3368	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.

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

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PROJECT NO.	PROJECT NAME
251001093	FTC v American Tax Service

SUMMARY OF PROFESSIONAL SERVICES RENDERED:

Staff Member	Total Hours	Rate	Amount
STRATEGIC ADVISORY			
Blake Hayes	39.20	225.00	8,820.00
Hamish Davidson	19.20	515.00	9,888.00
Michelle Papenfuss	13.10	425.00	5,567.50
TOTAL STRATEGIC ADVISORY	**71.50**		**24,275.50**
TOTAL PROFESSIONAL SERVICES RENDERED:	**71.50**		**$ 24,275.50 USD**

PROFESSIONAL SERVICES RENDERED:

Date	Staff Member	Description	Hours
4/1/2026	Michelle Papenfuss	Prep for call and T/C w/ S. Bates and M. Kebeh re: scope of investigation. F/U w/ HD and BH re: next steps.	1.00
4/2/2026	Blake Hayes	Confer w/ MP and HD re: QuickBooks table and bank statements. Review Bank statements and QuickBooks table.	2.50
4/2/2026	Hamish Davidson	Participate in internal meeting re: QB/bank reconciliation and missing items.	0.90
4/2/2026	Michelle Papenfuss	T/C w/ HD and BH re: ATS transaction reconciliation project. F/U w/ data requirements.	0.40
4/2/2026	Michelle Papenfuss	T/C w/ L. Carlson and Z. Zwicky re: ATS and ESS 401k plan and data requirements. Update notes.	1.00
4/3/2026	Blake Hayes	Confer w/ HD re: Bank statement and QuickBooks analysis. Review Bank Statement and QuickBooks table.	3.90

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Date	Staff Member	Description	Hours
4/3/2026	Hamish Davidson	Participate in internal discussion re: QB/bank reciliation analysis.	0.30
4/3/2026	Michelle Papenfuss	Review and respond to M. Kebeh subpoena request. Correct account information.	0.50
4/6/2026	Blake Hayes	Review and process bank statements re: QuickBooks and bank statement entries. Confer w/ MP and HD re: update.	4.80
4/6/2026	Hamish Davidson	Responded to questions on bank statements and searched bank productions.	0.40
4/6/2026	Michelle Papenfuss	Review and reply to M. Kebeh re: subpoenas. Research transactions in Relativity and on-site scans.	1.00
4/7/2026	Blake Hayes	Confer w/ MP and HD re: bank statements and QuickBooks entries. Forward analysis re: transactions and bank statement from personal and company. Review QuickBooks and bank Statement entries.	7.00
4/7/2026	Hamish Davidson	Participated in internal discussion re QB/bank statement reconciliations.	0.70
4/7/2026	Michelle Papenfuss	T/C w/ BH and HD re: ATS transactions and bank reconciliation. F/U research re: transactions.	1.40
4/8/2026	Blake Hayes	Confer w/ MP and HD re: Bank transactions and vendor entries. Review and process bank transaction verification on QuickBooks.	6.80
4/8/2026	Hamish Davidson	Followed up on receipts payments in Selb account post review call.	0.40
4/8/2026	Hamish Davidson	Participated in call to review transactions identified in reconciliation exercise.	0.90
4/8/2026	Michelle Papenfuss	Research transactions and document for BH and HD.	0.80
4/8/2026	Michelle Papenfuss	T/C w/ BH and HD re: ATS transactions.	1.10
4/9/2026	Hamish Davidson	Researched payments and duplicate client	1.40

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INVOICE

PROJECT NO.	PROJECT NAME
251001093	FTC v American Tax Service

Date	Staff Member	Description	Hours
		accounts.	
4/10/2026	Blake Hayes	Confer w/ MP and HD re: transactions on QuickBooks. Review bank statements. Confer w/ HD re: health care transactions.	3.80
4/10/2026	Hamish Davidson	Researched bank account numbers re. United Health item for Bennett and Selb.	0.20
4/10/2026	Hamish Davidson	Researched payments mis-allocated to supplier with multiple accounts.	0.40
4/10/2026	Hamish Davidson	Participated in review of reconciliation of items >$50k in aggregate.	0.50
4/10/2026	Michelle Papenfuss	T/C w/ BH and HD re: transactions. Research related items.	0.70
4/10/2026	Michelle Papenfuss	Research paylocity transactions related to transfers to Selb. Review documents re: missing transactions.	0.80
4/11/2026	Michelle Papenfuss	Research United Health payment for the benefit of T. Selb and T. Bennet.	0.30
4/13/2026	Blake Hayes	Process and forward QuickBooks to bank statement transaction list. Review internal transfers.	1.10
4/13/2026	Hamish Davidson	Research payroll and health insurance payments with inconsistencies.	0.80
4/14/2026	Blake Hayes	Process and forward all transaction re: non-QuickBook transactions. Review bank statement. Confer w/ MP and H. Davidson re: transactions and start report.	5.00
4/14/2026	Hamish Davidson	Participate in internal review of status of bank reconciliations with QB.	0.40
4/14/2026	Hamish Davidson	Work on follow-up items from team call re: unidentified payments in bank accounts.	0.70
4/14/2026	Michelle Papenfuss	T/C w/ BH and HD re: transaction research. Follow up research on open items.	0.80
4/15/2026	Blake Hayes	Review HD email re: vendor QuickBooks	0.80

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JS|HELD

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INVOICE

PROJECT NO.	PROJECT NAME
251001093	FTC v American Tax Service

Date	Staff Member	Description	Hours
		entities. Process bank transaction and QuickBooks verifications.	
4/15/2026	Hamish Davidson	Search for QB payments not reflecting through bank transactions.	1.80
4/16/2026	Blake Hayes	Confer w/ HD re: vendor line items. Review bank transaction re: internal transfer between bank accounts.	1.10
4/16/2026	Hamish Davidson	Clarify bank account information for previously unidentified entries.	0.30
4/16/2026	Hamish Davidson	Work on remaining reconciliation items and discuss internally.	0.50
4/16/2026	Hamish Davidson	Complete searches for QB items not identified in bank statements.	0.70
4/16/2026	Michelle Papenfuss	Review and update reporting.	0.30
4/17/2026	Blake Hayes	Process Bank transaction and QuickBooks entries re: prepare report.	0.50
4/17/2026	Michelle Papenfuss	Review files from HD and F/Us.	0.30
4/20/2026	Blake Hayes	Process report re: specify transactions.	1.20
4/20/2026	Michelle Papenfuss	Confer w/ HD and BH re: case status.	0.20
4/21/2026	Blake Hayes	Confer w/ HD re: report.	0.20
4/21/2026	Michelle Papenfuss	Review report transactions from BH.	0.40
4/23/2026	Blake Hayes	T/c w/ MP and HD re: reports and bank accounts.	0.50
4/23/2026	Hamish Davidson	Review iVault commentary for Receiver and provide inputs.	0.30
4/23/2026	Hamish Davidson	Participate in call to review current status and new productions to be analyzed.	0.50
4/23/2026	Hamish Davidson	Review correspondence on Coinbase production and analyze document.	0.50
4/23/2026	Michelle Papenfuss	T/C w/ HD and BH re: coinbase and project	0.80

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Invoice No:	INV-01US-0377298
Date:	5/21/2026
Due date:	5/21/2026
Payment Terms:	Due Upon Receipt
Bill Through Date:	4/30/2026

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

Date	Staff Member	Description	Hours
		update. F/U review of documents.	
4/24/2026	Hamish Davidson	Review counsel email re: Meta Mask production and retained details in file.	0.20
4/24/2026	Hamish Davidson	Review and summarize Premier America production.	1.80
4/24/2026	Michelle Papenfuss	Review Premier America production notes from HD.	0.20
4/27/2026	Hamish Davidson	Research Premier America joint accounts and loan activity and BofA related transactions.	0.90
4/28/2026	Hamish Davidson	Analyze US Bank production and index.	2.10
4/28/2026	Michelle Papenfuss	Review production analysis from HD and update files.	0.50
4/29/2026	Hamish Davidson	Complete analysis of US Bank production and forward index and key items identified.	0.50
4/30/2026	Hamish Davidson	Review and index of CMS Nexio Production.	1.10
4/30/2026	Michelle Papenfuss	Review files from HD. F/U w/ BH re: Coinbase report.	0.60
		TOTAL:	**71.50**

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Date:	5/21/2026
Due date:	5/21/2026
Payment Terms:	Due Upon Receipt
Bill Through Date:	4/30/2026

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

SUMMARY OF EXPENSES:

STRATEGIC ADVISORY

STRATEGIC ADVISORY TOTALS

TOTAL EXPENSES:	**42.09 USD**

EXPENSE DETAIL

Expenses	Amount
Software	42.09

TOTAL EXPENSES:	**42.09 USD**

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Invoice No:	INP-01US-000457942
Date:	6/5/2026
Due date:	6/5/2026
Payment Terms:	Due Upon Receipt
Bill Through Date:	5/31/2026

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

Phone: 516.621.2900
Tax ID #: 47-3291463

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

PROFORMA INVOICE

PROJECT NO.	PROJECT NAME
251001093	FTC v American Tax Service

INVOICE FOR DISTRIBUTION ONLY TO

FTC v American Tax Service - Fee Fund

This Invoice Represents Your 100% Share

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

PROFORMA INVOICE

PROJECT NO.	PROJECT NAME
251001093	FTC v American Tax Service

Professional Services Rendered:	**USD**	**$ 20,436.00**
Expenses:	**USD**	**$ 26.04**
Invoice Total	**USD**	**$ 20,462.04**

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: INP-01US-000457942

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

Mailing Address	*Overnight Mailing Address*
J.S. Held US Lockbox	**JP Morgan Chase – Lockbox Processing**
P.O. Box 23368	Attn: J.S. Held US Lockbox #23368
New York, NY 10087-3368	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.

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 with any questions you may have regarding invoice payments.

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JS|HELD

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

PROFORMA INVOICE

PROJECT NO.	PROJECT NAME
251001093	FTC v American Tax Service

SUMMARY OF PROFESSIONAL SERVICES RENDERED:

Staff Member	Total Hours	Rate	Amount
STRATEGIC ADVISORY			
Blake Hayes	17.50	225.00	3,937.50
David Stapleton	0.80	545.00	436.00
Debbie Burger	0.10	395.00	39.50
Hamish Davidson	22.20	515.00	11,433.00
Michelle Papenfuss	10.80	425.00	4,590.00
TOTAL STRATEGIC ADVISORY	**51.40**		**20,436.00**
TOTAL PROFESSIONAL SERVICES RENDERED:	**51.40**		**$ 20,436.00 USD**

PROFESSIONAL SERVICES RENDERED:

Date	Staff Member	Description	Hours
5/1/2026	Michelle Papenfuss	F/U w/ M. Kebah re: research progress. Review HD indexing.	0.50
5/5/2026	Hamish Davidson	Review and index J P Morgan Securities production.	1.70
5/5/2026	Michelle Papenfuss	F/U w/ BH re: Coinbase production review.	0.20
5/6/2026	Blake Hayes	Review bank statements re: owners trading deposits and withdraws. Process analysis re: total deposit and total withdraw from coin Base.	3.50
5/6/2026	Hamish Davidson	Review Coinbase production analysis workpapers.	0.30
5/6/2026	Michelle Papenfuss	Confer w/ Allen Matkins. Review documents from HD and update research.	0.30

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JS|HELD

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

PROFORMA INVOICE

PROJECT NO.	PROJECT NAME
251001093	FTC v American Tax Service

Date	Staff Member	Description	Hours
5/7/2026	Blake Hayes	Confer w/ HD re: Coinbase analysis.	0.50
5/7/2026	Debbie Burger	Process IT invoice (.1).	0.10
5/7/2026	Hamish Davidson	Participate in call with BH re: Coinbase and AI Vault write-ups for Receiver.	0.50
5/7/2026	Michelle Papenfuss	Research open items and review transactions of note. Update files.	0.80
5/11/2026	David Stapleton	Detailed review and update w/ MP. Review notes re: same.	0.50
5/11/2026	Michelle Papenfuss	T/C w/ DS re: case update.	0.20
5/12/2026	Blake Hayes	Confer w/ H. Davidson re: reports.	0.30
5/12/2026	Michelle Papenfuss	Review document production from BoA and open items.	0.50
5/13/2026	Blake Hayes	Process and forward Coinbase report re: withdraws.	1.60
5/13/2026	Blake Hayes	Process and forward Coinbase report re: deposits.	1.70
5/13/2026	Hamish Davidson	Correspond with MP re: lack of Merrill Lynch data in BofA production.	0.20
5/13/2026	Hamish Davidson	Participate in internal call regarding production reports for receiver.	0.50
5/13/2026	Hamish Davidson	Index and review Bank of America production.	2.10
5/13/2026	Michelle Papenfuss	T/C w/ KJ re: report updates. Updates to files. Research open transactions.	0.80
5/14/2026	Blake Hayes	Confer w/ H. Davidson re: reports. Process Vault Ai report.	1.80
5/14/2026	Hamish Davidson	Review and mark up I Vault AI Report to Receiver.	0.30
5/14/2026	Hamish Davidson	Review and mark up Coinbase draft report.	0.40
5/14/2026	Hamish Davidson	Participate in internal review call and discussion on reports and productions received.	0.70

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FTC v American Tax Service - Fee Fund
515 S Flower St FL 18
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PROFORMA INVOICE

PROJECT NO.	PROJECT NAME
251001093	FTC v American Tax Service

Date	Staff Member	Description	Hours
5/15/2026	Blake Hayes	Process and forward Coinbase and Vault AI report.	2.80
5/15/2026	Hamish Davidson	Review and comment on Receiver Report.	0.30
5/15/2026	Michelle Papenfuss	Review reporting and provide comments to CG.	0.40
5/18/2026	Blake Hayes	Confer w/ MP and H. Davidson re: reports.	1.30
5/18/2026	Hamish Davidson	Internal discussion on report updates and pending research.	0.40
5/18/2026	Hamish Davidson	Participate in call to review reports and identify additional areas of research required.	0.50
5/18/2026	Hamish Davidson	Search Relativity for items complementary to bank account analysis.	0.80
5/18/2026	Hamish Davidson	Review and provide inputs and markups on I Vault and Coinbase Reports.	0.90
5/18/2026	Michelle Papenfuss	T/C w/ HD and BH re: Coinbase and Chase report.	0.60
5/18/2026	Michelle Papenfuss	Review report drafts and research open items.	1.10
5/19/2026	Blake Hayes	Process and forward report re: edit dates and new information. Review closing documents.	1.30
5/19/2026	Hamish Davidson	Review Relativity downloads and share relevant items across Team.	0.40
5/19/2026	Hamish Davidson	Draft outline for report on Bank of America Production.	0.60
5/19/2026	Hamish Davidson	Analyze Bank of America production items for entities and defendants.	1.40
5/20/2026	Blake Hayes	Process and forward final reports.	0.50
5/20/2026	Hamish Davidson	Review I Vault and Coinbase Reports and provided inputs.	0.40
5/20/2026	Hamish Davidson	Work on BofA Production report.	1.50
5/21/2026	Blake Hayes	Process and forward analysis re: Green valley and mobile deposit from Bank of America bank	1.50

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

PROFORMA INVOICE

PROJECT NO.	PROJECT NAME
251001093	FTC v American Tax Service

Date	Staff Member	Description	Hours
		statements.	
5/21/2026	Hamish Davidson	Analyze Bank of America production re: Bennett and work on report.	1.80
5/21/2026	Michelle Papenfuss	Review report draft from BH.	0.80
5/22/2026	Hamish Davidson	Review Bennett deposits and prepare analysis to compare to checks paid by ATS.	1.30
5/26/2026	Hamish Davidson	Reconcile T. Bennett's Bank of America deposits with QB payments.	1.00
5/26/2026	Michelle Papenfuss	Review and respond to emails.	0.20
5/27/2026	Hamish Davidson	Work on production report.	0.30
5/27/2026	Hamish Davidson	Complete reconciliation of QuickBooks to T. Bennett's BofA checking account.	0.70
5/27/2026	Michelle Papenfuss	Review S. Bates Logics question, run reports and respond. Remove users from Logics.	0.80
5/28/2026	Blake Hayes	Process bank statement draft report.	0.70
5/28/2026	Hamish Davidson	Organize Relativity searches into appropriate folders for future reference.	0.40
5/28/2026	Hamish Davidson	Participate in update call on Production reports and other open items.	0.40
5/28/2026	Hamish Davidson	Complete review of BofA production for Bennett and finish draft report.	1.20
5/28/2026	Hamish Davidson	Create list of all subpoena and TRO productions along with index and report summary	1.20
5/28/2026	Michelle Papenfuss	Complete Logics user alterations, set up profiles for S. Bates and test for the FTC.	0.30
5/28/2026	Michelle Papenfuss	T/C w/ S. Bates re: case update and Logics.	0.40
5/28/2026	Michelle Papenfuss	Updates to Logics logins and removal of old	2.30

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Date:	6/5/2026
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Payment Terms:	Due Upon Receipt
Bill Through Date:	5/31/2026

J.S. Held LLC - US
50 Jericho Quadrangle
Ste 117
Jericho, NY 11753
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Cathy Garnica
FTC v American Tax Service - Fee Fund
515 S Flower St FL 18
Los Angeles, CA 90071-2201
United States

PROFORMA INVOICE

PROJECT NO.	PROJECT NAME
251001093	FTC v American Tax Service

Date	Staff Member	Description	Hours
		user domains. Research updating users.	
5/29/2026	David Stapleton	Update w/ MP. Review analysis and next steps.	0.30
5/29/2026	Michelle Papenfuss	T/C w/ DS re: case update. Review Logics issues. F/U w/ S. Bates. Confer w/ Logics counsel re: users.	0.60
		TOTAL:	**51.40**

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Date:	6/5/2026
Due date:	6/5/2026
Payment Terms:	Due Upon Receipt
Bill Through Date:	5/31/2026

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

Phone: 516.621.2900
Tax ID #: 47-3291463

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

PROFORMA INVOICE

PROJECT NO.	PROJECT NAME
251001093	FTC v American Tax Service

SUMMARY OF EXPENSES:

Staff Member	Amount
GLOBAL INVESTIGATIONS	
Ryan Gaudet	16.05
GLOBAL INVESTIGATIONS TOTALS	**16.05**
STRATEGIC ADVISORY	
Michelle Papenfuss	9.99
STRATEGIC ADVISORY TOTALS	**9.99**
TOTAL EXPENSES:	**26.04 USD**

EXPENSE DETAIL

Date	Source	Description	Amount
5/3/2026	Michelle Papenfuss	Internet/Online Fees: Microsoft fees for QuickBooks VPN May 2026	9.99
5/31/2026	Ryan Gaudet	Reveal ASK – Active Hosting per GB - 15:	16.05
TOTAL EXPENSES:			**26.04 USD**

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

Invoice

Date	Invoice #
2/1/26	82146
Terms	Due Date
Net 30	3/3/26

Bill To	Ship To
Stapleton ATS Recieversship	

Date	Description	QTY	Rate	Amount
2/1/26	VPS Server Hosting ATS VM for Quickbooks Hosting	2	85.00	170.00
2/1/26	Replibit Business Continuity and Disaster Recovery (BDR): * Workstation protection: Never reseed and no chains to break because your backup is chain-free * AutoVerify ensures backups are always recoverable via boot and deep volume checks Flexible backup schedules as often as every 15 minutes Ransomware protection because AirGap protects your backups against attackers Near-instant virtualization locally and in the cloud Backup to private or public cloud VMs Local cache to accelerate restores and virtualization, chain-free Self-management of cloud disaster recovery and virtualization Automate ticketing and billing processes with PSA and RMM integration * File and folder recovery * Virtual disk export with all major hypervisor disk formats supported * Bare Metal Restore (BMR) to disparate hardware * And more	8	50.00	400.00
2/1/26	724it Remote Access Per device. Allows users to remote into the hosted computers.	10	11.00	110.00
2/1/26	724IT Monthly Workstation Endpoint Security solution (EPDR) Hosted VMs	2	10.00	20.00
2/1/26	724IT Monthly Workstation RMM Solution to Proactively monitor, manage, and support client networks: Hosted VMs	2	35.00	70.00
	Sales Tax		7.75%	0.00

Total	$770.00

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

Invoice

Date	Invoice #
3/1/26	82311
Terms	Due Date
Net 30	3/31/26

Bill To	Ship To
Stapleton ATS Receivership	

Date	Description	QTY	Rate	Amount
3/1/26	VPS Server Hosting ATS VM for Quickbooks Hosting	2	85.00	170.00
3/1/26	Replibit Business Continuity and Disaster Recovery (BDR): * Workstation protection: Never reseed and no chains to break because your backup is chain-free * AutoVerify ensures backups are always recoverable via boot and deep volume checks Flexible backup schedules as often as every 15 minutes Ransomware protection because AirGap protects your backups against attackers Near-instant virtualization locally and in the cloud Backup to private or public cloud VMs Local cache to accelerate restores and virtualization, chain-free Self-management of cloud disaster recovery and virtualization Automate ticketing and billing processes with PSA and RMM integration * File and folder recovery * Virtual disk export with all major hypervisor disk formats supported * Bare Metal Restore (BMR) to disparate hardware * And more	8	50.00	400.00
3/1/26	724it Remote Access Per device. Allows users to remote into the hosted computers.	10	11.00	110.00
3/1/26	724IT Monthly Workstation Endpoint Security solution (EPDR) Hosted VMs	2	10.00	20.00
3/1/26	724IT Monthly Workstation RMM Solution to Proactively monitor, manage, and support client networks: Hosted VMs	2	35.00	70.00
	Sales Tax		7.75%	0.00

Total $770.00

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

Invoice

Date	Invoice #
4/1/26	82481
Terms	Due Date
Net 30	5/1/26

Bill To	Ship To
Stapleton ATS Recieversship	

Date	Description	QTY	Rate	Amount
4/1/26	VPS Server Hosting ATS VM for Quickbooks Hosting	2	85.00	170.00
4/1/26	Replibit Business Continuity and Disaster Recovery (BDR): * Workstation protection: Never reseed and no chains to break because your backup is chain-free * AutoVerify ensures backups are always recoverable via boot and deep volume checks Flexible backup schedules as often as every 15 minutes Ransomware protection because AirGap protects your backups against attackers Near-instant virtualization locally and in the cloud Backup to private or public cloud VMs Local cache to accelerate restores and virtualization, chain-free Self-management of cloud disaster recovery and virtualization Automate ticketing and billing processes with PSA and RMM integration * File and folder recovery * Virtual disk export with all major hypervisor disk formats supported * Bare Metal Restore (BMR) to disparate hardware * And more	8	50.00	400.00
4/1/26	724it Remote Access Per device. Allows users to remote into the hosted computers.	10	11.00	110.00
4/1/26	724IT Monthly Workstation Endpoint Security solution (EPDR) Hosted VMs	2	10.00	20.00
4/1/26	724IT Monthly Workstation RMM Solution to Proactively monitor, manage, and support client networks: Hosted VMs	2	35.00	70.00
	Sales Tax		7.75%	0.00

Total	$770.00

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

Invoice

Date	Invoice #
5/1/26	82649
Terms	Due Date
Net 30	5/31/26

Bill To	Ship To
Stapleton ATS Recieversship	

Date	Description	QTY	Rate	Amount
5/1/26	VPS Server Hosting ATS VM for Quickbooks Hosting	2	85.00	170.00
5/1/26	Replibit Business Continuity and Disaster Recovery (BDR): * Workstation protection: Never reseed and no chains to break because your backup is chain-free * AutoVerify ensures backups are always recoverable via boot and deep volume checks Flexible backup schedules as often as every 15 minutes Ransomware protection because AirGap protects your backups against attackers Near-instant virtualization locally and in the cloud Backup to private or public cloud VMs Local cache to accelerate restores and virtualization, chain-free Self-management of cloud disaster recovery and virtualization Automate ticketing and billing processes with PSA and RMM integration * File and folder recovery * Virtual disk export with all major hypervisor disk formats supported * Bare Metal Restore (BMR) to disparate hardware * And more	8	50.00	400.00
5/1/26	724it Remote Access Per device. Allows users to remote into the hosted computers.	10	11.00	110.00
5/1/26	724IT Monthly Workstation Endpoint Security solution (EPDR) Hosted VMs	2	10.00	20.00
5/1/26	724IT Monthly Workstation RMM Solution to Proactively monitor, manage, and support client networks: Hosted VMs	2	35.00	70.00
	Sales Tax		7.75%	0.00

Total $770.00

EXHIBIT 4

SL Biggs
Detailed Invoice

SLBiggs
A Division of SingerLewak

February 28, 2026

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

Client No. ACC-41787
Invoice: INV666810

Professional services rendered through February 28, 2026

Prior Balance Forward	$ 0.00
Billing for professional tax and consulting services rendered in February per detail attached	
Current Amount Due	$ 2,722.50
Total Amount Due	$ 2,722.50

Payable Upon Receipt - Thank You

FTC v AMERICAN TAX SERVICE LLC, et al.

DATE	STAFF	DESCRIPTION	HOURS	AMOUNT
2/2/2026	Brian Landau	Call regarding wage claim analysis	0.5	302.50
2/4/2026	Brian Landau	Summary of balances due from tax filings for ATS entities and emailed to Sarah.	0.9	544.50
2/5/2026	Brian Landau	Call with Clarence from the EDD regarding wage claims and taxes to be paid.	0.5	302.50
2/9/2026	Brian Landau	Email W-2s and other items to Mo for the dol.	0.4	242.00
2/12/2026	Brian Landau	Reviewed tax issues on transfer of property and email regarding same.	0.7	423.50
2/17/2026	Brian Landau	Updated Elite Sales Solutions Wage claims and emailed Sarah regarding same.	1.2	726.00
2/25/2026	Brian Landau	Email Sarah regarding wage claim.	0.3	181.50
		TOTAL	**4.5**	**2,722.50**

EXHIBIT 5

SR Law
Detailed Invoices

Statement

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

Date: 3/30/2026

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

Open Invoices Now Due $13,137.62

Date	Open Invoice	Balance Remaining	Total Due
	7170-01 ATS Tax Group-		
10/24/2025	INV #7170-01_01. Orig. Amount $135.00.	135.00	135.00
11/29/2025	INV #7170-01_02. Orig. Amount $7,749.62.	7,749.62	7,884.62
12/26/2025	INV #7170-01_03. Orig. Amount $693.50.	693.50	8,578.12
01/24/2026	INV #7170-01_04. Orig. Amount $3,447.00.	3,447.00	12,025.12
03/26/2026	INV #7170-01_06. Orig. Amount $1,112.50.	1,112.50	13,137.62

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Federal I.D. # 27-4465751

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

Date	3/26/2026
Invoice Number	7170-01_06
Client Number	7170
Matter Number	01

RE: ATS Tax Group

BILL THROUGH DATE 2/28/2026

Date	Employee	Description	Hours	Rate	Amount
		PROFESSIONAL FEES			
2/5/2026	O Kelly	Review order granting stipulation and order re sale of personal property	0.1	155.00	15.50
2/6/2026	J Rickard	Review voicemail from local attorney; emailing in response to same	0.3	450.00	135.00
2/10/2026	J Rickard	Research regarding inclusion of paid sick and vacation leave in priority claim for wages; emailing regarding same	1.5	450.00	675.00
2/10/2026	O Kelly	Review stipulation and proposed order modifying the preliminary injunction	0.1	155.00	15.50
2/12/2026	O Kelly	Review order Granting Stipulation Modifying the Preliminary Injunction	0.1	155.00	15.50
2/19/2026	J Rickard	Phone calls and emailing regarding title insurance for Henderson property	0.5	450.00	225.00
2/24/2026	O Kelly	Review Plaintiffs' motion to modify the preliminary injunction	0.1	155.00	15.50
2/26/2026	O Kelly	Review Selb and Bennett's notice of non-opposition to entry of proposed order attached to motion to modify preliminary injunction	0.1	155.00	15.50
		Subtotal			1,112.50

Total Current Invoice $1,112.50

Statement

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Las Vegas, Nevada 89145
Telephone: (702) 835-6803
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Date: 4/28/2026

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

Open Invoices Now Due $13,184.12

Date	Open Invoice	Balance Remaining	Total Due
	7170-01 ATS Tax Group-		
10/24/2025	INV #7170-01_01. Orig. Amount $135.00.	135.00	135.00
11/29/2025	INV #7170-01_02. Orig. Amount $7,749.62.	7,749.62	7,884.62
12/26/2025	INV #7170-01_03. Orig. Amount $693.50.	693.50	8,578.12
01/24/2026	INV #7170-01_04. Orig. Amount $3,447.00.	3,447.00	12,025.12
03/26/2026	INV #7170-01_06. Orig. Amount $1,112.50.	1,112.50	13,137.62
04/21/2026	INV #7170-01_07. Orig. Amount $46.50.	46.50	13,184.12

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

Date	4/21/2026
Invoice Number	7170-01_07
Client Number	7170
Matter Number	01

RE: ATS Tax Group

BILL THROUGH DATE 3/31/2026

Date	Employee	Description	Hours	Rate	Amount
		PROFESSIONAL FEES			
3/3/2026	O Kelly	Review e-mails re recording of lis pendens in California	0.1	155.00	15.50
3/10/2026	O Kelly	Review notice of recorded lis pendens	0.1	155.00	15.50
3/31/2026	O Kelly	Review order modifying preliminary injunction	0.1	155.00	15.50
		Subtotal			46.50

Total Current Invoice $46.50

Statement

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Date: 6/2/2026

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

Open Invoices Now Due $1,134.50

Date	Open Invoice	Balance Remaining	Total Due
	7170-01 ATS Tax Group-		
03/26/2026	INV #7170-01_06. Orig. Amount $1,112.50.	760.50	760.50
04/21/2026	INV #7170-01_07. Orig. Amount $46.50.	46.50	807.00
05/26/2026	INV #7170-01_08. Orig. Amount $327.50.	327.50	1,134.50

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

Date	5/26/2026
Invoice Number	7170-01_08
Client Number	7170
Matter Number	01

RE: ATS Tax Group
2:25-cv-01894-GMN-EJY

BILL THROUGH DATE 4/30/2026

Date	Employee	Description	Hours	Rate	Amount
		PROFESSIONAL FEES:			
4/17/2026	A Barreras	Review application for entry of default against corporate defendants	0.1	155.00	15.50
4/23/2026	O Kelly	Review stipulation and order to allow conversion of crypto funds for settlement payment	0.1	155.00	15.50
4/24/2026	O Kelly	Review order granting stipulation and order to allow conversion of crypto funds for settlement payment and order granting joint motion to stay proceedings as to the individual Defendants until 6.11.26	0.2	155.00	31.00
4/29/2026	O Kelly	Review order granting motion to stay proceedings pending settlement as to individual Defendants	0.1	155.00	15.50
		Subtotal			77.50
		EXPENSES/COSTS:			
10/15/2025		Alphamorlai Kebeh Pro Hac Vice Application (Nevada District Court)		250.00	250.00
		Subtotal			250.00

Total Current Invoice $327.50

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Federal I.D. # 27-4465751

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

Date	6/29/2026
Invoice Number	7170-01_09
Client Number	7170
Matter Number	01

RE: ATS Tax Group
2:25-cv-01894-GMN-EJY

BILL THROUGH DATE 5/31/2026

Date	Employee	Description	Hours	Rate	Amount
		PROFESSIONAL FEES			
5/8/2026	A Barreras	Review clerk's entry of default to ATS defendants; review State of NV's motion for default judgment against corp defendants	0.2	155.00	31.00
5/12/2026	O Kelly	Review notice of errata re proposed order on motion for default judgment against corporate Defendants	0.1	155.00	15.50
		Subtotal			46.50

Total Current Invoice $46.50

UNITED STATES DISTRICT COURT

DISTRICT OF NEVADA

FEDERAL TRADE COMMISSION and STATE OF NEVADA, Plaintiffs, v. AMERICAN TAX SERVICE LLC, a limited liability company, et al., Defendants.	Case No. 2:25-cv-01894-GMN-EJY **[PROPOSED] ORDER GRANTING THIRD INTERIM APPLICATION FOR PAYMENT OF FEES AND REIMBURSEMENT OF EXPENSES OF RECEIVER, STEPHEN J. DONELL, AND HIS PROFESSIONALS** Ctrm: 7D Judge Hon. Gloria M. Navarro

Before the Court is the *Third Interim Application for the Payment of Fees and Reimbursement of Expenses* (the "Fee Application") of Stephen J. Donell (the "Receiver"), the Court-appointed receiver in the above-captioned action, along with his general receivership counsel, Allen Matkins Leck Gamble Mallory & Natsis LLP ("Allen Matkins"), his forensic accounting firm, Stapleton Group, a part of JS Held ("Stapleton"), his tax professionals, SLBiggs, a division of Singer Lewak ("SLBiggs"), and local counsel Semenza Rickard Law ("SR Law", and together with Allen Matkins, Stapleton Group, and SLBiggs, the "Professionals").

The Fee Application covers the fees incurred by the Receiver and his Professionals (collectively, the "Applicants") in connection with performing the Receiver's Court-ordered duties for the period from February 1, 2026, through May 31, 2026 (the "Application Period").

The Receiver requests approval and payment of fees in the amount of $210,124.80 and expenses in the amount of $10,948.35. Allen Matkins requests approval and payment of fees in the amount of $157,306.95 and expenses in the amount of $3,473.96. Stapleton requests approval and payment of fees in the amount of $67,318.00 and expenses in the amount of $104.16.[1] SLBiggs requests approval and payment of fees in the amount of $2,722.50. SR Law requests approval and payment of fees in the amount of $1,283.00 and expenses in the amount of $250.00.

The Court, having considered the Fee Application, and good cause appearing therefor,

IT IS HEREBY ORDERED that

1. The Fee Application is granted, in its entirety;

2. The Receiver's fees and expenses, in the respective amounts of $210,124.80 and $10,948.35, are approved;

[1] Stapleton's fees and expenses include amounts incurred by SmarterSolutions, Inc., which assisted Stapleton and supported the Receiver with information technology and computer forensics and data preservation services.

3. Allen Matkins' fees and expenses, in the respective amounts of $157,306.95 and $3,473.96, are approved;

4. Stapleton's fees and expenses, in the respective amounts of $67,318.00 and $104.16, are approved;

5. SLBiggs' fees and expenses, in the respective amounts of $2,722.50 and $0.00, are approved;

6. SR Law's fees and expenses, in the respective amounts of $1,283.00 and $250.00, are approved; and

7. The Receiver is authorized to pay himself and his Professionals the above-approved fees and expenses, in full, from the funds of the receivership estate established in this action.

Dated: ____________________________ ____

Hon. Gloria M. Navarro
United States District Judge

CERTIFICATE OF SERVICE

I am employed in the County of Los Angeles, State of California. I am over the age of eighteen (18) and not a party to the within action. My business address is 865 S. Figueroa Street, Suite 2800, Los Angeles, California 90017.

On August 19, 2026, I used the United States District Court, District of Nevada's Electronic Case Filing System, with the ECF registered to Alphamorlai L. Kebeh to file the following document(s):

[PROPOSED] ORDER GRANTING THIRD INTERIM APPLICATION FOR PAYMENT OF FEES AND REIMBURSEMENT OF EXPENSES OF RECEIVER, STEPHEN J. DONELL, AND HIS PROFESSIONALS

The ECF system is designed to send an e-mail message to all parties in the case, which constitutes service. The parties served by e-mail in this case are found on the Court's Electronic Mail Notice List.

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- **Ziwei Zheng**
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- **Joshua Andrew del Castillo**
  jdelcastillo@allenmatkins.com,pmorris@allenmatkins.com

I declare under penalty of perjury that the foregoing is true and correct.

Executed on August 19, 2026, at Los Angeles, California.

/s/ Martha Diaz
Martha Diaz

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Fax: (619) 233-1158

Attorneys for Receiver
STEPHEN J. DONELL

UNITED STATES DISTRICT COURT

DISTRICT OF NEVADA

FEDERAL TRADE COMMISSION and STATE OF NEVADA, Plaintiffs, v. AMERICAN TAX SERVICE LLC, a limited liability company, et al., Defendants.	Case No. 2:25-cv-01894-GMN-EJY **CERTIFICATE OF SERVICE**

CERTIFICATE OF SERVICE

I am employed in the County of Los Angeles, State of California. I am over the age of eighteen (18) and not a party to the within action. My business address is 865 S. Figueroa Street, Suite 2800, Los Angeles, California 90017.

On August 19, 2026, I used the United States District Court, District of Nevada's Electronic Case Filing System, with the ECF registered to Alphamorlai L. Kebeh to file the following document(s):

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

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- **Bradley T Austin**
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- **Simon Barth**
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- **Edward Galston Fates**
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- **Ziwei Zheng**
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- **Joshua Andrew del Castillo**
  jdelcastillo@allenmatkins.com,pmorris@allenmatkins.com

I declare under penalty of perjury that the foregoing is true and correct.

Executed on August 19, 2026, at Los Angeles, California.

/s/ Martha Diaz
Martha Diaz