

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

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

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

13 The Receiver requests approval and payment of fees in the amount of \$210,124.80
14 and expenses in the amount of \$10,948.35. Allen Matkins requests approval and payment
15 of fees in the amount of \$157,306.95 and expenses in the amount of \$3,473.96. Stapleton
16 requests approval and payment of fees in the amount of \$67,318.00 and expenses in the
17 amount of \$104.16.¹ SLBiggs requests approval and payment of fees in the amount
18 of \$2,722.50. SR Law requests approval and payment of fees in the amount of \$1,283.00
19 and expenses in the amount of \$250.00.

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

22 **IT IS HEREBY ORDERED** that

- 23 1. The Fee Application is granted, in its entirety;
24 2. The Receiver's fees and expenses, in the respective amounts of \$210,124.80
25 and \$10,948.35, are approved;

26
27 _____
28 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.

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

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

5 5. SLBiggs' fees and expenses, in the respective amounts of \$2,722.50 and
6 \$0.00, are approved;

7 6. SR Law's fees and expenses, in the respective amounts of \$1,283.00 and
8 \$250.00, are approved; and

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

12
13 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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5 I declare under penalty of perjury that the foregoing is true and correct.

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

7 */s/ Martha Diaz*

8

Martha Diaz