UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA
CASE NO. 0:18-cv-61991-BB

SECURITIES AND EXCHANGE COMMISSION,

Plaintiff,

v.

1 GLOBAL CAPITAL LLC, and
CARL RUDERMAN,

Defendants, and

1 WEST CAPITAL LLC,
BRIGHT SMILE FINANCING, LLC,
BRR BLOCK INC.,
DIGI SOUTH LLC,
GANADOR ENTERPRISES, LLC,
MEDIA PAY LLC
PAY NOW DIRECT LLC, and
RUDERMAN FAMILY TRUST,

Relief Defendants.
_____/

RECEIVER'S FINAL REPORT,
REQUEST FOR PAYMENT OF FEES AND COSTS,
AND MOTION TO CLOSE RECEIVERSHIP

Jon A. Sale, not individually, but solely in his capacity as the Court-appointed receiver (the "Receiver") for Bright Smile Financing, LLC ("Bright Smile"); BRR Block Inc. ("BRR Block"); Digi South LLC ("Digi South"); Ganador Enterprises, LLC ("Ganador"); Media Pay LLC ("Media Pay"); Pay Now Direct LLC ("Pay Now"); the Ruderman Family Trust; and the Bright Smile Trust (the "Receivership Entities"), hereby files this Final Report, Request for Payment of Fees and Costs, and Motion to Close the Receivership ("Final Report"). *Counsel for the Securities and Exchange Commission does not object to the relief sought in this Motion.*

I. INTRODUCTION

A. Summary of Obligations

On August 23, 2018, the SEC initiated this action against Defendants 1 Global Capital, LLC ("1 Global") and Carl Ruderman, and Relief Defendants 1 West Capital LLC ("1 West"), Bright Smile, BRR Block, Ganador, Media Pay, Pay Now, and the Ruderman Family Trust. [D.E. 1.] The SEC alleged that Defendants engaged in a four-year long unregistered securities fraud totaling more than $287 million, victimizing thousands of investors nationwide. Id., ¶ 1. The SEC sought, among other relief, permanent injunctive relief, civil penalties, and disgorgement. Id., pp. 33-34. The same day, the SEC requested an asset freeze and the appointment of a receiver over Relief Defendants Bright Smile, BRR Block, Digi South, Ganador, Media Pay, and Pay Now. [D.E. 6; D.E. 7.] The Court entered a sealed order appointing Jon A. Sale, Esq. as Receiver for the Receivership Entities (the "Receivership Order").2 [D.E. 12.] The Court also entered an order freezing Defendants' assets (the "Freeze Order"). [D.E. 13.]

Pursuant to the Receivership Order, the Receiver was obligated to, among other things: (i) take immediate possession of the Receivership Entities' property, assets, and estates of every kind; and (ii) investigate the way the affairs of the Receivership Entities were conducted and institute actions and proceedings for the benefit of investors and other creditors. [D.E. 12, ¶¶ 1-2.]

The Receiver has completed his duties pursuant to the Receivership Order and has successfully distributed the Receivership's assets via a Court-approved claims process. As such, the Receiver files this Final Report.

B. Summary of Claims Process and Distributions

In connection with the Receiver's obligations, on June 2, 2020, the Receiver filed his Motion for Court Approval of Recommendations Concerning Claims ("Claims Motion"). [D.E.

257]. In the Claims Motion, the Receiver sought leave to make a first distribution to Court-approved Claimants (as defined in the Claims Motion). *Id*. On June 4, 2020, the Receiver filed an Amended Schedule of Claims, which included each Claimant's approved claim amount, pro rata percentage, and proposed first distribution amount. [D.E. 259-1].

On July 8, 2020, the Court granted the Claims Motion, approving the Receiver's recommendations on claims, as well as the pro rata percentage amount and first distribution amount for each Claimant in [D.E. 259-1]. [D.E. 260]. *With the Court's approval, the Receiver made a first distribution to approved claimants totaling $5,500,000.00.*

On December 1, 2022, the Court approved the Receiver's motion to make a second distribution of funds to approved claimants, consistent with already-approved pro rata percentage amounts. [D.E. 318; D.E. 323]. *With the Court's approval, the Receiver made a second distribution to approved claimants totaling $3,330,000.00.*

The Receiver's efforts resulted in a net recovery of assets sufficient for the Receiver to make cash distributions to approved claimants totaling *$8,830,000 million*, representing a significant return of losses.

C. Summary of Professional Fees and Expenses Summary

As noted in the Receiver's motion for leave to make a second distribution, the amount distributed was expected to leave sufficient funds remaining for the Receiver to cover professional's fees as well as costs to wind down the Receivership. [D.E. 318 at 3]. Given intervening challenges in disposing of remaining assets, among other issues, the funds remaining after the second distribution are not sufficient to cover outstanding professional fees and remaining costs of winddown. As such, the Receiver and his professionals have further discounted their outstanding fees, as detailed below.

After payment of the Receiver's and his professional's highly discounted fees, the Receiver intends to leave approximately $8,000 in the Receivership accounts to cover all post-closing fees and costs for all Receivership professionals, who will work post-closing in 2026 for tax purposes. The remaining funds may be insufficient to cover all post-closing fees and costs, which is a risk that the Receiver and his professionals will undertake as they perform the remainder of their obligations. On the other hand, to the extent there are funds left over after all post-closing fees and costs have been paid, the Receiver respectfully requests that he be allowed to pay those funds, which are not expected to be substantial, to his professionals considering the risks being undertaken and the discounts provided to date.[1]

II. REMAINING ASSETS

There are no remaining assets for liquidation, to the best of the Receiver's knowledge. There is approximately $101,700 remaining in the Receivership bank accounts.

III. REQUEST FOR PAYMENT OF PROFESSIONALS AND THE REMAINING FEES

This Court has previously approved the professional fees charged by the Receiver and the Receiver's counsel. The Receiver's last fee application, for the period of March 1, 2022 through October 15, 2022, was approved by the Court on November 10, 2022. [D.E. 320]. In this Final Report, the Receiver seeks payment of fees for the period of October 2022 through September 30, 2026 (collectively, the "Application Period").

A. The Receiver's Efforts During the Application Period

The Receiver's efforts during the Application Period included but were not limited to:

[1] Professionals at Nelson Mullins and Sale Weintraub have worked at deeply discounted rates since 2018, for 8 years. The Receiver has never sought to raise or adjust the hourly fee rates despite increased costs associated with providing legal and other services. The discounted rates being charged as of today reflect a greater than 50% discount to the Receiver's professionals' rates.

- Preparation for, obtaining approval of, and carrying out the second distribution to Approved Claimants;
- Liquidating all remaining assets and preparing for closure of the Receivership Estate;
- Preparing status reports;
- Monitoring and tracking obligations to conduct FINCEN reporting;
- Communications with Approved Claimants;
- Standard review and maintenance of the Receivership Estate, including:
    - website updates;
    - handling incoming tax matters;
    - posting of key motions and orders;
    - reconciliation of bank accounts;
    - maintaining hosted data, gathering information for transferring receivership data to cold storage;
    - preparation of quarterly Standardized Fund Accounting Reports;
    - communications with SEC counsel;
    - assistance with preparation of, review of and dissemination of tax returns (including 1099s, K-1s, W-9s);
    - corporate filings and annual reports;
    - updates to maintain accurate contact information in Receiver's books and records; and
    - maintaining active status of and payment of corporate and registered agent fees.

Disposing of the account containing certain digital currencies was especially time-consuming. The Receiver hired an expert to assist in that process. The Receiver received approval

for the liquidation of that asset, but the original buyer backed out of the transaction. The Receiver was forced to start the process again before ultimately locating a new purchaser and obtaining Court approval for disposal of the asset.

The Receiver respectfully requests an award for all legal and professional fees and the reimbursement of certain expenses incurred on behalf of the Receiver for services rendered during the Application Period. These amounts total $155,918.57 in the aggregate ("Total Award"). The Total Award is comprised of: (a) $98,819.47 in fees and costs for in legal fees and costs for Nelson Mullins Riley & Scarborough LLP ("Nelson Mullins"), the Receiver's legal professionals, a portion of which is owed to Sale Weintraub, P.A. as compensation for the Receiver's time and expenses; and (b) $57,099.10 in professional fees and costs for Kapila Mukamal ("KM"), the Receiver's accounting professionals. The Receiver and his professionals worked at deeply discounted rates in performing their functions. The Receiver further reduced the costs to the Receivership estate by writing off various fees incurred for the work performed.[2]

No understanding exists between the Receiver and any other person for the sharing of compensation sought by this Receiver, except among the firms retained by the Receiver.

As demonstrative of the efforts performed on behalf of the Receiver, the Receiver has attached exhibits to this Application consisting of:

Exhibit 1: Summary of professional time, and individualized and detailed invoices for all services rendered, expenses, and disbursements for Nelson Mullins; and

Exhibit 2: Summary of professional time, and individualized and detailed invoices for all services rendered and expenses for KM.

[2] Many, but not all, write-offs are evident from the detailed billing records submitted with this Application.

Exhibits 1 and 2 contain an aggregate summary of all applicable hours, fees, and costs of all professionals and paraprofessionals for Nelson Mullins and KM. The total amount represents the amount of time expended by each attorney, paralegal, and professional multiplied by the applicable Court-approved hourly rate. These exhibits also contain individualized and detailed descriptions of the daily services rendered and the hours expended by the various attorneys, paralegals, and professionals for Nelson Mullins and KM, during the Application Period.

There are not sufficient assets remaining in the Receivership bank accounts (approximately $101,700) to pay the Total Award of $155,918.57 and hold back the $8,000 the Receiver intends to maintain for unforeseen post-closing expenses. Thus, while the Receiver seeks approval of the Total Award, the Receivership will not be able to pay it. As a result, and a further benefit to the Receivership Estate, the Receiver, his attorneys, and his accountants have all agreed and consented to receiving payment of less than the Total Award (approximately 40% reduction in payment of amounts owed), given the insufficiency of funds remaining in the Receivership accounts.

B. Fee Determination Factors

Under governing law, following a determination that services were rendered, and costs expended, in furtherance of the Receivership, the Court may award compensation for those fees and costs. When determining an award of attorneys' fees incurred during a receivership, the Court should give consideration to the factors for compensation that the Eleventh Circuit articulated in *In re Norman v. Housing Authority of City of Montgomery*, 836 F.2d 1292 (11th Cir. 1988): (1) the time and labor required; (2) the novelty and difficulty of the question involved; (3) the skill requisite to perform the legal service properly; (4) the likelihood, if apparent to the client, that the acceptance of the particular employment will preclude other employment by the lawyer; (5) the

fee customarily charged in the locality for similar legal services; (6) whether the fee is fixed or contingent; (7) the time limitations imposed by the client or by the circumstances; (8) the amount involved and the results obtained; (9) the experience, reputation, and ability of the lawyer or lawyers performing the services; (10) the "undesirability" of the case; (11) the nature and length of the professional relationship with the client; and (12) any awards in similar cases. *See also Securities & Exchange Comm'n v. Elliot*, 953 F. 2d 1560, 1577 (11th Cir. 1992). The Receiver respectfully suggests that his request for fees for payment of his attorneys and retained professionals meets the criteria for this compensation.

The Receiver's attorneys, paralegals, and retained professionals have incurred reasonable fees and costs consistent with the Court's Orders, and payment is appropriate and warranted in consideration of the 11th Circuit multi-factor test propounded in *In re Norman*, as follows.

1. <u>The First Factor</u>[3]

The Receiver and the Receiver's retained professionals expended considerable time and effort to perform the work necessary, as set forth in the Receivership Order. This work is described in detail above, and, in summary, includes the following:

- Preparing for and obtaining approval of a second distribution of funds to Approved Claimants;
- Carrying out the second distribution of funds;
- Preparing and filing of various motions related to the liquidation of remaining assets of the Receivership Estate, and discussions relating to same;
- Resolving complications related to liquidation of final assets, including regulatory hurdles, technical hurdles, and additional issues caused by the cryptocurrency market;
- Addressing and responding to investor inquiries;

[3] The Receiver is discussing solely those events that occurred during the Application Period. Additional details regarding the Receiver's work are fully set forth in the Receiver's various status reports and filings during this period.

- Correspondence and communications related to Receivership tax returns and requests for information, including requirements of BOI reporting;
- Coordinating the release of financial information to investors, from various entities, including K-1s; and
- Engaging in other communications and activities related to the general administration of the Receivership Estate.

2. The Second and Third Factors

The Receiver respectfully submits that the efforts of the Receiver and his retained professionals constituted an extremely complex and time-consuming litigation. Most of the Receiver's work during the Application Period was related to distribution of assets to Approved Claimants and liquidation of remaining assets to close out the Receivership. For these reasons, the Receiver submits that handling the affairs of the Receivership has been unusually difficult and challenging, requiring inordinate skill and expertise to manage. In particular, the liquidation of the final assets of the Receivership took inordinate time and careful consideration.

3. The Seventh and Eighth Factors

The results obtained have been significant, especially given the complex, challenging nature of this Receivership and the numerous demands on the Receiver and his professionals. The Receiver and his professionals engaged in significant, time-consuming work that was the subject of this Application. The Receiver's work that is the subject of this Application has been necessary to maintain and preserve the Receivership estate and Receivership's assets.

4. The Other Factors

In view of the numerous, varied, and time-sensitive demands on the Receiver and his professionals, they could not accept similar or more profitable employment because of the work on this Receivership. (Factor 4).

The fees are reasonable in the relevant locality for similar services. Indeed, most of the professionals further reduced their fees for this matter. (Factor 5).

The fees are fixed, but mostly at a discounted rate. (Factor 6).

For these reasons, the Receiver, Jon A. Sale, respectfully requests that this Court enter an Order approving the Total Award of $155,918.57 consisting of: (a) $98,819.47 in legal fees and costs incurred during the Application Period for Nelson Mullins, a portion of which will be paid to Sale Weintraub, P.A. as compensation for the Receiver's time and expenses; and (b) $57,099.10 in professional fees and costs incurred during the Application Period for KM. *Furthermore, as noted above, there are not sufficient assets remaining in the Receivership accounts to pay the Total Award and hold back the $8,000 the Receiver intends to maintain for unforeseen post-closing expenses. The Receiver, his attorneys, and his accountants have all agreed and consented to receiving payment of less than the Total Award, given the insufficiency of funds remaining in the Receivership accounts. The Receiver will distribute the remaining assets of the Receivership, which are less than the Total Award, consistent with his agreements with his professionals and his decision to maintain $8,000 in the Receivership accounts.*

IV. TAX FILINGS, WEBSITE, AND OTHER MISCELLANOUS MATTERS

A. Tax Filings

The Receiver consulted KM in connection with his responsibilities regarding all tax matters throughout the course of the Receivership. KM will continue to advise the Receiver on tax matters through calendar year 2026 to ensure that all deadlines and tax filings are submitted.

B. Receiver's Website

The Receiver created and maintained a website to aid in the dissemination of information to investors since the inception of this matter, located at https://1globalreliefdefendants.com/.

Updating and maintenance of this site is an administrative expense. However, the Receiver has pre-paid to keep the Receivership website available for investors to review through September 21, 2028. Investors may still visit the website through that time for access to all information, including information regarding discharge of the Receivership.

C. Standardized Fund Account Reporting ("SFAR")

The Receiver will cease preparing standardized accounting reports for the Receivership upon entry of an order terminating the Receivership.

D. Materials Recovered from Receivership Entities' Offices

At the start of this Receivership, numerous documents were taken from the Receivership Entities' office(s). These materials have been stored continuously in the Receiver's office ever since. At the conclusion of the Receivership, the Receiver intends to dispose of any remaining documents in a fashion the Receiver deems appropriate in his discretion.

V. REQUEST FOR DISCHARGE OF RECEIVER, RELEASE FROM ANY CONTINUING DUTIES, AND REQUEST FOR CLAIMS BAR ORDER

As is evident from this Final Report, investigating, litigating, and administering to this litigation has been a difficult, time-consuming, and complex undertaking. The Receiver is not aware of additional assets to pursue on behalf of Approved Claimants. With all assets recovered and claims resolved, it is time to close this matter and discharge the Receiver.

The Receiver hereby requests that the Court discharge the Receiver from all duties imposed upon him in his capacity as Receiver including, but not limited to, those duties in relation to the above-listed Defendants, any and all claimants to Receivership funds in this matter, any creditors of any of the Defendants, and any individual or entity with an interest whatsoever to the monies or assets recovered and distributed. The Receiver further requests that no claimant, Defendant, and/or any individual or entity with any interest whatsoever in funds distributed be permitted to

bring any claims or causes of action against the Receiver, his counsel, employees, professionals, and/or her agents arising, in any way, from the Receiver's discharge of his duties as Receiver.

The Receiver further requests: (i) that this matter be closed; (2) that the discharge order foreclose jurisdiction over future claims; and (3) that the order contain language reflecting the well-established rule that upon final discharge, without reservation of jurisdiction, a receiver is no longer liable in connection with the receivership or the former estate. *See McColgan v. Maier Brewing Co.*, 134 F.2d 385, 387-88 (9th Cir. 1943) ("The effect of the discharge of a receiver and surrender of jurisdiction over the trust, without any reservation as to existing claims, is to release not only the receiver, but, also, the property from further liability.") (internal quotation marks and citation omitted); *Peters v. Plains Petroleum Co.*, 43 F.2d 49, 49 (10th Cir. 1930) (holding that discharge of a receiver puts an end to his liability).

VI. CONCLUSION AND REQUEST FOR CLOSING ORDER

The Receiver respectfully requests that the Court enter an order:

1. Approving the Total Award of $155,918.57, consisting of (a) $98,819.47 in legal fees and costs incurred during the Application Period for Nelson Mullins, a portion of which will be paid to Sale Weintraub, P.A. as compensation for the Receiver's time and expenses, and (b) $57,099.10 in professional fees and costs incurred during the Application Period for KM, with the understanding and acknowledgement that there are not sufficient assets remaining in the Receivership accounts to pay the Total Award;

2. Authorizing the Receiver to hold back $8,000 after the payment of professionals to cover fees and costs associated with closing the Receivership;

3. Authorizing the Receiver to pay himself or his professionals any of the funds remaining from the $8,000 hold back after the completion of all post-closing obligations;

4. Discharging Jon A. Sale as Receiver and relieving him from all continuing duties;

5. Barring any claimant, defendant, creditor, and/or any individual or entity with any interest whatsoever in the monies or assets recovered and distributed under the claims process, or otherwise, from bringing any claim or cause of action against Jon A. Sale, his counsel, consultants, accountants, employees, designees, and/or his agents arising, in any way, from Mr. Sale's duties as Receiver;

6. Authorizing the Receiver to file for dissolution of the Receivership Entities;

7. Authorizing the Receiver to destroy any obsolete records or dispose of receivership entity property in his possession immediately, and all Receivership records after 6 years, without further notice or hearing;

8. Authorizing the Receiver to maintain and consolidate any accounts, including accounts maintained at banks, brokerages, and other financial institutions, until all post-closing matters are resolved;

9. Authorizing the Receiver to take all other actions necessary to close the Receivership in an orderly and efficient fashion; and

10. Granting any further relief the Court deems just and proper.

Dated: November 4, 2026.

NELSON MULLINS RILEY & SCARBOROUGH

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Our Matter #	057392/01500	For Services Through 09/30/26
DN:	18-cv-61991-BB	
Name of Matter:	SEC v. 1 Global Capital, LLC	

10/12/22	AAR: Review correspondence from Receiver re: data hosting. (.1); Telephone conference with Chris Cavallo and Marshall Swatt re: digital assists (.5).			
	D.S. NEWMAN	0.60 hrs.	500.00/hr	$300.00
10/13/22	AAR: Conferences with Receiver re: status report, closure of estate, and other related issues (.3); review status report and Radchuk case (.5).			
	C.C. CAVALLO	0.80 hrs.	500.00/hr	$400.00
10/17/22	AAR: Attention to distribution to 1GC including telephone conference with Receiver and review related documents (.5); review Receiver's status report and conference with Receiver re same (.5).			
	C.C. CAVALLO	1.00 hrs.	500.00/hr	$500.00
10/17/22	AAR: Review draft report re: receivership and provide comments on same. (.4); Review draft fee application and comments on same. (.3) Review draft motion and related materials re: receivership and provide comments re: same (.5).			
	D.S. NEWMAN	1.20 hrs.	500.00/hr	$600.00
10/17/22	AAR: Written communications with R. Brailey and review updates (.7); Meet with G. Pacheco re: same (.3); Telephonic and written communications with Nicole O'Donnell from Kapila Mukamal (.3); Written communications with C. Cavallo re: same (.2).			
	T. ANZALONE	1.50 hrs.	175.00/hr	$262.50
10/18/22	AAR: Conference with Receiver re: various outstanding or pending items (.2).			
	D.S. NEWMAN	0.20 hrs.	500.00/hr	$100.00
10/18/22	AAR: Emails with crypto consultant re: updated valuation of holdings (.3); attention to status report and motion to distribute, including revisions to same (1.0).			
	C.C. CAVALLO	1.30 hrs.	500.00/hr	$650.00
10/18/22	AAR: Meet with and communications with counsel regarding language for reporting.			
	T. ANZALONE	0.40 hrs.	175.00/hr	$70.00
10/19/22	AAR: Attention to sale of crypto currency, management of Receivership accounts re: same, and calls and emails with crypto consultant re: same.			
	C.C. CAVALLO	1.00 hrs.	500.00/hr	$500.00
10/20/22	AAR: Review correspondence from Jon Sale and draft correspondence to Jon Sale.			

	D.S. NEWMAN	0.10 hrs.	500.00/hr	$50.00
10/21/22	AAR: Telephone conference with Receiver re: court filing (.2).			
	D.S. NEWMAN	0.20 hrs.	500.00/hr	$100.00
10/24/22	AAR: Compile 3rd quarter statements and backup documents (.9); Written communication to Rachel Weiss transmitting same, requesting SFAR (.2); Written communication with Axel Lacau and Jose Rodriguez requesting reversal of wire transfer fees (.3); Written communication with R. Barber re: electronic data (.1).			
	T. ANZALONE	1.50 hrs.	175.00/hr	$262.50
10/27/22	AAR: Draft correspondence to Bob Levenson re: documents filed in connection with the receivership including status report (.2).			
	D.S. NEWMAN	0.20 hrs.	500.00/hr	$100.00
10/27/22	AAR: Review and revise status report and motion to distribute, and emails with team re: same.			
	C.C. CAVALLO	1.00 hrs.	500.00/hr	$500.00
10/27/22	AAR: Review and execute quarterly SFAR and email from Receiver's paralegal re: same.			
	J. SALE	0.30 hrs.	600.00/hr	$180.00
10/27/22	AAR: Review communication from Rachel Weiss, language contained in proposed 3Q 2022 SFAR (.4): Written communication to Receiver requesting execution of same (.2).			
	T. ANZALONE	0.60 hrs.	175.00/hr	$105.00
10/31/22	AAR: Final review and execute quarterly SFAR.			
	J. SALE	0.20 hrs.	600.00/hr	$120.00
11/03/22	AAR: Draft correspondence to Bob Levenson, and review correspondence from Bob Levenson regarding phone conference (.1).			
	D.S. NEWMAN	0.10 hrs.	500.00/hr	$50.00
11/03/22	AAR: Written communications with G. Pacheco, obtain executed copy of 3Q SFAR from Receiver (.3); Post 3Q SPAF on website (.3).			
	T. ANZALONE	0.60 hrs.	175.00/hr	$105.00
11/04/22	AAR: Teleconference with Bob Levenson regarding Fee Application (.2).			
	D.S. NEWMAN	0.20 hrs.	500.00/hr	$100.00
11/04/22	AAR: Review and revise Receiver's status report.			
	J. SALE	1.80 hrs.	600.00/hr	$1,080.00
11/04/22	AAR: Prepare correspondence to Bob Levenson re: SFAR (.5); Written transmittal of 3rd quarter report (.1).			
	T. ANZALONE	0.60 hrs.	175.00/hr	$105.00
11/07/22	AAR: Final review of Receiver's status report and communications with Receiver's counsel re: same.			
	J. SALE	1.20 hrs.	600.00/hr	$720.00
11/08/22	AAR: Conferences with Bob Levenson regarding holdback issue. (.2) Teleconference with Receiver regarding status. (.2) Teleconference with Soneet Kapila, and draft correspondence to Soneet Kapila regarding status. (.1) Conference with Chris Cavallo regarding filings, and holdbacks for closeout of Receivership (.3).			
	D.S. NEWMAN	0.80 hrs.	500.00/hr	$400.00

11/08/22	AAR: Communications with counsel regarding finalization of Receiver's Report.			
	T. ANZALONE	0.30 hrs.	175.00/hr	$52.50
11/09/22	AAR: Review motion for approval to make second distribution and conference with Receiver re: same.			
	C.C. CAVALLO	0.80 hrs.	500.00/hr	$400.00
11/09/22	AAR: Review motion for approval to make second distribution and conference with Receiver's counsel re: same.			
	J. SALE	0.80 hrs.	600.00/hr	$480.00
11/09/22	AAR: Assist with Motion for Second Distribution to Approved Claimants (.2); Obtain bank balances and communications with counsel re: same (.2); Post motion on Receiver's website (.2); Written request for need to obtain wiring instructions (.2).			
	T. ANZALONE	0.80 hrs.	175.00/hr	$140.00
11/10/22	AAR: Review Court Order regarding application for fees. (.1).			
	D.S. NEWMAN	0.10 hrs.	500.00/hr	$50.00
11/10/22	AAR: Telephone conference with James Cassel re: distribution and follow up telephone conference with Receiver's counsel re: same.			
	J. SALE	0.40 hrs.	600.00/hr	$240.00
11/10/22	AAR: Written communications with Rachel Weiss, obtain wiring instructions for firm (.2); Written communication with Nancy O'Donnell at Kapila Mukamal (.2); Written communications with J. Falcon, S. Boatwright (.2); Review SEC's filing re: our holdbacks, post on website (.4); Review subsequent court order on Receiver's application and post on website (.3).			
	T. ANZALONE	1.30 hrs.	175.00/hr	$227.50
11/14/22	AAR: Review timekeepers from 1st - 9th application filings and create chart depicting totals, holdbacks before and after last court ruling (3.2); Communications with counsel regarding same and prepare list of checks regarding same (.6).			
	T. ANZALONE	3.80 hrs.	175.00/hr	$665.00
11/15/22	AAR: Conference with John Sale re: receivership expense related issues (.1).			
	D.S. NEWMAN	0.10 hrs.	500.00/hr	$50.00
11/15/22	AAR: Review online banking platform (.3); Prepare communications regarding same (.3); Meet with counsel (.5); Review payment chart and update amounts per timekeeper (.9); Prepare check to Sale & Weintraub for awarded amount (.3); Prepare check to Sale & Weintraub for holdbacks (.3); Prepare check to Nelson Mullins for awarded amount (.3); Prepare check to Nelson Mullins for holdbacks (.3); Prepare check to Kapila Mukamal for awarded amount and holdbacks (.5); Prepare correspondence to Kapila Mukamal regarding breakdown of check amount (.5).			
	T. ANZALONE	4.20 hrs.	175.00/hr	$735.00
11/16/22	AAR: Review SEC motion re: distribution of funds and emails with team re: same.			
	C.C. CAVALLO	0.40 hrs.	500.00/hr	$200.00
11/16/22	AAR: Review e-mail from SEC counsel and review SEC motion for approval to distribute funds, and conference with Receiver's counsel re: same.			
	J. SALE	0.30 hrs.	600.00/hr	$180.00
11/16/22	AAR: Draft communication to R. Brailley (.3); Communications both written and telephonic with counsel (.7); Attention to payments to retained professionals (.6).			
	T. ANZALONE	1.60 hrs.	175.00/hr	$280.00

11/17/22	AAR: Review October statements, manage accounts (.4); Written and telephonic communications with F. Palazollo, A. Winberly (.3); Meet with counsel and arrange for transmittal of payments (.7); Attention to payments made, electronic saving for 4th quarter financial (.7).			
	T. ANZALONE	2.10 hrs.	175.00/hr	$367.50
11/18/22	AAR: Review tracking information (.1); Prepare update regarding delivered checks to accountants (.2); Communications with A. Wimberly, T. McIndoe, and written and telephonic communications with counsel and F. Palazolla (.6).			
	T. ANZALONE	0.90 hrs.	175.00/hr	$157.50
11/30/22	AAR: Review correspondence from IRS re: Bright Smile; e-mail to Receiver's accountant re: same.			
	J. SALE	0.20 hrs.	600.00/hr	$120.00
12/01/22	AAR: Review Court Order on Receiver's Second Distribution (.2); Post Order on Receiver's website (.2); Prepare chart depicting names, contact information and 1st and 2nd distribution amounts for all approved claimants (.8); Written and telephonic communications with counsel regarding wire of funds and distributions (.3).			
	T. ANZALONE	1.50 hrs.	175.00/hr	$262.50
12/02/22	AAR: Attention to order approving distribution, including review order and telephone conference with Receiver re: same.			
	C.C. CAVALLO	0.40 hrs.	500.00/hr	$200.00
12/02/22	AAR: Attention to order approving distribution, including review order, conference call with Receiver's counsel and Receiver's paralegal.			
	J. SALE	0.50 hrs.	600.00/hr	$300.00
12/05/22	AAR: Communications with counsel regarding distributions (.5); Various communications with Axel Lacau, Jose Rodriguez, Jessica Blanco regarding online platform for receivership accounts (.9).			
	T. ANZALONE	1.40 hrs.	175.00/hr	$245.00
12/06/22	AAR: Attention to tax issues and review related emails.			
	C.C. CAVALLO	0.20 hrs.	500.00/hr	$100.00
12/06/22	AAR: Review correspondence from IRS re: Bright Smile; forward same to Receiver's accountant.			
	J. SALE	0.20 hrs.	600.00/hr	$120.00
12/06/22	AAR: Review communications with J. Dodd, wire instructions from Baker McKenzie (.2); Written and telephonic communications with counsel (.5); Written and telephonic communications with A. Lacau, and BankUnited representatives (.4); Written request for and prepare Wire Transfer form from BankUnited to 1GC Collections (.7); Review online banking platform, communications regarding balances in receivership accounts (.8).			
	T. ANZALONE	2.60 hrs.	175.00/hr	$455.00
12/07/22	AAR: Attention to Receivership distribution to 1GC including review related documents authorizing distribution, and conferences with Receiver's counsel and Receiver re: transfer.			
	C.C. CAVALLO	0.50 hrs.	500.00/hr	$250.00
12/07/22	AAR: Attention to Receivership distribution to 1GC including review and execute documents authorizing wire transfer, conferences with Receiver's counsel and Receiver's paralegal re: transfer, telephone conference with representative of Bank United re: authorizing transfer, e-mail to James Cassel re: transfer, and telephone conference with James Cassel re: transfer.			

	J. SALE	1.60 hrs.	600.00/hr	$960.00
12/07/22	AAR: Communications with Receiver and counsel regarding account balances, transfers (.9); Finalize wire transfer form to 1GC, request execution (.7); Review distribution order; Finalize correspondence to BankUnited requesting balance transfers, wire transfer (.9); Calculate balance once 2nd distributions made (.5); Telephonic and written communications with A. Lacau, J. Blanco (.8); Confirm wire transfer and update team (.3).			
	T. ANZALONE	4.10 hrs.	175.00/hr	$717.50
12/08/22	AAR: Attention to second distribution, including emails and conferences with team re: same.			
	C.C. CAVALLO	0.20 hrs.	500.00/hr	$100.00
12/08/22	AAR: Attention to second distribution, including e-mails to and from James Cassel and conferences with Receiver's counsel and paralegal re: same.			
	J. SALE	0.30 hrs.	600.00/hr	$180.00
12/14/22	AAR: Conference with Receiver's counsel re: crypto account (.2); review IRS correspondence and emails re: same (.2).			
	C.C. CAVALLO	0.40 hrs.	500.00/hr	$200.00
12/14/22	AAR: Review IRS correspondence re: Ganador Enterprises; e-mails to and from Receiver's Accountant re: same.			
	J. SALE	0.20 hrs.	600.00/hr	$120.00
12/14/22	AAR: Conference with Receiver's counsel re: status of crypto account.			
	J. SALE	0.20 hrs.	600.00/hr	$120.00
12/19/22	AAR: Communications regarding distributions to approved claimants; Prepare correspondence to approved claimant #2 SNI transmitting second and final distribution (.4); Prepare correspondence to claimant #3 MAG (.4); Prepare correspondence to WCC claimant #4 (.4); Prepare correspondence to #5 JC (.4); Prepare letter to #6 SS (.4); Prepare letter to #7 IM (.4).			
	T. ANZALONE	2.40 hrs.	175.00/hr	$420.00
01/05/23	AAR: Review status of checks transmitted to approved claimants (.4); Review SEC filing, dismissal of claims against 1GC, order granting same (.3); Written communication to Receiver and counsel re: same (.1); Written request from Rachel Weiss at Kapila Mukamal (.2); Attention to November bank account statements (.3); Review delivery notifications for 2nd distribution (.4); Preliminary research to locate new address for approved claimant Medical Advantage, check undeliverable (.4).			
	T. ANZALONE	2.10 hrs.	175.00/hr	$367.50
01/06/23	AAR: Compile statements and backup for transactions for October and November 2022 (.9); Prepare transmittal to Rachel Weiss re: partial SFAR materials (.3).			
	T. ANZALONE	1.20 hrs.	175.00/hr	$210.00
01/10/23	AAR: Review e-mail from Receiver's paralegal to Receiver's accountants attaching letter from IRS collection company re: Digi South, and telephone conference with Receiver's counsel re: same.			
	J. SALE	0.30 hrs.	600.00/hr	$180.00

01/10/23	AAR: Update Excels tracking bank transactions on the BankUnited accounts from July - November 2022 (1.0); Review correspondence from CBE Group, prior communications with them and KM (.3); Prepare communication to Kevin McCoy and Leslie Johnson re: Digi South notice (.4); Written communications with Axel Lacau and Jose Rodriguez at BankUnited requesting reversal of wire fees (.3); Preliminary review of partial December statements (.3); Review status of online banking (.2); Review FedEx delivery status (.2); Attention to cashed final distribution checks, update chart and prepare memo re: missing claimant (.6).			
	T. ANZALONE	3.30 hrs.	175.00/hr	$577.50
01/11/23	AAR: Check online banking re: cashed checks (.1); Written communication from Jose Rodriguez (.1); Review confirmation of wire reversal from bank (.1).			
	T. ANZALONE	0.30 hrs.	175.00/hr	$52.50
01/13/23	AAR: Written communications with Giselle Pacheco (.2); Access online banking for missing statements (.1); Compile December statements and backup, remaining documents to complete 4Q 2022 SFAR (.7); Written communications with Rachel Weiss regarding same, court order on 2nd distribution (.6).			
	T. ANZALONE	1.60 hrs.	175.00/hr	$280.00
01/17/23	AAR: Review correspondence from Receiver and draft response thereto (.1).			
	D.S. NEWMAN	0.10 hrs.	500.00/hr	$50.00
01/19/23	AAR: Telephone conferences with Gisela Fasco regarding annual report filings (.2); Written communications with C. Cavallo (.2); Attention to bank statements (.3); Review filing by SEC and Order granting same, and discuss with counsel (.3); Post Notice of Dismissal of Monetary Claims and Order to Receiver's website (.3); Prepare communication to counsel regarding language for authorization related to corporate dissolutions (.2).			
	T. ANZALONE	1.50 hrs.	175.00/hr	$262.50
01/19/23	AAR: File 2023 Florida annual reports for receivership entities; Related communication with P. Anzalone.			
	G. FASCO	2.50 hrs.	175.00/hr	$437.50
01/20/23	AAR: Written and telephonic communications from corporate and preliminary review of vouchers for processing.			
	T. ANZALONE	0.20 hrs.	175.00/hr	$35.00
01/20/23	AAR: Email communication with T. Anzalone regarding payment vouchers for 2023 Florida annual reports.			
	G. FASCO	0.10 hrs.	175.00/hr	$17.50
01/23/23	AAR: Written communication from Rachel Weiss, review draft Q4 SFAR (.4); Prepare response requesting changes to investor names, order of distribution language (.2); Review second draft SFAR (.2); Prepare additional request to remove Nutra Specialists language and update footnote (.3).			
	T. ANZALONE	1.10 hrs.	175.00/hr	$192.50
01/24/23	AAR: Review updated SFAR from KM (.2); Written communication to Jon Sale re review and execution (.2); Review B. Levenson's withdrawal filings, T. Verges notice of appearance (.2); Prepare correspondence to T. Verges re: 4th Q 2022 SFAR (.5).			
	T. ANZALONE	1.10 hrs.	175.00/hr	$192.50
01/25/23	AAR: Prepare payments for Bright Smile Financing, BRR Block, Digi South, Ganador and Pay Now annual report filings by Division of Corporations (.7).			
	T. ANZALONE	0.70 hrs.	175.00/hr	$122.50

01/26/23	AAR: Attention to Bright Smile Financing including review of IRS correspondence and e-mails to and from Receiver's accountant.			
	J. SALE	0.30 hrs.	600.00/hr	$180.00
01/26/23	AAR: Review and execute Fourth Quarter SAFR; e-mails to and from Receiver's paralegal re: same.			
	J. SALE	0.30 hrs.	600.00/hr	$180.00
01/26/23	AAR: Conference with Receiver's paralegal re: Brightsmile Annual Report filing and payment.			
	J. SALE	0.20 hrs.	600.00/hr	$120.00
01/27/23	AAR: Review email from Receiver's paralegal to SEC attaching SFAR for Q4 2022 and telephone conference with Receiver's counsel re: same.			
	J. SALE	0.30 hrs.	600.00/hr	$180.00
01/27/23	AAR: Obtain signed SFAR, update letter to SEC counsel, and written communication to attorney T. Verges (.5); Post SFAR on Receiver's website (.2); Perform searches and due diligence to locate investor #4, new address unknown including Broward County litigation filings, Sunbiz, Google, searches in Minnesota (1.2); Telephone calls re: same (.2).			
	T. ANZALONE	2.10 hrs.	175.00/hr	$367.50
01/30/23	AAR: Attention to Receivership distribution checks which have not been cashed including review e-mail from Receiver's paralegal and conference with Receiver's paralegal re: same.			
	J. SALE	0.30 hrs.	600.00/hr	$180.00
01/31/23	AAR: Obtain executed check from Receiver re: corporate filings annual reports and arrange for payment transmittal (.3); Review online banking, cashed distribution checks, status of FedEx delivery to investor #6 (.4); Telephone conference with ST on behalf of investor #6 (.2); Prepare update to Receiver and counsel re: 2 uncashed distribution checks (.3); Prepare memo regarding findings (.3).			
	T. ANZALONE	1.50 hrs.	175.00/hr	$262.50
02/01/23	AAR: Review online platform, status of distribution checks (.2); Obtain Sunbiz report on investor (.2).			
	T. ANZALONE	0.40 hrs.	175.00/hr	$70.00
02/03/23	AAR: Brief telephone conference with receiver re: crypto currency issue (.1).			
	D.S. NEWMAN	0.10 hrs.	500.00/hr	$50.00
02/03/23	AAR: Attention to status of BRR Block's crypto account including conference with Receiver's counsel.			
	J. SALE	0.30 hrs.	600.00/hr	$180.00
02/07/23	AAR: Review 4 of the bank account statements for January (.2); Written communications with Axel Lacau regarding unidentified service and maintenance charges (.2).			
	T. ANZALONE	0.40 hrs.	175.00/hr	$70.00
02/08/23	AAR: Written communications with Jose Rodriguez re: credits to accounts, BSF statement (.3); Telephonic and written communications with Axel Lacau (.3).			
	T. ANZALONE	0.60 hrs.	175.00/hr	$105.00
02/09/23	AAR: Review and execute IRS Form 1096 for Pay Now Direct, Ganador Enterprises, and Bright Smile Financing.			
	J. SALE	0.40 hrs.	600.00/hr	$240.00
02/14/23	AAR: Attention to BSF bank statements, review 2 cancelled distribution checks (.2).			

	T. ANZALONE	0.20 hrs.	175.00/hr	$35.00
02/27/23	AAR: Communication with T. Anzalone regarding annual report filings of receivership entities.			
	G. FASCO	0.20 hrs.	175.00/hr	$35.00
03/01/23	AAR: Email to Receiver's paralegal re: various issues and conference with Receiver re: same.			
	C.C. CAVALLO	0.50 hrs.	500.00/hr	$250.00
03/01/23	AAR: E-mails to and from Receiver's paralegal re: claims issues, banking issues, and communications with Receiver's accountants, and conference with Receiver's counsel re: same.			
	J. SALE	0.50 hrs.	600.00/hr	$300.00
03/01/23	AAR: Attention to crypto holdings, including conferences with Receiver's counsel.			
	J. SALE	0.40 hrs.	600.00/hr	$240.00
03/01/23	AAR: Perform additional searches on Medical Advantage Group, and various telephone conferences re: locating officer of LLC (.7); Reconcile bank accounts and update spreadsheets of the Bright Smile, BRR Block, Digi South, PayNow and Ganador transactions (2.2); Review online banking platform, and written communications with A. Lacau and J. Rodriguez regarding assessed monthly bank fees (.3); Review annual services report from census bureau for Digi South (.2); Prepare update to Receiver and counsel re: status of distribution checks, census form, bank information (.4).			
	T. ANZALONE	3.80 hrs.	175.00/hr	$665.00
03/03/23	AAR: Telephone conference with investor LC and prepare notes re: same (.2); Review online banking platform, recent transactions in 2023 (.4); Communications with G. Fasco re: annual reports (.2).			
	T. ANZALONE	0.80 hrs.	175.00/hr	$140.00
03/07/23	AAR: Review email from Receiver's paralegal re: distribution to investor and conference with Receiver re: same.			
	C.C. CAVALLO	0.30 hrs.	500.00/hr	$150.00
03/07/23	AAR: Review e-mail from Receiver's paralegal re: distribution to investor and conference with Receiver's counsel re: same.			
	J. SALE	0.30 hrs.	600.00/hr	$180.00
03/07/23	AAR: Written communication from LC, last investor for final distribution (.2); Prepare update to Receiver and counsel (.1); Update transmittal letter to LC, prepare response to LC communication re: same (.3); Review online banking platform, and written request for reversal of monthly charges on 4 of the accounts (.3); Communications with J. Rodriguez re: same (.2).			
	T. ANZALONE	1.10 hrs.	175.00/hr	$192.50
03/08/23	AAR: Review response from investor LC; Review confirmation from Florida Department of State, communications with G. Fasco re: same (.2).			
	T. ANZALONE	0.20 hrs.	175.00/hr	$35.00
03/08/23	AAR: Confirm filing of 2023 annual reports of receivership entities; Draft email correspondence to T. Anzalone providing as-filed copies of same.			
	G. FASCO	0.30 hrs.	175.00/hr	$52.50
03/15/23	AAR: Update letter to investor #4 (.2); Telephone conference with Jose Rodriguez, Axel Lacau re: check (.2); Arrange for transmittal of final distribution to #4 (.2).			

	T. ANZALONE	0.60 hrs.	175.00/hr	$105.00
03/16/23	AAR: Attention to Digi South 2022 Annual Census and review e-mail from Receiver's paralegal to Receiver's accountants.			
	J. SALE	0.30 hrs.	600.00/hr	$180.00
03/16/23	AAR: Review of and attention to February monthly statements from BankUnited (.3); Review census reminder for Digi South, prepare correspondence to Kevin McCoy and Rachel Weiss requesting completion (.3); Obtain delivery confirmation of distribution check to investor #4, and prepare communication to investor #4 regarding same (.3); Review Kevin McCoy response (.1); Review open items and prepare reply to K. McCoy regarding open items (.4).			
	T. ANZALONE	1.40 hrs.	175.00/hr	$245.00
03/21/23	AAR: Attention to BRR Block and Bright Smile Financing including review of IRS correspondence and e-mails to and from Receiver's accountant re: same.			
	J. SALE	0.40 hrs.	600.00/hr	$240.00
03/21/23	AAR: Receipt of confirmation from #4 regarding receipt of distribution (.1); Review of and attention to communication from A. Lacau (.2).			
	T. ANZALONE	0.30 hrs.	175.00/hr	$52.50
04/05/23	AAR: Review communication from U.S. Census Bureau (.2); Examine status of Kapila Mukamal items (.1); Telephone conference with Rachel Weiss (.1); Written communications to/from R. Weiss, review submitted census form (.3).			
	T. ANZALONE	0.70 hrs.	175.00/hr	$122.50
04/17/23	AAR: Review correspondence from US Census Bureau, second confirmation.			
	T. ANZALONE	0.10 hrs.	175.00/hr	$17.50
04/21/23	AAR: Preliminary review of March 2023 statements from BankUnited.			
	T. ANZALONE	0.20 hrs.	175.00/hr	$35.00
04/24/23	AAR: Prepare written communication to BankUnited re: 4 accounts, and follow up communications with Jose Rodriguez (.3).			
	T. ANZALONE	0.30 hrs.	175.00/hr	$52.50
04/25/23	AAR: Review 2nd distributions, reversal of bank fees (.2); Commence gathering of 2023 1st quarter statements and backup for preparation of financial report (.7).			
	T. ANZALONE	0.90 hrs.	175.00/hr	$157.50
04/26/23	AAR: Written communication to Rachel Weiss at KM and transmittal of 1st quarter statements and backup for SFAR preparation.			
	T. ANZALONE	0.40 hrs.	175.00/hr	$70.00
05/02/23	AAR: Review correspondence from Rachel Weiss, draft SFAR; Review prior SFAR, and Motion for Distribution, prepare response requesting Approved Claimant Numbers in lieu of names (.5).			
	T. ANZALONE	0.50 hrs.	175.00/hr	$87.50
05/05/23	AAR: Review and execute Quarter 1 SFAR; e-mails to and from Receiver's paralegal re: same.			
	J. SALE	0.30 hrs.	600.00/hr	$180.00
05/05/23	AAR: Review edited SFAR from Rachel Weiss (.2); Communication with Receiver regarding same, requesting execution (.1); Communications with G. Pacheco re: signed report (.2).			
	T. ANZALONE	0.50 hrs.	175.00/hr	$87.50

05/08/23	AAR: Review e-mails between Receiver's paralegal and SEC re: Q1 SFAR and conference with Receiver's paralegal re: same. J. SALE	0.30 hrs.	600.00/hr	$180.00
05/08/23	AAR: Obtain signed SFAR from Receiver, post on website, prepare letter to Teresa Verges SEC counsel, email letter and SFAR, and review receipt from Ms. Verges (1.1). T. ANZALONE	1.10 hrs.	175.00/hr	$192.50
05/11/23	AAR: Review 5 monthly statements for BSF, Ganador, Pay Now, Digi South and BRR Block (.2); Prepare request to A. Landau and J. Rodriguez requesting reversal of monthly fees assessed (.2); Review 2023 1st quarter financial (.3); Prepare request to Jessica Blanco : wire fee on BSF account (.2). T. ANZALONE	0.90 hrs.	175.00/hr	$157.50
05/15/23	AAR: Update financial spreadsheets for transactions from February, March and April for each of the 5 receivership accounts (.6). T. ANZALONE	0.60 hrs.	175.00/hr	$105.00
05/17/23	AAR: Review collection notices to Bright Smile and Digi South; review e-mail from Receiver's paralegal to Receiver's accountant; telephone conference with Receiver's counsel re: same. J. SALE	0.40 hrs.	600.00/hr	$240.00
05/17/23	AAR: Review correspondence from Coast Professional related to Bright Smile Financing (.2); Examine correspondence from CBE Group re: Digi South, prior communications (.2); Discuss same with C. Cavallo; Prepare communication to Kevin McCoy and Leslie Johnson re: both (.2). T. ANZALONE	0.60 hrs.	175.00/hr	$105.00
05/25/23	AAR: Review IRS correspondence re: Bright Smile; e-mail to and from Receiver's accountant. J. SALE	0.30 hrs.	600.00/hr	$180.00
06/07/23	AAR: Review May bank statements for Digi South, Ganador, BRR Block and BSF accounts. T. ANZALONE	0.20 hrs.	175.00/hr	$35.00
06/14/23	AAR: Written and telephonic communications with Jessica Blanco at BankUnited re: reversal of fees assessed in May, Pay Now statement, online banking issues. T. ANZALONE	0.60 hrs.	175.00/hr	$105.00
06/15/23	AAR: Written request from Dan Newman regarding recoveries, review quarterly accounting reports, update spreadsheet with recent settlement information, and transmittal of same (1.2). T. ANZALONE	1.20 hrs.	175.00/hr	$210.00
07/17/23	AAR: Review June monthly statements for the 5 receivership accounts (.3); Written request to Jessica Blanco for crediting of assessed fees (.2); Written communications with Axel Lacau (.2). T. ANZALONE	0.70 hrs.	175.00/hr	$122.50
07/18/23	AAR: Pull together financials and statements for preparation of 2nd quarter 2023 SFAR (.5); Written communication with Rachel Weiss transmitting same (.2). T. ANZALONE	0.70 hrs.	175.00/hr	$122.50
07/20/23	AAR: Review notice from Coast Professionals re: Bright Smile; review e-mail from Receiver's paralegal to Receiver's accountant. J. SALE	0.30 hrs.	600.00/hr	$180.00

07/20/23	AAR: Review mail from Coast Professional re: Bright Smile Financing, review prior communications; Prepare transmittal of same to Kevin McCoy at Kapila Mukamal, and review response from K. McCoy (.5).			
	T. ANZALONE	0.50 hrs.	175.00/hr	$87.50
07/21/23	AAR: Attention to Bright Smile IRS matter including review of correspondence from IRS and review e-mail between Receiver's paralegal and Receiver's accountant re: same.			
	J. SALE	0.30 hrs.	600.00/hr	$180.00
07/27/23	AAR: Review Ruderman indictment; e-mails to and from Receiver's counsel re: same.			
	J. SALE	0.80 hrs.	600.00/hr	$480.00
07/28/23	AAR: Review Ruderman indictment; conference with Receiver's counsel re: same.			
	C.C. CAVALLO	0.60 hrs.	500.00/hr	$300.00
07/28/23	AAR: Telephone with AUSA re: Ruderman indictment; conference with Receiver's counsel re: Ruderman indictment and involvement of Receivership Entities.			
	J. SALE	0.60 hrs.	600.00/hr	$360.00
08/01/23	AAR: Review and execute quarterly Standardized Fund Accounting Report, and e-mails to and from Receiver's paralegal re: same; telephone conference with Receiver's counsel re: same.			
	J. SALE	0.50 hrs.	600.00/hr	$300.00
08/01/23	AAR: Review correspondence from Rachel Weiss, draft standardized fund accounting report for 2nd quarter, prepare response to R. Weiss (.3); Communication to Jon Sale requesting review and execution (.1).			
	T. ANZALONE	0.40 hrs.	175.00/hr	$70.00
08/04/23	AAR: Obtain executed SFAR from Receiver. post SFAR to Receiver's website; Prepare correspondence to SEC counsel and communication regarding transmittal (.7).			
	T. ANZALONE	0.70 hrs.	175.00/hr	$122.50
08/10/23	AAR: Attention to projection of termination of Receivership including e-mails to and from Receiver's accountant, review e-mail from Receiver's counsel, and telephone conferences with Receiver's counsel re: tasks to be performed.			
	J. SALE	1.20 hrs.	600.00/hr	$720.00
08/15/23	AAR: Review July statements on the receivership accounts (.2); Written request to Axel Lacau and Jessica Blanco requesting reversal of bank fees (.2); Communications with Receiver and counsel, and confirmation from bank re: July charges (.2).			
	T. ANZALONE	0.60 hrs.	175.00/hr	$105.00
08/23/23	AAR: Attention to IRS matters including execution of powers of attorneys, various IRS tax forms, and State tax forms for Digi South, Pay Now Direct, BRR Block, and Ganador Enterprises.			
	J. SALE	0.60 hrs.	600.00/hr	$360.00
09/11/23	AAR: Review August statements on the receivership accounts; Written request to Axel Lacau and Jessica Blanco requesting reversal of bank fees; Review authorization from A. Lacau, confirmation of reversal from J. Blanco. (.5).			
	T. ANZALONE	0.50 hrs.	175.00/hr	$87.50
10/04/23	AAR: Review IRS correspondence re: Bright Smile; e-mails to and from Receiver's accountant.			
	J. SALE	0.30 hrs.	600.00/hr	$180.00

10/05/23	AAR: Attention to financials and update files for BankUnited accounts (.6); Reconcile Excel spreadsheets for accounts ending in 0955, 3453, 0707, 9065 and 9469 from April - end of August 2023 (.8).			
	T. ANZALONE	1.40 hrs.	175.00/hr	$245.00
10/10/23	AAR: Review September bank statements, written request to BankUnited's Axel Lacau and Jessica Blanco requesting reversal of bank fees, and review confirmation of same.			
	T. ANZALONE	0.30 hrs.	175.00/hr	$52.50
10/12/23	AAR: Written request to BankUnited for customer ID in order to login into online banking, telephone conference with Axel Lacau, and written communications with Jessica Blanco (.6); Compile 3rd quarter statements, written communication to Rachel Weiss at Kapila Mukamal transmitting same, requesting SFAR (.6).			
	T. ANZALONE	1.20 hrs.	175.00/hr	$210.00
10/16/23	AAR: Review correspondence from IRS re: BRR Block; e-mail to Receiver's accountant re: same.			
	J. SALE	0.30 hrs.	600.00/hr	$180.00
10/17/23	AAR: Review communication from Rachel Weiss, SFAR for 3rd quarter, prepare request to Receiver to review and execute same (.4).			
	T. ANZALONE	0.40 hrs.	175.00/hr	$70.00
10/26/23	AAR: Review correspondence from IRS re: Media Pay; e-mail to and from Receiver's accountant re: same.			
	J. SALE	0.30 hrs.	600.00/hr	$180.00
10/26/23	AAR: Review and execute SFAR Quarter 3; e-mail to Receiver's paralegal.			
	J. SALE	0.30 hrs.	600.00/hr	$180.00
10/27/23	AAR: Communication from Receiver, review signed SFAR; Post to website; Correspondence to SEC counsel Teresa Verges; Prepare electronic transmittal of letter and SFAR to Ms. Verges (.5).			
	T. ANZALONE	0.50 hrs.	175.00/hr	$87.50
11/09/23	AAR: Review correspondence from IRS re: BRR Block; e-mail to and from Receiver's account re: same.			
	J. SALE	0.30 hrs.	600.00/hr	$180.00
11/09/23	AAR: Review October bank statements, written request to BankUnited's Axel Lacau and Jessica Blanco requesting reversal of bank fees, and review confirmation of same (.3).			
	T. ANZALONE	0.30 hrs.	175.00/hr	$52.50
12/11/23	AAR: Preliminary review of 3 bank statements from BankUnited.			
	T. ANZALONE	0.20 hrs.	175.00/hr	$35.00
12/14/23	AAR: Review online banking, obtain missing Ganador statement; Written request to Axel Lacau re: reversal of November maintenance fees on 4 accounts; Review response/confirmation from bank (.5).			
	T. ANZALONE	0.50 hrs.	175.00/hr	$87.50
01/09/24	AAR: Review written request from Rachel Weiss; Pull together requested items for 1099s, 4th quarter statements; Prepare response to R. Weiss transmitting same for 4th quarter SFAR; Access online banking, written request to Axel Lacau requesting reversal of maintenance fees; Additional request from Kapila Mukamal for W9s from 2nd distribution in 2023, review distribution schedules, prepare response (1.1).			

	T. ANZALONE	1.10 hrs.	175.00/hr	$192.50
01/10/24	AAR: Further communications with Rachel Weiss at Kapila Mukamal re: 1099s, prepare update to C. Cavallo re: same (.2).			
	T. ANZALONE	0.20 hrs.	175.00/hr	$35.00
01/12/24	AAR: Receipt and review of correspondence from Rachel Weiss, review 4th quarter SFAR; Communication and transmittal to Jon Sale Receiver for review and execution (.4).			
	T. ANZALONE	0.40 hrs.	175.00/hr	$70.00
01/16/24	AAR: Review correspondence from web designe5 re: receivership website (.1).			
	T. ANZALONE	0.10 hrs.	175.00/hr	$17.50
01/17/24	AAR: Review and execute Q4 SFAR; e-mail to and from Receiver's paralegal.			
	J. SALE	0.40 hrs.	600.00/hr	$240.00
01/24/24	AAR: Obtain execution of SFAR by Receiver; Post SFAR to website; Prepare correspondence to SEC counsel, electronic transmission of letter and SFAR to SEC Attorney Teresa Verges (.7).			
	T. ANZALONE	0.70 hrs.	175.00/hr	$122.50
01/30/24	AAR: Review correspondence from IRS re: Media Pay; e-mails to and from Receiver's accountant.			
	J. SALE	0.30 hrs.	600.00/hr	$180.00
02/07/24	AAR: Review communication related to 2024 annual reports for 2024; Confer with C. Cavallo and J. Sale, respond and authorize filing of same (.2).			
	T. ANZALONE	0.20 hrs.	175.00/hr	$35.00
02/07/24	AAR: Receipt and review of Florida annual report notices for the receivership entities; Communication with T. Anzalone regarding same.			
	G. FASCO	0.20 hrs.	175.00/hr	$35.00
02/09/24	AAR: File 2024 annual reports for receivership entities; Review Florida Secretary of State's records to confirm processing of same; Prepare as-filed copies of annual reports for client files; Draft email communication to T. Anzalone providing same.			
	G. FASCO	2.50 hrs.	175.00/hr	$437.50
02/12/24	AAR: Review monthly statements for January 2024; Written requests to A. Lacau for credit of bank fees; Review confirmation of same by J. Blanco, file statements (.3).			
	T. ANZALONE	0.30 hrs.	175.00/hr	$52.50
02/21/24	AAR: Review payment vouchers, online banking; Communication to Receiver and counsel re: same (.3).			
	T. ANZALONE	0.30 hrs.	175.00/hr	$52.50
02/23/24	AAR: Review e-mail from Receiver's paralegal re: annual reports and transferring funds to cover payments; conference with Receiver's paralegal re: same; conference with Receiver's counsel re: same.			
	J. SALE	0.40 hrs.	600.00/hr	$240.00
02/23/24	AAR: Confer with Receiver Jon Sale, confer with Receiver's attorney Dan Newman; Prepare checks for annual reports, obtain signature on check, meet with R. Estrada for filing of same (.9).			
	T. ANZALONE	0.90 hrs.	175.00/hr	$157.50
02/26/24	AAR: Communication with T. Anzalone regarding payment for 2024 annual reports.			

	G. FASCO	0.10 hrs.	175.00/hr	$17.50
03/07/24	AAR: Review proof of filing from Florida Secretary of State for 2024 annual reports for Pay Now, BRR Block, BSF, Digi South and Gandor; Communications with G. Fasco regarding registered agent (.3).			
	T. ANZALONE	0.30 hrs.	175.00/hr	$52.50
03/07/24	AAR: Follow up regarding processing of 2024 annual reports (0.1); Prepare as-filed copies of same (0.3); Draft email correspondence to T. Anzalone providing same (0.1); Review and respond to follow up emails from T. Anzalone (0.2).			
	G. FASCO	0.70 hrs.	175.00/hr	$122.50
04/10/24	AAR: Review February and March statements; Communications requesting reversal of bank fees, online banking issues (.6).			
	T. ANZALONE	0.60 hrs.	175.00/hr	$105.00
04/12/24	AAR: Review online banking; Follow up communication to BankUnited representatives requesting reversal of February fees; Review response from J. Blanco; Confirm fees reversed on online banking (.2).			
	T. ANZALONE	0.20 hrs.	175.00/hr	$35.00
04/16/24	AAR: Obtain 1st quarter statements from online banking, and compile payment information for corporate filings; Written communication to Rachel Weiss transmitting financials, request preparation of SFAR (.5).			
	T. ANZALONE	0.50 hrs.	175.00/hr	$87.50
04/19/24	AAR: Review SFAR, correspondence from Rachel Weiss; Prepare transmittal to Jon Sale for review and execution, and communications related to same.			
	T. ANZALONE	0.40 hrs.	175.00/hr	$70.00
04/25/24	AAR: Communications with Jon Sale.			
	T. ANZALONE	0.10 hrs.	175.00/hr	$17.50
04/26/24	AAR: Compile financials as of September 2023; Update all Excel bank registers with transactions since 9/1/23 on all 5 receivership accounts; Prepare reminder to G. Pacheco re: SFAR execution (1.4).			
	T. ANZALONE	1.40 hrs.	175.00/hr	$245.00
05/06/24	AAR: Review and execute Quarter 1 SFAR; e-mail to and from Receiver's paralegal.			
	J. SALE	0.30 hrs.	600.00/hr	$180.00
05/06/24	AAR: Communications with S. Jean-Jacques re: receivership materials; Review executed SFAR; Written request to Rachel Weiss requesting edit to reporting period end date; Obtain and review updated SFAR; Obtain execution by Receiver; Post SFAR on website; Prepare correspondence to SEC Attorney Teresa Verges and communication to her, review response (1.5).			
	T. ANZALONE	1.50 hrs.	175.00/hr	$262.50
05/13/24	AAR: Communications with S. Jean Jacques regarding receivership materials including subpoena responsive documents, obtain index of same (.4).			
	T. ANZALONE	0.40 hrs.	175.00/hr	$70.00
05/20/24	AAR: Review April statements, obtain missing statement from online banking; Written request to Axel Lacau and Jessica Blanco requesting reversal of bank fees on 4 accounts, update bank account files (.5).			
	T. ANZALONE	0.50 hrs.	175.00/hr	$87.50

06/19/24	AAR: Review May statements, obtain missing statement for PayNow from online banking; Written request to Axel Lacau and Jessica Blanco requesting reversal of bank fees on 4 accounts (.3).			
	T. ANZALONE	0.30 hrs.	175.00/hr	$52.50
06/21/24	AAR: Communication from BankUnited re: reversal of fees, confirm same on online banking; update all bank account files (.4).			
	T. ANZALONE	0.40 hrs.	175.00/hr	$70.00
07/16/24	AAR: Review statements and update financial files; Written correspondence to Axel Lacau and Jessica Blanco, request reversal of bank fees, query as to PayNow statement; Review responses and reply to same (.6).			
	T. ANZALONE	0.60 hrs.	175.00/hr	$105.00
07/18/24	AAR: Communications with Jessica Blanco regarding account documents; Compile financials required for report, transmit to Rachel Weiss at Kapila Mukamal, request 2nd quarter SFAR (1.2).			
	T. ANZALONE	1.20 hrs.	175.00/hr	$210.00
07/22/24	AAR: Review mail to receivership entity re: domain listing; Review communication from Mark Raymond, confer with G. Pacheco; Prepare correspondence regarding 1GC website; Attention to documents produced by Pay Now, and in response to third party subpoenas; Review Amended Complaint, address for Digi South; Written communications with G. Pacheco (1.7).			
	T. ANZALONE	1.70 hrs.	175.00/hr	$297.50
07/24/24	AAR: Communications regarding status; Update and reconcile bank account Excels since March 2024 for BankUnited accounts PayNow, Bright Smile, BRR Block, Ganador and Digi South (1.3).			
	T. ANZALONE	1.30 hrs.	175.00/hr	$227.50
07/29/24	AAR: Review correspondence from Rachel Weiss, draft 2nd quarter SFAR; Written communication to Jon Sale requesting review and execution of SFAR (.4).			
	T. ANZALONE	0.40 hrs.	175.00/hr	$70.00
08/01/24	AAR: Review and execute Q2 SFAR; e-mail to and from Receiver's paralegal re: same; conference with Receiver's counsel re: Receivership bank accounts.			
	J. SALE	0.40 hrs.	600.00/hr	$240.00
08/01/24	AAR: Written communications and confer with S. Jacques re: receivership case materials, discovery received (.3).			
	T. ANZALONE	0.30 hrs.	175.00/hr	$52.50
08/06/24	AAR: Review correspondence from Jon Sale and draft correspondence to Jon Sale and Chris Cavallo re: receivership (0.2).			
	D.S. NEWMAN	0.20 hrs.	500.00/hr	$100.00
08/06/24	AAR: E-mails to and from Receiver's accountant re: status of receivership; telephone conference with Receiver's counsel re: same.			
	J. SALE	0.40 hrs.	600.00/hr	$240.00
08/08/24	AAR: Communications with corporate paralegal G. Fasco regarding beneficial ownership information reports for each of the receivership entities required under the Corporate Transparency Act (.2).			
	T. ANZALONE	0.20 hrs.	175.00/hr	$35.00

08/08/24	AAR: Telephone conference with T. Anzalone regarding beneficial ownership information reports for each of the receivership entities required under the Corporate Transparency Act. G. FASCO	0.20 hrs.	175.00/hr	$35.00
08/13/24	AAR: Review of and written correspondence to Rachel Weiss at Kapila Mukamal re: dates used on SFAR, request modification; Communications with Records Department; Meet with G. Fasco re: compliance with BOI information requirements under Corporate Transparency Act; Related review of FinCEN BOI report form and compliance guide; Prepare correspondence to team related to same (.9). T. ANZALONE	0.90 hrs.	175.00/hr	$157.50
08/13/24	AAR: Meeting with T. Anzalone regarding compliance with beneficial ownership information reporting requirements under the Corporate Transparency Act; Related review of FinCEN BOI Report form and compliance guide. G. FASCO	0.60 hrs.	175.00/hr	$105.00
08/14/24	AAR: Meet with Records Department, review and authorize additional boxes receivership materials to be sent offsite (.3). T. ANZALONE	0.30 hrs.	175.00/hr	$52.50
08/15/24	AAR: Review and execute various IRS tax returns for Pay Media, BRR Block, Ruderman Family Trust, Bright Smile Trust, Bright Smile Financing, Digi South, Ganador Enterprises, and Pay Now Direct. J. SALE	1.00 hrs.	600.00/hr	$600.00
08/15/24	AAR: Review and respond to email correspondence from T. Anzalone regarding potential BOI Report filing for receivership entities. G. FASCO	0.10 hrs.	175.00/hr	$17.50
08/16/24	AAR: Written communications with Jon Sale, G. Fasco; Further research and communication re: BOI report filings requirements (.6). T. ANZALONE	0.60 hrs.	175.00/hr	$105.00
08/16/24	AAR: Further research and communication regarding BOI Report filing requirements for the receivership entities. G. FASCO	0.40 hrs.	175.00/hr	$70.00
08/19/24	AAR: Review status, telephone conference with Rachel Weiss to follow up on SFAR edit (.1). T. ANZALONE	0.10 hrs.	175.00/hr	$17.50
08/21/24	AAR: Review e-mails from Receiver's paralegal re: amended SFAR Q2; review and execute amended SFAR Q2. J. SALE	0.30 hrs.	600.00/hr	$180.00
08/21/24	AAR: Written communication from Rachel Weiss, review updated SFAR; Written request to G. Pacheco for Jon Sale's review and execution (.3). T. ANZALONE	0.30 hrs.	175.00/hr	$52.50
08/23/24	AAR: Review communication from G. Pacheco, executed SFAR; Attention to July bank statements, update financial files; Prepare letter to SEC counsel Teresa Verges; Post SFAR to Receiver's website; Written request to Axel Lacau and J. Blanco to reverse bank fees; Transmittal to T. Verges of letter and SFAR (1.3). T. ANZALONE	1.30 hrs.	175.00/hr	$227.50
09/03/24	AAR: Written communications with Nancy Thiessen re: domain site renewal, related information (.2).			

	T. ANZALONE	0.20 hrs.	175.00/hr	$35.00
09/05/24	AAR: Review information from Nancy Thiessen; Prepare written communication to Attorney Chris Cavallo as to how to proceed re: domain renewal (.2).			
	T. ANZALONE	0.20 hrs.	175.00/hr	$35.00
09/06/24	AAR: Telephone conference with C. Cavallo, obtain authorization for domain renewal; Written correspondence to N. Thiessen authorizing renewal for 2 year subscription (.2).			
	T. ANZALONE	0.20 hrs.	175.00/hr	$35.00
09/11/24	AAR: Review August statements, update financial files; Written request to Axel Lacau at BankUnited requesting reversal of bank fees, confirmation from A. Lacau and K. Gonzalez (.4).			
	T. ANZALONE	0.40 hrs.	175.00/hr	$70.00
09/16/24	AAR: Review notices from IRS re: BRR Block and Ruderman Family Trust; e-mails to and from Receiver's accountant re: same.			
	J. SALE	0.30 hrs.	600.00/hr	$180.00
09/24/24	AAR: Review correspondence from IRS re: Bright Smile; review correspondence from IRS re: Media Pay including sealed Court Order and tax returns; e-mails to and from Receiver's accountant re: same.			
	J. SALE	0.60 hrs.	600.00/hr	$360.00
10/18/24	AAR: Review September statements; Compile 3rd quarter financials, prepare correspondence to Rachel Weiss requesting preparation of SFAR; Prepare written request to A. Lacau requesting reversal of bank fees; Review response from bank, inquiry as to closing of accounts; Prepare communication to C. Cavallo re: status (1.4).			
	T. ANZALONE	1.40 hrs.	175.00/hr	$245.00
10/22/24	AAR: Email to Mr. Swatt re: remaining crypto assets; review related documents.			
	C.C. CAVALLO	0.40 hrs.	500.00/hr	$200.00
10/22/24	AAR: Review correspondence from IRS re: Ruderman Family Trust; e-mails to and from Receiver's accountant.			
	J. SALE	0.30 hrs.	600.00/hr	$180.00
10/24/24	AAR: Telephone conference with Mr. Swatt re: crypto holdings; review related documents; calls with Receiver re: same.			
	C.C. CAVALLO	1.00 hrs.	500.00/hr	$500.00
10/24/24	AAR: Telephone conference with Receiver's counsel re: BRR Block crypto holdings; follow up telephone conference with Receiver's counsel after call with crypto expert.			
	J. SALE	0.40 hrs.	600.00/hr	$240.00
10/25/24	AAR: Written request to Romelle Brailey and review report; Communication to C. Cavallo re: same (.3).			
	T. ANZALONE	0.30 hrs.	175.00/hr	$52.50
10/29/24	AAR: Conference with Receiver's paralegal re: IRS notices.			
	C.C. CAVALLO	0.20 hrs.	500.00/hr	$100.00
10/29/24	AAR: Review e-mail from Receiver's paralegal re: tax notices to Receivership entities; review e-mail from Receiver's paralegal to accountant re: same.			
	J. SALE	0.30 hrs.	600.00/hr	$180.00

10/29/24	AAR: Review communication from Rachel Weiss; Identify and scan August statements, prepare response to R. Weiss and transmit them to her; Examine mail from IRS, correspondence re: information for Form 2848 Power of Attorney; Confer with C. Cavallo; Prepare communication to Lesley Johnson and Jennifer Heider and transmit form (.9).			
	T. ANZALONE	0.90 hrs.	175.00/hr	$157.50
10/31/24	AAR: Review IRS notice re: BRR Block; e-mail to Receiver's account re: same.			
	J. SALE	0.20 hrs.	600.00/hr	$120.00
11/04/24	AAR: Review 3rd quarter financials, update Excels for all 5 bank accounts through 9/30/24 (.6).			
	T. ANZALONE	0.60 hrs.	175.00/hr	$105.00
11/05/24	AAR: Review e-mail from Receiver's paralegal re: Bright Smile IRS debt; review e-mail from Receiver's paralegal to Receiver's accountant re: same; telephone conference with Receiver's counsel re: same.			
	J. SALE	0.40 hrs.	600.00/hr	$240.00
11/05/24	AAR: Review correspondence from debt collection agency re: IRS obligation, confer with Chris Cavallo; Prepare transmittal of same to Lesly Johnson and Jennifer Heider at Kapila Mukamal; Review correspondence from BankUnited re: Digi South account (.5).			
	T. ANZALONE	0.50 hrs.	175.00/hr	$87.50
11/06/24	AAR: Attention to Bright Smile debt including review of Receiver's accountant's response to collection service; telephone conference with Receiver's counsel re: same.			
	J. SALE	0.30 hrs.	600.00/hr	$180.00
11/07/24	AAR: Review IRS notice re: BRR Block; e-mails to and from Receiver's accountant re: same.			
	J. SALE	0.30 hrs.	600.00/hr	$180.00
11/14/24	AAR: Review October statements and update bank files; Written request to Axel Lacau requesting reversal of bank fees on 4 of the 5 accounts; Review approval of same, communication from Jessica Blanco (.5).			
	T. ANZALONE	0.50 hrs.	175.00/hr	$87.50
11/15/24	AAR: Communication with G. Fasco regarding BOI filing requirements under the Corporate Transparency Act (.2).			
	T. ANZALONE	0.20 hrs.	175.00/hr	$35.00
11/15/24	AAR: Communication with T. Anzalone regarding BOI filing requirements under the Corporate Transparency Act.			
	G. FASCO	0.20 hrs.	175.00/hr	$35.00
11/21/24	AAR: Review and execute SFAR Q3; conference with Receiver's paralegal; e-mails to and from Receiver's paralegal.			
	J. SALE	0.40 hrs.	600.00/hr	$240.00
11/21/24	AAR: Review correspondence from Rachel Weiss, 3rd quarter SFAR for 2024; Prepare correspondence to Jon Sale requesting review and execution; Review correspondence re: annual website domain listing, communication with Nancy Thiessen in Marketing; Prepare correspondence to C. Cavallo re: BOI filing options and confer with him re: same (.9).			
	T. ANZALONE	0.90 hrs.	175.00/hr	$157.50
11/22/24	AAR: Review SFAR executed by Receiver; Post SFAR on website; Prepare letter to SEC attorney Teresa Verges, transmittal of 3rd quarter SFAR to her; Communications with C. Cavallo re: BOI report filings; Prepare update to Jon Sale re: same, communication to G. Fasco; Review response from T. Verges (.9).			

	T. ANZALONE	0.90 hrs.	175.00/hr	$157.50
12/04/24	AAR: Review e-mails between Receiver's paralegals re: reporting; follow up conference with Receiver's counsel re: same. J. SALE	0.40 hrs.	600.00/hr	$240.00
12/04/24	AAR: Telephone conference with G. Fasco; Prepare written request of information required for filing of BOI reports and review response identifying items needed; Follow up communications regarding same (.3). T. ANZALONE	0.30 hrs.	175.00/hr	$52.50
12/04/24	AAR: Communication with T. Anzalone regarding BOI Report filings; Review and respond to follow up email from T. Anzalone regarding information required to file the BOI Reports. G. FASCO	0.10 hrs.	175.00/hr	$17.50
12/06/24	AAR: Review e-mail from Receiver's paralegal re: creating account for FinCen; follow up with Receiver's counsel re: same. J. SALE	0.30 hrs.	600.00/hr	$180.00
12/06/24	AAR: Prepare written request to G. Pacheco for Jon Sale's Fin ID to prepare BOI reports, communications with G. Fasco (.3). T. ANZALONE	0.30 hrs.	175.00/hr	$52.50
12/09/24	AAR: Review ED Tex. case re: BOL reports; e-mails to and from Receiver's counsel re: BOL reports. J. SALE	1.00 hrs.	600.00/hr	$600.00
12/09/24	AAR: Written and telephonic communications with G. Pacheco, G. Fasco, D. Newman and J. Sale regarding holding off on BOI reporting until appeal on injunction filed (.6). T. ANZALONE	0.60 hrs.	175.00/hr	$105.00
12/09/24	AAR: Communication with G. Pacheco about the BOI Report filing requirements following the recent temporary injunction suspending BOI reporting requirements. G. FASCO	0.20 hrs.	175.00/hr	$35.00
12/11/24	AAR: Review FinCEN website re: update on BOI filing; review article re: same; e-mail to Receiver's counsel and Receiver's paralegals re: same; conference with Receiver's counsel re: same. J. SALE	0.60 hrs.	600.00/hr	$360.00
12/12/24	AAR: Review IRS notice re: Bright Smile; e-mails to and from Receiver's accountant. J. SALE	0.30 hrs.	600.00/hr	$180.00
12/12/24	AAR: Review article re: Corporate Transparency Act; e-mail to Receiver's counsel re: same; conference with Receiver's counsel re: same. J. SALE	0.40 hrs.	600.00/hr	$240.00
12/16/24	AAR: Review article re: developments in status of Corporate Transparency Act; circulate article to Receiver's counsel; conference with Receiver's counsel re: same. J. SALE	0.40 hrs.	600.00/hr	$240.00
12/17/24	AAR: Review IRS Notice re: Ruderman Family Trust; e-mails to and from Receiver's accountant re: same. J. SALE	0.30 hrs.	600.00/hr	$180.00
12/18/24	AAR: Review crypto report from expert; discuss same with Mr. Sale. C.C. CAVALLO	1.50 hrs.	500.00/hr	$750.00

12/18/24	AAR: Review letters from Receiver's accountant to IRS re: Ruderman Family Trust and Bright Smile; e-mails to and from Receiver's accountant and counsel re: same; emails to and from Receiver's counsel re: CTA and review related article re: Michigan case challenging CTA requirements; conference with Receiver's counsel re: same.			
	J. SALE	0.80 hrs.	600.00/hr	$480.00
12/18/24	AAR: Review report from consultant re: BRR Block crypto account; email to Receiver's counsel re: same; conference with Receiver's counsel re: same.			
	J. SALE	0.80 hrs.	600.00/hr	$480.00
12/24/24	AAR: Review Fifth Circuit Order Granting Stay of nationwide injunction against CTA; review NM e-mail re: reinstatement of CTA's Beneficial Ownership reporting requirements; review FINCen extension; telephone conferences with Receiver's counsel re: procedure for complying with statute.			
	J. SALE	1.00 hrs.	600.00/hr	$600.00
12/26/24	AAR: Communications with Chris Cavallo re: BOI report filing (.2).			
	T. ANZALONE	0.20 hrs.	175.00/hr	$35.00
12/27/24	AAR: Review e-mail from Receiver's paralegal re: FINcen number; telephone conference with Receiver's counsel re: same.			
	J. SALE	0.30 hrs.	600.00/hr	$180.00
12/27/24	AAR: Review written message from Chris Cavallo; Several telephone conferences with Paul Rahilly - potential investor; Prepare update to C. Cavallo (.6).			
	T. ANZALONE	0.60 hrs.	175.00/hr	$105.00
12/30/24	AAR: Review e-mail from Receiver's paralegal re: BOI reporting deadline; telephone conference with Receiver's counsel re: same.			
	J. SALE	0.30 hrs.	600.00/hr	$180.00
12/30/24	AAR: Review November statements for the 5 accounts at BankUnited; Written request to Axel Lacau to reverse bank fees; Review approval of same; Update financial folder for next reporting cycle (.5).			
	T. ANZALONE	0.50 hrs.	175.00/hr	$87.50
12/31/24	AAR: Review correspondences received from the IRS re: Bright Smile; email to and from Receiver's accountant re: same.			
	J. SALE	0.40 hrs.	600.00/hr	$240.00
12/31/24	AAR: Written request from Giselle Pacheco re: receivership entities in view of upcoming filing deadline; Review website and court filings, prepare response and additional dialogue re: same; Communication to C. Cavallo and G. Fasco (.8).			
	T. ANZALONE	0.80 hrs.	175.00/hr	$140.00
12/31/24	AAR: Review email correspondence from T. Anzalone and G. Pacheco regarding FinCEN ID for the Receiver and BOI reporting requirements for receivership entities and trusts; Research as to whether trusts are considered reporting companies; Respond to emails.			
	G. FASCO	0.40 hrs.	175.00/hr	$70.00
01/02/25	AAR: Emails and call with crypto consultant; review documents re: collections to date; review articles re: Fifth Circuit reinstituting stay; conference with Receiver re: same; review notice of final distribution in1GC bankruptcy; review emails with Receiver's accountants re: tax implications for crypto sales.			
	C.C. CAVALLO	2.00 hrs.	500.00/hr	$1,000.00

01/02/25	AAR: Review articles re: Fifth Circuit reinstituting stay; conference with Receiver's counsel re: same; review notice of final distribution in 1GC bankruptcy; forward notice to Receiver's counsel and conference with counsel re: same; attention to crypto asset analysis and sale of crypto assets; email to Receiver's accountants re: crypto assets and potential tax implications of sale.			
	J. SALE	1.50 hrs.	600.00/hr	$900.00
01/02/25	AAR: Written request from C. Cavallo, calculate receivership account balances and prepare response; Review update from G. Fasco re: filing; Written communications regarding payment to Marshall Swatt (.8).			
	T. ANZALONE	0.80 hrs.	175.00/hr	$140.00
01/03/25	AAR: Review SEC filing re: status of receivership; telephone conference with Receiver re: same; review article re: government application to Supreme Court to lift stay by Fifth Circuit; telephone conference with Receiver re: government petition and procedure re: reporting going forward; review emails from Receiver's accountants re: crypto sale and tax issues.			
	C.C. CAVALLO	1.80 hrs.	500.00/hr	$900.00
01/03/25	AAR: Review article re: government application to Supreme Court to lift stay by Fifth Circuit; circulate to Receiver's counsel; telephone conference with Receiver's counsel re: government petition and procedure re: reporting going forward; review emails from Receiver's accountants re: crypto sale and tax issues; email to Receiver's counsel re: same.			
	J. SALE	0.50 hrs.	600.00/hr	$300.00
01/06/25	AAR: Review crypto document ledgers; call with Receiver re: same.			
	C.C. CAVALLO	0.80 hrs.	500.00/hr	$400.00
01/06/25	AAR: Communications with G. Fasco, review annual report notices for BSF, Pay Now, Ganador and Digi South; Review prior payments, past year's financials; Prepare update re: BRR Block (.4).			
	T. ANZALONE	0.40 hrs.	175.00/hr	$70.00
01/06/25	AAR: Communication with T. Anzalone regarding 2025 annual reports for receivership entities.			
	G. FASCO	0.20 hrs.	175.00/hr	$35.00
01/07/25	AAR: Continue review of status of BOI report filings, communications related to same; Update Excel spreadsheets for transactions through 11/31/24 on accounts xx9469, xx9055, xx0707, xx3453, xx9065 (.9).			
	T. ANZALONE	0.90 hrs.	175.00/hr	$157.50
01/10/25	AAR: Written request from Rachel Weiss re: 1099 forms; Review last 2 quarters, and prepare response re: same (.2).			
	T. ANZALONE	0.20 hrs.	175.00/hr	$35.00
01/13/25	AAR: Review correspondence and documents from P. Rahilly, communications with C. Cavallo re: same; TC with G. Fasco re: annual reports (.3).			
	T. ANZALONE	0.30 hrs.	175.00/hr	$52.50
01/15/25	AAR: Prepare 2025 Florida annual reports for receivership entities; Prepare payment vouchers for submission of filing fees; Submit payment vouchers to T. Anzalone for payment.			
	G. FASCO	2.50 hrs.	175.00/hr	$437.50
01/16/25	AAR: Conference with Chris Cavallo relating to 1GC.			
	D.S. NEWMAN	0.20 hrs.	500.00/hr	$100.00

01/16/25	AAR: Call with individual claiming to be investor; conference with Receiver re: same; email to purported investor. C.C. CAVALLO	0.50 hrs.	500.00/hr	$250.00
01/16/25	AAR: Review email from Receiver's paralegal containing information about individual claiming to be investor; conferences re: same with Receiver's counsel. J. SALE	0.50 hrs.	600.00/hr	$300.00
01/16/25	AAR: Written and telephonic communications with Attorney Cavallo re: P. Rahilly, list out pending items (.3). T. ANZALONE	0.30 hrs.	175.00/hr	$52.50
01/17/25	AAR: Review annual report payment vouchers for the 5 receivership entities; Review December statements; Compile 4th quarter financial statements, prepare correspondence to Rachel Weiss transmitting same to prepare SFAR; Prepare written request to Axel Lacau at BankUnited requesting reversal of bank fees; Prepare checks for payment of 2025 annual report fees to Florida Department of State for Bright Smile Financial, Digi South, Pay Now, Ganador and BRR Block; Review confirmation from Kevin Gonzalez at bank. T. ANZALONE	1.40 hrs.	175.00/hr	$245.00
01/19/25	AAR: Review article summarizing state of law re: CTA; email to Receiver's counsel re: same. J. SALE	0.30 hrs.	600.00/hr	$180.00
01/21/25	AAR: Review correspondence from Rachel Weiss, draft 4th quarter report; Prepare response requesting beginning date to be modified on report; Meet with G. Pacheco re: Jon Sale execution of checks for 2025 annual reports (.4). T. ANZALONE	0.40 hrs.	175.00/hr	$70.00
01/22/25	AAR: Brief telephone conference with Jon Sale relating to strategy re: remaining assets in estate. (0.2); Conference with Chris Cavallo re: execution of strategy for motion of potential actions pertaining to remaining assets (0.3). D.S. NEWMAN	0.50 hrs.	500.00/hr	$250.00
01/26/25	AAR: Brief conference with Chris Cavallo re: sale of remaining asset and receivership closeout (0.2). D.S. NEWMAN	0.20 hrs.	500.00/hr	$100.00
01/27/25	AAR: Obtain executed checks for 2025 annual reports, transmit payment to Department of State, and communications with G. Fasco confirming same (.2). T. ANZALONE	0.20 hrs.	175.00/hr	$35.00
01/27/25	AAR: Review and respond to email correspondence from T. Anzalone regarding payment of annual report filing fees. G. FASCO	0.10 hrs.	175.00/hr	$17.50
02/12/25	AAR: Review article re: litigation involving Corporate Transparency Law and forward to Receiver's counsel. J. SALE	0.30 hrs.	600.00/hr	$180.00
02/12/25	AAR: Telephone call to Rachel Weiss, communication requesting SFAR edit; Review updated SFAR, communication to Jon Sale requesting review and signing (.6). T. ANZALONE	0.60 hrs.	175.00/hr	$105.00
02/13/25	AAR: Review e-mail from Receiver's paralegal re: SFAR Q4; review and execute SFAR Q4; review IRS notices re: Ruderman Family Trust and Bright Smile; e-mail to and from Receiver's accountant re: same. J. SALE	0.50 hrs.	600.00/hr	$300.00

02/14/25	AAR: Communications with G. Pacheco re: financial report (.2). T. ANZALONE	0.20 hrs.	175.00/hr	$35.00
02/17/25	AAR: Review Sunbiz records to confirm receipt and processing of annual reports; Download and prepare as-filed copies of annual reports for client files; Update corporate records to include same. G. FASCO	0.40 hrs.	175.00/hr	$70.00
02/18/25	AAR: Review article re: Maine District Court ruling on Corporate Transparency Act; e-mail to Receiver's counsel re: same; conference with Receiver's counsel re: same. J. SALE	0.30 hrs.	600.00/hr	$180.00
02/18/25	AAR: Review January statements; Written request to bank regarding service fees, communications with A. Lacau and J. Blanco, review approval from Axel Lacau (.5). T. ANZALONE	0.50 hrs.	175.00/hr	$87.50
02/19/25	AAR: Review emails between Receiver's paralegal and SEC attorney, attaching executed SFAR; conference with Receiver's counsel re: same; email to Receiver's attorneys re: CTA; review article re: future of CTA. J. SALE	0.60 hrs.	600.00/hr	$360.00
02/19/25	AAR: Written communication from G. Pachecho, review signed SFAR; Prepare correspondence to SEC counsel Teresa Verges; Post SFAR on Receiver's website; Prepare electronic communication and transmit letter and SFAR to T. Verges, review acknowledgement from Ms. Verges (.8). T. ANZALONE	0.80 hrs.	175.00/hr	$140.00
02/25/25	AAR: Review e-mail from Receiver's counsel re: Court ruling reinstating CTA reporting deadlines; follow up telephone conference with Receiver's counsel re: same. J. SALE	0.30 hrs.	600.00/hr	$180.00
03/04/25	AAR: Review article re: non-enforcement of CTA; forward same to Receiver's counsel; follow up conference with Receiver's counsel re: same. J. SALE	0.50 hrs.	600.00/hr	$300.00
03/04/25	AAR: Communications with G. Fasclo regarding BOI reporting, deadlines and disclosure requirements (.2). T. ANZALONE	0.20 hrs.	175.00/hr	$35.00
03/04/25	AAR: Communication with T. Anzalone regarding BOI reporting, deadlines and disclosure requirements. (0.2). G. FASCO	0.20 hrs.	175.00/hr	$35.00
03/11/25	AAR: Review IRS notice re: Bright Smile; review e-mail from Receiver's paralegal re: same; e-mail to Receiver's accountant re: same; telephone conference with Receiver's counsel re: same. J. SALE	0.50 hrs.	600.00/hr	$300.00
03/11/25	AAR: Review article re: government appeal in CTA case; e-mail to Receiver's counsel forwarding article; telephone conference with Receiver's counsel re: reporting obligations. J. SALE	0.50 hrs.	600.00/hr	$300.00
03/11/25	AAR: Receipt and review of Notice from Department of the Treasury to Bright Smile Financing; Prepare correspondence to L. Johnson and J. Heider at Kapila Mukamal (.3). T. ANZALONE	0.30 hrs.	175.00/hr	$52.50

03/17/25	AAR: Review February monthly bank statements; Written request to Axel Lacau requesting reversal of bank fees, obtain response and approval of same; Update SFAR file with bank documents (.5).			
	T. ANZALONE	0.50 hrs.	175.00/hr	$87.50
03/19/25	AAR: Review collection notice from ConServe re: Bright Smile; e-mails to and from Receiver's accountant re: same.			
	J. SALE	0.30 hrs.	600.00/hr	$180.00
03/20/25	AAR: Review e-mail from Receiver's accountants with attached letter to collection agency re: Bright Smile; e-mail to Receiver's counsel re: same.			
	J. SALE	0.30 hrs.	600.00/hr	$180.00
03/20/25	AAR: Discuss status with Attorney C. Cavallo re: closing of receivership, notification to investors, crypto (.2).			
	T. ANZALONE	0.20 hrs.	175.00/hr	$35.00
03/25/25	AAR: Review article re: FinCEN exemption of CTA reporting requirements; forward article to Receiver's counsel; conference with Receiver's counsel re: same.			
	J. SALE	0.50 hrs.	600.00/hr	$300.00
03/25/25	AAR: Receipt and review of annual website domain renewal from Domain Networks; Review prior communications re: receivership website, payment for renewal; Telephonic and written communications with Nancy Thiessen, Marketing Technology Supervisor (.6).			
	T. ANZALONE	0.60 hrs.	175.00/hr	$105.00
03/27/25	AAR: Attention to crypto holdings issues; conference with Mr. Sale re: holdings and potential sale of asset.			
	C.C. CAVALLO	0.50 hrs.	500.00/hr	$250.00
03/27/25	AAR: Attention to crypto holdings issues; conference with Receiver's counsel re: holdings and potential sale of asset.			
	J. SALE	0.50 hrs.	600.00/hr	$300.00
04/09/25	AAR: Zoom conference with Crypto expert re: remaining assets; review related documents.			
	C.C. CAVALLO	1.00 hrs.	500.00/hr	$500.00
04/14/25	AAR: Review monthly bank statements on the 5 receivership accounts at BankUnited; Prepare written request to BankUnited for reversal of fees, review response from A. Lacau and authorization re: same (.4).			
	T. ANZALONE	0.40 hrs.	175.00/hr	$70.00
04/17/25	AAR: Compile 2025 1st quarter statements and supporting back-up for all financials and payments; Prepare correspondence to Rachel Weiss transmitting same, request preparation of SFAR; Update and reconcile Excel spreadsheets for the 5 BankUnited receivership accounts to include transactions for last 4 months (2.3).			
	T. ANZALONE	2.30 hrs.	175.00/hr	$402.50
04/21/25	AAR: Written communication from Rachel Weiss, review SFAR, transmittal to Jon Sale for execution (.3).			
	T. ANZALONE	0.30 hrs.	175.00/hr	$52.50
04/22/25	AAR: Review IRS correspondence re: Bright Smile; e-mail to and from Receiver's accountant re: same.			
	J. SALE	0.30 hrs.	600.00/hr	$180.00
04/22/25	AAR: Review e-mail from Receiver's paralegal re: SFAR Q1; review and execute SFAR Q1.			

	J. SALE	0.40 hrs.	600.00/hr	$240.00
04/24/25	AAR: Review IRS notice re: Ruderman Family Trust; e-mails to and from Receiver's accountant re: same.			
	J. SALE	0.30 hrs.	600.00/hr	$180.00
04/25/25	AAR: Review communication from G. Pacheco, executed SFAR; Prepare correspondence to SEC Attorney Teresa Verges; Written email transmitting letter and SFAR; Post SFAR on Receiver's website (.6).			
	T. ANZALONE	0.60 hrs.	175.00/hr	$105.00
04/28/25	AAR: Review notice from ConServe re: Bright Smile; review e-mail from Receiver's paralegal re: same.			
	J. SALE	0.30 hrs.	600.00/hr	$180.00
04/28/25	AAR: Review response from Attorney Verges; Review mail from ConServe, written transmittal to Lesley Johnson and J. Heider at Mukamal Kamal re: same (.5).			
	T. ANZALONE	0.50 hrs.	175.00/hr	$87.50
04/30/25	AAR: Attention to Bright Smile subpoena and conferences with Mr. Sale and Mr. Etra re: same.			
	C.C. CAVALLO	0.60 hrs.	500.00/hr	$300.00
05/01/25	AAR: Telephone conference with Attorney C. Cavallo re: Bright Smile documents, subpoena from Grand Jury; Written request and communications with Romelle Brailley; Written communications with Michael Pratt with LitSolutions regarding pre-review hosting of data on EnCap; Communications with Attorney C. Cavallo (1.6).			
	T. ANZALONE	1.60 hrs.	175.00/hr	$280.00
05/07/25	AAR: Communications with R. Brailley, review edited prebill for matter; Update our financial files for the various receivership accounts (.9).			
	T. ANZALONE	0.90 hrs.	175.00/hr	$157.50
05/08/25	AAR: Review April statements, written request to Axel Lacau requesting reversal of bank fees, review response authorizing same, communication from J. Blanco at bank confirming waived fees (.5).			
	T. ANZALONE	0.50 hrs.	175.00/hr	$87.50
05/22/25	Telephone conference with Jon Sale re: sale of assets. (0.2).			
	D.S. NEWMAN	0.20 hrs.	500.00/hr	$100.00
05/22/25	Telephone conference with Mr. Sale re: crypto assets.			
	C.C. CAVALLO	0.40 hrs.	500.00/hr	$200.00
05/22/25	Telephone conferences with Receiver's counsel re: remaining crypto assets.			
	J. SALE	0.40 hrs.	600.00/hr	$240.00
05/23/25	Telephone conference with Chris Cavallo and Jon Sale re: strategy relating to asset liquidation. (0.3); Telephone conference with Jon Sale and Chris Cavallo re: sale of crypto assets. (0.2).			
	D.S. NEWMAN	0.50 hrs.	500.00/hr	$250.00
05/28/25	Conference with counsel re: status of crypto and path to resolution.			
	C.C. CAVALLO	0.50 hrs.	500.00/hr	$250.00
05/28/25	Conference with Receiver's counsel re: status of crypto account and reaching out to consultant.			

	J. SALE	0.40 hrs.	600.00/hr	$240.00
06/13/25	Review email from Receiver's accountants attaching letter re: Bright Smile; telephone conference with Receiver's counsel re: status of BRR Block crypto holdings.			
	J. SALE	0.50 hrs.	600.00/hr	$300.00
06/18/25	Review correspondence from IRS re: Bright Smile; e-mail to and from Receiver's accountant re: same.			
	J. SALE	0.30 hrs.	600.00/hr	$180.00
06/19/25	AAR: Review 5 account statements for month of May 2025; Prepare written request and communications with Axel Lacau for waiving service charges assessed on 4 accounts; Review approval from A. Lacau; Update financial files.			
	T. ANZALONE	0.50 hrs.	175.00/hr	$87.50
07/01/25	AAR: Communications with G. Fasco re: update on BOI requirements (.1).			
	T. ANZALONE	0.10 hrs.	175.00/hr	$17.50
07/08/25	Attention to potential crypto sale and related issues.			
	C.C. CAVALLO	0.80 hrs.	500.00/hr	$400.00
07/08/25	Attention to crypto holdings and potential sale including telephone conference with Receiver's counsel; review emails between Receiver's paralegal and accountants re: Bright Smile.			
	J. SALE	0.60 hrs.	600.00/hr	$360.00
07/08/25	AAR: Receipt and review of July statements for the 5 receivership accounts; Prepare written request to Axel Lacau at BankUnited requesting reversal of bank fees; Reconcile and update Excel spreadsheets for the 5 accounts; Compile 2nd quarter materials, written communication to Rachel Weiss @ MK requesting preparation of 2nd quarter 2025 SFAR; Review Notice/correspondence from Continental Service Group re: Bright Smile Financing, prepare communication to Leslie Johnson and J. Heider at Kapila Mukamal re: same; Communications with L. Johnson re: prior responses; Review confirmation of bank fees reversed (2.6).			
	T. ANZALONE	2.60 hrs.	175.00/hr	$455.00
07/09/25	Review draft letter from accountants on behalf of Bright Smile and telephone conference with Mr. Sale re: same (.5); telephone conference with Mr. Sale re: crypto holdings (.4).			
	C.C. CAVALLO	0.90 hrs.	500.00/hr	$450.00
07/09/25	Review draft letter from accountants on behalf of Bright Smile; telephone conference with Receiver's counsel re: same; telephone conference with Receiver's counsel re: crypto holdings.			
	J. SALE	1.00 hrs.	600.00/hr	$600.00
07/09/25	AAR: Confer with Attorney C. Cavallo, written communication transmitting of and review grand jury Subpoena for BrightSmile (.3).			
	T. ANZALONE	0.30 hrs.	175.00/hr	$52.50
07/10/25	Teams conference with crypto consultant and Mr. Hinkes, potential buyer of crypto; follow up calls with Receiver re: same; review emails re: same.			
	C.C. CAVALLO	1.20 hrs.	500.00/hr	$600.00
07/10/25	Telephone conference with Chris Cavallo, Esq. re: crypto holdings; review bio for potential buyer of crypto holdings.			
	J. SALE	0.50 hrs.	600.00/hr	$300.00

07/11/25	Telephone conference with Receiver re: crypto holdings and sale; start draft motion. C.C. CAVALLO	1.00 hrs.	500.00/hr	$500.00
07/11/25	Telephone conference with Receiver's counsel re: sale of crypto holdings and start of draft motion for approval for sale of holdings. J. SALE	0.30 hrs.	600.00/hr	$180.00
07/13/25	Telephone conference with Receiver re: crypto holdings and motion to be filed. C.C. CAVALLO	0.30 hrs.	500.00/hr	$150.00
07/13/25	Telephone conference with Receiver's counsel re: crypto assets. J. SALE	0.30 hrs.	600.00/hr	$180.00
07/15/25	Work on motion to sell crypto assets. C.C. CAVALLO	1.00 hrs.	500.00/hr	$500.00
07/15/25	Telephone conference with Receiver's counsel re: crypto holdings. J. SALE	0.30 hrs.	600.00/hr	$180.00
07/19/25	Telephone conference with Receiver re: reaching out to SEC re: crypto account; review related documents. C.C. CAVALLO	0.40 hrs.	500.00/hr	$200.00
07/19/25	Telephone conference with Receiver's counsel re: reaching out to SEC re: crypto account. J. SALE	0.20 hrs.	600.00/hr	$120.00
07/21/25	Telephone conference with and e-mail to Receiver re: SEC and crypto account. C.C. CAVALLO	0.30 hrs.	500.00/hr	$150.00
07/21/25	Telephone conference with and e-mail to Receiver's counsel re: SEC and crypto account. J. SALE	0.30 hrs.	600.00/hr	$180.00
07/22/25	AAR: Review communication from Rachel Weiss, draft SFAR for 2nd quarter; Highlight areas requiring edits, confer with Attorney C. Cavallo re: requested changes; Prepare response to Ms. Weiss requesting modifications, review her reply and telephone conference with Ms. Weiss; Examine updated SFAR, prepare communication to Jon Sale requesting review and execution (.9). T. ANZALONE	0.90 hrs.	175.00/hr	$157.50
07/24/25	Review and execute SFAR Q2; e-mails to and from Receiver's paralegal. J. SALE	0.40 hrs.	600.00/hr	$240.00
07/25/25	Review letter to SEC attaching SFAR; review email from Receiver's paralegal re: same; telephone conference with Receiver's counsel re: crypto account. J. SALE	0.60 hrs.	600.00/hr	$360.00
07/25/25	AAR: Review executed SFAR from Receiver, communication from G. Pacheco; Post SFAR on Receiver's website; Prepare correspondence to SEC Attorney Teres Verges; Prepare electronic transmittal of letter and SFAR to Ms. Verges, review response from T. Verges, update electronic file for 2Q 2025 (.8). T. ANZALONE	0.80 hrs.	175.00/hr	$140.00
08/11/25	AAR: Review BankUnited statements for the month of July; Written request to A. Lacau requesting reversal of bank fees, review confirmation from A. Lacau and J. Blano from bank; Update electronic file and financial files (.6). T. ANZALONE	0.60 hrs.	175.00/hr	$105.00

08/27/25	Attention to IRS notices re: Bright Smile and Ruderman Family Trust; e-mails to and from Receiver's accountant re: same.			
	J. SALE	0.30 hrs.	600.00/hr	$180.00
08/27/25	Execute tax forms for BRB Block, Ganador Enterprises, Pay Now Direct, Media Pay, Bright Smile Financing, Digi South, and Ruderman Family Trust.			
	J. SALE	1.00 hrs.	600.00/hr	$600.00
09/09/25	Attention to crypto holdings and related issues.			
	C.C. CAVALLO	0.40 hrs.	500.00/hr	$200.00
09/10/25	Review 5 statements for month of August, update financial folders and electronic saving of same; Written request to Axel Lacau at BankUnited requesting reversal of bank fees; Review approval and response from A. Lacau, communication from J. Blanco at bank (.5).			
	T. ANZALONE	0.50 hrs.	175.00/hr	$87.50
09/26/25	Review correspondence from IRS re: Bright Smile; e-mails to and from Receiver's accountant re: same.			
	J. SALE	0.30 hrs.	600.00/hr	$180.00
10/09/25	Review correspondence from IRS re: Bright Smile; e-mails to and from Receiver's accountant re: same.			
	J. SALE	0.30 hrs.	600.00/hr	$180.00
10/13/25	AAR: Review September monthly account statements, electronic saving of same, update financial files; Prepare written request to Axel Lacau requesting reversal of bank fees, review response regarding approval (.5).			
	T. ANZALONE	0.50 hrs.	175.00/hr	$87.50
10/15/25	Review email from Receiver's paralegal re: Bright Smile tax correspondence, and forward same to Receiver's accountants.			
	J. SALE	0.30 hrs.	600.00/hr	$180.00
10/15/25	Review correspondence from ConServe re: BFP, correspondence from IRS re: December 2023 transcript, second correspondence from ConServe re: BFP, and correspondence from IRS re: December 2019 transcript requested; Examine prior communications with accountants at Kapila Mukamal; Communications with Attorney C. Cavallo; Draft communication to Lesley Johnson and Jennifer Heider at Kapila Mukamal regarding foregoing correspondence (.7).			
	T. ANZALONE	0.70 hrs.	175.00/hr	$122.50
10/20/25	AAR: Compile all statements and documents for SFAR 3rd quarter, written transmittal of same to Rachel Weiss (.5).			
	T. ANZALONE	0.50 hrs.	175.00/hr	$87.50
10/21/25	AAR: Review correspondence from R. Weiss, including draft SFAR; Prepare communication to J. Sale requesting review and execution; Review of all financials and statements from 3rd quarter, update Excel spreadsheets related to transactions for accounts xx9469, xx9065, xx0955, xx0707 and xx3453, and reconcile all accounts through September 30, 2025 (1.2).			
	T. ANZALONE	1.20 hrs.	175.00/hr	$210.00
10/24/25	Review correspondence from IRS re: Bright Smile; e-mail to and from Receiver's counsel; review SFAR Q3 and execute same; e-mail to and from Receiver's paralegal re: SFAR Q3.			
	J. SALE	0.50 hrs.	600.00/hr	$300.00

11/04/25	AAR: Examine communication from G. Pacheco and executed SFAR from Receiver for 3rd quarter; Post SFAR on Receiver's website; Prepare correspondence to SEC Attorney Teres Verges; Prepare electronic transmittal of letter and SFAR to Ms. Verges, review response from T. Verges re: delay due to shutdown; Prepare electronic file for 3Q 2025 documents (.9).			
	T. ANZALONE	0.90 hrs.	175.00/hr	$157.50
11/10/25	Review IRS correspondence re: Ruderman Family Trust; e-mails to and from Receiver's accountant re: same.			
	J. SALE	0.30 hrs.	600.00/hr	$180.00
11/12/25	AAR: Review 5 October bank statements from BankUnited, update our financial files; Written communication to Axel Lacau requesting reversal of bank fees on 4 of the accounts; Communications with Jessica Blanco from bank; Review authorization from A. Lacau.			
	T. ANZALONE	0.40 hrs.	175.00/hr	$70.00
12/12/25	Receipt and review of 5 bank account statements from BankUnited; Electronic copies, update SFAR folder; Update financial folder; Written correspondence to Axel Lacau requesting reversal of bank fees, communications with Jessica Blanco and Axel Lacau from the bank (.5).			
	T. ANZALONE	0.50 hrs.	175.00/hr	$87.50
12/16/25	AAR: Review letter received in our office today from the IRS regarding Bright Smile Financing regarding Form 1065 for the tax year 2023; Obtain electronic copy, prepare written correspondence to L. Johnson and J. Heider @ Kapila Mukamal inquiring if any action required.			
	T. ANZALONE	0.30 hrs.	175.00/hr	$52.50
12/29/25	Review notices from IRS re: Bright Smile; e-mail to and from Receiver's accountant re: same.			
	J. SALE	0.30 hrs.	600.00/hr	$180.00
12/30/25	Review IRS correspondences re: Ruderman Family Trust, Bright Smile Trust, and BRR Block; forward same to Receiver's accountant.			
	J. SALE	0.30 hrs.	600.00/hr	$180.00
01/07/26	Attention to crypto sale issues and emails with consultant re: same.			
	C.C. CAVALLO	0.40 hrs.	500.00/hr	$200.00
01/07/26	Review IRS notices received for Ruderman Family Trust, BRR Block, and Bright Smile Trust; e-mail to Receiver's accountant re: same.			
	J. SALE	0.40 hrs.	600.00/hr	$240.00
01/07/26	Attention to annual filings including review emails with paralegal and calls with counsel (.3); attention to crypto sale issues, including emails to and from paralegal and telephone conference with counsel (.4).			
	J. SALE	0.70 hrs.	600.00/hr	$420.00
01/07/26	AAR: Written requests from Rachel Weiss at Kapila Mukamal; Review 2025 statements, prepare preliminary response re: 1099s; Update physical financial files through December 2025; Attention to checks written during 2025, prepare electronic copies of Marshall Swatt and Division of Corporations payments; Compile 4th quarter financials for preparation of SFAR; Written correspondence to R. Weiss re: checks written and transmittal bank statements; Written request to Axel Lacau requesting reversal of bank fees; Confer with C. Cavallo; Prepare communication re: bit coin sale and review comments related to same; Review and respond to communication regarding Florida Annual reports (2.1).			
	T. ANZALONE	2.10 hrs.	175.00/hr	$367.50

01/07/26	AAR: Draft and transmit email to internal team regarding timing/authorization to file annual reports for the Receivership entities; Review internal team response and reply to confirm next steps; Prepare annual report filings for the Receivership entities; Prepare payment vouchers for check processing in connection with the annual report filings.			
	G. FASCO	2.70 hrs.	175.00/hr	$472.50
01/08/26	AAR: Written communications with G. Fasco re: annual report vouchers, review status of corporate filings (.2).			
	T. ANZALONE	0.20 hrs.	175.00/hr	$35.00
01/08/26	AAR: Attend to annual report payment logistics; Coordinate issuance and mailing of checks to the state.			
	G. FASCO	0.10 hrs.	175.00/hr	$17.50
01/09/26	AAR: Review communication from Kapila Mukamal, draft 4th quarter financial report; Prepare transmittal of same to Jon Sale, request review and execution; Written communications with Sauveur Jacques re: file status; Written communication from Rachel Weiss re: tax returns being filed, questions as to Marshall Swatt payment; Review prior quarterly reports, review court docket re: motion and court order approving payment, invoices from M. Swatt regarding work performed; Telephone conference and written communication with C. Cavallo as to which tax return to report M. Swatt payment; Prepare response to R. Weiss; Telephone conference with Gisela Fasco re: annual reports; Prepare correspondence to C. Cavallo re: status of crypto sale, potential final distribution (1.9).			
	T. ANZALONE	1.90 hrs.	175.00/hr	$332.50
01/09/26	AAR: Telephone call with T. Anzalone regarding annual reports.			
	G. FASCO	0.20 hrs.	175.00/hr	$35.00
01/12/26	AAR: Prepare written request to Romelle Brailey; Review response and prebill; Prepare update to C. Cavallo regarding WIP and bank account balances; Prepare checks for payment of 2026 annual reports for BRR Block, Bright Smile Financing, Ganador, Digi South and Pay Now; Prepare request to G. Pacheco to assist with execution of check (1.3).			
	T. ANZALONE	1.30 hrs.	175.00/hr	$227.50
01/13/26	Attention to Receivership corporate filings including execution of same (.3); attention to Q4 2025 SFAR and execute same (.5).			
	J. SALE	0.80 hrs.	600.00/hr	$480.00
01/13/26	Review Motion re: Digital Consultant and related documents and filings, prepare chart regarding crypto recoveries to date; Prepare correspondence to Attorney Cavallo regarding same; Telephone communication with Attorney Cavallo, obtain executed check for corporate filings; Mail check and payment vouchers to Florida Department of State for all 5 receivership entities; Prepare update to G. Fasco related to same (1.6).			
	T. ANZALONE	1.60 hrs.	175.00/hr	$280.00
01/13/26	AAR: Email communication with T. Anzalone regarding payment for annual report filings.			
	G. FASCO	0.10 hrs.	175.00/hr	$17.50
01/14/26	Telephone communication with counsel, obtain copy of executed Standardized Fund Accounting Report (SFAR) for 4th quarter 2025; Post SFAR on Receiver's website; Prepare correspondence to SEC Attorney Teresa Verges transmitting SFAR; Prepare electronic copies of and saving of 4th quarter documents; Written communication to T. Verges re: SFAR and letter, and review response from her (.9).			
	T. ANZALONE	0.90 hrs.	175.00/hr	$157.50
01/22/26	Review and executed 1096 re: Bright Smile.			

	J. SALE	0.20 hrs.	600.00/hr	$120.00
01/23/26	Review emails from Receiver's paralegal re annual report filings and telephone conference with paralegal re same. J. SALE	0.30 hrs.	600.00/hr	$180.00
01/23/26	AAR: Review Sunbiz records to confirm receipt and processing of annual report filing fees; Obtain and compile as-filed annual report copies for client records; Update corporate records to include as-filed annual reports; Draft email to T. Anzalone confirming filings and providing as-filed copies. G. FASCO	0.70 hrs.	175.00/hr	$122.50
01/26/26	Attention to crypto issues. C.C. CAVALLO	0.50 hrs.	500.00/hr	$250.00
01/28/26	Attention to investor issues, including review emails and related documents. C.C. CAVALLO	1.00 hrs.	500.00/hr	$500.00
01/29/26	AAR: Meet with C. Orozco, review historical 1GC bankruptcy documents and financials, obtain electronic copies of same and update files (.3). T. ANZALONE	0.30 hrs.	175.00/hr	$52.50
01/30/26	Attention to crypto issues. C.C. CAVALLO	0.40 hrs.	500.00/hr	$200.00
02/02/26	Attention to crypto matters and closing of receivership. C.C. CAVALLO	0.50 hrs.	500.00/hr	$250.00
02/03/26	Attention to crypto matters and closing of receivership. C.C. CAVALLO	0.50 hrs.	500.00/hr	$250.00
02/04/26	Attention to crypto matters and closing of receivership, including review prior related orders and notes re: remaining assets. C.C. CAVALLO	0.50 hrs.	500.00/hr	$250.00
02/05/26	Attention to issues for closing of receivership; begin draft motion to close receivership; analysis of funds remaining for distribution. C.C. CAVALLO	1.20 hrs.	500.00/hr	$600.00
02/06/26	Attention to issues for closing of receivership; begin draft motion to close receivership; analysis of funds remaining for distribution. C.C. CAVALLO	1.20 hrs.	500.00/hr	$600.00
02/09/26	Attention to crypto holdings and related sale of same, including review notes from calls with buyer and consultant. C.C. CAVALLO	0.60 hrs.	500.00/hr	$300.00
02/11/26	AAR: Review communication from G. Fasco regarding annual reports for the corporate filings, prepare response; Review and scan all bank statements for January; Update financial files; Prepare written request to Axel Lacau requesting reversal of bank fees, review response from him and Jessica Blanco (.7). T. ANZALONE	0.70 hrs.	175.00/hr	$122.50

02/12/26	AAR: Attempts to login online platform re: BSF account; Written and telephonic communications with Jessica Blanco at bank regarding error messages: Review bank communications and reset password for banking online; Update Excels through end of 4th quarter 2025 for all 5 accounts at Bank United; Prepare 1st quarter 2026 electronic file for SFAR; Communications with A. Lacau re: possible completion of receivership in 2026 (1.2).			
	T. ANZALONE	1.20 hrs.	175.00/hr	$210.00
02/18/26	Attention to crypto issues and status of negotiations with buyer; telephone conference with Receiver re: same.			
	C.C. CAVALLO	0.80 hrs.	500.00/hr	$400.00
02/20/26	Telephone conference with Teresa Vergas re: proposed motion to sell crypto currency account and SEC position re: same. (0.2); Conference with Chris Cavallo re: digital currency account issue. (0.1); Draft correspondence to Teresa Vergas re: conference call. (0.1).			
	D.S. NEWMAN	0.40 hrs.	500.00/hr	$200.00
02/20/26	Telephone conference with Mr. Newman re: SEC meet and confer on crypto; telephone conference with Mr. Sale re: same; various emails re: same.			
	C.C. CAVALLO	1.00 hrs.	500.00/hr	$500.00
02/20/26	Attention to crypto sale, including emails and calls with Receiver's counsel re same.			
	J. SALE	0.50 hrs.	600.00/hr	$300.00
02/24/26	Draft motion for approval to sell crypto account; review related documents; communications with Receiver and counsel re: same.			
	C.C. CAVALLO	2.00 hrs.	500.00/hr	$1,000.00
02/25/26	Review receivers' motion to approve sale of receivership account and draft correspondence re: same. (0.4).			
	D.S. NEWMAN	0.40 hrs.	500.00/hr	$200.00
02/25/26	Review and revise motion for approval to sell crypto account; review related documents; communications with Receiver and counsel re: same.			
	C.C. CAVALLO	1.20 hrs.	500.00/hr	$600.00
02/25/26	Review IRS letter re: Bright Smile; e-mails to and from Receiver's accountant re: same; review and revise draft crypto sale motion; telephone conference with Receiver's counsel re same.			
	J. SALE	1.00 hrs.	600.00/hr	$600.00
02/25/26	AAR: Review draft motion for bitcoin sale; Obtain court docket and examine court dates mentioned in draft motion; Prepare response re: edit; Meet with C. Cavallo to discuss final distribution once bitcoin sale takes place (.6).			
	T. ANZALONE	0.60 hrs.	175.00/hr	$105.00
02/26/26	Attention to crypto motion and communications with consultant re: same.			
	C.C. CAVALLO	0.50 hrs.	500.00/hr	$250.00
03/04/26	AAR: Attention to various receivership materials from the past 2 years including Standardized Fund Accounting Reports, notices from credit reports and IRS, ascertain and compare documents in NetDocuments, electronic saving of and update files (1.1).			
	T. ANZALONE	1.10 hrs.	175.00/hr	$192.50
03/05/26	Attention to crypto issues and discuss same with Receiver.			
	C.C. CAVALLO	0.80 hrs.	500.00/hr	$400.00

03/05/26	Review IRS letter re: Ruderman Family Trust; e-mail to and from Receiver's accountant re: same.			
	J. SALE	0.30 hrs.	600.00/hr	$180.00
03/06/26	Call with potential crypto buyer, and attention to crypto issues and discuss same with Receiver.			
	C.C. CAVALLO	1.80 hrs.	500.00/hr	$900.00
03/06/26	Telephone conference with Receiver's counsel re crypto account.			
	J. SALE	0.20 hrs.	600.00/hr	$120.00
03/11/26	Communications with Sharita Glass, Reggie Kempson and Sauveur Jacques regarding locked file cabinets containing financials, check books, etc. for receivership entities; Review bank statements for February 2026; Electronic scanning and update files; Prepare written request to Axel Lacau requesting reversal of bank fees; Review responses from Jessica Blanco and A. Lacau from bank.			
	T. ANZALONE	0.90 hrs.	175.00/hr	$157.50
03/18/26	Various communications with crypto consultant and telephone conference with Mr. Sale re: same.			
	C.C. CAVALLO	0.50 hrs.	500.00/hr	$250.00
03/18/26	Telephone conference with Receiver's counsel re crypto account.			
	J. SALE	0.30 hrs.	600.00/hr	$180.00
03/19/26	Attention to communications re: new potential crypto buyer and conference with Receiver re: same.			
	C.C. CAVALLO	0.60 hrs.	500.00/hr	$300.00
03/19/26	Conference with Receiver's counsel re potential buyer for crypto account.			
	J. SALE	0.30 hrs.	600.00/hr	$180.00
03/20/26	Telephone conference with Receiver re: crypto sale; call with consultant and potential buyer for same.			
	C.C. CAVALLO	1.20 hrs.	500.00/hr	$600.00
03/21/26	Telephone conference with Receiver's counsel re crypto sale and potential buyers.			
	J. SALE	0.30 hrs.	600.00/hr	$180.00
03/30/26	Review texts and emails re: crypto sale.			
	C.C. CAVALLO	0.30 hrs.	500.00/hr	$150.00
04/06/26	AAR: Telephonic and written communications with Attorney Chris Cavallo; Review all Orders Approving Fee Applications, prepare spreadsheet of amounts awarded throughout pendency of receivership; Review SFAR filings of record and incorporate additional information into Excel, transmittal of updated spreadsheet, communication to counsel re: same (2.1).			
	T. ANZALONE	2.10 hrs.	175.00/hr	$367.50
04/07/26	AAR: Confer with Attorney C. Cavallo re: status of bit coin sale, numbers reflected in spreadsheet prepared yesterday; Discuss same with G. Pacheco (.3).			
	T. ANZALONE	0.30 hrs.	175.00/hr	$52.50
04/13/26	AAR: Compile 2026 1st quarter statements, access online banking and obtain March statements; Review March service charges on 4 of the 5 accounts; Prepare written correspondence to Axel Lacau requesting reversal of bank charges; Gather annual report filings and payments; Correspondence to Rachel Weiss transmitting all for preparation of 2026 1st quarter SFAR; Review of response and prepare reply thanking A. Lacau.			

	T. ANZALONE	0.90 hrs.	175.00/hr	$157.50
04/14/26	AAR: Written communications with Jessica Blanco from BankUnited, confirming reversal of fees, review/confirm on online banking (.2).			
	T. ANZALONE	0.20 hrs.	175.00/hr	$35.00
04/15/26	AAR: Receipt of correspondence and review SFAR from Rachel Weiss; Written request to Jon Sale to review and execute same.			
	T. ANZALONE	0.40 hrs.	175.00/hr	$70.00
04/16/26	Review and execute Q1 SFAR; e-mails to and from Receiver's paralegal re: same.			
	J. SALE	0.30 hrs.	600.00/hr	$180.00
04/20/26	Telephone conference with Receiver re confirmation of buyer approval on motion and terms of sale; email draft motion to Receiver.			
	C.C. CAVALLO	0.60 hrs.	500.00/hr	$300.00
04/20/26	Telephone conference with Receiver's counsel re confirmation of buyer approval on motion and terms of sale; review and email and draft motion sent to Receiver's counsel.			
	J. SALE	0.50 hrs.	600.00/hr	$300.00
04/20/26	AAR: Review transmittal from G. Pacheco, executed 1st quarter 2026 Standardized Fund Accounting Report (SFAR) from Jon Sale; Post FAR on Receiver's website; Prepare correspondence to SEC Attorney Verges transmitting SFAR; Email communication to Ms. Verges attaching letter and SFAR; Follow up communication to C. Cavallo re: email to Ms. Verges, attention to saving of all 2026 1Q materials (1.2).			
	T. ANZALONE	1.20 hrs.	175.00/hr	$210.00
04/22/26	Review correspondence from Chris Cavallo and draft correspondence to Chris Cavallo re: crypto sale issue. (0.1).			
	D.S. NEWMAN	0.10 hrs.	500.00/hr	$50.00
04/22/26	Emails with Receiver's counsel re: draft motion and SEC approval.			
	C.C. CAVALLO	0.30 hrs.	500.00/hr	$150.00
04/26/26	Draft correspondence to Russell Cunin re: proposed motion to sell assets. (0.1); Brief telephone conference with Jon Sale re: motion to sell assets (0.1).			
	D.S. NEWMAN	0.20 hrs.	500.00/hr	$100.00
04/27/26	Review correspondence from Russell Cunin re: draft motion (0.1).			
	D.S. NEWMAN	0.10 hrs.	500.00/hr	$50.00
04/28/26	Telephone conference with Receiver re: crypto sale, and review draft motion.			
	C.C. CAVALLO	0.40 hrs.	500.00/hr	$200.00
04/30/26	Finalize motion for approval to sell crypto and file same and conference with Receiver re: same.			
	C.C. CAVALLO	1.20 hrs.	500.00/hr	$600.00
04/30/26	Review Motion for Sale of Crypto; conference with Receiver's counsel re: same.			
	J. SALE	0.80 hrs.	600.00/hr	$480.00
04/30/26	AAR: Review Motion to Approve Sale of BitCoin; Communications with Chris Cavallo re: posting same of website, T. Verges email; Update Receiver's website and include our motion (.4).			
	T. ANZALONE	0.40 hrs.	175.00/hr	$70.00

05/01/26	AAR: Communication with CC re: new SEC counsel (.2).			
	T. ANZALONE	0.20 hrs.	175.00/hr	$35.00
05/05/26	Prepare proposed order on crypto sale motion; telephone conference with Receiver re: same.			
	C.C. CAVALLO	0.50 hrs.	500.00/hr	$250.00
05/05/26	Review proposed order granting sale and telephone conference with Receiver's counsel re: same.			
	J. SALE	0.50 hrs.	600.00/hr	$300.00
05/05/26	AAR: Review paperless filing re: proposed order, Notice of Filing proposed Order re: our unopposed motion to approve sale and payment to consultant; Confer with C. Cavallo re: website update, review pending motion re: bitcoin sale (.6).			
	T. ANZALONE	0.60 hrs.	175.00/hr	$105.00
05/07/26	Review order approving crypto sale; telephone conference with Receiver re: same; communication with crypto consultant re: same.			
	C.C. CAVALLO	0.80 hrs.	500.00/hr	$400.00
05/07/26	Review order approving account sale; telephone conference with Chris Cavallo, Esq. re: same.			
	J. SALE	0.40 hrs.	600.00/hr	$240.00
05/11/26	AAR: Receipt of, review and prepare electronic copies of April statements (.3).			
	T. ANZALONE	0.30 hrs.	175.00/hr	$52.50
05/12/26	Attention to crypto sale issues, including communications with consultant and review notes of meetings with Blake Ruderman.			
	C.C. CAVALLO	1.00 hrs.	500.00/hr	$500.00
05/12/26	Telephone conferences with Receiver's counsel re crypto sale.			
	J. SALE	0.30 hrs.	600.00/hr	$180.00
05/13/26	Telephone conference with Receiver re: crypto sale; communications with consultant re: same.			
	C.C. CAVALLO	0.40 hrs.	500.00/hr	$200.00
05/13/26	Telephone conference with Receiver's counsel re: crypto sale.			
	J. SALE	0.30 hrs.	600.00/hr	$180.00
05/14/26	AAR: Review Order entered by court granting our Motion regarding BitCoin sale; Confer with C. Cavallo; Post Order on Receiver's website; Review April bank statements; Written communication to Axel Lacau requesting reversal of bank fees; Update electronic files; Communications with A. Lacau and J. Blanco re: authorization for reversal on the 4 accounts, status of matter (1.1).			
	T. ANZALONE	1.10 hrs.	175.00/hr	$192.50
05/15/26	AAR: Telephonic communication from Attorney Cavallo regarding payment from bitcoin consultant; Written communication to A. Lacau and J. Blanco at BankUnited requesting internal wire instructions to BSF account; Receipt and review of wire instructions, and transmittal of same to Attorney Cavallo (.5).			
	T. ANZALONE	0.50 hrs.	175.00/hr	$87.50

05/20/26	AAR: Written communication from Rachel Weiss requesting information for tax return, consulting fees paid to Marshall Swatt; Review prior communications related to this; Prepare response to R. Weiss, transmit information to Attorney C. Cavallo; Review additional written communication from Jennifer Heider at Kapila Mukamal re: information for final tax returns; Prepare update to C. Cavallo re information sought, request how to proceed (.5).			
	T. ANZALONE	0.50 hrs.	175.00/hr	$87.50
05/21/26	AAR: Confer with C. Cavallo, prepare update to C. Cavallo re: responses to tax consultant and how to proceed once time released re: final tax returns inquiries (.2).			
	T. ANZALONE	0.20 hrs.	175.00/hr	$35.00
05/27/26	AAR: Review correspondence from Jennifer Heider at KM; Communication to C. Cavallo; Prepare response to J. Heider re: gathering requested information (.2).			
	T. ANZALONE	0.20 hrs.	175.00/hr	$35.00
05/28/26	Attention to crypto sale issues, including communications with consultant.			
	C.C. CAVALLO	0.40 hrs.	500.00/hr	$200.00
06/02/26	AAR: Attention to requests related to preparation of tax returns; Written request to Carolyn Payne for WIP report; Confer with Attorney C. Cavallo; Review report from accounting; Prepare response to Jennifer Heider, transmit recent bank records, explain monthly bank credits, advise of amount owed in fees/costs; Additional communication re: pro rata allocation of fees/costs; Update and reconcile bank account spreadsheets through April 30th for all 5 bank accounts at BankUnited (2.3).			
	T. ANZALONE	2.30 hrs.	175.00/hr	$402.50
06/03/26	AAR: Review additional request from J. Heider, request for May statements and status of incoming payment; Attention to information contained in Receiver's motion re: crypto sale; Commence draft response to J. Heider (.4).			
	T. ANZALONE	0.40 hrs.	175.00/hr	$70.00
06/04/26	AAR: Numerous written communications with Jessica Blanco re: bank portal; Obtain and electronic copies of May statements; Prepare correspondence to J. Heider transmittal current statements, request information from C. Cavallo re: status of crypto currency sale (.7).			
	T. ANZALONE	0.70 hrs.	175.00/hr	$122.50
06/15/26	AAR: Review transmittal of bank statements for May 2026, update physical files; Receipt of notice from BankUnited of $19,600 wire transfer, transmit information to C. Cavallo; Access online banking portal; Written request to Axel Lacau for reversal of bank fees; Written communication to C. Cavallo regarding transferring funds from/closing out 4 accounts (.6).			
	T. ANZALONE	0.60 hrs.	175.00/hr	$105.00
06/16/26	AAR: Communications with Attorney C. Cavallo re: bank accounts, preparation of final motion; Review approval from bank to reverse bank charges; Respond to Axel Lacau and J. Blanco (.3).			
	T. ANZALONE	0.30 hrs.	175.00/hr	$52.50
06/17/26	AAR: Written requests from Tax Consultant J. Heider and Attorney C. Cavallo; Prepare response regarding crypto sale proceeds, bank balances, deposit information (.2).			
	T. ANZALONE	0.20 hrs.	175.00/hr	$35.00
06/23/26	AAR: interoffice conference with Attorney C. Cavallo re: status, final motion, accountants; Obtain from bank online portal balances of all accounts and transmit to counsel (.2).			
	T. ANZALONE	0.20 hrs.	175.00/hr	$35.00

06/29/26	AAR: Update financial spreadsheets with current transactions for the 5 receivership accounts, and update electronic folders.			
	T. ANZALONE	0.40 hrs.	175.00/hr	$70.00
07/07/26	AAR: Compile April and May statements, motion and order on bitcoin sale, bank transaction confirmation in preparation for 2nd quarter SFAR transmittal (.3).			
	T. ANZALONE	0.30 hrs.	175.00/hr	$52.50
07/08/26	AAR: Access online banking, obtain June statements; Prepare ZIP folder for all 2nd quarter 2026 transactions; Written communication to Rachel Weiss requesting SFAR (.3).			
	T. ANZALONE	0.30 hrs.	175.00/hr	$52.50
07/09/26	AAR: Attention to bank records, check books, financial files, stamps for accounts and other receivership account records; Meet with S. Jacques re: same, confirm records to be held onsite; Communications confirming same (.4).			
	T. ANZALONE	0.40 hrs.	175.00/hr	$70.00
07/20/26	AAR: Attention to last of receivership documents, meet with S. Jacques for storing materials regarding second distribution documents (.3).			
	T. ANZALONE	0.30 hrs.	175.00/hr	$52.50
07/23/26	AAR: Receipt and review of communication from Rachel Weiss and draft SFAR for 2nd quarter 2026; Access online banking portal, prepare communication to Axel Lacau requesting reversal of wire fee for bitcoin sale; Prepare correspondence to R. Weiss requesting edit to footnote 2 of SFAR; Review updated SFAR; Prepare request to C. Cavallo; Prepare transmittal to Jon Sale to review and execute (.6).			
	T. ANZALONE	0.60 hrs.	175.00/hr	$105.00
07/27/26	Review and execute SFAR Q2; e-mails to and from Receiver's paralegal re: same; review and execute various Receivership tax returns.			
	J. SALE	1.00 hrs.	600.00/hr	$600.00
07/29/26	Confer with Attorney Chris Cavallo; Review filings regarding bitcoin sale, payment to consultant; Review financials since execution of Order; Written request for BrightSmile checkbook for payment history and review statements; Prepare update regarding payment due (.5).			
	T. ANZALONE	0.50 hrs.	175.00/hr	$87.50
07/30/26	Review correspondence from G. Pacheco, executed Standardized Fund Accounting Report; Review Notice of Appearance for new SEC attorney; Prepare correspondence to Russell Koonin (new SEC attorney) regarding 2nd quarter Standardized Fund Accounting Report (SFAR); Communication to C. Cavallo re: same; Upload SFAR to Receiver's website; Written transmittal to Mr. Koonin of 2nd quarter SFAR and letter (.6).			
	T. ANZALONE	0.60 hrs.	175.00/hr	$105.00
08/03/26	AAR: Confer with Attorney C. Cavallo; Prepare written request to Accounting Financial Reporting; Obtain information and transmittal to C. Cavallo; Review follow-up request from C. Cavallo and additional communications with D. Srivastava requesting information related to work in progress and AR accounts; Obtain updated reports and prepare transmittal to C. Cavallo (.6).			
	T. ANZALONE	0.60 hrs.	175.00/hr	$105.00
08/04/26	AAR: Confer with Attorney Cavallo; Obtain invoice from bitcoin consultant, prepare check to Marshall Swatt for payment per court order (.4).			
	T. ANZALONE	0.40 hrs.	175.00/hr	$70.00

08/11/26	AAR: Review signed check for Marshall Swatt, attention to mailing of payment; Meet with C. Cavallo, communication to M. Swatt regarding new address, transmit payment; Review bank account statements for July; Telephone call to Jessica Blanco at bank re: balances (.5).			
	T. ANZALONE	0.50 hrs.	175.00/hr	$87.50
08/14/26	AAR: Written and telephonic communications with Jessica Blanco from bank; Requests for reversal of bank fees from June and July, and reversal of bank fees assessed for incoming wire fee on BSF account; Review authorization from BankUnited, access online bank portal to confirm same, check balances for all accounts (.4).			
	T. ANZALONE	0.40 hrs.	175.00/hr	$70.00
08/19/26	Telephone conference with Receiver's accountant re: final tax returns (.3); telephone conference with Chris Cavallo, Esq. re: closing motion (.3).			
	J. SALE	0.60 hrs.	600.00/hr	$360.00
08/25/26	Review IRS notices re: Media Pay; emails to and from Receiver's accountant re: same.			
	J. SALE	0.30 hrs.	600.00/hr	$180.00
08/26/26	Review IRS notices re: BRR Block and Bright Smile; emails to and from Receiver's accountant re: same.			
	J. SALE	0.30 hrs.	600.00/hr	$180.00
09/15/26	AAR: Review monthly statements for the 5 receivership bank accounts at BankUnited; Update electronic folders; Written communications with A. Lacau at bank requesting reversal of fees, confirmation from J. Blanco (.4).			
	T. ANZALONE	0.40 hrs.	175.00/hr	$70.00
09/30/26	AAR: Confer with Attorney C. Cavallo re: closing of receivership; Review 3 pieces of mail addressed to receivership entities, meet with G. Pacheco re: same (.2).			
	T. ANZALONE	0.20 hrs.	175.00/hr	$35.00

Total Fees for Legal Services $98,495.00

BILLING SUMMARY

	Hours	Rate/Hr	Dollars
D.S. NEWMAN	7.00	500.00	3,500.00
C.C. CAVALLO	50.00	500.00	25,000.00
J. SALE	63.40	600.00	38,040.00
T. ANZALONE	166.60	175.00	29,155.00
G. FASCO	16.00	175.00	2,800.00
TOTAL	303.00	$325.07	$98,495.00

CHARGES FOR OTHER SERVICES PROVIDED/EXPENSES INCURRED

11/17/2022	Fed Ex	18.80
12/22/2022	Fed Ex	24.12
12/22/2022	Fed Ex	17.99
12/22/2022	Fed Ex	17.99
12/22/2022	Fed Ex	17.99
12/22/2022	Fed Ex	17.99
12/22/2022	Fed Ex	17.99
02/01/2023	Service: LEXIS PUBLIC RECORDS; Charge Type: LEVEL 1 SEARCH; Quantity: 1	147.46

03/15/2023	Fed Ex	28.24
05/09/2023	Vendor: U.S. Courts: Pacer; Invoice#: 4310666-Q12023; Date: 5/9/2023 - Quarterly Billing 01/01/2023 to 03/31/2023	3.50
02/11/2026	Vendor: U.S. Courts: Pacer; Invoice#: PACER022026; Date: 2/11/2026 - Billing period - 1/1/2026 to 1/31/2026	9.50
05/11/2026	Vendor: U.S. Courts: Pacer; Invoice#: PACER052026; Date: 5/11/2026 - Billing period - 4/1/2026 to 4/30/2026	2.90
Total Charges for Other Services Provided/Expenses Incurred		**$324.47**

DISBURSEMENT SUMMARY

Description	Dollars
Court Fees	3.50
Fed Ex	161.11
Lexis	147.46
Outside Services	12.40
TOTAL	$324.47

TOTAL FOR THIS INVOICE $98,819.47

REMITTANCE COPY

Please Return With Your Payment To:

ATTN: Accounts Receivable
Nelson Mullins Riley & Scarborough LLP
Post Office Drawer 11009
Columbia, South Carolina 29211
Telephone (803) 799-2000
accounts.receivable@nelsonmullins.com

Sale, Jon A., as Receiver
ATTN: Jon A. Sale
2 South Biscayne Boulevard
Suite 2100
Miami, FL 33131

Our Matter #	057392/01500	For Services Through 09/30/26
DN:	18-cv-61991-BB	
Name of Matter:	SEC v. 1 Global Capital, LLC	

Fees for Professional Services	$98,495.00	
Charges for Other Services Provided/Expenses Incurred	324.47	
TOTAL FOR THIS INVOICE		**$98,819.47**

Terms of Payment: Balance due within thirty days of invoice date

ELECTRONIC PAYMENT INSTRUCTIONS

Domestic Wire And ACH Transfer

Beneficiary:
Nelson Mullins Riley &
Scarborough, LLP
1320 Main Street
Columbia, SC 29201
Beneficiary Bank:
Synovus Bank (formerly NBSC, a division of Synovus Bank)
1148 Broadway
Columbus, GA 31901
ABA/Routing Number: 061100606
Beneficiary Account: 1002720611

Foreign Wire (USD) Transfer

Beneficiary:
Nelson Mullins Riley &
Scarborough, LLP
1320 Main Street
Columbia, SC 29201
Beneficiary Bank:
Synovus Bank
Birmingham, Alabama, USA
SWIFT Code: FICOUS44
Beneficiary Account: 1002720611
(Only if required, in addition to SWIFT Code FICOUS44, use ABA 061100606).

CREDIT CARD PAYMENTS

http://www.nelsonmullins.com/pay

Reference Field: Note the Nelson Mullins Invoice and Matter Number.

Kapila Mukamal

CPAs, Forensic and Insolvency Advisors

EIN #46-5394135

SEC V. 1 GLOBAL CAPITAL, LLC
Client ID: 90132
Revised Final Invoice #13376 - 07/09/26

TIME SUMMARY BY STAFF

Staff	Hours	Rate	Amount
KAF - KATHY FOSTER - TAX CONSULTANT EA	14.30	290.00	4,147.00
JRH - JENNIFER HEIDER - TAX CONSULTANT CPA	83.10	290.00	24,099.00
KJJ - KY JOHNSON - PARAPROFESSIONAL	15.80	240.00	3,792.00
LJJ - LESLEY JOHNSON - PARTNER/TAX CPA, CIRA	43.30	400.00	17,320.00
SRK - SONEET KAPILA - PARTNER CPA, CFF, CIRA, CFE	0.20	475.00	95.00
KM - KEVIN MCCOY - PARTNER CPA, CFE, CIRA	6.80	400.00	2,720.00
RLW - RACHEL WEISS - SENIOR ASSOCIATE CPA, CFE	12.90	290.00	3,741.00
TOTAL	176.40		$55,914.00
	BLENDED RATE	**$316.97**	
	TOTAL EXPENSES		1,185.10
TOTAL AMOUNT OF THIS INVOICE			$57,099.10

Current Invoice	57,099.10
Estimate for Trailing Issues	5,000.00
Total amount Requested	$62,099.10

Kapila/Mukamal
CPAs, Forensic and Insolvency Advisors
1000 S. Federal Highway, Suite 200
Fort Lauderdale, FL 33316
Phone - 954-761-1011 Fax - 954-761-1033
EIN #46-5394135

SEC V. 1 GLOBAL CAPITAL, LLC
C/O JON A. SALE, RECEIVER
VIA EMAIL TO: JON.SALE@NELSONMULLINS.COM
DNEWMAN@BROADANDCASSEL. COM;
GARY.FREEDMAN@ NELSONMULLINS.COM

Invoice: 13376
07/09/2026
Client ID: 90132

DATE	STAFF	DESCRIPTION	HRS	AMOUNT
ALL RECEIVERSHIP ENTITIES				
		MONTHLY OPERATING REPORT		
10/21/2022	KM	REVIEW STATEMENTS AND BACKUP FOR SFAR PREP.	0.80	295.71
10/26/2022	RLW	PREPARE Q3 2022 SFAR	0.40	95.75
01/13/2023	RLW	PREPARE THE Q4 2022 SFAR	0.80	220.16
01/16/2023	RLW	CONTINUE TO PREPARE Q4 2022 SFAR	0.40	110.08
01/16/2023	KM	REVIEW Q4 2022 SFAR QUARTERLY REPORT.	0.40	159.01
01/23/2023	RLW	CONTINUE Q4 2022 SFAR	0.20	55.04
01/24/2023	RLW	CONTINUE TO PREPARE Q4 2022 SFAR	0.20	55.04
05/01/2023	RLW	PREPARE Q1 2023 SFAR	1.20	330.25
05/02/2023	KM	REVIEW Q1 2023 SFAR.	0.30	119.26
05/04/2023	RLW	CONTINUE TO PREPARE Q1 2023 SFAR	0.10	27.52
07/28/2023	RLW	PREPARE Q2 2023 SFAR	0.80	220.17
10/16/2023	RLW	PREPARE Q3 2023 SFAR	0.60	165.12
01/09/2024	RLW	PREPARE Q4 2023 SFAR	0.30	87.17
01/10/2024	KM	REVIEW Q4 2023 SFAR.	0.20	85.09
04/17/2024	RLW	PREPARE Q1 2024 SFAR	0.80	232.45
04/17/2024	KM	REVIEW Q1 2024 SFAR.	0.20	85.09
05/06/2024	RLW	CONTINUE TO PREPARE Q1 2024 SFAR	0.10	29.06
07/23/2024	RLW	PREPARE Q2 2024 SFAR	0.40	116.23
08/21/2024	RLW	PREPARE Q2 2024 SFAR	0.10	29.06
10/28/2024	RLW	PREPARE Q3 2024 SFAR	0.30	87.17
11/05/2024	RLW	CONTINUE TO PREPARE Q3 2024 SFAR	0.30	87.17
11/18/2024	RLW	CONTINUE TO PREPARE Q3 2024 SFAR	0.10	29.06
01/10/2025	RLW	REVIEW 2024 ACTIVITY	0.10	30.47
01/20/2025	RLW	PREPARE Q4 2024 SFAR	0.30	91.39
02/12/2025	RLW	CONTINUE TO PREPARE Q4 2024 SFAR	0.10	30.47

04/18/2025	RLW	PREPARE Q1 2025 SFAR	0.40	121.86
04/21/2025	RLW	CONTINUE TO PREPARE Q1 2025 SFAR	0.30	91.39
04/21/2025	KM	REVIEW Q1 2025 SFAR.	0.20	90.67
07/21/2025	RLW	PREPARE THE Q2 2025 SFAR	0.60	182.79
07/22/2025	RLW	CONTINUE TO PREPARE Q2 2025 SFAR	0.30	91.39
10/21/2025	RLW	PREPARE Q3 2025 SFAR	0.80	243.72
01/06/2026	RLW	PREPARE LIST OF 2025 DISBURSEMENTS	0.10	32.64
01/08/2026	RLW	PREPARE Q4 2025 SFAR	0.40	130.56
01/09/2026	RLW	PREPARE LIST OF 2025 TRANSACTIONS FOR TAX RETURN	0.20	65.28
04/14/2026	RLW	PREPARE Q1 2026 SFAR	0.50	163.20

TAX SERVICES - PREPARE FORMS

01/04/2023	KM	REVIEW 1099 DISTRIBUTIONS FOR 2022.	0.40	159.02
01/05/2023	JRH	PREPARATION OF FEDERAL PAYROLL FORMS 1096 AND 1099 FOR SEC V 1 GLOBAL RECEIVERSHIP ENTITIES FOR 2022.	0.10	23.85
01/13/2023	RLW	PREPARE LIST OF 2022 DISTRIBUTIONS FOR 2022 1099'S	0.60	165.12
01/23/2023	JRH	REVIEW AND ANALYZE QUARTERLY DISBURSEMENTS OF SEC V 1 GLOBAL CAPITAL, LLC RECEIVERSHIP ENTITIES FOR PREPARATION OF FEDERAL PAYROLL FORMS 1096 AND 1099 FOR THE SAME FOR 2022.	1.30	310.04
02/20/2023	LJJ	REVIEW & SIGN	0.40	144.98
03/21/2023	KM	REVIEW IRS AND COLLECTION AGENCY NOTICES AND CORRESPONDENCE.	1.20	477.05
03/30/2023	JRH	PREPARATION OF INCOME TAX RETURN EXTENSION FOR RUDERMAN FAMILY TRUST FOR 2022.	0.10	23.85
05/25/2023	KM	REVIEW STATUS AND RESPONSES TO TAX AND COLLECT ON NOTICES.	0.60	238.52
08/03/2023	KAF	REVIEW 2022 TAX INFORMATION SUPPLIED BY R. WEISS, EMAIL TO R. WEISS WITH QUESTIONS	0.40	116.00
08/04/2023	RLW	PREPARE 2022 SPREADSHEET FOR USE IN TAX PREPARATION	0.20	55.04
08/05/2023	KAF	BEGIN 2022 TAX RETURN PREPARATION	5.00	1,450.00
08/06/2023	KAF	CONTINUE AND COMPLETE PREPARATION OF 2022 TAX RETURNS, EMAIL TO ADVISE L. JOHNSON RE: COMPLETION, DOCUMENT FILE	2.90	841.00
08/07/2023	KM	REVIEW 2022 TAX PREP.	0.30	119.26
08/07/2023	LJJ	REVIEW K FOSTER EMAILS TRANSMITTING 2022 TAX RETURNS AND QUESTIONS REGARDING RECEIVERSHIP ENTITIES	0.60	217.47
08/15/2023	LJJ	REVIEW 2022 ACCOUNTING AND FORMS 1041 FOR BRIGHT SMILE TRUST AND RUDERMAN TRUST	0.60	217.47
08/15/2023	KJJ	FINALIZE FORM 1041 FOR 2022 - RUDERMAN FAMILY TRUST	0.20	42.85
08/15/2023	KJJ	FINALIZE FORM 1041 FOR 2022 - BRIGHT SMILE TRUST	0.20	42.85

08/16/2023	LJJ	FINAL REVIEW AND SIGN 2022 FEDERAL TAX RETURNS - RUDERMAN TRUST	0.20	72.49
08/16/2023	LJJ	FINAL REVIEW AND SIGN 2022 FEDERAL TAX RETURNS - BRIGHT SMILE TRUST	0.20	72.49
01/09/2024	RLW	PREPARE LIST OF REQUIRED 1099S	0.20	58.11
01/10/2024	RLW	CONTINUE TO ANALYZE 2023 DISBURSEMENTS	0.20	58.11
02/28/2024	LJJ	EXTENSIONS	0.10	38.09
04/03/2024	KJJ	PREPARE FEDERAL EXTENSION FOR 2023 - BRIGHT SMILE TRUST	0.10	22.52
04/03/2024	KJJ	PREPARE FEDERAL EXTENSION FOR 2023 - RUDERMAN FAMILY TRUST	0.10	22.52
06/29/2024	KAF	SET UP 2023 TAX FOLDERS, EMAIL TO OBTAIN 2023 TAX INFORMATION, DOCUMENT FILE.	0.10	29.00
07/18/2024	KAF	SAVE 2023 DATA PROVIDED BY R. WEISS TO TAX FILES FOR RETURN PREPARATION.	0.10	29.00
08/04/2024	KAF	BEGIN PREPARATION OF 2023 TAX RETURNS.	2.30	667.00
08/05/2024	KAF	CONTINUE AND COMPLETE PREPARATION OF 2023 TAX RETURNS, EMAIL TO ADVISE RE: COMPLETION, DOCUMENT FILE.	3.50	1,015.00
08/07/2024	LJJ	REVIEW ACCOUNTING, FORM 1041 FOR BRIGHT SMILE TRUST	0.40	152.35
08/07/2024	LJJ	REVIEW ACCOUNTING, FORM 1041 FOR RUDERMAN FAMILY TRUST	0.40	152.35
08/08/2024	KJJ	FINALIZE FORM 1041 FOR 2023 - RUDERMAN FAMILY TRUST	0.20	45.03
08/08/2024	KJJ	FINALIZE FORM 1041 FOR 2023 - BRIGHT SMILE TRUST	0.20	45.03
08/12/2024	LJJ	FINALIZE AND SIGN FEDERAL AND STATE RETURNS FOR PARTNERSHIPS AND CORPORATIONS, FINALIZE AND SIGN TRUST TAX RETURNS.	1.60	609.40
12/17/2024	LJJ	REVIEW AND RESPOND TO 4810 REJECTIONS FOR RUDERMAN TRUST AND BRIGHT SMILE TRUST	1.20	457.05
12/18/2024	LJJ	FINALIZE IRS LETTERS RE 4810 FOR RUDERMAN TRUST AND BRIGHT SMILE TRUST	0.60	228.52
01/03/2025	LJJ	RESPOND TO EMAIL REGARDING CRYPTO SALES	0.20	79.86
01/09/2025	JRH	REVIEW OF TAX FILE AND REQUEST NECESSARY INFORMATION FOR PREPARATION OF 2024 TAX FILINGS.	0.30	83.24
01/13/2025	JRH	TAX FILE DOCUMENTATION RE: 2024 FORM 1099 FILING REQUIREMENT.	0.10	27.75
02/20/2025	LJJ	REVIEW EXTENSIONS	0.40	159.72
03/19/2025	LJJ	RESPOND TO IRS COLLECTION NOTICE	0.80	319.44
03/21/2025	KJJ	PREPARE FORM 7004 FOR 2024 - BRIGHT SMILE TRUST	0.10	24.05
03/21/2025	KJJ	PREPARE FORM 7004 FOR 2024 - RUDERMAN FAMILY TRUST	0.10	24.05
08/11/2025	JRH	PREPARATION OF TAX TRIAL BALANCE FOR, AND, PREPARATION OF FEDERAL FORM 1041, U.S. FIDUCIARY INCOME TAX RETURN AND RELATED DISCLOSURES FOR	1.20	332.96

		BRIGHT SMILE TRUST FOR 2024.		
08/11/2025	JRH	PREPARATION OF TAX TRIAL BALANCE FOR, AND, PREPARATION OF FEDERAL FORM 1041, U.S. FIDUCIARY INCOME TAX RETURN AND RELATED DISCLOSURES FOR RUDERMAN FAMILY TRUST FOR 2024.	1.20	332.96
08/12/2025	LJJ	BRIGHT SMILE TRUST - REVIEW 2024 ACCOUNTING AND FORM 1041	0.50	199.65
08/12/2025	LJJ	RUDERMAN FAMILY TRUST - REVIEW 2024 ACCOUNTING AND FORM 1041	0.50	199.65
08/13/2025	KJJ	FINALIZE FORM 1041 FOR 2024 - BRIGHT SMILE TRUST	0.30	72.14
08/13/2025	KJJ	FINALIZE FORM 1041 FOR 2024 - RUDERMAN FAMILY TRUST	0.30	72.14
08/14/2025	LJJ	FINALIZE AND SIGN FORM 1041 FOR RUDERMAN FAMILY TRUST	0.20	79.86
08/14/2025	LJJ	FINALIZE AND SIGN FORM 1041 FOR BRIGHT SMILE TRUST	0.20	79.86
01/07/2026	LJJ	FOLLOW UP NOTICE RE FORM 4810 LETTER - BRIGHT SMILE TRUST	0.40	169.55
01/07/2026	LJJ	FOLLOW UP NOTICE RE FORM 4810 LETTER - RUDERMAN TRUST	0.40	169.55
01/08/2026	RLW	PREPARE 1099 LIST	0.30	97.92
01/08/2026	LJJ	REVIEW 2025 FORMS 1099	0.30	127.16
01/12/2026	LJJ	REVIEW BRIGHT SMILE TRUST 2025 FORMS 1099	0.20	84.78
02/18/2026	KJJ	PREPARE FORM 7004 FOR 2025 - BRIGHT SMILE TRUST	0.10	26.23
02/18/2026	KJJ	PREPARE FORM 7004 FOR 2025 - RUDERMAN FAMILY TRUST	0.10	26.23
05/18/2026	LJJ	REVIEW TAX FILE FOR STATUE OF COMPLIANCE AND CASE CLOSURE.	0.30	127.16
05/19/2026	LJJ	DISCUSS 2026 ACTIVITY WITH K. MCCOY, REVIEW TAX RETURNS NECESSARY TO CLOSE RECEIVERSHIP WITH J. HEIDER.	0.30	127.16
06/08/2026	JRH	PREPARATION OF TAX TRIAL BALANCE FOR AND PREPARATION OF FEDERAL FORM 1041, U.S. FIDUCIARY INCOME TAX RETURN AND RELATED DISCLOSURES FOR BRIGHT SMILE TRUST FOR 2025.	1.40	414.64
06/08/2026	JRH	PREPARATION OF TAX TRIAL BALANCE FOR AND PREPARATION OF FEDERAL FORM 1041, U.S. FIDUCIARY INCOME TAX RETURN AND RELATED DISCLOSURES FOR RUDERMAN FAMILY TRUST FOR 2025.	1.20	355.41
06/09/2026	JRH	PREPARATION OF TAX TRIAL BALANCE FOR AND PREPARATION OF FEDERAL FORM 1041, U.S. FIDUCIARY INCOME TAX RETURN AND RELATED DISCLOSURES FOR RUDERMAN FAMILY TRUST FOR 2025. (CONT)	0.90	266.55
06/09/2026	JRH	PREPARATION OF TAX TRIAL BALANCE FOR AND PREPARATION OF FEDERAL FORM 1041, U.S. FIDUCIARY INCOME TAX RETURN AND RELATED DISCLOSURES FOR BRIGHT SMILE TRUST FOR 2025. (CONT)	0.80	236.94
06/12/2026	LJJ	REVIEW OF 2025 FORMS 1041 FOR RUDERMAN FAMILY TRUST AND BRIGHT SMILE TRUST.	0.60	254.33

06/15/2026	KJJ	FINALIZE FORM 1041 FOR 2025 - BRIGHT SMILE TRUST	0.30	78.70
06/15/2026	KJJ	FINALIZE FORM 1041 FOR 2025 - RUDERMAN FAMILY TRUST	0.30	78.70
06/16/2026	LJJ	SIGN 2025 TAX RETURNS FOR BRIGHT SMILE TRUST AND RUDERMAN FAMILY TRUST.	0.20	84.78
06/23/2026	LJJ	REVIEW 2026 FINAL PARTNERSHIP RETURNS	3.60	1,525.96
06/26/2026	JRH	PREPARATION OF FEDERAL FORM 1041, U.S. FIDUCIARY INCOME TAX RETURN AND RELATED DISCLOSURES FOR BRIGHT SMILE TRUST FOR 2026.	2.60	770.05
06/26/2026	LJJ	CLEAR NOTES AND REVIEW RETURNS FOR BRR AND BRIGHT SMILE FINANCING	1.20	508.65
06/29/2026	LJJ	REVIEW 2026 FINAL RETURN AND REVISE - BRIGHT SMILE TRUST	0.80	339.10
06/30/2026	JRH	PREPARE TAX TRIAL BALANCE FOR, AND, PREPARATION OF FEDERAL FORM 1041, U.S. FIDUCIARY INCOME TAX RETURN AND RELATED DISCLOSURES FOR 2026 FOR RUDERMAN FAMILY TRUST.	1.60	473.87
06/30/2026	LJJ	REVIEW AND REVISE FINAL 2026 TAX RETURN FOR RUDERMAN TRUST	1.00	423.88
06/30/2026	KJJ	FINALIZE FORM 1041 FOR 2026 - BRIGHT SMILE TRUST	0.30	78.70
06/30/2026	KJJ	FINALIZE FORM 1041 FOR 2026 - RUDERMAN FAMILY TRUST	0.30	78.70
07/01/2026	LJJ	FINAL REVIEW & SIGN FORM 1041 - BRIGHT SMILE TRUST	0.20	84.78
07/01/2026	LJJ	FINAL REVIEW & SIGN FORM 1041 - RUDERMAN FAMILY TRUST	0.20	84.78
				21,686.51

BRIGHT SMILE FINANCING, LLC

TAX SERVICES - ADVISORY

10/04/2023	KM	REVIEW IRS TAX NOTICE.	0.20	79.51
10/10/2025	KM	REVIEW IRS NOTICE.	0.30	136.00

TAX SERVICES - PREPARE FORMS

01/04/2023	JRH	REQUEST INFORMATION TO DETERMINE 2022 FORM 1099 FILING REQUIREMENT FOR BRIGHT SMILE FINANCING, LLC.	0.10	23.85
01/12/2023	JRH	REVIEW AND ANALYSIS OF DISBURSEMENTS AND SUMMARIZE ACTIVITY FOR PREPARATION OF FEDERAL PAYROLL FORMS 1096 AND 1099 FOR BRIGHT SMILE FINANCING FOR 2022.	0.40	95.40
01/30/2023	LJJ	REVIEW AND FINALIZE FORMS 1099 - BRIGHT SMILE	0.40	144.98
01/30/2023	KJJ	PREPARE FORMS 1099-NEC & 1096 FOR 2022 - BRIGHT SMILE FINANCING	0.20	42.85
01/30/2023	KJJ	FINALIZE FORMS 1099-NEC & 1096 FOR 2022 - BRIGHT SMILE FINANCING	0.20	42.85
02/16/2023	KJJ	PREPARE FEDERAL & STATE EXTENSIONS FOR 2022 - BRIGHT SMILE FINANCING	0.10	21.42

03/17/2023	KM	REVIEW TAX NOTICES PROVIDED BY COUNSEL AND REVIEW FOLLOW UP CORRESPONDENCE WITH COLLECTION AGENCIES AND IRS.	0.90	357.78
03/30/2023	JRH	PREPARATION OF INCOME TAX RETURN EXTENSION FOR BRIGHT SMILE FOR 2022.	0.10	23.85
05/19/2023	LJJ	DISCUSS TAX NOTICES WITH K. MCCOY	0.10	36.24
07/20/2023	KM	REVIEW TAX NOTICE AND STATUS OF PRIOR RESPONSES.	0.60	238.52
08/15/2023	LJJ	REVIEW 2022 ACCOUNTING AND FORMS 1065 AND F-1065 FOR BRIGHT SMILE	0.60	217.47
08/15/2023	KJJ	FINALIZE FORMS 1065 & F-1065 FOR 2022 - BRIGHT SMILE FINANCING	0.30	64.27
08/16/2023	LJJ	FINAL REVIEW AND SIGN 2022 FEDERAL TAX RETURNS - BRIGHT SMILE FINANCING	0.20	72.49
01/05/2024	JRH	REVIEW OF TAX FILE AND REQUEST NECESSARY INFORMATION FOR PREPARATION OF 2023 TAX FILINGS.	0.10	24.94
02/27/2024	KJJ	PREPARE FEDERAL/FLORIDA EXTENSIONS FOR 2023 - BRIGHT SMILE FINANCING	0.10	22.52
08/07/2024	LJJ	REVIEW ACCOUNTING, FORMS 1065 AND F-1065 FOR 2023	0.50	190.44
08/08/2024	KJJ	FINALIZE FORMS 1065 & F-1065 FOR 2023 - BRIGHT SMILE FINANCING	0.20	45.03
11/06/2024	LJJ	REVIEW AND RESPOND TO TAX NOTICE REGARDING PRE-RECEIVERSHIP FORM 940	0.80	304.70
02/19/2025	KJJ	PREPARE FORM 7004 & FL FORM F-7004 FOR 2024 - BRIGHT SMILE FINANCING	0.20	48.09
03/11/2025	LJJ	RESEARCH AND RESPOND TO TAX NOTICE REGARDING 2023 FORM 1065	0.80	319.44
06/13/2025	JRH	DRAFT RESPONSE TO COLLECTION NOTICE RE: 2019 FORM 940 AND 2023 FORM 1065.	0.40	110.99
07/08/2025	LJJ	REVIEW NOTICE RECEIVED AND RESPOND TO EMAIL.	0.20	79.86
07/08/2025	JRH	DRAFT RESPONSE TO CONSERVE COLLECTION RE: 2019 FORM 940 AND 2023 FORM 1065 IRS LIABILITIES.	0.40	110.99
08/07/2025	JRH	REVIEW, ANALYSIS, AND SUMMARY OF RECEIVER RECEIPTS AND DISBURSEMENTS. PREPARATION OF TAX TRIAL BALANCE FOR, AND, PREPARATION OF FORM 1065, U.S. PARTNERSHIP INCOME TAX RETURN AND RELATED DISCLOSURES FOR BRIGHT SMILE FOR 2024.	1.90	527.19
08/08/2025	JRH	PREPARATION OF FORM 1065, U.S. PARTNERSHIP INCOME TAX RETURN AND RELATED DISCLOSURES FOR BRIGHT SMILE FOR 2024 (CONT).	0.20	55.49
08/11/2025	LJJ	REVIEW AND FINALIZE 2024 ACCOUNTING, FORMS 1065 AND F-1065 AND SIGN	1.00	399.30
08/11/2025	KJJ	FINALIZE FORMS 1065 & F-1065 FOR 2024 - BRIGHT SMILE FINANCING	0.30	72.14
10/10/2025	JRH	DRAFT RESPONSE TO IRS NOTICE RE: 2023 FORM 1065 AND 2019 FORM 940 FOR BRIGHT SMILE.	0.80	221.97

10/17/2025	LJJ	RESPOND TO TAX NOTICE	0.40	159.72
10/17/2025	JRH	DRAFT RESPONSE TO COLLECTION AGENCY RE: OUTSTANDING TAX AND PENALTIES FOR 2023 FORM 1065 AND 2019 FORM 940 FOR BRIGHT SMILE.	0.80	221.97
01/09/2026	JRH	REVIEW, ANALYSIS, AND SUMMARY OF DISBURSEMENTS FOR PREPARATION OF 2025 FORMS 1099.	0.40	118.47
01/09/2026	JRH	REVIEW AND ANALYSIS OF 2025 RECEIPTS AND DISBURSEMENTS. TAX FILE DOCUMENTATION OF THE SAME.	0.10	29.62
01/09/2026	KJJ	PREPARE FORMS 1099-NEC & 1096 FOR 2025 - BRIGHT SMILE FINANCING	0.20	52.47
01/14/2026	KJJ	FINALIZE FORMS 1099-NEC & 1096 FOR 2025 - BRIGHT SMILE FINANCING	0.10	26.23
02/18/2026	KJJ	PREPARE FORMS 7004 & F-7004 FOR 2025 - BRIGHT SMILE FINANCING	0.10	26.23
05/19/2026	JRH	TAX FILE DOCUMENTATION FOR 2026 ACTIVITY.	0.10	29.62
05/20/2026	JRH	REVIEW AND ANALYSIS OF RECEIVER RECEIPTS AND DISBURSEMENTS. PREPARATION OF TAX TRIAL BALANCE FOR PREPARATION OF FORM 1065, U.S. PARTNERSHIP INCOME TAX RETURN FOR 2025.	0.90	266.55
06/02/2026	JRH	REVIEW AND ANALYSIS OF DOCKET AND RELEVANT PLEADINGS AND 2026 ACTIVITY FOR PREPARATION OF FORM 1065, U.S. PARTNERSHIP INCOME TAX RETURN FOR 2026.	0.30	88.85
06/04/2026	JRH	PREPARATION OF FORM 1065, U.S. PARTNERSHIP INCOME TAX RETURN AND RELATED DISCLOSURES FOR 2025.	2.40	710.81
06/05/2026	JRH	PREPARATION OF FORM 1065, U.S. PARTNERSHIP INCOME TAX RETURN AND RELATED DISCLOSURES FOR 2025. (CONT)	0.20	59.23
06/08/2026	LJJ	REVIEW 2025 FORMS 1065 AND F-1065	0.30	127.16
06/15/2026	KJJ	FINALIZE FORMS 1065 & F-1065 FOR 2025 - BRIGHT SMILE FINANCING	0.30	78.70
06/16/2026	LJJ	SIGN 2025 TAX RETURNS	0.10	42.39
06/17/2026	JRH	PREPARATION OF 2026 TAX TRIAL BALANCE FOR, AND, PREPARATION OF FORM 1065, U.S. PARTNERSHIP INCOME TAX RETURN AND RELATED DISCLOSURES FOR 2026.	3.90	1,155.07
06/18/2026	JRH	PREPARATION OF 2026 TAX TRIAL BALANCE FOR, AND, PREPARATION OF FORM 1065, U.S. PARTNERSHIP INCOME TAX RETURN AND RELATED DISCLOSURES FOR 2026. (CONT)	3.30	977.37
06/22/2026	JRH	PREPARATION OF FORM 1065, U.S. PARTNERSHIP INCOME TAX RETURN AND RELATED DISCLOSURES FOR 2026.	0.40	118.47
06/23/2026	JRH	PREPARATION OF FORM 1065, U.S. PARTNERSHIP INCOME TAX RETURN AND RELATED DISCLOSURES FOR 2026 (CONT).	0.70	207.32
06/25/2026	LJJ	REVIEW FINAL RETURN FOR BRIGHT SMILE FINANCING	1.00	423.88
06/30/2026	KJJ	FINALIZE FORMS 1065 & F-1065 FOR 2026 - BRIGHT SMILE FINANCING	0.30	78.70
07/01/2026	LJJ	FINAL REVIEW & SIGN FORMS 1065 AND F-1065	0.20	84.78

				9,214.18

BRR BLOCK, INC.

LITIGATION SUPPORT

01/02/2025	SRK	ATTEND TO E-MAIL FROM RECEIVER RE: CRYPTO ASSET DISPOSITION AND TAX ISSUE	0.20	95.00

TAX SERVICES - ADVISORY

11/09/2023	KM	REVIEW IRS NOTICE RE: PDL REQUEST.	0.20	79.51

TAX SERVICES - PREPARE FORMS

01/04/2023	JRH	REQUEST INFORMATION TO DETERMINE 2022 FORM 1099 FILING REQUIREMENT FOR BRR BLOCK, INC.	0.10	23.85
03/30/2023	JRH	PREPARATION OF INCOME TAX RETURN EXTENSION FOR BRR BLOCK FOR 2022.	0.10	23.85
08/15/2023	LJJ	REVIEW 2022 ACCOUNTING AND FORMS 1120 AND F-1120 FOR BRR BLOCK	0.40	144.98
08/15/2023	KJJ	FINALIZE FORMS 1120 & F-1120 FOR 2022 - BRR BLOCK	0.20	42.85
08/16/2023	LJJ	FINAL REVIEW AND SIGN 2022 FEDERAL TAX RETURNS - BRR BLOCK	0.20	72.49
01/05/2024	JRH	REVIEW OF TAX FILE AND REQUEST NECESSARY INFORMATION FOR PREPARATION OF 2023 TAX FILINGS.	0.10	24.94
04/03/2024	KJJ	PREPARE FEDERAL/STATE EXTENSIONS FOR 2023 - BRR BLOCK	0.20	45.03
08/07/2024	LJJ	REVIEW ACCOUNTING, FORMS 1065 AND F-1065 FOR 2023	0.40	152.35
08/08/2024	KJJ	FINALIZE FORMS 1120 & F-1120 FOR 2023 - BRR BLOCK	0.20	45.03
03/21/2025	KJJ	PREPARE FORMS 7004 & F-7004 FOR 2024 - BRR BLOCK	0.20	48.10
03/24/2025	LJJ	EXTENSION	0.20	79.86
08/08/2025	JRH	REVIEW, ANALYSIS, AND SUMMARY OF RECEIVER RECEIPTS AND DISBURSEMENTS. PREPARE TAX TRIAL BALANCE FOR, AND, PREPARATION OF FORMS 1120 AND F-1120, CORPORATION INCOME TAX RETURNS AND RELATED DISCLOSURES FOR BRR BLOCK FOR 2024.	1.60	443.95
08/11/2025	LJJ	REVIEW AND FINALIZE 2024 ACCOUNTING, FORMS 1120 AND F-1120 AND SIGN	0.80	319.44
08/11/2025	KJJ	FINALIZE FORMS 1120 & F-1120 FOR 2024 - BRR BLOCK	0.30	72.14
01/08/2026	JRH	PREPARATION OF 2025 FORM 1099 SUMMARY.	0.30	88.85
01/08/2026	KJJ	PREPARE FORMS 1099-NEC & 1096 FOR 2025 - BRR BLOCK	0.20	52.47
01/09/2026	JRH	REVIEW AND ANALYSIS OF 2025 RECEIPTS AND DISBURSEMENTS. TAX FILE DOCUMENTATION OF THE SAME.	0.10	29.62
02/18/2026	KJJ	PREPARE FORMS 7004 & F-7004 FOR 2025 - BRR BLOCK	0.10	26.23
05/19/2026	JRH	TAX FILE DOCUMENTATION FOR 2026 ACTIVITY.	0.10	29.62

05/20/2026	JRH	REVIEW AND ANALYSIS OF RECEIVER RECEIPTS AND DISBURSEMENTS. PREPARATION OF TAX TRIAL BALANCE FOR PREPARATION OF FEDERAL FORM 1120, U.S. CORPORATION INCOME TAX RETURN FOR 2025.	0.80	236.94
06/02/2026	JRH	REVIEW AND ANALYSIS OF DOCKET AND RELEVANT PLEADINGS AND 2026 ACTIVITY FOR PREPARATION OF FEDERAL FORM 1120, U.S. CORPORATION INCOME TAX RETURN FOR 2026.	0.30	88.85
06/04/2026	JRH	PREPARATION OF TAX TRIAL BALANCE FOR, AND, PREPARATION OF FEDERAL FORM 1120, U.S. CORPORATION INCOME TAX RETURN AND RELATED DISCLOSURES FOR 2025.	3.40	1,006.98
06/08/2026	LJJ	REVIEW 2025 FORMS 1120 AND F-1120	0.30	127.16
06/15/2026	KJJ	FINALIZE FORMS 1120 & F-1120 FOR 2025 - BRR BLOCK	0.30	78.70
06/16/2026	LJJ	SIGN 2025 TAX RETURNS	0.10	42.39
06/17/2026	JRH	PREPARATION OF 2026 TAX TRIAL BALANCE FOR, AND, PREPARATION OF FEDERAL FORM 1120, U.S. CORPORATION INCOME TAX RETURN AND RELATED DISCLOSURES FOR 2026.	3.80	1,125.45
06/18/2026	JRH	PREPARATION OF 2026 TAX TRIAL BALANCE FOR, AND, PREPARATION OF FEDERAL FORM 1120, U.S. CORPORATION INCOME TAX RETURN AND RELATED DISCLOSURES FOR 2026. (CONT)	3.30	977.37
06/22/2026	JRH	PREPARATION OF FEDERAL FORM 1120, U.S. CORPORATION INCOME TAX RETURN AND RELATED DISCLOSURES FOR 2026.	0.40	118.47
06/24/2026	JRH	PREPARATION OF FEDERAL FORM 1120, U.S. CORPORATION INCOME TAX RETURN AND RELATED DISCLOSURES FOR 2026 (CONT).	1.40	414.64
06/25/2026	LJJ	REVIEW AND REVISE BRR BLOCK RETURN	1.00	423.88
06/30/2026	KJJ	FINALIZE FORMS 1120 & F-1120 FOR 2026 - BRR BLOCK	0.30	78.70
07/01/2026	LJJ	FINAL REVIEW & SIGN FORMS 1120 AND F-1120	0.20	84.78
				6,744.47

DIGI SOUTH, LLC

LITIGATION SUPPORT

04/05/2023	RLW	RESPOND TO CENSUS	0.20	55.04

TAX SERVICES - PREPARE FORMS

01/04/2023	JRH	REQUEST INFORMATION TO DETERMINE 2022 FORM 1099 FILING REQUIREMENT FOR DIGI SOUTH, LLC.	0.10	23.85
02/16/2023	KJJ	PREPARE FEDERAL & STATE EXTENSIONS FOR 2022 - DIGI SOUTH	0.10	21.42
08/15/2023	LJJ	REVIEW 2022 ACCOUNTING AND FORMS 1065 AND F-1065 FOR DIGI SOUTH	0.60	217.47
08/15/2023	KJJ	FINALIZE FORMS 1065 & F-1065 FOR 2022 - DIGI SOUTH	0.30	64.27

08/16/2023	LJJ	FINAL REVIEW AND SIGN 2022 FEDERAL TAX RETURNS - DIGI SOUTH	0.20	72.49
01/05/2024	JRH	REVIEW OF TAX FILE AND REQUEST NECESSARY INFORMATION FOR PREPARATION OF 2023 TAX FILINGS.	0.10	24.94
02/27/2024	KJJ	PREPARE FEDERAL/FLORIDA EXTENSIONS FOR 2023 - DIGI SOUTH	0.10	22.52
08/07/2024	LJJ	REVIEW ACCOUNTING, FORMS 1065 AND F-1065 FOR 2023	0.40	152.35
08/08/2024	KJJ	FINALIZE FORMS 1065 & F-1065 FOR 2023 - DIGI SOUTH	0.20	45.03
02/19/2025	KJJ	PREPARE FORM 7004 & FL FORM F-7004 FOR 2024 - DIGI SOUTH	0.20	48.10
08/07/2025	JRH	REVIEW, ANALYSIS, AND SUMMARY OF RECEIVER RECEIPTS AND DISBURSEMENTS. PREPARATION OF TAX TRIAL BALANCE FOR, AND, PREPARATION OF FORM 1065, U.S. PARTNERSHIP INCOME TAX RETURN AND RELATED DISCLOSURES FOR DIGI SOUTH FOR 2024.	1.90	527.18
08/08/2025	JRH	PREPARATION OF FORM 1065, U.S. PARTNERSHIP INCOME TAX RETURN AND RELATED DISCLOSURES FOR DIGI SOUTH FOR 2024 (CONT).	0.20	55.49
08/11/2025	LJJ	REVIEW AND FINALIZE 2024 ACCOUNTING, FORMS 1065 AND F-1065 AND SIGN	0.80	319.44
08/11/2025	KJJ	FINALIZE FORMS 1065 & F-1065 FOR 2024 - DIGI SOUTH	0.30	72.14
01/09/2026	JRH	REVIEW AND ANALYSIS OF 2025 RECEIPTS AND DISBURSEMENTS. TAX FILE DOCUMENTATION OF THE SAME.	0.10	29.62
02/18/2026	KJJ	PREPARE FORMS 7004 & F-7004 FOR 2025 - DIGI SOUTH	0.10	26.23
05/19/2026	JRH	TAX FILE DOCUMENTATION FOR 2026 ACTIVITY.	0.10	29.62
05/20/2026	JRH	REVIEW AND ANALYSIS OF RECEIVER RECEIPTS AND DISBURSEMENTS. PREPARATION OF TAX TRIAL BALANCE FOR PREPARATION OF FORM 1065, U.S. PARTNERSHIP INCOME TAX RETURN FOR 2025.	0.90	266.55
06/02/2026	JRH	REVIEW AND ANALYSIS OF DOCKET AND RELEVANT PLEADINGS AND 2026 ACTIVITY FOR PREPARATION OF FORM 1065, U.S. PARTNERSHIP INCOME TAX RETURN FOR 2026.	0.30	88.85
06/04/2026	JRH	PREPARATION OF FORM 1065, U.S. PARTNERSHIP INCOME TAX RETURN AND RELATED DISCLOSURES FOR 2025.	0.90	266.55
06/05/2026	JRH	PREPARATION OF FORM 1065, U.S. PARTNERSHIP INCOME TAX RETURN AND RELATED DISCLOSURES FOR 2025. (CONT)	0.30	88.85
06/08/2026	LJJ	REVIEW 2025 FORMS 1065 AND F-1065	0.30	127.16
06/15/2026	KJJ	FINALIZE FORMS 1065 & F-1065 FOR 2025 - DIGI SOUTH	0.30	78.70
06/16/2026	LJJ	SIGN 2025 TAX RETURNS	0.10	42.39
06/24/2026	JRH	PREPARATION OF TAX TRIAL BALANCE FOR, AND, PREPARATION OF FORM 1065, U.S. PARTNERSHIP INCOME TAX RETURN AND RELATED DISCLOSURES FOR 2026.	2.20	651.58
06/25/2026	JRH	PREPARATION OF FORM 1065, U.S. PARTNERSHIP INCOME TAX RETURN AND RELATED DISCLOSURES FOR 2026 (CONT).	1.40	414.64
06/26/2026	JRH	PREPARATION OF FORM 1065, U.S. PARTNERSHIP INCOME TAX	1.60	473.87

		RETURN AND RELATED DISCLOSURES FOR 2026 (CONT).		
06/29/2026	LJJ	REVIEW 2026 FINAL RETURN AND REVISE	1.20	508.65
06/30/2026	KJJ	FINALIZE FORMS 1065 & F-1065 FOR 2026 - DIGI SOUTH	0.30	78.70
07/01/2026	LJJ	FINAL REVIEW & SIGN FORMS 1065 AND F-1065	0.20	84.78
				4,978.47

GANADOR ENTERPRISES, LLC

TAX SERVICES - PREPARE FORMS

01/12/2023	JRH	REVIEW AND ANALYSIS OF DISBURSEMENTS AND SUMMARIZE ACTIVITY FOR PREPARATION OF FEDERAL PAYROLL FORMS 1096 AND 1099 FOR GANADOR ENTERPRISES FOR 2022.	0.20	47.70
01/30/2023	LJJ	REVIEW AND FINALIZE FORMS 1099 - GANADOR	0.40	144.98
01/30/2023	KJJ	PREPARE FORMS 1099-NEC & 1096 FOR 2022 - GANADOR ENTERPRISES	0.20	42.85
01/30/2023	KJJ	FINALIZE FORMS 1099-NEC & 1096 FOR 2022 - GANADOR ENTERPRISES	0.20	42.85
02/16/2023	KJJ	PREPARE FEDERAL & STATE EXTENSIONS FOR 2022 - GANADOR ENTERPRISES	0.10	21.42
08/15/2023	LJJ	REVIEW 2022 ACCOUNTING AND FORMS 1065 AND F-1065 FOR GANADOR	0.40	144.98
08/15/2023	KJJ	FINALIZE FORMS 1065 & F-1065 FOR 2022 - GANADOR ENTERPRISES	0.30	64.27
08/16/2023	LJJ	FINAL REVIEW AND SIGN 2022 FEDERAL TAX RETURNS - GANADOR	0.20	72.49
01/05/2024	JRH	REVIEW OF TAX FILE AND REQUEST NECESSARY INFORMATION FOR PREPARATION OF 2023 TAX FILINGS.	0.10	24.94
02/27/2024	KJJ	PREPARE FEDERAL/FLORIDA EXTENSIONS FOR 2023 - GANADOR ENTERPRISES	0.10	22.52
08/07/2024	LJJ	REVIEW ACCOUNTING, FORMS 1065 AND F-1065 FOR 2023	0.40	152.35
08/08/2024	KJJ	FINALIZE FORMS 1065 & F-1065 FOR 2023 - GANADOR ENTERPRISES	0.20	45.03
02/19/2025	KJJ	PREPARE FORM 7004 & FL FORM F-7004 FOR 2024 - GANADOR ENTERPRISES	0.20	48.10
08/07/2025	JRH	REVIEW, ANALYSIS, AND SUMMARY OF RECEIVER RECEIPTS AND DISBURSEMENTS. PREPARATION OF TAX TRIAL BALANCE FOR, AND, PREPARATION OF FORM 1065, U.S. PARTNERSHIP INCOME TAX RETURN AND RELATED DISCLOSURES FOR GANADOR FOR 2024.	1.90	527.18
08/08/2025	JRH	PREPARATION OF FORM 1065, U.S. PARTNERSHIP INCOME TAX RETURN AND RELATED DISCLOSURES FOR GANADOR FOR 2024 (CONT).	0.20	55.49
08/11/2025	LJJ	REVIEW AND FINALIZE 2024 ACCOUNTING, FORMS 1065 AND F-1065 AND SIGN	0.80	319.44
08/11/2025	KJJ	FINALIZE FORMS 1065 & F-1065 FOR 2024 - GANADOR	0.30	72.14

		ENTERPRISES		
01/09/2026	JRH	REVIEW AND ANALYSIS OF 2025 RECEIPTS AND DISBURSEMENTS. TAX FILE DOCUMENTATION OF THE SAME.	0.10	29.62
02/18/2026	KJJ	PREPARE FORMS 7004 & F-7004 FOR 2025 - GANADOR ENTERPRISES	0.10	26.23
05/19/2026	JRH	TAX FILE DOCUMENTATION FOR 2026 ACTIVITY.	0.10	29.62
05/20/2026	JRH	REVIEW AND ANALYSIS OF RECEIVER RECEIPTS AND DISBURSEMENTS. PREPARATION OF TAX TRIAL BALANCE FOR PREPARATION OF FORM 1065, U.S. PARTNERSHIP INCOME TAX RETURN FOR 2025.	0.80	236.94
06/02/2026	JRH	REVIEW AND ANALYSIS OF DOCKET AND RELEVANT PLEADINGS AND 2026 ACTIVITY FOR PREPARATION OF FORM 1065, U.S. PARTNERSHIP INCOME TAX RETURN FOR 2026.	0.30	88.85
06/05/2026	JRH	PREPARATION OF FORM 1065, U.S. PARTNERSHIP INCOME TAX RETURN AND RELATED DISCLOSURES FOR 2025.	1.90	562.73
06/08/2026	LJJ	REVIEW 2025 FORMS 1065 AND F-1065	0.30	127.16
06/15/2026	KJJ	FINALIZE FORMS 1065 & F-1065 FOR 2025 - GANADOR ENTERPRISES	0.30	78.70
06/15/2026	KJJ	FINALIZE FORMS 1065 & F-1065 FOR 2025 - PAY NOW DIRECT	0.30	78.70
06/16/2026	LJJ	SIGN 2025 TAX RETURNS	0.10	42.39
06/24/2026	JRH	PREPARATION OF TAX TRIAL BALANCE FOR, AND, PREPARATION OF FORM 1065, U.S. PARTNERSHIP INCOME TAX RETURN AND RELATED DISCLOSURES FOR 2026.	2.20	651.58
06/25/2026	JRH	PREPARATION OF FORM 1065, U.S. PARTNERSHIP INCOME TAX RETURN AND RELATED DISCLOSURES FOR 2026 (CONT).	1.40	414.64
06/26/2026	JRH	PREPARATION OF FORM 1065, U.S. PARTNERSHIP INCOME TAX RETURN AND RELATED DISCLOSURES FOR 2026 (CONT).	1.60	473.87
06/29/2026	LJJ	REVIEW 2026 FINAL RETURN AND REVISE	1.20	508.65
06/30/2026	KJJ	FINALIZE FORMS 1065 & F-1065 FOR 2026 - GANADOR ENTERPRISES	0.30	78.70
07/01/2026	LJJ	FINAL REVIEW & SIGN FORMS 1065 AND F-1065	0.20	84.78
				5,361.89

MEDIA PAY LLC

TAX SERVICES - PREPARE FORMS

03/30/2023	JRH	PREPARATION OF INCOME TAX RETURN EXTENSION FOR MEDIA PAY FOR 2022.	0.10	23.85
08/15/2023	LJJ	REVIEW 2022 ACCOUNTING AND FORMS 1120 AND F-1120 FOR MEDIA PAY	0.40	144.98
08/15/2023	KJJ	FINALIZE FORMS 1120 & F-1120 FOR 2022 - MEDIA PAY	0.20	42.85
08/16/2023	LJJ	FINAL REVIEW AND SIGN 2022 FEDERAL TAX RETURNS - MEDIA PAY	0.20	72.49
10/18/2023	LJJ	REVIEW AND REVISE RESPONSE TO TAX NOTICE REJECTING	0.30	108.73

		4810		
10/18/2023	JRH	DRAFT RESPONSE TO IRS NOTICE RE: 2022 FORM 4810.	0.30	71.55
04/03/2024	KJJ	PREPARE FEDERAL/STATE EXTENSIONS FOR 2023 - MEDIA PAY	0.20	45.03
08/07/2024	LJJ	REVIEW ACCOUNTING, FORMS 1120 AND F-1120 FOR 2023. UPDATE NOL INFORMATION	0.50	190.44
08/08/2024	KJJ	FINALIZE FORMS 1120 & F-1120 FOR 2023 - MEDIA PAY	0.20	45.03
03/21/2025	KJJ	PREPARE FORMS 7004 & F-7004 FOR 2024 - MEDIA PAY	0.20	48.10
03/24/2025	LJJ	EXTENSION	0.20	79.86
08/08/2025	JRH	PREPARE TAX TRIAL BALANCE FOR, AND, PREPARATION OF FORMS 1120 AND F-1120, CORPORATION INCOME TAX RETURNS AND RELATED DISCLOSURES FOR MEDIA PAY FOR 2024.	1.10	305.21
08/11/2025	LJJ	REVIEW AND FINALIZE 2024 ACCOUNTING, FORMS 1120 AND F-1120 AND SIGN	0.80	319.44
08/11/2025	KJJ	FINALIZE FORMS 1120 & F-1120 FOR 2024 - MEDIA PAY	0.30	72.14
02/18/2026	KJJ	PREPARE FORMS 7004 & F-7004 FOR 2025 - MEDIA PAY	0.10	26.23
05/19/2026	JRH	TAX FILE DOCUMENTATION FOR 2026 ACTIVITY.	0.10	29.62
06/02/2026	JRH	PREPARATION OF TAX TRIAL BALANCE FOR PREPARATION OF FEDERAL FORM 1120, U.S. CORPORATION INCOME TAX RETURN FOR 2025.	0.30	88.85
06/04/2026	JRH	PREPARATION OF FEDERAL FORM 1120, U.S. CORPORATION INCOME TAX RETURN AND RELATED DISCLOSURES FOR 2025.	1.30	385.02
06/08/2026	JRH	PREPARATION OF FEDERAL FORM 1120, U.S. CORPORATION INCOME TAX RETURN AND RELATED DISCLOSURES FOR 2025 (CONT).	1.20	355.41
06/15/2026	KJJ	FINALIZE FORMS 1120 & F-1120 FOR 2025 - MEDIA PAY	0.30	78.70
06/16/2026	LJJ	SIGN 2025 TAX RETURNS	0.10	42.39
				2,575.92

PAY NOW DIRECT LLC

TAX SERVICES - PREPARE FORMS

01/04/2023	JRH	REQUEST INFORMATION TO DETERMINE 2022 FORM 1099 FILING REQUIREMENT FOR PAY DIRECT NOW, LLC.	0.10	23.85
01/12/2023	JRH	REVIEW AND ANALYSIS OF DISBURSEMENTS AND SUMMARIZE ACTIVITY FOR PREPARATION OF FEDERAL PAYROLL FORMS 1096 AND 1099 FOR PAY NOW DIRECT FOR 2022.	0.10	23.85
01/30/2023	LJJ	REVIEW AND FINALIZE FORMS 1099 - PAY NOW DIRECT	0.40	144.98
01/30/2023	KJJ	PREPARE FORMS 1099-NEC & 1096 FOR 2022 - PAY NOW DIRECT	0.20	42.85
01/30/2023	KJJ	FINALIZE FORMS 1099-NEC & 1096 FOR 2022 - PAY NOW DIRECT	0.20	42.85
02/17/2023	KJJ	PREPARE FEDERAL & STATE EXTENSIONS FOR 2022 - PAY NOW DIRECT	0.10	21.42

08/15/2023	LJJ	REVIEW 2022 ACCOUNTING AND FORMS 1065 AND F-1065 FOR PAY NOW DIRECT	0.40	144.98
08/15/2023	KJJ	FINALIZE FORMS 1065 & F-1065 FOR 2022 - PAY NOW DIRECT	0.30	64.27
08/16/2023	LJJ	FINAL REVIEW AND SIGN 2022 FEDERAL TAX RETURNS - PAY NOW DIRECT	0.20	72.49
01/05/2024	JRH	REVIEW OF TAX FILE AND REQUEST NECESSARY INFORMATION FOR PREPARATION OF 2023 TAX FILINGS.	0.10	24.94
02/27/2024	KJJ	PREPARE FEDERAL/FLORIDA EXTENSIONS FOR 2023 - PAY NOW DIRECT	0.10	22.52
08/07/2024	LJJ	REVIEW ACCOUNTING, FORMS 1065 AND F-1065 FOR 2023	0.40	152.35
08/08/2024	KJJ	FINALIZE FORMS 1065 & F-1065 FOR 2023 - PAY NOW DIRECT	0.20	45.03
02/19/2025	KJJ	PREPARE FORM 7004 & FL FORM F-7004 FOR 2024 - PAY NOW DIRECT	0.20	48.10
08/07/2025	JRH	REVIEW, ANALYSIS, AND SUMMARY OF RECEIVER RECEIPTS AND DISBURSEMENTS. PREPARATION OF TAX TRIAL BALANCE FOR, AND, PREPARATION OF FORM 1065, U.S. PARTNERSHIP INCOME TAX RETURN AND RELATED DISCLOSURES FOR PAY NOW DIRECT FOR 2024.	1.90	527.18
08/08/2025	JRH	PREPARATION OF FORM 1065, U.S. PARTNERSHIP INCOME TAX RETURN AND RELATED DISCLOSURES FOR PAY NOW DIRECT FOR 2024 (CONT).	0.20	55.49
08/11/2025	LJJ	REVIEW AND FINALIZE 2024 ACCOUNTING, FORMS 1065 AND F-1065 AND SIGN	0.80	319.44
08/11/2025	KJJ	FINALIZE FORMS 1065 & F-1065 FOR 2024 - PAY NOW DIRECT	0.30	72.14
01/09/2026	JRH	REVIEW AND ANALYSIS OF 2025 RECEIPTS AND DISBURSEMENTS. TAX FILE DOCUMENTATION OF THE SAME.	0.10	29.62
02/18/2026	KJJ	PREPARE FORMS 7004 & F-7004 FOR 2025 - PAY NOW DIRECT	0.10	26.23
05/19/2026	JRH	TAX FILE DOCUMENTATION FOR 2026 ACTIVITY.	0.10	29.62
05/20/2026	JRH	REVIEW AND ANALYSIS OF RECEIVER RECEIPTS AND DISBURSEMENTS. PREPARATION OF TAX TRIAL BALANCE FOR PREPARATION OF FORM 1065, U.S. PARTNERSHIP INCOME TAX RETURN FOR 2025.	0.90	266.55
06/02/2026	JRH	REVIEW AND ANALYSIS OF DOCKET AND RELEVANT PLEADINGS AND 2026 ACTIVITY FOR PREPARATION OF FORM 1065, U.S. PARTNERSHIP INCOME TAX RETURN FOR 2026.	0.30	88.85
06/05/2026	JRH	PREPARATION OF FORM 1065, U.S. PARTNERSHIP INCOME TAX RETURN AND RELATED DISCLOSURES FOR 2025.	2.30	681.19
06/08/2026	LJJ	REVIEW 2025 FORMS 1065 AND F-1065	0.30	127.16
06/16/2026	LJJ	SIGN 2025 TAX RETURNS	0.10	42.39
06/24/2026	JRH	PREPARATION OF TAX TRIAL BALANCE FOR, AND, PREPARATION OF FORM 1065, U.S. PARTNERSHIP INCOME TAX RETURN AND RELATED DISCLOSURES FOR 2026.	2.20	651.58
06/25/2026	JRH	PREPARATION OF FORM 1065, U.S. PARTNERSHIP INCOME TAX RETURN AND RELATED DISCLOSURES FOR 2026 (CONT).	1.40	414.64
06/26/2026	JRH	PREPARATION OF FORM 1065, U.S. PARTNERSHIP INCOME TAX	1.60	473.87

		RETURN AND RELATED DISCLOSURES FOR 2026 (CONT).		
06/29/2026	LJJ	REVIEW 2026 FINAL RETURN AND REVISE	1.20	508.65
06/30/2026	KJJ	FINALIZE FORMS 1065 & F-1065 FOR 2026 - PAY NOW DIRECT	0.30	78.70
07/01/2026	LJJ	FINAL REVIEW & SIGN FORMS 1065 AND F-1065	0.20	84.78
				5,352.56
				55,914.00

ALL RECEIVERSHIP ENTITIES

EXPENSES

01/31/2023	EXP	PRINTED COPIES - JANUARY 2023 (01/01/23-01/31/23)	6.15
02/01/2023	EXP	FEDEX (01/30/23)	33.09
02/28/2023	EXP	PRINTED COPIES - FEBRUARY 2023 (02/01/23-02/28/23)	2.70
03/31/2023	EXP	PRINTED COPIES - MARCH 2023 (03/01/23-03/31/23)	1.50
04/04/2023	EXP	CERTIFIED MAIL - BRIGHT SMILE TRUST	0.50
04/04/2023	EXP	CERTIFIED MAIL - RUDERMAN FAMILY TRUST	0.50
04/30/2023	EXP	PRINTED COPIES - APRIL 2023 (04/01/23-04/30/23)	0.60
08/17/2023	EXP	FEDEX	33.49
08/17/2023	EXP	FEDEX	33.49
08/31/2023	EXP	PRINTED COPIES - AUGUST 2023 (08/01/23-08/31/23)	142.95
09/01/2023	EXP	PACER - AUGUST 2023	5.00
10/31/2023	EXP	PRINTED COPIES - OCTOBER 2023 (10/01/23-10/31/23)	3.60
02/29/2024	EXP	PRINTED COPIES - FEBRUARY 2024 (02/01/24-02/29/24)	2.55
04/04/2024	EXP	CERTIFIED MAIL - BRIGHT SMILE TRUST	0.50
04/04/2024	EXP	CERTIFIED MAIL - RUDERMAN FAMILY TRUST	0.50
04/30/2024	EXP	PRINTED COPIES - APRIL 2024 (04/01/24-04/30/24)	2.25
08/13/2024	EXP	FEDEX	2.00
08/15/2024	EXP	PRINTED COPIES - AUGUST 2024 (08/01/24-08/15/24)	54.75
08/31/2024	EXP	PRINTED COPIES - AUGUST 2024 (08/16/24-08/31/24)	89.10
09/01/2024	EXP	PACER - AUGUST 2024	2.90
11/30/2024	EXP	PRINTED COPIES - NOVEMBER 2024 (11/01/24-11/30/24)	1.35
12/18/2024	EXP	CERTIFIED MAIL - RUDERMAN FAMILY TRUST	0.50
12/18/2024	EXP	CERTIFIED MAIL - BRIGHT SMILE TRUST	0.50
12/31/2024	EXP	PRINTED COPIES - DECEMBER 2024 (12/01/24-12/31/24)	6.00
02/28/2025	EXP	PRINTED COPIES - FEBRUARY 2025 (02/01/25-02/28/25)	3.15
03/24/2025	EXP	CERTIFIED MAIL - BRIGHT SMILE TRUST	0.50

03/24/2025	EXP	CERTIFIED MAIL - RUDERMAN FAMILY TRUST	0.50
03/31/2025	EXP	PRINTED COPIES - MARCH 2025 (03/01/25-03/31/25)	8.70
06/13/2025	EXP	CERTIFIED MAIL	0.50
06/30/2025	EXP	PRINTED COPIES - JUNE 2025 (06/01/25-06/30/25)	5.10
07/31/2025	EXP	PRINTED COPIES - JULY 2025 (07/01/25-07/31/25)	5.55
08/12/2025	EXP	FEDEX	87.86
08/14/2025	EXP	FEDEX	43.93
08/31/2025	EXP	PRINTED COPIES - AUGUST 2025 (08/01/25-08/31/25)	154.05
09/01/2025	EXP	PACER - AUGUST 2025	2.80
10/31/2025	EXP	PRINTED COPIES - OCTOBER 2025 (10/01/25-10/31/25)	13.65
01/31/2026	EXP	PRINTED COPIES - JANUARY 2026 (01/01/26-01/31/26)	2.40
02/23/2026	EXP	CERTIFIED MAIL - BRIGHT SMILE TRUST	5.01
02/23/2026	EXP	CERTIFIED MAIL - RUDERMAN FAMILY TRUST	5.00
02/28/2026	EXP	PRINTED COPIES - FEBRUARY 2026 (02/01/26-02/28/26)	4.65
06/16/2026	EXP	FEDEX	114.36
06/16/2026	EXP	PRINTED COPIES - JUNE 2026 (06/01/26-06/16/26)	66.30
06/16/2026	EXP	PACER - JUNE 2026	5.60
06/22/2026	EXP	PRINTED COPIES - JUNE 2026 (06/01/26-06/22/26)	15.75
07/01/2026	EXP	FEDEX	60.28
07/09/2026	EXP	PRINTED COPIES - JULY 2026 (07/01/26-07/09/26)	2.55
			1,034.66

BRIGHT SMILE FINANCING, LLC

EXPENSES

02/20/2023	EXP	CERTIFIED MAIL - BRIGHT SMILE FINANCING	2.03
02/20/2023	EXP	CERTIFIED MAIL - BRIGHT SMILE FINANCING	2.26
02/29/2024	EXP	CERTIFIED MAIL - BRIGHT SMILE FINANCING	0.50
02/29/2024	EXP	CERTIFIED MAIL - BRIGHT SMILE FINANCING	0.50
11/06/2024	EXP	CERTIFIED MAIL - BRIGHT SMILE FINANCING	0.50
02/21/2025	EXP	CERTIFIED MAIL - BRIGHT SMILE FINANCING	0.50
02/27/2025	EXP	CERTIFIED MAIL - BRIGHT SMILE FINANCING	0.50
03/12/2025	EXP	CERTIFIED MAIL - BRIGHT SMILE FINANCING	0.50
03/20/2025	EXP	CERTIFIED MAIL - BRIGHT SMILE FINANCING	0.50
07/09/2025	EXP	CERTIFIED MAIL - BRIGHT SMILE FINANCING	0.50
10/13/2025	EXP	CERTIFIED MAIL - BRIGHT SMILE FINANCING	12.27
10/17/2025	EXP	CERTIFIED MAIL	12.83

01/19/2026	EXP	FEDEX - BRIGHT SMILE FINANCING	51.33
02/23/2026	EXP	CERTIFIED MAIL - BRIGHT SMILE FINANCING	2.51
02/23/2026	EXP	CERTIFIED MAIL - BRIGHT SMILE FINANCING	2.58
			89.81

BRR BLOCK, INC.

EXPENSES

04/04/2023	EXP	CERTIFIED MAIL - BRR BLOCK	0.50
04/04/2023	EXP	CERTIFIED MAIL - BRR BLOCK	0.50
04/04/2024	EXP	CERTIFIED MAIL - BRR BLOCK	0.50
04/04/2024	EXP	CERTIFIED MAIL - BRR BLOCK	0.50
03/24/2025	EXP	CERTIFIED MAIL - BRR BLOCK	0.50
03/24/2025	EXP	CERTIFIED MAIL - BRR BLOCK	0.50
02/23/2026	EXP	CERTIFIED MAIL - BRR BLOCK	10.01
			13.01

DIGI SOUTH, LLC

EXPENSES

02/20/2023	EXP	CERTIFIED MAIL - DIGI SOUTH	2.04
02/20/2023	EXP	CERTIFIED MAIL - DIGI SOUTH	2.26
02/29/2024	EXP	CERTIFIED MAIL - DIGI SOUTH	0.50
02/29/2024	EXP	CERTIFIED MAIL - DIGI SOUTH	0.50
02/21/2025	EXP	CERTIFIED MAIL - DIGI SOUTH	0.50
02/27/2025	EXP	CERTIFIED MAIL - DIGI SOUTH	0.50
02/23/2026	EXP	CERTIFIED MAIL - DIGI SOUTH	2.50
02/23/2026	EXP	CERTIFIED MAIL - DIGI SOUTH	2.58
			11.38

GANADOR ENTERPRISES, LLC

EXPENSES

02/20/2023	EXP	CERTIFIED MAIL - GANADOR ENTERPRISES	2.04
02/20/2023	EXP	CERTIFIED MAIL - GANADOR ENTERPRISES	2.26
02/29/2024	EXP	CERTIFIED MAIL - GANADOR ENTERPRISES	0.50
02/29/2024	EXP	CERTIFIED MAIL - GANADOR ENTERPRISES	0.50
02/21/2025	EXP	CERTIFIED MAIL - GANADOR ENTERPRISES	0.50
02/27/2025	EXP	CERTIFIED MAIL - GANADOR ENTERPRISES	0.50

02/23/2026	EXP	CERTIFIED MAIL - GANADOR	2.50
02/23/2026	EXP	CERTIFIED MAIL - GANADOR	2.57
			11.37

MEDIA PAY LLC

EXPENSES

04/04/2023	EXP	CERTIFIED MAIL - MEDIA PAY	0.50
04/04/2023	EXP	CERTIFIED MAIL - MEDIA PAY	0.50
10/19/2023	EXP	CERTIFIED MAIL - MEDIA PAY	0.50
04/04/2024	EXP	CERTIFIED MAIL - MEDIA PAY	0.50
04/04/2024	EXP	CERTIFIED MAIL - MEDIA PAY	0.50
03/24/2025	EXP	CERTIFIED MAIL - MEDIA PAY	0.50
03/24/2025	EXP	CERTIFIED MAIL - MEDIA PAY	0.50
02/23/2026	EXP	CERTIFIED MAIL - MEDIA PAY	10.01
			13.51

PAY NOW DIRECT LLC

EXPENSES

02/20/2023	EXP	CERTIFIED MAIL - PAY NOW DIRECT	2.03
02/20/2023	EXP	CERTIFIED MAIL - PAY NOW DIRECT	2.26
02/29/2024	EXP	CERTIFIED MAIL - PAY NOW DIRECT	0.50
02/29/2024	EXP	CERTIFIED MAIL - PAY NOW DIRECT	0.50
02/21/2025	EXP	CERTIFIED MAIL - PAY NOW DIRECT	0.50
02/27/2025	EXP	CERTIFIED MAIL - PAY NOW DIRECT	0.50
02/23/2026	EXP	CERTIFIED MAIL - PAY NOW DIRECT	2.50
02/23/2026	EXP	CERTIFIED MAIL - PAY NOW DIRECT	2.57
			11.36

1,185.10

Total amount of this invoice	$57,099.10

Current Invoice	57,099.10
Estimate for Trailing Issues	5,000.00
Total amount Requested	$62,099.10

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

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA
CASE NO. 0:18-cv-61991-BB

SECURITIES AND EXCHANGE COMMISSION,

Plaintiff,

v.

1 GLOBAL CAPITAL LLC, and
CARL RUDERMAN,

Defendants, and

1 WEST CAPITAL LLC,
BRIGHT SMILE FINANCING, LLC,
BRR BLOCK INC.,
DIGI SOUTH LLC,
GANADOR ENTERPRISES, LLC,
MEDIA PAY LLC
PAY NOW DIRECT LLC, and
RUDERMAN FAMILY TRUST,

Relief Defendants.
_____/

ORDER ON RECEIVER'S MOTION FOR
PAYMENT OF FEES AND COSTS AND TO CLOSE RECEIVERSHIP

THIS CAUSE is before the Court on the Receiver's Final Report, Request for Payment of Fees and Costs, and Motion to Close the Receivership ("Motion") at ECF No. [___]. The Court, having reviewed the Motion and being fully advised, hereby

ORDERS and ADJUDGES as follows:

1. The Motion is **GRANTED**;

2. The Court approves the Total Award of $155,918.57, consisting of (a) $98,819.47 in legal fees and costs incurred during the Application Period for Nelson Mullins, a portion of which will be paid to Sale Weintraub, P.A. as compensation for the Receiver's time and expenses,

and (b) $57,099.10 in professional fees and costs incurred during the Application Period for Kapila Mukamal, the Receiver's accounting professionals, with the understanding and acknowledgement that there are not sufficient assets remaining in the Receivership accounts to pay the Total Award and the Receiver and his professionals will take discounts of upwards of 40% off the Total Award on their fees and costs;

3. The Receiver is authorized to hold back $8,000 after the payment of professionals to cover fees and costs associated with closing the Receivership;

4. The Receiver is authorized to pay himself or his professionals any of the funds remaining from the $8,000 hold back after the completion of all post-closing obligations;

5. The Receiver is authorized to file for dissolution of the Receivership Entities;

6. The Receiver is authorized to destroy any obsolete records or dispose of receivership entity property in his possession immediately, and all Receivership records after 6 years, without further notice or hearing;

7. The Receiver is authorized to maintain and consolidate any accounts, including accounts maintained at banks, brokerages, and other financial institutions, until all post-closing matters are resolved;

8. The Receiver is authorized to take all other actions necessary to close the Receivership in an orderly and efficient fashion;

9. The Receiver, Jon A. Sale, is hereby discharged as Receiver and relieved him from all continuing duties; and

10. The Court hereby bars any claimant, defendant, creditor, and/or any individual or entity with any interest whatsoever in the monies or assets recovered and distributed under the claims process, or otherwise, from bringing any claim or cause of action against Jon A. Sale, his

counsel, consultants, accountants, employees, designees, and/or his agents arising, in any way, from Mr. Sale's duties as Receiver.

DONE AND ORDERED in Chambers at Miami, Florida on November ___, 2026.

_____

BETH BLOOM
UNITED STATES DISTRICT JUDGE

Copies to:

Counsel of record