

CAUSE NO. D-1-GV-10-000454

STATE OF TEXAS,	§	IN THE DISTRICT COURT OF
	§	
Plaintiff,	§	
v.	§	TRAVIS COUNTY, TEXAS
	§	
RETIREMENT VALUE, LLC, et al,	§	
	§	
Defendants.	§	126 <sup>th</sup> JUDICIAL DISTRICT

**THIRTY-FOURTH APPLICATION FOR FEES  
BY THE RECEIVER AND RECEIVER’S COUNSEL**

Eduardo S. Espinosa, court-appointed receiver for Retirement Value, LLC, files his thirty-fourth application for fees incurred by the Receiver and his counsel, Akerman, LLP (Akerman) for the months of September 2019 through April 2020.

**BACKGROUND**

The Agreed TI<sup>1</sup> authorizes the Receiver to “to hire employees, contractors, consultants, accountants, attorneys, legal assistants, or other assistants under terms to be determined by the Receiver, whose services in the sole discretion of the Receiver, are necessary for an efficient and accurate administration of the receivership estate.” Agreed TI at 14, ¶8. In March 2018, the Receiver and Receiver’s counsel joined the firm of Akerman, LLP and transitioned this matter accordingly.

By its Order Regarding the First Application for Fees by the Receiver and Receiver’s Counsel entered on October 26, 2010 (Fees Order), the Court modified

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<sup>1</sup> The “Agreed TI” is the Agreed Temporary Injunction Order against Defendants Retirement Value, LLC and Richard H. “Dick” Gray and the Relief Defendant and Order Appointing Receiver, entered by the Court on May 28, 2010.

the basis by which the Receiver and his counsel are paid. Pursuant to the Fees Order, the Receiver shall charge an hourly rate of \$320 per hour and the Receiver's counsel shall discount its rates by 9.5% from its then current hourly rates in effect as of the time services are rendered, beginning on August 1, 2010. Fees Order at 2. Moreover, the Receiver and his counsel are to submit to the Court and to the parties of record their request for payment of fees. If no party of record files an objection to the request for payment within ten days from the filing of the request for payment, then the Receiver shall pay the amount of the request from funds he holds in the receivership estate. Any objection must state with specificity the particular items of the Receiver's request to which the objection is made. If an objection is made, the Receiver shall not pay the contested portion of the invoice until a hearing has been held on the objection, but the Receiver may pay the portions of the request to which no objection is made. *Id.*

#### **APPLICATION FOR PROFESSIONAL FEES**

By this Application, the Receiver seeks approval from the Court to pay \$61,336.95 from the Receivership's assets for fees and expenses incurred by the Receiver and receiver's counsel from September 2019 through April 2020.

The Receiver has incurred fees of \$51,968.00 during the 8-month period covered by this Application. He has retained the legal services of Akerman which incurred fees for the periods covered by this Application of \$106,919.42 and expenses of 2,449.53. Affidavit of Eduardo S. Espinosa (Espinosa Affid.) at ¶11 (attached as Exhibit 1). While substantial, these fees were both reasonable and necessary.

The fees charged by the Receiver and his counsel represent a 25.24% discount from the usual and customary fees charged. As a general matter, the charge for the services provided by Akerman are determined by multiplying the total number of hours worked by each timekeeper by that timekeeper's billing rate. *Id.* at ¶6. In this case, the billing rate of each timekeeper was discounted from the firm's usual and customary rates charged. The Receiver is charging \$320/hour, which represents a 45.3% discount from his usual and customary rate of \$585/hour. In addition, Akerman has discounted all other timekeepers' rates by 9.5%. In the aggregate the discounts and write-offs associated with this Application amount to \$53,656.59. *Id.* The chart below summarizes the fees charged and the discounts applied.

<b>Invoice Summary</b>	<b>Total</b>
Fees Requested	
Receiver	\$51,968.00
Akerman	\$106,919.42
Expenses	<u>\$2,449.53</u>
<b>Total</b>	\$161,336.95
Receiver Incurred	\$94,401.00
Receiver Billed	\$51,968.00
Receiver adj	(\$42,433.00)
All other Tkpr Incurred	\$118,143.01
All other Tkpr Billed	\$106,919.42
(9.5%) adj.	(\$11,223.59)
Write-offs	
<b>Total Adj</b>	<b>(\$53,656.59)</b>

The Receiver certifies that the estate has sufficient cash reserves from which to pay this Application after taking into account the estate's receipts and expenditures since the last actuarial analysis of the portfolio in May 2019. *Id.* at ¶ 12.

## **I. What have we accomplished during this period**

During the period covered by this Application, the Receiver and his counsel devoted substantial attention to collecting amounts due the estate pursuant to judgments and settlements; and managing the portfolio and responding to investor comments and inquiries. The significant tasks during this time period include, without limitation:

- Responding to numerous inquiries and resolving various issues regarding the investors' claims, their IRA's and their distributions;
- Cooperating with regulators and law enforcement;
- Attending to a myriad of questions, comments, and concerns arising from the succession of Millennium Trust to the IRA custodial accounts formerly administered by Liberty Trust
- Maintaining investor communications, including responding to inquiries from investors, defendants and their respective counsel regarding this matter, the Plan of Distribution, value of the claims and alternative recovery efforts;
- Maintaining the claims roster and recording transfers, assignments, & in-kind IRA distributions;
- Maintaining claimant data, including processing change of address forms and beneficiary designations;
- Maintaining and periodically updating the estate's website with new information and current events;
- Preparing quarterly and annual reports updating the claimants regarding the status of the estate's portfolio and cash flow; posting the quarterly reports on the public website and distributing same via email to claimants.
- Attending to the preservation of the estates' assets, including coordination of various accounting matters, funds management, fielding acquisition inquiries, payment of premiums, & collecting death benefits;
- Enforcing the Estate's settlement agreements and judgments in order to maximize the Estate's recoveries;

- Analyzing the effect of recent increases in the cost of insurance on certain of the Estate's policies and determining the appropriate response; and
- Exploring alternative funding sources to reduce the requisite cash reserves and accelerate distributions.

In addition to the aforementioned matters, the Receiver and his team have invested an inordinate amount of time to facilitate a tender offer for the purchase of the investor-victims' claims. The Receiver and his team have: (i) had discussions with two distinct claim purchasers interested in evaluating the portfolio, its assets and potentially extending offers; (ii) responded to the prospective offerors' due diligence inquiries; (iii) coordinated the offers' logistics; (iv) responded to investor questions regarding Argo Partners' offer, their claims and the portfolio's forecasts; (v) reconciled disparities with IRA Custodians; and (vi) reviewed the assignment documentation submitted and transferred the acquired claims.

The Receiver's investigation of Retirement Value's business and collection of readily available assets and to implement interim measures to protect those assets' value is complete. The Receiver is currently executing the court-approved plan for the portfolio of insurance policies in order to maximize the policies' value and return to investor victims. The Receiver has completed the litigation against the licensees and other defendants. He is now engaged in collecting on the judgments against the licensees, including asserting the estate's claims in their bankruptcy proceedings. He also continues to respond to inquiries and suggestions from investors.

The primary work in this period related to: (i) administering and deploying the estate's funds to maintain and collect on the estate's life insures portfolio; (ii) preparing the quarterly and annual reports to the Court and the investors; (iii)

evaluating the effect of and responding to increases in the cost of insurance of certain of the Estate's policies; (iv) exploring alternative funding sources in order to reduce the estate's reserve requirements and accelerate distributions; and (v) maintaining the claims schedule, including recording transfers, assignments, inheritance and IRA in-kind distributions. The Receivership continues its collection efforts against its judgments-debtors has also objected to certain attempts to discharge said judgments in bankruptcy.

## **II. What Work Remains to Be Done**

While a substantial portion of the Receiver's work has been completed, work remains to be done. At this point, our work can be divided into three categories: (i) collection of judgments; (ii) resolution of new claims and/or litigation against the estate; and (iii) fulfillment of the plan of distribution.

The estate's claims litigation was largely completed by its contingency fee counsel. Negotiated settlements entered into pursuant to the estate's collection efforts afforded the estate the opportunity to make an interim distribution. The first interim distribution was funded entirely from amounts collected. The remaining claims against licensees have been resolved by judgments in the Receiver's favor totaling \$6.1 million. Many of the judgment debtors entered into settlement agreements with the Receiver pursuant to which they have agreed to pay the estate over \$1.63 million. To the extent any of the licensees against whom a judgment has been secured file an appeal or otherwise seek to adversely affect the estate's judgments, the Receiver will seek to preserve and enforce the estate's legal rights.

The Plan of Distribution largely resolved the claims against the estate. Receiver received 44 proofs of claim (38 from investors and 6 from other claimants) disputing scheduled claim amounts or characterization. All disputes pertaining to the Class 2 –Investor claims have been resolved. Disputes regarding Class 3 General Creditor claims have largely been resolved. The Tracy Moss litigation ended with an agreed judgment against Retirement Value for \$150,000 and Wells Fargo dropped its \$50,000 claim against the estate. As it is unlikely that there will be funds to pay the Class 3 claims, the Receiver does not contemplate further efforts to resolve the remaining disputes over Class 3 claims at this time.

The Court's adoption of the Initial Plan substantially reduces, if not eliminates, the need for further expense or delay associated with evaluating alternative asset management strategies. The proof of claim process has been concluded, each claimant's proportionate interests in the estate's assets have been established and the initial and two (2) interim distributions have been remitted. The Receiver has since turned his attention to managing the liquid assets on hand without exposing them to undue risk, executing interim distributions, addressing investor inquiries and ministerial issues to ensure that the estate's records are updated and the estate is ready to execute the next distribution.

In order to efficiently disseminate information and update the claimants, the Receiver maintains a website at [www.rvllcreceivership.com](http://www.rvllcreceivership.com). Updates such as new maturities, changes to the Receiver's contact information and proposed distributions are promptly posted on the website. Since 2015, the Receiver has

been posting quarterly reports reflecting the estate's cash position and changes thereto – e.g., premium payments, collection of death benefits, tax payments. During this Application Period, the Receiver published an annual report for 2019 and quarterly reports for reports for the 4<sup>th</sup> quarter of 2019, and the 1<sup>st</sup> quarters of 2020. The Receiver has also undertaken disseminating the quarterly reports by way of an e-mail distribution to each claimants' email address of record.

### ARGUMENT

The Receiver's administrative costs, including his fee and that of his counsel, are to be paid out of the funds and other assets of the estate. These costs are considered costs of court and have priority over all other claims against the estate. *Jordan v. Burbach*, 330 S.W.2d 249 (Tex. Civ. App. – El Paso 1959, writ ref'd n.r.e.); *also* TEX. CIV. PRAC. & REM. CODE §64.051. The Court should consider the reasonableness of the fees requested by both the Receiver and counsel.

In evaluating the reasonableness of the fees, the Court should consider the following factors: (1) the time and labor involved, the novelty and difficulty of the questions involved, and the skill required to perform the legal services properly; (2) the likelihood that the acceptance of the particular employment will preclude other employment by the lawyer; (3) the fee customarily charged in the locality for similar legal services; (4) the amount involved and the results obtained; (5) the time limitations imposed by the client or the circumstances; (6) the nature and length of the professional relationship with the client; (7) the experience, reputation, and ability of the lawyer or lawyers performing the services; and (8) whether the fee is fixed or contingent on results obtained or uncertainty of collection before the legal



services have been rendered. *Arthur Andersen & Co. v. Perry Equip. Corp.*, 945 S.W.2d 812, 818 (Tex. 1997). These factors support the award of the requested fees.

**Time, labor, skill & complexity.** By its nature, a receivership proceeding is unique and complicated. As discussed above, this receivership is particularly complicated due to its size, the assets involved, the poor record keeping of Retirement Value and the sheer number of people involved (1,084 investors, 1,000 licensees, 18 insurance companies and several banks). To properly administer the estate requires a high degree of skill and diligence. Moreover, the Receiver and his counsel have had to devote significant time to this matter. The exact time expended and work performed by the Receiver and his counsel are shown on the invoices attached to the Espinosa Affidavit. In addition, the Receiver's reports of July 28, 2010, April 30, 2011, December 31, 2011, May 31, 2013, May 31, 2014, May 31, 2015, December 31, 2015, June 17, 2016, September 30, 2016, April 19, 2017, June, 2017, December 31, 2018 and December 31, 2019; and the fee applications previously filed with the Court summarize the work of the Receiver and his counsel.

**Preclusion of other employment.** Akerman has not had to decline any representation solely because of its services in this case.

**Customary fees.** An attorney's usual and customary fees are presumed to be reasonable. TEX. CIV. PRAC. & REM. CODE § 38.003. The fees charged by Akerman in this case are the usual and customary fees that they charge to and collect from their clients for the services of the attorneys and other professionals working on this

matter, except that: (i) the Receiver is charging 45.24% less than his usual and customary rate; and (ii) Akerman is charging 9.5% less than its usual and customary rates on all other timekeepers. Espinosa Affid. at ¶7. Further, the court may take judicial notice of customary fees and of the contents of the case file without further evidence. TEX. CIV. PRAC. & REM. CODE § 38.004.

Akerman undertakes annual analyses of the markets in which it operates in order to determine the appropriate fees to charge for their respective professionals based on the fees charged by its competitors and peer firms. The goal of this analysis is to set rates for each professional at the median rate for professionals at peer firms in similar practices areas and similar experience. Accordingly, the rates charged in this matter are well within the norm for firms of this type in Texas. Espinosa Affid. at ¶9.

**Amount involved and results obtained.** The amount involved in this matter, measured either by the \$77 million invested by the investors or the over \$35 million of estate assets administered by the Receiver, is very large. During the Receiver's nine-plus years on the job, the Receiver has actively managed the estate's affairs and discharged his court-imposed duties. All told, the Receiver has brought nearly \$29.9<sup>2</sup> million into the estate over the course of the Receivership Action. He

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<sup>2</sup> These recoveries include (i) \$1.25 million secreted by Retirement Value's principals into Special Acquisitions, Inc.; (ii) \$560,000 and 8 policies of insurance worth about \$1.1 million recovered from James Settlement Services; (iii) \$127,000 in cash and \$195,000 in debt-reduction from a settlement with Bruce Collins; (iv) \$710,000 in a settlement with Kiesling Porter; (v) \$623,000 in assets from a settlement with Dick and Catherine Gray; (vi) \$176,000 in assets and \$7,000 in debt reduction from a settlement with Wendy Rogers; (vii) \$10,117,534 collected from Pacific Life on the PLI140 policy, which was initially disputed by Pacific Life; (viii) \$34,564 in recovered state franchise taxes; (ix) \$2,133,000 in approved settlements with licensees; (x) \$6,086,240 in judgments against licensees; (xi) \$5.5 million in approved settlements with the James Defendants; and (xii) \$1,265,000 in setoffs.

has filed a plan of distribution, distributed approximately \$11.0 million to the claimants and paid \$48.1 million in premiums. That's \$39 million more than the \$20.5 million in cash that the receivership started with.

**Time limitations.** Time is of the essence in a receivership. This was particularly true in the initial stages. The efforts undertaken in this case to recover assets, investigate the facts and preserve the portfolio of policies were conducted on an expedited basis.

**The nature and length of the professional relationship.** This factor cuts no particular way. However, neither the Receiver nor his counsel has any particular relationship with any of the parties involved in this matter. Nor is there any possibility of a future relationship with the estate. By their nature, receiverships are a one-time event. As a result, no discount would normally be appropriate. Nevertheless, this application reflects a substantial discount off of the fees that Akerman would normally charge for the work performed during this time period.

**Experience, reputation, and ability of the professionals.** Akerman's Fraud and Recovery Practice Group provides comprehensive fraud management services, representing insurers, retailers, investors, financial institutions, and others affected by organized fraud. As one of the first U.S. law firms with a national focus on fraud and recovery, we are valued for our multi-jurisdictional experience and deep sector knowledge. We are ardent advocates for our clients and, as a multidisciplinary team, we provide seamless representation throughout the entire fraud and recovery process. By judicial appointment, we routinely represent victims

of Ponzi and other investment fraud schemes in bankruptcy cases stemming from fraudulent actors and operations. Our work has resulted in a number of the largest recoveries in U.S. history on behalf of institutional investors, high-net-worth individuals, and other trustees and creditors.

**Whether the fee is fixed or contingent.** The fees of the Receiver and his counsel are based on upon their hourly rates with a substantial discount. However, the payment of fees depends upon the approval of the court and the availability of assets in the estate – something which could not be known at the time the engagement was accepted and which remain uncertain.

Based on the size and complexity of the estate, the difficulties of administering it, the efforts expended and the results obtained, the fees requested by the Receiver and his counsel are reasonable and necessary.

ACCORDINGLY, the Receiver requests that this Application be granted in its entirety and that he be authorized to pay the fees requested by him and his counsel from the funds available to the estate.

Respectfully submitted,

By:           /s/ Michael D. Napoli            
Michael D. Napoli  
State Bar No. 14803400

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(214) 720-8116 (fax)  
Michael.Napoli@akerman.com

**Counsel for Eduardo S. Espinosa,  
Receiver**

**CERTIFICATE OF SERVICE**

I hereby certify that a true and correct copy of the foregoing document has been forwarded to all counsel of record listed below, through the electronic filing manager if that counsel's e-mail address is on file or via e-mail, if not, on this 11<sup>th</sup> day of June 2020.

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**COUNSEL FOR HCF RECEIVER**



# **EXHIBIT 1**

STATE OF TEXAS,	§	IN THE DISTRICT COURT OF
	§	
Plaintiff,	§	
v.	§	TRAVIS COUNTY, TEXAS
	§	
RETIREMENT VALUE, LLC, et al,	§	
	§	
Defendants.	§	126 <sup>th</sup> JUDICIAL DISTRICT

**AFFIDAVIT OF EDUARDO S. ESPINOSA**

BEFORE ME, the undersigned authority, on this day personally appeared Eduardo S. Espinosa, who is personally known to me, and after being duly sworn according to law, upon his/her oath duly deposed and said:

1. My name is Eduardo S. Espinosa. I am over the age of twenty-one (21) years, of sound mind, and fully competent to testify in this cause. I have personal knowledge of the facts stated herein, all of which are true and correct.

2. I am a partner in the law firm of Akerman, LLP (Akerman). I was admitted to practice law in the State of Louisiana in 1996 and in the State of Texas in 1999. Prior to entering private practice, I was an Enforcement Attorney with the United States Securities and Exchange Commission, where I investigated violations of and enforced the antifraud provisions of the federal securities laws. Since entering private practice in 1998, I have been counsel to multiple defendants in similar proceedings. I am familiar with the reasonable and customary fees charged by attorneys in this type of matter.

3. I am making this Affidavit in support of the Thirty-Fourth Application for Fees by the Receiver and Receiver's Counsel (the "*Application*").



4. Pursuant to the Court's Order of May 5, 2010 and the Agreed Temporary Injunction Order of May 28, 2010 (the "*Agreed TI*"), I have employed professionals necessary "for an efficient and accurate administration of the receivership estate." To this goal, in March of 2018, I retained Akerman to represent me in connection with my duties and responsibilities as Receiver and have utilized a number of its respective lawyers and paralegals to assist me therewith. I have not acted as my own counsel.

5. Attached to this Affidavit as (i) Exhibits A through H are copies of Akerman's invoices for the Receiver's fees incurred between September 2019 through April 2020; and (ii) as Exhibits I through P are copies of Akerman's invoices for the Receiver's Counsel's fees incurred between September 2019 through April 2020 (collectively, the "*Akerman Invoices*"). The Akerman Invoices detail the services performed, during the corresponding months, by: (a) me, as Receiver; and (b) Akerman as Receiver's counsel. At the end of each Invoice is a Professional Summary that lists the professional staff that billed time to this matter during the relevant time period, the number of hours billed and their respective rates.

6. As a general matter, the charge for the services provided by Akerman are determined by multiplying the total number of hours worked by each timekeeper by that timekeeper's billing rate, respectively. The fees charged by the Receiver and his counsel represent a discount of approximately 25.24% from the usual and customary fees charged by the respective firms. In this case, the billing rate of each timekeeper was discounted from the usual and customary rates charged

by the firm. The Receiver is charging \$320/hour, which represents a 45.24% discount from my usual and customary rate of \$585/hour. In addition, Akerman has discounted its rates for all other timekeepers by 9.5%. Taken together, the discounts and write-offs associated with this Application amount to \$53,656.59. The chart below summarizes the fees charged and the discounts applied.

<b>Invoice Summary</b>	<b>Total</b>
Fees Requested	
Receiver	\$51,968.00
Akerman	\$106,919.42
Expenses	<u>\$2,449.53</u>
<b>Total</b>	<b>\$161,336.95</b>
Receiver Incurred	\$94,401.00
Receiver Billed	\$51,968.00
Receiver adj	(\$42,433.00)
All other Tkpr Incurred	\$118,143.01
All other Tkpr Billed	\$106,919.42
(9.5%) adj.	(\$11,223.59)
Write-offs	
<b>Total Adj</b>	<b>(\$53,656.59)</b>

7. I have personal experience working with every person billing time to this matter, they are each of high quality and they have skills and expertise that are invaluable to assist me in performing my duties and responsibilities in this matter.

8. The hourly rates set forth in the Invoices are set at a level designed to compensate the firm fairly for the work of its staff and to cover fixed and routine overhead expenses. Such rates are normal and customary in this market for legal professionals with the same level of experience and expertise at comparable legal firms in Texas. Akerman undertakes annual analyses of the markets in which it operates in order to determine the appropriate fees to charge for its professionals

based on the fees charged by their competitors and peer firms. The goal of this analysis is to set rates for each professional at the median rate for professionals at peer firms in similar practices areas and similar experience. Accordingly, the rates charged by Akerman in this matter are well within the norm for firms of its type in Texas.

9. The hourly rates charged are reasonable rates for this case, given: (1) the time and labor involved, the novelty and difficulty of the questions involved, and the skill required to perform the legal services properly; (2) the likelihood that the acceptance of the particular employment will preclude other employment by the respective professionals; (3) the fee customarily charged in the locality for similar services; (4) the amount involved and the results obtained; (5) the time limitations imposed by the client or the circumstances; (6) the nature and length of the professional relationship with the client; and (7) the experience, reputation, and ability of the professionals performing the services.

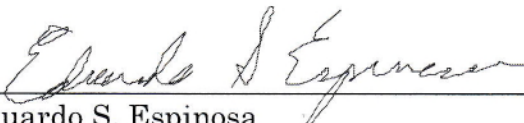
10. The amount billed for my services during the period covered by this application is \$51,968.00. The amount billed for my counsel's professional services during the period covered by this application is \$106,919.42. These amounts were calculated by taking the time billed for each task performed in connection with this case multiplied by the discounted hourly rate for the professional or staff member who performed the task. Based on my experience and knowledge of this matter, the fees charged by myself and my team for work during the periods covered by this Fee Application are reasonable.



11. I have reviewed the Akerman Invoices for services rendered during the periods covered by this Fee Application. Based on my experience and knowledge of this matter, the work performed by my staff during that period was reasonable and necessary to properly allow me to fulfill my duties and responsibilities in this case.

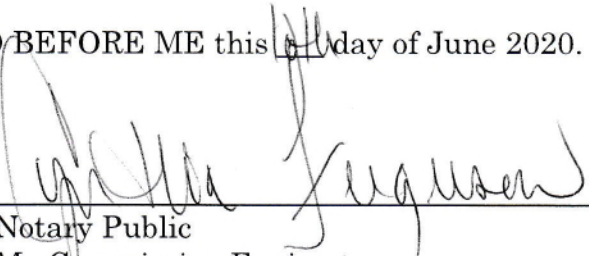
12. The estate maintains ample cash reserves from which to pay this Application.

**FURTHER AFFIANT SAYETH NOT.**

  
\_\_\_\_\_  
Eduardo S. Espinosa

SUBSCRIBED AND SWORN TO BEFORE ME this 14<sup>th</sup> day of June 2020.



  
\_\_\_\_\_  
Notary Public  
My Commission Expires:

# **EXHIBIT A**





080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	September 30, 2019
0336809	RECEIVER	Invoice Number	9504562

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
4-Sep-19	T/C w. GoDaddy re site maintenance.	ESE	0.30	96.00
5-Sep-19	Read email from Robert Minkoff (Cedar Glade Capital, LLC): Re: Retirement Value LLC; corresp w/ S.Gibson re revised Stochastic Revisit RV Stochastic Summary 100 May19 2; Confer w/ M.Napoli re stochastic percentiles other than mean.	ESE	1.20	384.00
5-Sep-19	Varier's emails w. R.Wolin & J.PAtton-Brooks re Marilyn Strauss - Change of Beneficiary	ESE	0.10	32.00
6-Sep-19	Corresp w/ S.Gibson re stochastic	ESE	0.50	160.00
10-Sep-19	Review expenses since last fee app and analyze same.	ESE	0.90	288.00
11-Sep-19	Review RV Stochastic Summary 100 May19 2 Confer w/ M.Napoli re PRemium disconnect @ 90th percentile; Composed email to sgibson@lewisellis.com: Confer w/ J.White (ASG) re Portfolio Profile and setting up a data room. Review RV Stochastic Summary 100 May19 3 , corresp w./ S.Gibson re same	ESE	2.10	672.00
12-Sep-19	Read email from Robert Minkoff (Cedar Glade Capital, LLC): Re: Portfolio Profile Composed email to mquilling@qslwm.com, llarue@qslwm.com, Napoli, Michael: Veritex Read email from Robert Minkoff (Cedar Glade Capital, LLC): Re: Portfolio Profile Composed email to Robert Minkoff (Cedar Glade Capital, LLC), and jwhite@asgllc.us: RE: Portfolio Profile & data room; Corresp w/ M.Quilling re Veritex contact	ESE	0.50	160.00
13-Sep-19	Telecon w/ M.,Hobson (Veritex bank) correspond re portfolio profile & stochastic report; Corresp w/ J.White re data room contents & set up.	ESE	1.20	384.00
16-Sep-19	Corresp w/ Creid@asgllc.us: jwhite@asgllc.us, mroever@asgllc.us: RE: Portfolio Profile; REveiw RV - Proof of Claim Schedule 44620433 v 2; finalize analysis of 2018-2019 invoices.	ESE	1.80	576.00



080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	September 30, 2019
0336809	RECEIVER	Invoice Number	9504562

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
17-Sep-19	Read notification@efaxcorporate-messaging.com: re investor update, corresp w/ J.Brooks re same (.2). Edited RV- Application for Payment (fee App) back-up calculations 4831-9582-3916 2 (.8); Reviewed Inv # 9434530, 9454281, 9471828, 9483699; 9488592 (.4); Composed email to Brooks-Patton, Janice: RV - Fee App #33 (.2); Composed email to sgibson@lewisellis.com re: Open invoices (.2); Composed email to Michelle Nashert (ASG): A/R (.2) Composed email to Angie Williams (BKD, LLP): Your A/R (.2); Corresponded with sgibson@lewisellis.com dwebb@lewisellis.com, prabhjot@lewisellis.com: RE: re A/R balance (.3), Composed email to Robert Minkoff (Cedar Glade Capital, LLC), jwhite@asgllc.us: FW: Portfolio Profile (.1); Telecon w/ S.Gibson (.4) Edited doc RV Stochastic Summary 100 May19 3 (.3); T/C w/ M.Hobson @ Veritex (.2)	ESE	3.50	1,120.00
18-Sep-19	Corresp w/ Gcantwell@ssb.Texas.gov, tlawrence@ssb.Texas.gov, dbarron@ssb.Texas.gov, mleslie@ssb.texts.gov, mwise@ssb.Texas.gov & M.Napoli re coordinating 10/1 meeting	ESE	0.20	64.00
19-Sep-19	Review nra form cedar glade , revise, & execute and forward same to ASG for access to data room (incl: nra form cedar glade, Serengeti, lone peak) (.5); Corresp w/ jwhite@asgllc.us: & Robert Minkoff (Cedar Glade Capital, LLC): RE: Portfolio Profile (.2); Review revised Stochastic from L&E (.4);	ESE	0.90	288.00
20-Sep-19	Corresp w/ Robert Minkoff (Cedar Glade Capital, LLC), lonepeakcap@lpscptl.com: RE: Retirement Value Stochastic update	ESE	0.20	64.00
20-Sep-19	Review Corresp from S.Haskins re Carr Family Trust; Composed email to Steveh@haskinslaw.com, requesting governing documents of the Carr Family Trust and confirmation of Trustee.	ESE	0.50	160.00
23-Sep-19	Telecon w/ M.KAye (.3); corresp w/ A.Tye re BKD's a/R (.3)	ESE	0.60	192.00
24-Sep-19	Confer w/ K. Henderson (ASG re potential maturity; review claim forms, execute and transmit same to ASG Read Ltr to Espinosa from Donald Wu Family Trust 09-13-2019 re change of address.PDF Composed email to Angie Williams (BKD, LLP), Brooks-Patton, Janice: FW: Ltr to Espinosa from Donald Wu Family Trust 09-13-2019 re change of address.	ESE	1.20	384.00
24-Sep-19	Coordinate 10/1 meeting with TSSB(.2); T/C w/ L.Content (investor) (.5)	ESE	0.70	224.00

080608      ESPINOSA, EDUARDO S., AS RECEIVER FOR      As of      September 30, 2019  
 RETIREMENT VALUE, LLC  
 0336809      RECEIVER      Invoice Number      9504562

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
25-Sep-19	PRovide ASG with a copy of my drivers license; corresp w/. K.Henderson re same; ReviewPolicy premium workbook.	ESE	0.20	64.00
27-Sep-19	Attend to correspondence from IRS (.2); ReviewLTC notice of assignment re claim of the Jay Stauffer IRA (.3).	ESE	0.50	160.00
<b>Total Services .....</b>				<b>\$5,472.00</b>

<u>Date</u>	<u>Disbursements</u>	<u>Value</u>
27-Sep-19	FEDERAL EXPRESS Airbill: 780034723152 per 5641 Invoice No: 675112228 Ship Dt: 09/24/19	10.27
Total for FEDERAL EXPRESS		10.27
<b>Total Disbursements .....</b>		<b>\$10.27</b>

080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	September 30, 2019
0336809	RECEIVER	Invoice Number	9504562

<u>Initial</u>	<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
ESE	E. S. ESPINOSA	17.10	320.00	5,472.00
	Total	17.10		\$5,472.00

# **EXHIBIT B**





Akerman LLP  
Post Office Box 4906  
Orlando, FL 32802  
Tel: 407.254.2305  
Fax: 407.254.3408

Invoice Date November 12, 2019  
Invoice No. 9510954

EDUARDO S. ESPINOSA, AS RECEIVER FOR RETIREMENT VALUE, LLC  
2001 ROSS AVENUE, SUITE 3600  
DALLAS, TX 75201

Client Name: **ESPINOSA, EDUARDO S., AS RECEIVER FOR  
RETIREMENT VALUE, LLC**  
Matter Name: **RECEIVER**  
Matter Number: **0336809**

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*For professional services rendered through October 31, 2019 as summarized below:*

Services	\$7,392.00
Disbursements	<u>\$0.00</u>
<b>TOTAL THIS INVOICE</b>	<b>\$7,392.00</b>

<b>PREVIOUS BALANCE</b>	<b>5,482.27</b>
(Includes payments received through 11/12/19)	<u>                    </u>
<b>TOTAL AMOUNT DUE</b>	<b>\$12,874.27</b>

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*To ensure proper credit to the above account, please indicate invoice no. 9510954  
Return remittance sheet with payment in US funds.*

*Wired funds accepted:*

Akerman LLP Operating Account  
c/o SunTrust Bank, Atlanta, GA  
ABA Number: 061000104  
Account Number: 0215-252207533  
Swift code SNTRUS3A (For International Wires Only)  
*IRS EIN 59-3117860*

080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	October 31, 2019
0336809	RECEIVER	Invoice Number	9510954

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
1-Oct-19	Mtg w/ Greta Cantwell, Tina Lawrence, Dale Barron, Matthew Leslie, Matthew Wise, Eliza Lujan re JAMES Trial	ESE	4.00	1,280.00
2-Oct-19	Edited DRAFT Fee App 33 (Receiver and Counsel) 50181715, RV- Application for Payment(fee App) back-up calculations, RV- Estate Recovery Schedule 4837-3118-7500 6 44431567 and RV- Estate Recovery Schedule 4837-3118-7500 6 44431567, Espinosa Affidavit in Support of Fee App 33 50355032; Finalized FA #33 and composed email to Myrick, Rachel, Brooks-Patton, Janice: Let's file.	ESE	1.50	480.00
2-Oct-19	Edited doc RV - Proof of Claim Schedule 44620433 v 2 Edited doc RV - Proof of Claim Schedule 44620433 v 2 Edited doc RV - Proof of Claim Schedule 44620433 v 2 (0.8); Call from L.Harrison to review trust claim, estate status. (.7) Read email from ladellharrison@gmail.com: Fwd: Matthew and Teddie Allen Charitable Remainder Annuity Trust Read email from ladellharrison@gmail.com: Fwd: Matthew and Teddie Allen Charitable Remainder Annuity Trust (.2)	ESE	1.70	544.00
2-Oct-19	Composed email to Daryn Teague (Teague Communications) re website maintenance (.2); Attend to A/P (.2); corresp w/ Angie Williams (BKD, LLP):RE: Teague/Invoice 1992; T/C w/ A.Tye re QuickBooks update.(.3) Composed email to Atye@bkd.com, Brooks-Patton, Janice: FW: 2019-09-20 - Ltr to Espinosa from Liberty Trust Client Services re Jay Stauffer.PDF (.2)	ESE	0.90	288.00
3-Oct-19	Review Maturity Report; Confer w. K.Henderson re same (.3); Confer w/ r.Myrick re filing FA #33 (.2)	ESE	0.50	160.00
7-Oct-19	Follow up conversation w/ Lorraine @ Hanlon Neimann re G.Piccolella; Review RV - Proof of Claim Schedule 44620433 v 2.xls (.6) T/C w/ A.Williams (BKD) re 3Q Cash flow, bank statements, transmit statements (.5); Corresp w/ M.Martin re L.Segal(.5).	ESE	1.60	512.00
7-Oct-19	Corresp w/ ASG and Cedar Glade re Network Access Resource form	ESE	0.30	96.00
8-Oct-19	T/C w/ K.Henderson re L.Segal's son and conversation w/ J.McFarlin about Certificate of death. Edited doc Form of Nondisclosure Agreement (NDA) Amon Comments 10.7.19. Reply to ASM Capital re same. Call from Lorraine @ Hanlon Neimann	ESE	0.80	256.00

080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	October 31, 2019
0336809	RECEIVER	Invoice Number	9510954

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
10-Oct-19	Read email from jwhite@asgllc.us: Revised Management Invoice, October full Invoice and November 2019 Projections, Attend to Nov Premiums.	ESE	0.30	96.00
14-Oct-19	Review Correspondence form NY re L.Segal; Composed email to khenderson re same.	ESE	0.30	96.00
14-Oct-19	Composed email to Meagan Powers (POWERS & COUNSEL, PLLC): RE: RV and Hill Country Funding Receivership follow up	ESE	0.10	32.00
15-Oct-19	Attend to in-kind distribution from Lynn Brown IRA to Lynn Brown.	ESE	0.10	32.00
16-Oct-19	Composed email to mhobson@veritexbank.com: Retirement Value: Letter of Credit; Attend to A/P (.2)	ESE	0.30	96.00
16-Oct-19	T/C w/ B.Beach (investor) (.5); Review RV - Proof of Claim Schedule 44620433 v 2 & RV -- MMR Life Expectancy (LE) Chart and Portfolio Profile.	ESE	0.70	224.00
21-Oct-19	Confer w/ M.Napoli re Letter from New York re L.Segal's death certificate (search inconclusive)	ESE	0.10	32.00
22-Oct-19	T/C w. Clayton Noel re status of Receivership	ESE	0.30	96.00
24-Oct-19	T.C w. investor; attend to L.Brown IRA Distribution. Call to R.Kleppe re (E/Bakshandeh) Composed email to Atye@bkd.com: FW: Retirement Value, LLC, and Hill Country Funding LLC - Brown, Lynn	ESE	1.00	320.00
24-Oct-19	Edited doc RV - Proof of Claim Schedule 44620433 v 2 (.2); Composed email to RNitkin@cedargladecapital.com, Robert Minkoff (Cedar Glade Capital, LLC), Napoli, Michael, lonepeakcap@lpscptl.com: Re: Retirement Value LLC Loan (.3)	ESE	0.50	160.00
25-Oct-19	T/C w. ROB NITKIN re term sheet Investor call	ESE	0.90	288.00
25-Oct-19	Corresp w/.G.Cantwell re Bus Records affidavit; Confer w/ Napoli, Michael;	ESE	0.50	160.00
28-Oct-19	Voicemail from and Call to ROBERT KLEPPE re E.Bakshandeh. (.5)	ESE	0.50	160.00
28-Oct-19	Review Professionals' Fee App and supporting invoices; Confer w. M.Napoli re same. Composed email to Brooks-Patton, Janice, Napoli, Michael: FW: RV - Fee Alps Composed email to Michelle Nashert (ASG): RE: Fees	ESE	0.80	256.00
28-Oct-19	Review Dellarova's in-kind distribution history, reconcile same and correspond w/A.,Tye (BKD) re same.	ESE	0.70	224.00



080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	October 31, 2019
0336809	RECEIVER	Invoice Number	9510954

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
28-Oct-19	Letter from N.Organ re death of L. Powell Rodriguez. Review Notice Assignment of Ownership and a Change of Ownership ; Ree view Beneficiary Designation; Corresp w/ N.Powell Organ Composed email to Atye@bkd.com, Brooks-Patton, Janice: Beneficiary Designation (10 8 2014).PDF; Letter from N.Organ re death of claimant.PDF	ESE	0.50	160.00
28-Oct-19	Update Proof of Claim Schedule to reflect assignments, transfer and IKD.	ESE	0.40	128.00
28-Oct-19	Read email from Robert Minkoff (Cedar Glade Capital, LLC): Re: Retirement Value LLC (Proposed Revolver ); Corresp w/. M.Hobson @ Veritex re Line of Credit.	ESE	0.20	64.00
29-Oct-19	T/C w/ N.Powell Organ re L. Powell-Rodriguez's claim and status of the estate.	ESE	0.50	160.00
29-Oct-19	Composed email to Khenderson@asgllc.us: FW: Retirement Value Mortality Report 10-23-19	ESE	0.10	32.00
29-Oct-19	Composed email to atye@BKD.com: re recent deposits. Edited doc RV - Proof of Claim Schedule 44620433 v 2; Reviewed Dellanova reconciliation and correspond w/. A.Tye re same	ESE	0.80	256.00
30-Oct-19	Composed email to Jim Orr (Heygood, Orr & Pearson): Re: Michael McDermott (.2) Composed email to Khenderson@asgllc.us, creid@asgllc.us, jwilloughby@asgllc.us, dist-rv@asgllc.us, Napoli, Michael: RE: Retirement Value Mortality Report 10-30-19 (.2)	ESE	0.40	128.00
31-Oct-19	Call w/ M.Hobson (Veritex) re revolver; Edited doc RV Stochastic Summary 100 May19 3 Edited doc RV Fund Values May19 1; Corresp w/ R.Nifkin re their proposal; Corresp w/ J.Orr Review Receiver's Motion to Dismiss With Prejudice as to Third-Party Defendant Michael McDermott Read email from creid@asgllc.us: RE: Retirement Value Mortality Report 10-30-19	ESE	1.80	576.00

**Total Services .....\$7,392.00**

080608      ESPINOSA, EDUARDO S., AS RECEIVER FOR      As of      October 31, 2019  
                 RETIREMENT VALUE, LLC  
0336809      RECEIVER      Invoice Number      9510954

<u>Initial</u>	<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
ESE	E. S. ESPINOSA	<u>23.10</u>	320.00	<u>7,392.00</u>
	Total	23.10		\$7,392.00

# **EXHIBIT C**





080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	November 30, 2019
0336809	RECEIVER	Invoice Number	9516844

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
1-Nov-19	Draft letter to Jim Orr (Heygood, Orr & Pearson): re Michael McDermott; Transmit same	ESE	0.30	96.00
4-Nov-19	Corresp w/ A.Tye and Edit doc Cash Sources & Uses Report 4815-4303-2363 5 44444896 v 10	ESE	0.70	224.00
7-Nov-19	Corresp w/ J.Thomas re Levin payment, email with A.Moskovitz re line of credit	ESE	0.10	32.00
7-Nov-19	Read email from gcantwell@ssb.texas.gov: RE: New Address for Shirley Beck	ESE	0.10	32.00
8-Nov-19	Attend to 11/07/19 Mortality Report	ESE	0.20	64.00
11-Nov-19	Corresp w/ C.Reid re L.Segal Death certificate/tracking	ESE	0.30	96.00
12-Nov-19	Read email from Chris Molnar (Provident Trust Group): Retirement Value - Provident Trust Group; Researched each IRA Claimants's history and responded to Chris Molnar (Provident Trust Group): RE: Retirement Value - Provident Trust Group; Release November PRemiums to aSG; Corresp w/ M.Nashert re same.	ESE	1.60	512.00
14-Nov-19	T/C w/ R.Minkoff re Line of Credit	ESE	0.40	128.00
18-Nov-19	Composed email to Atye@bkd.com, Brooks-Patton, Janice, Vielma, Agustina: 20191102 re Signed W-9 (Anthony Miranda).PDF; 20190828 Signed Assignment, Transfer and NOC-Anthony Miranda.PDF; Research Miranda's file	ESE	0.70	224.00
19-Nov-19	Composed email to Vielma, Agustina: RE: 20191102 Signed W-9 (Anthony Miranda).PDF(.2); Review 20190828 Signed Assignment, Transfer and NOC-Anthony Miranda.PDF (.2); Edited doc RV - Proof of Claim Schedule 44620433 v 2 (.3); Attend to A/P (.4); Corresp email to Michelle Nashert (ASG): RE: Fees (.2); Read email from stella.w@trustprovident.com: Retirement Value - Provident Trust Group(.2); Research IRA holders status and (1.5) Composed email to stella.w@trustprovident.com: RE: Retirement Value - Provident Trust Group (.3)	ESE	3.30	1,056.00
20-Nov-19	Read email from stella.w@trustprovident.com: RE: (EXTERNAL) RE: Retirement Value - Provident Trust Group (.1); Review & Reconcile I.Katz claim (.4) Composed email to stella.w@trustprovident.com: RE: (EXTERNAL) RE: Retirement Value - Provident Trust Group (.1) Composed email to atye@BKD.com: FW: (EXTERNAL) RE: Retirement Value - Provident Trust Group (.2)	ESE	0.80	256.00

080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	November 30, 2019
0336809	RECEIVER	Invoice Number	9516844

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
21-Nov-19	T/C w/ S.PAuley (LTC)	ESE	0.40	128.00
22-Nov-19	Review Matthew and Teddie Allen Charitable Remainder Annuity Trust file; Composed email to Brooks-Patton, Janice: re same Read email from jwhite@asgllc.us: RV024 Stream Adjustment	ESE	0.50	160.00
25-Nov-19	Various emails w/ J.Brooks re investor inquiries.	ESE	0.30	96.00
<b>Total Services .....</b>				<b>\$3,104.00</b>

080608      ESPINOSA, EDUARDO S., AS RECEIVER FOR      As of      November 30, 2019  
                 RETIREMENT VALUE, LLC  
0336809      RECEIVER      Invoice Number      9516844

<u>Initial</u>	<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
ESE	E. S. ESPINOSA	<u>9.70</u>	320.00	<u>3,104.00</u>
	Total	9.70		\$3,104.00



# **EXHIBIT D**





080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	December 31, 2019
0336809	RECEIVER	Invoice Number	9528436

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
2-Dec-19	Drafted Quarterly Report for the Combined Estates ; Edited doc Cash Sources & Uses Report; Composed email to Brooks-Patton, Janice, Napoli, Michael: re Quarterly Report for the Combined Estates; releasing same for publication. T/C w/ S.Pauley & A.Romitelli (LITC) re Sale of business and change of IRA Custodian.	ESE	2.40	768.00
4-Dec-19	Read email from Brooks-Patton, Janice: FW: Allen - Notification of Chance of Address 11-18-2019; Composed email to atye@BKD.com, Brooks-Patton, Janice: FW: Allen - Notification of Chance of Address 11-18-2019	ESE	0.20	64.00
5-Dec-19	Corresp w/ M.NAshert re Dec premiums; Composed email to jwhite@asgllc.us, Michelle Nashert (ASG): RE: December 2019 Projections Composed email to Michelle Nashert (ASG): RE: Funding ; Edited doc DA-#3115829 -v5-RV Policy Premium analysis workbook 4839-6770-6924 2 44441795 v 1.xls; attend to online banking. Confer w/ J.Brooks re form of Investor Questionnaire ; review legacy emails for TSSB's form	ESE	2.30	736.00
9-Dec-19	Call from B.Nakano re status and her IRA (.5); Review proof of Claim Schedule 44620433 v 2. (.1)	ESE	0.60	192.00
10-Dec-19	Confer w/ J.Brooks re establishing a MAIL CHIMP dissemination of periodic posting starting with 3Q2019 Receiver's report.; Attend to Letter from N.Organ re new beneficiary forms (Nancy Powell Organ) & (Carolyn Powell Jackson). Review & edited Master Address list for Mail Chimp dist ; Attend to BBVA statements & corresp w/ A.Tye re same, Attend to 2019 Est tax payment correspond w/ A.Tye and transfer funds.	ESE	1.50	480.00
11-Dec-19	T/C w/ B.Leiman (investor)	ESE	0.40	128.00
12-Dec-19	Read email from Brooks-Patton, Janice: RE: RV - MAIL CHIMP Composed email to Brooks-Patton, Janice: RE: RV - MAIL CHIMP Edited doc Mail Chimp Bounce Rpt - Mem bers RV Quarterly Rpt Qtr Ending 09-30-19 - Dec 12 2019 51114518 v 1 Read email from Brooks-Patton, Janice: FW: (Test) Retirement Value, LLC Receivership - Quarterly Report - Quarter Ending September 30, 2019	ESE	1.10	352.00
17-Dec-19	T/C w/ Dora Lemon (investor) (.3); corresp w/ Jessica White (ASG) (.2)	ESE	0.50	160.00

080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	December 31, 2019
0336809	RECEIVER	Invoice Number	9528436

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
18-Dec-19	Attend to update emails; Corresp w/ ASG re matured assets; confer w/ M.Napoli re doc retention; Confer w/ J.Brooks re Dr. Ward's inquiry. T/C w/ J.Champion	ESE	1.30	416.00
19-Dec-19	Confer w/ J.Brooks re 2nd email blast; Revise draft language regarding change of address notification.	ESE	0.50	160.00
26-Dec-19	Review ASG REmittance aDvice and transfer funds; T/C w/ S.Elmore re Frank's IRA	ESE	1.40	448.00
27-Dec-19	T/C w/ r.Clark and PRoident customer service re 2017 in-kind distribution	ESE	0.80	256.00

**Total Services .....\$4,160.00**

080608      ESPINOSA, EDUARDO S., AS RECEIVER FOR      As of      December 31, 2019  
                 RETIREMENT VALUE, LLC  
0336809      RECEIVER      Invoice Number      9528436

<u>Initial</u>	<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
ESE	E. S. ESPINOSA	<u>13.00</u>	320.00	<u>4,160.00</u>
	Total	13.00		\$4,160.00

# **EXHIBIT E**







080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	January 31, 2020
0336809	RECEIVER	Invoice Number	9533142

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
7-Jan-20	Confer with J.Brooks-Patton, A.Busby: RE: Retirement Value - Received Mail process Composed email to MRazo@dykema.com, Busby, Audrey, al-Taie, Ferdose, Napoli, Michael: RE: Mail	ESE	0.50	160.00
8-Jan-20	Call from D.Lemon	ESE	0.10	32.00
9-Jan-20	Composed email to NFulenwider@dykema.com: RE: 1-8-20 Mail	ESE	0.20	64.00
13-Jan-20	Review #50641941v1<Active> - 2014-01-09 Agrd Ord re 2014-01-03 Mtn to Dismiss - M. McDermott(PDF/A); #44435503v1<Active> - RV- 12-12-12 - Order Preliminarily Approving Settlement (Michael McDermott) 4835-9556-5355 1 and #44444416v1<Active> - McDermott - Exhibit A-2 - Motion to Approve Settlement 4849-2233-3483 1 - Nuance Power PDF Advanced Call from Brett Rosenthal (.9)	ESE	1.50	480.00
15-Jan-20	VoiceMail Message from HARRY HARDY (.1); T/C w/ same re status of estate (.6)	ESE	0.70	224.00
16-Jan-20	Composed email to hwalker@asgllc.us, dist-rv@asgllc.us, accounting@asgllc.us, creid@asgllc.us, jwhite@asgllc.us: RE: Retirement Value Mortality Report as of 1/16/2020; Composed email to Brooks-Patton, Janice: RE: RV: Website Notice re Liberty Trust - Millennium Trust Transfer	ESE	1.10	352.00
21-Jan-20	Review E.Bloom (1).pdf ; VoiceMail Message from H.HARDY & J.Stone; Composed email to Brooks-Patton, Janice: ; Composed email to hwalker@asgllc.us, Busby, Audrey: RE: Retirement Value Mortality Report as of 1/16/2020; Review execute claim filing.	ESE	0.50	160.00
22-Jan-20	Read email from hwalker@asgllc.us: RE: Retirement Value Mortality Report as of 1/16/2020 Read email from creid@asgllc.us: ASG: RV Full Service Invoice- Premium Invoice-Variance Report 01-2020; Analyze variance report and corresp w/ CREid re same.	ESE	0.70	224.00
22-Jan-20	Confer w/ J.Brooks; Corresp w/ E. Bakshendeh; Confer w/ A.Busby re bank stmts and 1099s;	ESE	0.60	192.00
23-Jan-20	Investor call (.2)	ESE	0.20	64.00
24-Jan-20	Review Schedule of Claims, attend to incoming mail, review 1099s and email atye@BKD.com: RE: same	ESE	0.80	256.00

080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	January 31, 2020
0336809	RECEIVER	Invoice Number	9533142

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
27-Jan-20	Confer w A.Busby re IKD notices; Reviewed LTC IKD from A.Chandler and E.Soefjie; Edited RV - Proof of Claim Schedule 44620433 v 2 2019.12.04 ; Corresp w/ A.Tye (BKD) re same. Corresp w/ R.Thomas re W9 Read email from unityconnection@vmail.Akerman.com: VoiceMail Message from HARRY HARDY (8179146023)	ESE	1.10	352.00
29-Jan-20	Read email from ccooke@mckllp.com: Re: FW: RV - Qvest III/ Jim Vokac and Stacey Baba / Richard and Susan Roy; download docs from dropbox into respective claimant files.	ESE	0.30	96.00

**Total Services .....\$2,656.00**

080608      ESPINOSA, EDUARDO S., AS RECEIVER FOR      As of      January 31, 2020  
                 RETIREMENT VALUE, LLC  
0336809      RECEIVER      Invoice Number      9533142

<u>Initial</u>	<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
ESE	E. S. ESPINOSA	<u>8.30</u>	320.00	<u>2,656.00</u>
	Total	8.30		\$2,656.00

# **EXHIBIT F**





080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	February 29, 2020
0336809	RECEIVER	Invoice Number	9544041

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
29-Jan-20	Confer w/ Busby, Audrey: re Phone call from Dora V. Lemon (Claimant) re Liberty Trust Acct.	ESE	0.20	64.00
31-Jan-20	Edited doc RV Mortality Report 2020 01 31 51824627 v 1.XLSX	ESE	0.10	32.00
4-Feb-20	VoiceMail Message from MIRSEPASSI L (.1) Call same re O.Medlin (.6) Corresp with lszmuksta@mtrustcompany.com, Brooks-Patton, Janice: RE: Bulk Re-Registration (.3); Review Letter from Provident Trust Group re Notice of Change of Ownership - Gloria Gillaspie; corresp w/ C.Molnar re same (.6); Review N.Cline letter of 1/21(.2); T/c w/ N.Cline re his letter , debrief and status report (.5) 2020.01.28 Letter from Provident Trust Group re Notice of Change of Ownership.PDF - Nuance Power PDF Advanced #48432929v1<Active> - OSCAR MEDLIN JR - Nuance Power PDF Advanced	ESE	2.70	864.00
5-Feb-20	Corresp w/ C.Molnar @ PProvident re G.Gillaspie; Edited RV - Proof of Claim Schedule 44620433 v 2; Edit DA-#3115829-v 5- RV Policy Premium analysis workbook to reflect 02/2020 PPremiums; Read email from Busby, Audrey: Phone call from Dora V. Lemon (Claimant) re Liberty Trust Acct. Call D.Lemmon; Xfer Feb Premiums, Attend to A/P; Corresp w/ ATye re same. ACH 02052020 Composed email to atye@BKD.com: ACH 02052020 Read email from Chris Molnar (Provident Trust Group): RE: (EXTERNAL) 2020.01.28 Letter from Provident Trust Group re Notice of Change of Ownership - Gloria Gillaspie Composed email to Chris Molnar (Provident Trust Group), Espinosa, Eduardo, Brooks-Patton, Janice, Busby, Audrey: RE: (EXTERNAL) 2020.01.28 Letter from Provident Trust Group re Notice of Change of Ownership - Gloria Gillaspie Composed email to atye@BKD.com, Brooks-Patton, Janice: FW: (EXTERNAL) 2020.01.28 Letter from Provident Trust Group re Notice of Change of Ownership - Gloria Gillaspie Composed email to Chris Molnar (Provident Trust Group), Brooks-Patton, Janice, Busby, Audrey: RE: (EXTERNAL) 2020.01.28 Letter from Provident Trust Group re Notice of Change of Ownership - Gloria Gillaspie Read email from Daryn Teague (Teague Communications): December 2019 Invoice Composed email to atye@BKD.com, Daryn Teague (Teague Communications): FW: December 2019 Invoice	ESE	1.40	448.00



080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	February 29, 2020
0336809	RECEIVER	Invoice Number	9544041

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
6-Feb-20	T/C/ wL.Meespasi (Oscar Medlin); Edited doc RV -- MMR Life Expectancy (LE) Chart and Portfolio Profile 4818-0871-5563 2 44440760 v 2 Edited doc RV - Proof of Claim Schedule 44620433 v 2; T/C w/ A.Peterson re Trad & Roth IRAs. Confer w/ J.Brooks re Mortality Notice update for website.	ESE	0.80	256.00
7-Feb-20	Follow up investor calls with O.Medlin & A.Peterson. Composed email to atye@BKD.com: (no subject) Composed email to atye@BKD.com, Brooks-Patton, Janice: 4Q2019 Cash Flow? Composed email to hwalker@asgllc.us: RE: Mortality Proceeds Composed email to Brooks-Patton, Janice: RE: Mortality Notice Edited doc RV - Proof of Claim Schedule 44620433 v 2 Calls w/ T.<Merlucci re S.MAgaricci. 2020.01.31 Letter from BKD re BKD providing tax services and the nature and extent of services.PDF - Nuance Power PDF Advanced	ESE	1.70	544.00
10-Feb-20	Attend to RV - Mail Received today via UPS	ESE	0.20	64.00
11-Feb-20	Composed email to Brooks-Patton, Janice, Busby, Audrey: RE: Additional mail Rec'd ; Read email from Brooks-Patton, Janice: FW: RV - Gardner, Robert - Retirement Value Receivership Question Composed email to Brooks-Patton, Janice: RE: RV - Gardner, Robert - Retirement Value Receivership Questions	ESE	0.80	256.00
12-Feb-20	Composed email to Chris Molnar (Provident Trust Group), NFulenwider@dykema.com, Brooks-Patton, Janice: Retirement Value - Update Address of record; Composed email to Chris Molnar (Provident Trust Group), Brooks-Patton, Janice: RE: Retirement Value - Lorelei Winston. Edited Nondisclosure Agreement (NDA) - Argo Partners 51953461 v 1.docx Composed email to Brooks-Patton, Janice: RE: RV - Gardner, Robert - Retirement Value Receivership Question Composed email to scott@ArgoPartners.net: RE: Contact Info and NDA Request (Retirement Value LLC) Read email from asm@asmcapital.com: RE: Network Resources Access Form 2-12-20 PROVIDENT.pdf - Nuance Power PDF Advanced; Corresp w/ S.Krochek @ Argo PARTners, provide form of NDA.	ESE	1.40	448.00

080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	February 29, 2020
0336809	RECEIVER	Invoice Number	9544041

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
13-Feb-20	Nondisclosure Agreement (NDA) - Argo Partners Executed (002).pdf - Nuance Power PDF Advanced Composed email to scott@ArgoPartners.net, jwhite@asgllc.us: Nondisclosure Agreement (NDA) - Argo Partners Executed (002) #51854337v1<Active> - 2020.01.21; Review Letter from Nolan Cline re Acct with Provident Trust Group; T/C w/ same and email to the file re conversation. Nondisclosure Agreement (NDA) - Argo Partners Executed.pdf - Nuance Power PDF Advanced Nondisclosure Agreement (NDA) - Argo Partners Executed.pdf - Nuance Power PDF Advanced Nondisclosure Agreement (NDA) - Argo Partners Executed.pdf - Nuance Power PDF Advanced Read email from scott@ArgoPartners.net: RE: Contact Info and NDA Request (Retirement Value LLC) Call w. MArgaret @ Dykema re document retention.	ESE	1.50	480.00
17-Feb-20	Confer w/ J. Brooks-Patton, re inquiry from - Gardner, Robert ; draft response re same. Edited doc RV - Proof of Claim Schedule 44620433 v 2	ESE	0.80	256.00
18-Feb-20	Corresp w/ hwalker@asgllc.us: Death Certificate Request for JSSRV011; Corresp w/ A.Moskovitz @ ASM re Bid. Revised email to: Espinosa, Carlos (investor) confer w/. JBrooks a& A.Busby re same.	ESE	0.70	224.00
19-Feb-20	Confer w/ J.,Brooks re investor calls & Justin Martin. confer w/ A.Busby re JSSRV011 Death certificate.	ESE	0.40	128.00
21-Feb-20	Confer w/ M.Napoli &A.Busby re Provident's notices; Composed email to Chris Molnar (Provident Trust Group), Busby, Audrey: FW: Notices of Change of Address dated Prior to December 1, 2019	ESE	0.30	96.00
24-Feb-20	T/c w/ D.Guasp re her & R.Gonzalez' (husband) IRA and the difference between "Value" and amount of their claims. (.4)	ESE	0.40	128.00
25-Feb-20	T/C and follow up correspondence w/ M.Davis. Composed email to scott@ArgoPartners.net: Retirement Value	ESE	1.20	384.00
26-Feb-20	Corresp w/ scott@ArgoPartners.net: Retirement Value LLC - Diligence Request (.2). Reviewed -- MMR Life Expectancy (LE) Chart and Portfolio Profile & RV Policy Premium analysis workbook & L&E May 2019 Report.(.3) Call from M.KAye (.3); Corresp w/ M.Davis re portfolio & Plan Inquiries, Redirect same to public documents posted on website (.5).	ESE	1.30	416.00

080608 ESPINOSA, EDUARDO S., AS RECEIVER FOR As of February 29, 2020  
 RETIREMENT VALUE, LLC  
 0336809 RECEIVER Invoice Number 9544041

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
27-Feb-20	Edited Cash Sources & Uses Report 4815-4303-2363 5 44444896 v 11.xlsx Edited RV -- MMR Life Expectancy (LE) Chart and Portfolio Profile 4818-0871-5563 2 44440760 v 2 Edited RV Fund Values May19 1 49030351 v 1 Edited RV -- MMR Life Expectancy (LE) Chart and Portfolio Profile 4818-0871-5563 2 44440760 v 2 Edited DA-#3115829-v5-RV Policy Premium analysis workbook 4839-6770-6924 2 44441795 v 1 Edited doc Cash Sources & Uses Report 4815-4303-2363 5 44444896 v 11.xlsx Read email from Daryn Teague (Teague Communications): RV Invoice Call from Linda (obo O.Medlin)	ESE	1.60	512.00
28-Feb-20	Draft annual Report 2019. review Cash flow report and corresp w/ A.Tye re same; finalize report Call w. Scott (Argo PARTner) Read email from stern@post.harvard.edu: the LPHI letter Review -Order & Plan of Distribution re claims and undeliverable distributions. Read email from scott@ArgoPartners.net: Re: Retirement Value LLC - Diligence Request Read email from scott@ArgoPartners.net: Re: Retirement Value LLC - Diligence Request Read email from scott@ArgoPartners.net: Re: Retirement Value LLC - Diligence Request Composed email to Mattb@ArgoPartners.net, stern@post.harvard.edu, scott@ArgoPartners.net: RE: Retirement Value Diligence Composed email to scott@ArgoPartners.net, Mattb@ArgoPartners.net, stern@post.harvard.edu: RE: Retirement Value Diligence Retirement Value Diligence Read email from scott@ArgoPartners.net: Re: Retirement Value LLC - Diligence Request Composed email to creid@asgllc.us: FW: Retirement Value-Segal	ESE	3.50	1,120.00

**Total Services .....\$6,720.00**

<u>Date</u>	<u>Disbursements</u>	<u>Value</u>
24-Jan-20	FEDERAL EXPRESS Airbill: 779794501304 per 6477 Invoice No: 690806841 Ship Dt: 01/21/20	27.30
Total for FEDERAL EXPRESS		27.30
<b>Total Disbursements .....\$27.30</b>		

080608      ESPINOSA, EDUARDO S., AS RECEIVER FOR      As of      February 29, 2020  
                 RETIREMENT VALUE, LLC  
0336809      RECEIVER      Invoice Number      9544041

<u>Initial</u>	<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
ESE	E. S. ESPINOSA	<u>21.00</u>	320.00	<u>6,720.00</u>
	Total	21.00		\$6,720.00

# **EXHIBIT G**





080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	March 31, 2020
0336809	RECEIVER	Invoice Number	9555159

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
2-Mar-20	Corresp w/ asgllc.notification@zixmessagecenter.com: RE: Retirement Value LLC - Diligence Request . Corresp w/ sgarrett@bumc.net: re Annual Report for the Combined Estate of Retirement Value, LLC & Hill Country Funding LLC for the Year Ending December 31, 2019 (2019); Corresp w/ mhobson@veritexbank.com: Retirement Value; Composed email to asm@asmcapital.com, Robert Minkoff (Cedar Glade Capital, LLC): RE: RV Composed email to asm@asmcapital.com, Robert Minkoff (Cedar Glade Capital, LLC): RE: RV; Various emails w/ S.Waechter (investor); Confer w. J.,Brooks re investor inquiries	ESE	1.60	512.00
3-Mar-20	Corresp w/ M.Napoli, J.Brooks-Patton, R.Myrick, RE: RETURNED MAIL - Thomas Quinlan dated 02-11-2020.PDF and Rosario Matamoros.PDF. Review 2020.02.20 Ltr from Millennium Trust Co re Gerhard Neubauer (request to change ownership due to death. Update RV - Proof of Claim Schedule 44620433 v 2 Composed email to atye@BKD.com: FW: 2020.02.20 Ltr from Millennium Trust Co re Gerhard Neubauer (request to change ownership due to death.PDF Composed email to atye@BKD.com: FW: Retirement Value LLC - Lincoln Nat l Life Ins Co 1099s.PDF Call with Adam Moskowitz & Robert Minkoff re ASM's bid to acquire claims Edit RV -- MMR Life Expectancy (LE) Chart and Portfolio Profile 4818-0871-5563 2 44440760 v 2.xls Composed various email to J.Brooks-Patton, Janice: responding to inquiries and emails about Annual Report for the Combined Estate of Retirement Value, LLC & Hill Country Funding LLC for the Year Ending December 31, 2019 (2019)	ESE	3.90	1,248.00
4-Mar-20	Corresp w/ Brooks-Patton, Janice: RE: Annual Report for the Combined Estate of Retirement Value, LLC & Hill Country Funding LLC for the Year Ending December 31, 2019 (2019), Koehler, Edwin & Priscilla Foster, Donna and Griffith, Ray	ESE	0.60	192.00



080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	March 31, 2020
0336809	RECEIVER	Invoice Number	9555159

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
9-Mar-20	Corresp w/ hwalker@asgllc.us, Myrick, Rachel: FW: Segal, Lilly - Death Certificate Application.PDF Update Claim Schedule (081712) 4839-2736-7979 1 Attend to Buchanan Charles - transfer ownership forms.PDF, Corresp w/ Dealy, Rachel re: Assignment docs.PDF Review Maturity Report as of 03/06/2020 T/C w/ A.Moskowitz re Offer for Claims. Edited doc RV - Proof of Claim Schedule 44620433 v 2 Edited doc RV - Proof of Claim Schedule 44620433 v 2 Edited doc DA-#3115829-v5-RV Policy Premium analysis workbook 4839-6770-6924 2 44441795 v 1 Edited doc RV - Proof of Claim Schedule 44620433 v 2 Composed email to atye@BKD.com, Brooks-Patton, Janice: FW: Buchanan, Charles - transfer ownership forms.PDF Composed email to atye@BKD.com, Brooks-Patton, Janice: FW: Hogan, Jean - Notification of Change of Address.PDF Composed email to atye@BKD.com: BBVA Acct stmts Composed email to atye@BKD.com, Brooks-Patton, Janice: FW: 2-12-20 Mail Composed email to (no recipients): RE: RV Composed email to asm@asmcapital.com, Robert Minkoff (Cedar Glade Capital, LLC): RE: RV RV Follow up Read email from Brooks-Patton, Janice: FW: Retirement Value - Griffith, Bernard Ray Composed email to Brooks-Patton, Janice: RE: Retirement Value - Griffith, Bernard Ray Read email from Myrick, Rachel: Walthers, Verna - Notice of Change of Ownership.PDF Composed email to atye@BKD.com, Brooks-Patton, Janice: FW: Walthers, Verna - Notice of Change of Ownership.PDF Read email from Surguy, Erin: Mail - BBVA Retirement Value Statement: Business Connect Read email from Brooks-Patton, Janice: RV - Foster, Donna ; Telecon w/ A,Moskowitz (ASM) Call to ASG.	ESE	2.90	928.00
10-Mar-20	Corresp w/ ASG re update on L.Segal ; Corresp w/ hwalker@asgllc.us: RE: LA Registrar Request return; attend to inquiry for California re Cert of Death Request. Composed email to asm@asmcapital.com: RE: RV Read email from asgllc.notification@zixmessagecenter.com: RE: Segal, Lilly - Death Certificate Application.PDF Read email from Brooks-Patton, Janice: FW: Retirement Value - Griffith, Bernard Ray Read email from Brooks-Patton, Janice: FW: Retirement Value - Griffith, Bernard Ray	ESE	0.80	256.00

080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	March 31, 2020
0336809	RECEIVER	Invoice Number	9555159

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
11-Mar-20	Corresp w/ Michelle Nashert (ASG): RE: March PRemiums; Review Remittance advice. Remit funds and corresp w/ ASG & BKD re same; Update premium tracker. Update Proof of Claim Schedule 44620433 v 2 Composed email to asm@asmcapital.com: RE: RV Composed email to atye@BKD.com, Brooks-Patton, Janice: Tava Reed smith Read email from scott@ArgoPartners.net: Notice of Ownership Change - Retirement Value LLC Read email from scott@ArgoPartners.net: Notice of Ownership Change - Retirement Value LLC; Corresp w. S.Krochek re T.Smith transfer;	ESE	1.70	544.00
12-Mar-20	Corrsp w/ D.Wolfe re NDA and fulfillment of distributing ASM's Offer	ESE	0.40	128.00
13-Mar-20	Composed email to hwalker@asgllc.us: RE: Requesting the Death Certificate for Lilly Segal Read email from dwolfe@inniscopeadvisors.com: RE: RV Composed email to dwolfe@inniscopeadvisors.com: Form of NDA Edited doc ASM -- Nondisclosure Agreement (NDA) 48327609 v 1.docx	ESE	0.50	160.00
16-Mar-20	Corresp w/ jwhite@asgllc.us: RV018 Authorization	ESE	0.20	64.00
17-Mar-20	Composed email to jwhite@asgllc.us: RE: RV018 Authorization - Reliastar VOYA; Review & process form of authorization; corresp w/ A.Moskowitz re proposed offering docs; review same.	ESE	1.30	416.00
18-Mar-20	Corresp w/ J. Brooks re updating mailing list, review same; corresp w. D.Wolfe re list; T/C w. S.Krochek re offer	ESE	1.70	544.00
19-Mar-20	Corresp w/ C.Reid (ASG) and M.Napoli re extended processing times.	ESE	0.30	96.00
19-Mar-20	Various emails w/ A.Moskowitz, D.Wolfe, S.Krochek and J.Brooks re disseminating the offers	ESE	0.90	288.00
20-Mar-20	Confer w/ J.Brooks re updating the mailing list. Confer w. D.Wolfe re Liberty trust address updates; corresp w/ G.Cantwell & M.Napoli re S.MAgaricci liability to the estate; Circulate form of NDA for AlphaGraphics; Various telecons w/ S.Krocheck and A.Moskowitz re competing offers.	ESE	3.20	1,024.00
23-Mar-20	T/C w. S.Krocheck re ASM.Argo Partners offer to purchase claims	ESE	0.30	96.00
24-Mar-20	Confer w/ S.Krochek re processes.	ESE	0.60	192.00

080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	March 31, 2020
0336809	RECEIVER	Invoice Number	9555159

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
25-Mar-20	T/C w/ S.Krocheck. Review Bid letter package; Corresp w. scott@ArgoPartners.net, Brooks-Patton, Janice: FW: Bid letter Corresp w/ gmittchell@alphagraphics.com, scott@ArgoPartners.net, Brooks-Patton, Janice: Argo Partners offer for RV Claims Composed email to benjamin@argopartners.net: RE: Introduction Draft email to RV investors re Argo's offer. Edited doc RETIREMENT VALUE BID LETTER EMAIL ATTACHMENT final.docx Edited doc Form of Notice of Assignment Transfer and Change of Ownership Argo Partners final.doc	ESE	4.30	1,376.00
26-Mar-20	Corresp w/ J.Brooks-Patton, Janice: RE: Griffith, Bernard Ray and authorization to discuss ancillary accounts. Confer w/ S.Krocheck re Argo Partners offer; T/C w. G.Madariaga re his Family Trust and Argo Printers offer. Corresp w/ Daryn Teague (Teague Communications), scott@ArgoPartners.net: re Offer on website Read email from unityconnection@vmail.Akerman.com: VoiceMail Message from MC GROUP (8184024860) Read email from unityconnection@vmail.Akerman.com: VoiceMail Message from MC GROUP (8184024860)	ESE	2.10	672.00
27-Mar-20	Review Maturity Report as of 03/27/2020; Corresp w. H.Walker re same Call M. Nemeth; T/C w/ C. Heck (M.Pittman Trust)	ESE	1.20	384.00
31-Mar-20	Composed email to Brooks-Patton, Janice: RE: The Michael Pittman Trust --FW: Retirement Value - Argo Partners' Offer to Purchase Your Claim; Review Pittman claim; Update RV Policy Premium analysis workbook; Update RV - Proof of Claim Schedule Composed email to jwhite@asgllc.us, creid@asgllc.us: RE: RV006 Long Term Stream Read email from Daryn Teague (Teague Communications): RV Invoice	ESE	0.70	224.00
<b>Total Services .....</b>				<b>\$9,344.00</b>

080608      ESPINOSA, EDUARDO S., AS RECEIVER FOR      As of      March 31, 2020  
                 RETIREMENT VALUE, LLC  
0336809      RECEIVER      Invoice Number      9555159

<u>Initial</u>	<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
ESE	E. S. ESPINOSA	<u>29.20</u>	320.00	<u>9,344.00</u>
	Total	29.20		\$9,344.00

# **EXHIBIT H**





Akerman LLP  
Post Office Box 4906  
Orlando, FL 32802  
Tel: 407.254.2305  
Fax: 407.254.3408

Invoice Date            May 13, 2020  
Invoice No.             9567287

EDUARDO S. ESPINOSA, AS RECEIVER FOR RETIREMENT VALUE, LLC  
2001 ROSS AVENUE, SUITE 3600  
DALLAS, TX 75201

Client Name:    **ESPINOSA, EDUARDO S., AS RECEIVER FOR  
RETIREMENT VALUE, LLC**  
Matter Name:    **RECEIVER**  
Matter Number: **0336809**

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*For professional services rendered through April 30, 2020 as summarized below:*

Services	\$13,120.00
Disbursements	<u>\$0.00</u>
<b>TOTAL THIS INVOICE</b>	<b>\$13,120.00</b>

<b>PREVIOUS BALANCE</b>	<b>38,885.57</b>
(Includes payments received through 05/13/20)	
<b>TOTAL AMOUNT DUE</b>	<b><u>\$52,005.57</u></b>

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*To ensure proper credit to the above account, please indicate invoice no. 9567287  
Return remittance sheet with payment in US funds.*

*Wired funds accepted:*

Akerman LLP Operating Account  
c/o SunTrust Bank, Atlanta, GA  
ABA Number: 061000104  
Account Number: 0215-252207533  
Swift code SNTRUS3A (For International Wires Only)  
*IRS EIN 59-3117860*

080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	April 30, 2020
0336809	RECEIVER	Invoice Number	9567287

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
2-Apr-20	Reviewed ASG REmittance Advice; Update RV Policy Premium analysis workbook ; Transfer funds for April Premiums and remit A/P; Correspond with A.Tye(BKD) re same. Confer w. J.Brooks PATton re cll volume. Corresp w. S.Krochek re Argo authorized signatory	ESE	2.10	672.00
3-Apr-20	Review email from Brooks-Patton, Janice: FW: Millennium Trust Company - Retirement Value LLC (Receivership) - THOMAS STANION IRA; Drill into secure message; Corresp w/ J.Brooks-re same; Corresp w. S. Krocheck & J.Brooks PATton re assigned Claims. Read email from hwalker@asgllc.us: RE: Maturity Report as of 03/27/2020	ESE	1.20	384.00
4-Apr-20	Composed email to scott@ArgoPartners.net, lauren@ArgoPartners.net: RE: Documents regarding authorized Signatory - Retirement Value LLC	ESE	0.20	64.00
7-Apr-20	T/C w/ Carl JAsper (investor) (.9); T/C w. S.Digiovani (.8); Corresp w/ S.Krocheck (.1) Call w/ McMillian (.1); Confer w/ J.Brooks-Patton re NEw Direction and call updates (.3)	ESE	2.20	704.00
8-Apr-20	T/C w. MCMILLIAN, HERB ; T/C w/ WARD ROBERT	ESE	1.20	384.00
9-Apr-20	Edited doc RV - Proof of Claim Schedule REview MM Bank Statement Composed email to Ferguson, Cindy: RE: Mail for 4/9/2020 2020.03.26 Attend to Change of Ownership - Millennium Trust Co. FBO Dennis Womack Trad. IRA #777039 to SEI Private Trust Co .Review inquiry from Costuma, Michael Composed email to Brooks-Patton, Janice: RE: Costuma, Michael Attend to inquiry from PAULETTE CARR ; corresp re same	ESE	2.30	736.00
13-Apr-20	Corresp w/ J. Brooks-Patton, Janice: RE: Carl Jasper (IRA), and Jasper Trust; Research claim and corresp re same (.7). Research MArY Mikels and Vernie Mikels claims, correspond with same (.4). Corresp w/ A.Tye r re 1Q2020 CashFlows (.2) REview correspondence from M.Eng Trust and confer w. C.Ferguson re same (.2); Corresp w. Argo PArtners re assigned claims (.3)	ESE	1.80	576.00



080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	April 30, 2020
0336809	RECEIVER	Invoice Number	9567287

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
14-Apr-20	Call from Dora Lemon (.3) Review RV - Proof of Claim ; Corresp w/ S.Krochek re confirmation (.2); Corresp further w. M.Mikels (.3); Review Claims from R & C Fox and reconcile assertions of a six figure claim versus Fox Trust (Grey also victimized them through ASA which led to further confusion) (.7); Review and reconcile S.Waechter's assignment (.4); Confer w/ M/Napoli re website updates (.2); T/C w. A.Daniels @ Millennium Trust re bulk registration and cooperation (.3); follow ups correspondence re same (.2) Confirm Elsie Soefje Custodianship Change from adaniels@mtrustcompany.com (.2): Attend to Retirement Values Bulk Re-Registration.xlsx Composed email to adaniels@mtrustcompany.com, LPS@MTRUSTCOMPANY.COM, atye@BKD.com, Brooks-Patton, Janice: RE: Akerman Bulk Re-Registration Generic LTC CCC Template.pdf.(1.0)	ESE	3.30	1,056.00
15-Apr-20	Edited doc RV - Proof of Claim Schedule 44620433 v 2 Edited doc Retirement Values Bulk Re-Registration.xlsx Read email from adaniels@mtrustcompany.com: Akerman Bulk Re-Registration Composed email to adaniels@mtrustcompany.com, LPS@MTRUSTCOMPANY.COM, sduy@mtrustcompany.com, lszmuksta@mtrustcompany.com, Brooks-Patton, Janice: Life Partners Read email from adaniels@mtrustcompany.com: Akerman Bulk Re-Registration Edited doc RV - Proof of Claim Schedule 44620433 v 2 Composed email to Ferguson, Cindy, Napoli, Michael, Sparling, Sarah, al-Taie, Ferdose: RE: LAA Cindy Ferguson: MAIL RECEIVED ON 04/15/2020 Composed email to al-Taie, Ferdose, Napoli, Michael, Sparling, Sarah, Ferguson, Cindy: RE: LAA Cindy Ferguson: MAIL RECEIVED ON 04/15/2020 Read email from al-Taie, Ferdose: RE: LAA Cindy Ferguson: MAIL RECEIVED ON 04/15/2020 Read email from Brooks-Patton, Janice: FW: Millennium Trust Company - Liquidation Notice - Retirement Value LLC (Receivership) - Janice Van Norman IRA Read email from Brooks-Patton, Janice: FW: Millennium Trust Company - Liquidation Notice - Retirement Value LLC (Receivership) - Janice Van Norman IRA Composed email to Brooks-Patton, Janice: RE: Millennium Trust Company - Liquidation Notice - Retirement Value LLC (Receivership) - Janice Van Norman IRA Read email from Brooks-Patton, Janice: FW: Millennium Trust Company - Liquidation Notice - Retirement Value LLC (Receivership) - Janice Van Norman IRA	ESE	1.00	320.00
15-Apr-20	T/C w/ Davies King re est of Terry C. King (deceased) (.7)	ESE	0.70	224.00

080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	April 30, 2020
0336809	RECEIVER	Invoice Number	9567287

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
16-Apr-20	Composed email to Brooks-Patton, Janice: RE: Millennium Trust Company - - Janice Van Norman IRA Composed email to atye@BKD.com: RE: Policy maturity?; Corresp w/ scott@ArgoPartners.net: Confirmation of Assigned Claims; Composed email to scott@ArgoPartners.net, lauren@ArgoPartners.net, zeeshan@ArgoPartners.net, Brooks-Patton, Janice: RE: Assigned Claims ; Edited 2020-04-16 Letter to Investor re Notice of Transfer Corresp Ferguson, Cindy: RE: Claims assigned - Retirement Value Composed email to atye@BKD.com: FW: Claims assigned PProcess Assignments and Edit Proof of Claim Schedule 44620433 v 2. Edited doc RV -- MMR Life Expectancy (LE) Chart and Portfolio Profile T/C w/ A.Tye Meeting w/ J.Brooks PATton re assignment flow and calls.	ESE	3.80	1,216.00
17-Apr-20	Composed email to Ferguson, Cindy: RE: Claims assigned - Retirement Value - Letters Composed email to Ferguson, Cindy: RE: Claims assigned - Retirement Value - Letters Edited doc RV - Proof of Claim Schedule 44620433 v 2 Read email from unityconnection@vmail.Akerman.com: VoiceMail Message from SMITH TODD (9725298714) Composed email to Ferguson, Cindy: RE: Today Edited doc RV - Proof of Claim Schedule 44620433 v 2; Corresp w. T.MERlucci re Argo's offer; Corresp w.S.Krocheck re Assignments	ESE	1.40	448.00
20-Apr-20	Review & Revise Proof of Claim Schedule; Review Maturity Report as of 04/17/2020 Corresp w/ Ferguson, Cindy: re Mail for 4/9/2020 Attend to JSSRV011 Death Certificate; Review 2020.04.02 Letter from Millennium Trust Co re Grant Norris - Confirmation of Custodianship Change; Composed email to atye@BKD.com, Brooks-Patton, Janice: FW: Akerman Bulk Re-Registration. Composed email to Ferguson, Cindy: RE: 04.20.2020 Mail Composed email to jwhite@asgllc.us, creid@asgllc.us, Ferguson, Cindy: Death Cert for JSSRV011Read email from Brooks-Patton, Janice: RV - Billie Wells; Research the Standly Hamilton Assignment and locate operating documents. Corresp with C.Ferguson re update HCF files. PProvide 2013 07 11 Wells-Assignment Agreement.pdf - to J.Brooks-PATton for MS.Wells.	ESE	2.10	672.00

080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	April 30, 2020
0336809	RECEIVER	Invoice Number	9567287

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
21-Apr-20	REview corresp from Millennium Trust re quarantined message; Corresp with IT and J.Brooks-PATton re same; Corresp w/ C. Ferguson, RV/HCF - Standly Hamilton Assignment Agreements ; Corresp w/ Lauren@ArgoPartners.net: re 04/21/20 Claims Assigned; PProcess assignments and edited RV - Proof of Claim Schedule 44620433 v 2 ; Review Assignment PDFs; Reject Christine Smith; Composed email to lauren@ArgoPartners.net, scott@ArgoPartners.net, Brooks-Patton, Janice: Christine Smith Composed email to lauren@ArgoPartners.net, scott@ArgoPartners.net, Brooks-Patton, Janice: RE: Claims Assigned - Retirement Value Composed email to lauren@ArgoPartners.net, scott@ArgoPartners.net, Brooks-Patton, Janice: RE: Claims Assigned - Retirement Value ; Composed email to atye@BKD.com, Ferguson, Cindy, Brooks-Patton, Janice: FW: Claims Assigned - Retirement; Corresp w/ R.Griffith re forms requested; Corresp with S.Krocheck re updating Form of Assignment; Corresp with ASG & C.Ferguson re JSSRV011 Death certificate; Corresp w/ M.Alcedo re attempted assignment to Argo;	ESE	4.30	1,376.00
22-Apr-20	Review BKD 1Q2020 Cash Flow; Draft Quarterly Report for the Combined Estates (1Q2020); Review MMR Life Expectancy (LE) Chart and Portfolio Profile 44440760 v 2 REviewed Summary 100 May19 3.xlsx Edited doc Quarterly Report for the Combined Estates (1Q2020) 52820898; Corresp w/ J. Brooks-Patton, Janice, M.Napoli, re Quarterly Report	ESE	2.10	672.00
23-Apr-20	Composed email to lauren@ArgoPartners.net, scott@ArgoPartners.net, Brooks-Patton, Janice: FW: Christine Smith Composed email to scott@ArgoPartners.net, Brooks-Patton, Janice: Millennium Trust - Rejected assignments Composed email to Brooks-Patton, Janice, Ferguson, Cindy: RE: FW Claims Assigned - Retirement Value Read email from Ferguson, Cindy: RE: FW Claims Assigned - Retirement Value Edited doc RV - Proof of Claim Schedule 44620433 v 2 Composed email to lauren@ArgoPartners.net, scott@ArgoPartners.net, Brooks-Patton, Janice: RE: Christine Smith	ESE	1.10	352.00

080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	April 30, 2020
0336809	RECEIVER	Invoice Number	9567287

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
24-Apr-20	Corresp w/ J.Brooks-Patton, re Diana Drew; Edited doc Portfolio Profile 52840932 v 1.docx; Corresp w/ S.Gibson re updating attained age tables; Revise Portfolio Profile Edited doc RV Stochastic Summary 100 May19 3.xlsx Composed email to sgibson@lewisellis.com: RV Stochastic Summary 100 May19 3.xlsx Composed email to sgibson@lewisellis.com: RE: RV Stochastic Summary 100 May19 3.xlsx Composed email to sgibson@lewisellis.com: RE: RV Stochastic Summary 100 May19 3.xlsx Composed email to sgibson@lewisellis.com: RE: RV Stochastic Summary 100 May19 3.xlsx Read email from sgibson@lewisellis.com: RE: RV Stochastic Summary 100 May19 3.xlsx Composed email to sgibson@lewisellis.com: RE: RV Stochastic Summary 100 May19 3.xlsx Edited doc RV Stochastic Summary 100 May19 3.xlsx Composed email to Brooks-Patton, Janice: RE: Retirement Value - Quarterly Report for the Quarter Ending March 31, 2020 (1Q2020) Read email from Brooks-Patton, Janice: FW: Retirement Value - Quarterly Report for the Quarter Ending March 31, 2020 (1Q2020) Composed email to Brooks-Patton, Janice: RE: RV - RV Website Broken Links Edited doc RV PolicyStats April20 1 52850890 v 1.xlsx Read email from Brooks-Patton, Janice: RV - RV Website Broken Links Composed email to Brooks-Patton, Janice: RE: RV - RV Website Broken Links Edited doc RV-Transmittal (to HCF omitted claimants) of Plan, Claim Schedule & Proof of Claim forms 4841-8676-7659 1 44462316 v 1.doc Read email from Brooks-Patton, Janice: RE: RV - RV Website Broken Links Edited doc DA - 3129439.2 - Letter to investors re Report 4810-5519-5947 1 44462008 v 1.doc Introductory Letter to Investors from Receiver 051410.PDF - Nuance Power PDF Advanced Read email from Brooks-Patton, Janice: RV - Clark Reginald Edited doc RV - Proof of Claim Schedule 44620433 v 2 #51236343v1<Active>; - Transfer request form 2017 from Ameritrade to Provident - Nuance Power PDF Advanced Composed email to Brooks-Patton, Janice: RE: RV - Clark Reginald ameritrade 2017 10 statement.pdf - Nuance Power PDF Advanced Composed email to (no recipients): (no subject) Composed email to Brooks-Patton, Janice: RE: RV - Clark Reginald Composed email to atye@BKD.com, Brooks-Patton, Janice: FW: Retirement Value, LLC Receivership - Update of Investor Contact Information Funding Instructions-TDA 0719(Secured) - Nuance Power PDF Advanced Edited doc RV PolicyStats April20 1.xlsx	ESE	5.90	1,888.00

080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	April 30, 2020
0336809	RECEIVER	Invoice Number	9567287

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
27-Apr-20	Respond to VoiceMail Message from STEVEN CRUMP T/c w/ S.Crump; Review RV - Proof of Claim Schedule Read email from Brooks-Patton, Janice: RE: Portfolio Profile; Read email from Brooks-Patton, Janice: FW: Contact info for Retirement Value, LLC; Read email from jmorones@mtrustcompany.com: RE: Millennium Trust Company - Liquidation Notice- Charles Van Norman - Retirement Value LLC (Receivership); Confer w/ Brooks-Patton, Janice: FW: Retirement Value - Quarterly Report for the Quarter Ending March 31, 2020 (1Q2020) ; Read email from Brooks-Patton, Janice: FW: Retirement Value - Martha Evelyn Chatfield Composed email to atye@BKD.com, Brooks-Patton, Janice: RE- RV - Martha Evelyn Chatfield 4845-4091-4249 1.MSG; FW- RV - Martha Evelyn Chatfield 4843-7720-1481 1.MSG; RV - Chatfield Estate Assignment, Transfer & Notice of Ownership Change (Assignee = Barker) - 02-12-.PDF; RV - Chatfield Estate Assignment, Trans Composed email to Brooks-Patton, Janice: RE: Retirement Value - Quarterly Report for the Quarter Ending March 31, 2020 (1Q2020) Read email from Ferguson, Cindy: 4/27/20 Mail Edited doc RV PolicyStats April20 1.xlsx; Corresp w/ Millennium Trust re attempted assignments	ESE	1.70	544.00
28-Apr-20	Review assignment from estate of Dwayne Crews LRR re corresp with Margaret Crews (re estate of Dwayne Crews) 4428550 2.DOC; Corresp w/ L.Verna (Argo) re title to claim. Read email from Brooks-Patton, Janice: RE: Retirement Value - Quarterly Report for the Quarter Ending March 31, 2020 (1Q2020) Composed email to lauren@ArgoPartners.net: RE: Retirement Value - Claims Assigned Read email from lauren@ArgoPartners.net: RE: Retirement Value - Claims Assigned	ESE	0.60	192.00
29-Apr-20	Call from D.King re assignment of his mothers claim; Review form of Assignment, Transfer and Notice of Ownership Change; Edit Portfolio Profile; Corresp w/ J.Brooks re Portfolio PProfile dissemination. Reply to corresp from J.Weaver and address Assignment accordingly.	ESE	1.10	352.00
30-Apr-20	Corresp & T/C w/ S.Krochek re Argo's Offer to Purchase your claims EXTENSION; Corresp w/ D.King re Teri C King's claim and update Proof of Claim Schedule 44620433 v 2; Composed email to atye@BKD.com, Brooks-Patton, Janice: FW: From Davies King - Xfer and Beneficiary, Death cert and my LoA.	ESE	0.90	288.00

080608      ESPINOSA, EDUARDO S., AS RECEIVER FOR      As of      April 30, 2020  
                 RETIREMENT VALUE, LLC

0336809      RECEIVER      Invoice Number      9567287

**Total Services .....\$13,120.00**

080608 ESPINOSA, EDUARDO S., AS RECEIVER FOR  
RETIREMENT VALUE, LLC

As of

April 30, 2020

0336809 RECEIVER

Invoice Number

9567287

<u>Initial</u>	<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
ESE	E. S. ESPINOSA	<u>41.00</u>	320.00	<u>13,120.00</u>
	Total	41.00		\$13,120.00

# **EXHIBIT I**







080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	September 30, 2019
0336869	RECEIVERSHIP'S COUNSEL	Invoice Number	9504563

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
5-Sep-19	Receive and respond to investor telephone calls and email.	JEB	2.00	334.84
5-Sep-19	Review e-mail from R Minkoff re credit line and confer with E Espinosa re same	MDN	0.50	239.83
6-Sep-19	Receive and respond to investor telephone calls, emails and correspondence (1.3); update and create investor files in iManage (.8).	JEB	2.40	401.81
10-Sep-19	Receive and respond to investor telephone calls and emails	JEB	1.70	284.61
11-Sep-19	Receive and respond to investor telephone calls (1.6); update investor files (.7).	JEB	2.30	385.07
12-Sep-19	Receive and respond to investor telephone calls regarding the status of certain cases, timing of distributions, investments.	JEB	2.70	452.03
13-Sep-19	Receive and respond to investor telephone calls	JEB	2.60	435.29
16-Sep-19	Receive and respond to investor telephone calls (1.4) update investor files in iManage (.5)	JEB	1.90	318.10
17-Sep-19	Receipt and respond to investor telephone calls regarding the status of a distribution	JEB	0.50	83.71
17-Sep-19	Draft/revise Thirty-third Fee Application (1.4); coordinate filing of same (.3)	JEB	1.70	284.61
24-Sep-19	Receive and respond to investor telephone calls regarding the status of distributions	JEB	0.70	117.19
25-Sep-19	Receive and respond to investor telephone calls (2.5); update investor files (.4).	JEB	2.90	485.52
26-Sep-19	Receipt and respond to investor calls regarding RV website, the status of RV and distributions.	JEB	1.60	267.87
27-Sep-19	Receive and respond to investor telephone calls (1.0); update investor files in iManage (.2).	JEB	1.20	200.90
30-Sep-19	Receipt and respond to investor telephone and email.	JEB	1.30	217.65
<b>Total Services .....</b>				<b>\$4,509.03</b>

080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	September 30, 2019
0336869	RECEIVERSHIP'S COUNSEL	Invoice Number	9504563

<u>Date</u>	<u>Disbursements</u>	<u>Value</u>
6-Sep-19	POSTAGE	0.50
	Total for POSTAGE	0.50
31-Aug-19	LIBRARY RESEARCH CHARGES Accurint 12 081919 Accurint 12 082019 Accurint 12 082119 Accurint 12 082219	2,260.54
	Total for MISCELLANEOUS LIBRARY CHARGES	2,260.54
<b>Total Disbursements .....</b>		<b>\$2,261.04</b>

080608      ESPINOSA, EDUARDO S., AS RECEIVER FOR      As of      September 30, 2019  
RETIREMENT VALUE, LLC  
0336869      RECEIVERSHIP'S COUNSEL      Invoice Number      9504563

<u>Initial</u>	<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
JEB	J. E. BROOKS-PATTON	25.50	167.42	4,269.20
MDN	M. D. NAPOLI	<u>0.50</u>	479.66	<u>239.83</u>
	Total	26.00		\$4,509.03

# **EXHIBIT J**





Akerman LLP  
Post Office Box 4906  
Orlando, FL 32802  
Tel: 407.254.2305  
Fax: 407.254.3408

Invoice Date November 12, 2019  
Invoice No. 9510955

EDUARDO S. ESPINOSA, AS RECEIVER FOR RETIREMENT VALUE, LLC  
2001 ROSS AVENUE, SUITE 3600  
DALLAS, TX 75201

Client Name: **ESPINOSA, EDUARDO S., AS RECEIVER FOR  
RETIREMENT VALUE, LLC**  
Matter Name: **RECEIVERSHIP'S COUNSEL**  
Matter Number: **0336869**

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*For professional services rendered through October 31, 2019 as summarized below:*

Services	\$12,677.59
Disbursements	<u>\$64.33</u>
<b>TOTAL THIS INVOICE</b>	<b>\$12,741.92</b>

<b>PREVIOUS BALANCE</b>	<b>6,770.07</b>
(Includes payments received through 11/12/19)	<u>                    </u>
<b>TOTAL AMOUNT DUE</b>	<b>\$19,511.99</b>

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*To ensure proper credit to the above account, please indicate invoice no. 9510955  
Return remittance sheet with payment in US funds.*

*Wired funds accepted:*

Akerman LLP Operating Account  
c/o SunTrust Bank, Atlanta, GA  
ABA Number: 061000104  
Account Number: 0215-252207533  
Swift code SNTRUS3A (For International Wires Only)  
*IRS EIN 59-3117860*



080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	October 31, 2019
0336869	RECEIVERSHIP'S COUNSEL	Invoice Number	9510955

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
1-Oct-19	Receive and respond to investor telephone calls regarding the status of distributions.	JEB	0.80	133.94
1-Oct-19	Meet with TSSB officials	MDN	3.50	1,678.78
7-Oct-19	Receive and respond to investor telephone calls	JEB	1.00	167.42
10-Oct-19	Receipt and respond to investor telephone calls regarding the status of RV and distributions.	JEB	0.90	150.68
11-Oct-19	Receive and respond to investor telephone calls regarding distribution timing.	JEB	1.20	200.90
15-Oct-19	Receive and respond to investor telephone calls.	JEB	1.70	284.61
15-Oct-19	Prepare response to media inquiry (0.2)	MDN	0.20	95.93
16-Oct-19	Draft certificate of no objection (.4); prepare for and file same (.4)	JEB	0.80	133.94
18-Oct-19	Receive and respond to investor telephone calls regarding distributions, 401k custodians and fees.	JEB	0.90	150.68
21-Oct-19	Receipt and respond to investor telephone calls regarding the status of RV, and timing of next distribution.	JEB	2.00	334.84
21-Oct-19	Review Segal documents from ASG (1.0); research NYC death certificate rules (1.8); confer with E Espinosa re same (0.2); research Segal family (1.5)	MDN	4.50	2,158.43
22-Oct-19	Receipt and respond to investor telephone calls regarding the next distribution.	JEB	2.90	485.52
23-Oct-19	Review documents from DA's office for E Espinosa affidavit	MDN	8.00	3,837.20
24-Oct-19	Assist with preparation of and revisions to 26th Fee Application for Professionals and exhibits (2.3); review professionals' invoices and prepare for use as exhibits to fee application (.8).	JEB	3.10	519.00
25-Oct-19	Receipt and respond to investor telephone calls regarding the status of RV and the time line for distributions.	JEB	0.80	133.94
25-Oct-19	Prepare Espinosa affidavit (0.2); correspond with G Cantwell re affidavit and next meeting (0.1)	MDN	0.30	143.90
28-Oct-19	Receipt of Investor documents, update and/or create new investor files in iManage.	JEB	0.70	117.19
28-Oct-19	Receipt and respond to investor telephone calls regarding distributions in 2019 and the status of RV (1.5); coordinate filing of RV 26th Application for Fees (Professionals) (.2).	JEB	1.70	284.61

080608 ESPINOSA, EDUARDO S., AS RECEIVER FOR As of October 31, 2019  
 RETIREMENT VALUE, LLC  
 0336869 RECEIVERSHIP'S COUNSEL Invoice Number 9510955

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
28-Oct-19	Review and revise application to pay non-lawyer professionals (0.2); review latest offer from Cedar Glade (0.2)	MDN	0.40	191.86
29-Oct-19	Receive and respond to investor telephone calls regarding RV distributions.	JEB	0.80	133.94
30-Oct-19	Receipt and respond to investor telephone calls regarding distributions and the status of RV.	JEB	2.70	452.03
30-Oct-19	Correspond with E Espinosa re James trial (0.1); review latest Segal mortality report (0.2); correspond with E Espinosa re status of Segal claim (0.1);	MDN	0.40	191.86
31-Oct-19	Receipt and respond to investor telephone calls regarding distributions.	JEB	3.30	552.49
31-Oct-19	Confer with E Espinosa re Segal policy and VeriTex revolver (0.2); correspond with C Reid re status of Segal death certificate and issues with H Segal (0.1)	MDN	0.30	143.90

**Total Services .....\$12,677.59**

<u>Date</u>	<u>Disbursements</u>	<u>Value</u>
28-Oct-19	POSTAGE	0.50
	Total for POSTAGE	0.50
8-Oct-19	OTHER CHARGES - BANK OF AMERICA - Go Daddy: Business Website Builder Renewal: Item Number 483114; Office 365 Starter Email Renewal; Receipt Number 1557321576; Customer #71171259. EE/6000	63.83
	Total for OTHER CHARGES	63.83
<b>Total Disbursements .....\$64.33</b>		

080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	October 31, 2019
0336869	RECEIVERSHIP'S COUNSEL	Invoice Number	9510955

<u>Initial</u>	<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
JEB	J. E. BROOKS-PATTON	25.30	167.42	4,235.73
MDN	M. D. NAPOLI	<u>17.60</u>	479.65	<u>8,441.86</u>
	Total	42.90		\$12,677.59

# **EXHIBIT K**





Akerman LLP  
Post Office Box 4906  
Orlando, FL 32802  
Tel: 407.254.2305  
Fax: 407.254.3408

Invoice Date December 05, 2019  
Invoice No. 9516845

EDUARDO S. ESPINOSA, AS RECEIVER FOR RETIREMENT VALUE, LLC  
2001 ROSS AVENUE, SUITE 3600  
DALLAS, TX 75201

Client Name: **ESPINOSA, EDUARDO S., AS RECEIVER FOR  
RETIREMENT VALUE, LLC**  
Matter Name: **RECEIVERSHIP'S COUNSEL**  
Matter Number: **0336869**

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*For professional services rendered through November 30, 2019 as summarized below:*

Services	\$6,931.80
Disbursements	<u>\$0.00</u>
<b>TOTAL THIS INVOICE</b>	<b>\$6,931.80</b>

<b>PREVIOUS BALANCE</b>	<b>19,511.99</b>
(Includes payments received through 12/05/19)	<u>                    </u>
<b>TOTAL AMOUNT DUE</b>	<b>\$26,443.79</b>

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*To ensure proper credit to the above account, please indicate invoice no. 9516845  
Return remittance sheet with payment in US funds.*

*Wired funds accepted:*

Akerman LLP Operating Account  
c/o SunTrust Bank, Atlanta, GA  
ABA Number: 061000104  
Account Number: 0215-252207533  
Swift code SNTRUS3A (For International Wires Only)  
*IRS EIN 59-3117860*

080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	November 30, 2019
0336869	RECEIVERSHIP'S COUNSEL	Invoice Number	9516845

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
4-Nov-19	Receive and respond to investor calls (2.0); update and/or create investor files in iManage (.5).	JEB	2.50	542.50
6-Nov-19	Receive and respond to investor telephone calls regarding distributions	JEB	2.50	542.50
7-Nov-19	Correspond with D Elmquist re T Smith potential distributions; correspond with J Thomas re D Levin	MDN	0.50	276.00
8-Nov-19	Review latest mortality report re Segal	MDN	0.20	110.40
11-Nov-19	Review latest Segal update from ASG (0.1); confer with E Espinosa re Segal next steps (0.2)	MDN	0.30	165.60
12-Nov-19	Receive and respond to investor telephone calls regarding end of year distributions.	JEB	2.20	477.40
13-Nov-19	Receive and respond to investor telephone calls regarding distributions, and IRA Custodians.	JEB	1.40	303.80
14-Nov-19	Review and research the Court's docket for objections to the Receiver's Twenty-Sixth Motion for Approval of Payment of Professionals (.3); email M. Napoli and E. Espinosa regarding the same (.1); prepare for and file Receiver's Twenty-Sixth Motion for Approval of Payment of Professionals (.2)	JEB	0.60	130.20
14-Nov-19	Email E. Espinosa regarding investor telephone call (.1); receive and respond to investor telephone calls (2.6).	JEB	2.70	585.90
19-Nov-19	Receive and respond to investor telephone calls and email (3.0); update investor files in iManage (.7).	JEB	3.70	802.90
20-Nov-19	Receive and respond to investor telephone calls and email regarding distributions, tax and IRA questions.	JEB	2.00	434.00
21-Nov-19	Receive and respond to investor calls and update communications list	JEB	3.20	694.40
22-Nov-19	Receive and respond to investor email and telephone calls (2.7); update investor iManage files (.9); email E. Espinosa regarding investor change of address (.1).	JEB	3.70	802.90
25-Nov-19	Receipt and respond to investor telephone calls and email (4.0); email E. Espinosa regarding investor account changes (.1); receipt of investor documents and update/create new investor iManage files and address contact spreadsheet (.8).	JEB	4.90	1,063.30

**Total Services .....\$6,931.80**

080608      ESPINOSA, EDUARDO S., AS RECEIVER FOR      As of      November 30, 2019  
RETIREMENT VALUE, LLC  
0336869      RECEIVERSHIP'S COUNSEL      Invoice Number      9516845

<u>Initial</u>	<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
JEB	J. E. BROOKS-PATTON	29.40	217.00	6,379.80
MDN	M. D. NAPOLI	<u>1.00</u>	552.00	<u>552.00</u>
	Total	30.40		\$6,931.80



# **EXHIBIT L**





080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	December 31, 2019
0336869	RECEIVERSHIP'S COUNSEL	Invoice Number	9528437

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
2-Dec-19	Receive and respond to investor telephone calls and email	JEB	2.30	499.10
2-Dec-19	Review and revise report for 3Q 2019	MDN	0.20	110.40
3-Dec-19	Receive and respond to investor email and telephone calls (1.7); create/update investor files in iManage (.5); email M. Napoli and E. Espinosa regarding RV Third Qtr Report (.1);	JEB	2.30	499.10
4-Dec-19	Email Daryn Teague regarding updates to the RV website	JEB	0.30	65.10
4-Dec-19	Receipt of investor documents and update investor files (.8); receive and respond to investor telephone calls and emails regarding the status of RV, distribution time lines, Receiver's Quarterly Reports, income tax preparation and IRA custodians (3.3)	JEB	4.10	889.70
5-Dec-19	Receive and respond to investor email and telephone calls (2.0); update investor files (.3); email Daryn Teague regarding RV website issues (.3); prepare and send RV Change of Address, Beneficiary Designation, Change of Ownership and Proof of Claim forms to Daryn Teague for loading on RV website (.3)	JEB	2.90	629.30
6-Dec-19	Receive and respond to investor telephone calls and email	JEB	2.50	542.50
9-Dec-19	Receipt and respond to investor telephone calls and email (2.4); update investor files (.6)	JEB	3.00	651.00
10-Dec-19	Prepare investor email contact list in preparation for import into MailChimp (1.3); register RV MailChimp account (.4); import RV email list into MailChimp, and prepare for and send email to investors attaching Receiver's report for the 3rd quarter (.8).	JEB	2.50	542.50
11-Dec-19	Review, research investor email addresses for accuracy in preparation for RV email blast	JEB	0.40	86.80
12-Dec-19	Draft and revise language to investors sending Receivers Report for the 3rd Quarter 2019 (.4); revise investor email contact list and import to MailChimp (1.0); prepare for and send MailChimp email to investors (.6) review and analysis of MailChimp Audience reports (.3) email E. Espinosa regarding bounce report (.1);; receive and respond to investor email and telephone calls (2.8).	JEB	5.20	1,128.40
12-Dec-19	Review and revise e-mail to investors re quarterly reports	MDN	0.20	110.40
13-Dec-19	Review and analysis of MailChimp Bounce reports and review investor files for correct email address information (.8); prepare for and send email blast to certain investors with corrected email addresses (1.0); email E. Espinosa regarding same (.1); receive and respond to investor email (2.4).	JEB	4.20	911.40

080608 ESPINOSA, EDUARDO S., AS RECEIVER FOR As of December 31, 2019  
 RETIREMENT VALUE, LLC  
 0336869 RECEIVERSHIP'S COUNSEL Invoice Number 9528437

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
16-Dec-19	Receive and respond to investor telephone calls (3.7); review MailChimp transmission reports regarding email sent to certain 12 investors and update email contact lists (.4); update investor files (.4)	JEB	4.50	976.50
17-Dec-19	Receipt and respond to investor telephone calls and email (3.8); update investor files (.8); email Daryn Teague regarding website document link issues (.2); email E. Espinosa regarding investor IRA account questions (.1)	JEB	4.90	1,063.30
18-Dec-19	Receipt and respond to investor telephone calls (2.0); email E. Espinosa investor questions and suggestions (.1)	JEB	2.10	455.70
19-Dec-19	Receive and respond to investor telephone calls and email (4.0); update investor files (.8); email E. Espinosa regarding investor IRA account questions, and investor communications (.1); draft email for email blast to investors regarding updating contact information (.4)	JEB	5.30	1,150.10
20-Dec-19	Receive and respond to investor calls and emails regarding the status of RV, distributions, changes to IRA custodians (Liberty Trust/Millennium) and address change info., (2.6); draft and revise correspondence to investor regarding updating contact information (.2); prepare for and send email blast re procedures for updating contact info to RV investors via MailChimp (.7)	JEB	3.50	759.50
20-Dec-19	Research the court's docket and compile RV pleadings/filings for RV website update (2.7); email D. Teague re same (.1)	JEB	2.80	607.60
<b>Total Services .....</b>				<b>\$11,678.40</b>

<u>Date</u>	<u>Disbursements</u>	<u>Value</u>
20-Dec-19	POSTAGE	0.50
Total for POSTAGE		0.50
20-Dec-19	DUPLICATING	0.80
Total for DUPLICATING		0.80
<b>Total Disbursements .....</b>		<b>\$1.30</b>

080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	December 31, 2019
0336869	RECEIVERSHIP'S COUNSEL	Invoice Number	9528437

<u>Initial</u>	<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
JEB	J. E. BROOKS-PATTON	52.80	217.00	11,457.60
MDN	M. D. NAPOLI	<u>0.40</u>	552.00	<u>220.80</u>
	Total	53.20		\$11,678.40

# **EXHIBIT M**







080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	January 31, 2020
0336869	RECEIVERSHIP'S COUNSEL	Invoice Number	9533143

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
3-Jan-20	Receive and respond to investor telephone calls and update investor files	JEB	1.20	260.40
3-Jan-20	Review mortality notice and forward to E Espinosa	MDN	0.20	110.40
6-Jan-20	Prepare Court documents for update of RV Court Documents website page (1.0); multiple emails to Daryn Teague regarding updating and correcting links on RV website (.2); receive and respond to investor telephone calls and update investor files (2.2).	JEB	3.40	737.80
7-Jan-20	Receipt and respond to investor telephone calls (2.6); continued preparation of Court documents for RV website update (1.2)	JEB	3.80	824.60
8-Jan-20	Receipt and respond to investor telephone calls and update investor files	JEB	3.20	694.40
9-Jan-20	Receipt and response to investor telephone calls (1.4); update investor iManage files (.5)	JEB	1.90	412.30
10-Jan-20	Receive and respond to investor telephone calls (1.5); update investor iManage files (.5)	JEB	2.00	434.00
13-Jan-20	Receive and respond to investor telephone calls	JEB	1.80	390.60
14-Jan-20	Receipt and respond to investor email and telephone calls	JEB	2.70	585.90
15-Jan-20	Receipt and respond to investor telephone calls and email (3.0); update investor iManage files (.7)	JEB	3.70	802.90
16-Jan-20	Receipt and respond to investor correspondence re change of address information (1.4); receive and respond to investor email and telephone calls re distributions, Liberty Trust/Millennium Trust IRA account transfers (2.8); draft and revise website update language re Liberty Trust/Millennium Trust RV IRA account transfer (.6); email E. Espinosa re RV website update (.1); prepare and send RV website update language to Daryn Teague (.2).	JEB	5.10	1,106.70
17-Jan-20	Receipt and respond to investor correspondence re change of address information (2.0); update investor files (.7)	JEB	2.70	585.90
21-Jan-20	Receipt and respond to investor telephone calls and correspondence (2.0); update investor files (.4); email E. Espinosa regarding investor account questions (.1)	JEB	2.50	542.50
22-Jan-20	Receive and respond to investor telephone calls and correspondence (2.8); update investor files (.8)	JEB	3.60	781.20
23-Jan-20	Receive and respond to investor telephone calls, emails and correspondence	JEB	3.20	694.40

080608 ESPINOSA, EDUARDO S., AS RECEIVER FOR As of January 31, 2020  
 RETIREMENT VALUE, LLC  
 0336869 RECEIVERSHIP'S COUNSEL Invoice Number 9533143

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
24-Jan-20	Receive and respond to investor telephone calls and correspondence (1.7) update RV MailChimp email subscriber list (.8)	JEB	2.50	542.50
27-Jan-20	Receipt and respond to investor telephone calls and email.	JEB	1.60	347.20
28-Jan-20	Receive and respond to telephone, email and correspondence from investors (2.7); update investor contact spreadsheet (.4); update investor files (.4); update MailChimp email list (.4)	JEB	3.90	846.30
29-Jan-20	Receive and respond to telephone and email from investors (1.2) update investor files and contact spreadsheet (.5) further updates to MailChim email list (.4)	JEB	2.10	455.70
30-Jan-20	Meeting with A. Busby re RV investor communications (.4); receive and respond to investor telephone calls, correspondence and emails (2.9); update investor iMnage files (.6) update MailChimp email lists with investor email information (.5)	JEB	4.40	954.80
31-Jan-20	Receipt and respond to investor telephone calls, email and correspondence (2.8); update investor files (.7)	JEB	3.50	759.50
<b>Total Services .....</b>				<b>\$12,870.00</b>

<u>Date</u>	<u>Disbursements</u>	<u>Value</u>
22-Jan-20	POSTAGE	1.00
23-Jan-20	POSTAGE	1.50
24-Jan-20	POSTAGE	3.00
27-Jan-20	POSTAGE	0.50
Total for POSTAGE		6.00
3-Jan-20	DUPLICATING	0.40
6-Jan-20	DUPLICATING	1.20
6-Jan-20	DUPLICATING	0.20
6-Jan-20	DUPLICATING	1.00
7-Jan-20	DUPLICATING	1.20
7-Jan-20	DUPLICATING	0.20
9-Jan-20	DUPLICATING	0.60

080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	January 31, 2020
0336869	RECEIVERSHIP'S COUNSEL	Invoice Number	9533143

<u>Date</u>	<u>Disbursements</u>	<u>Value</u>
16-Jan-20	DUPLICATING	0.20
21-Jan-20	DUPLICATING	5.00
22-Jan-20	DUPLICATING	2.00
23-Jan-20	DUPLICATING	1.20
24-Jan-20	DUPLICATING	1.20
Total for DUPLICATING		14.40
<b>Total Disbursements .....</b>		<b>\$20.40</b>

080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	January 31, 2020
0336869	RECEIVERSHIP'S COUNSEL	Invoice Number	9533143

<u>Initial</u>	<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
JEB	J. E. BROOKS-PATTON	58.80	217.00	12,759.60
MDN	M. D. NAPOLI	<u>0.20</u>	552.00	<u>110.40</u>
	Total	59.00		\$12,870.00

# **EXHIBIT N**







080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	February 29, 2020
0336869	RECEIVERSHIP'S COUNSEL	Invoice Number	9544042

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
3-Feb-20	Receipt and respond to telephone, email and correspondence from investors (1.7); update investor files (.8)	JEB	2.50	542.50
4-Feb-20	Receive and respond to investor telephone, email and correspondence (2.6); update investor contact spreadsheet (.4); discuss certain investors' questions with E. Espinosa (.4)	JEB	3.40	737.80
5-Feb-20	Receipt and respond to investor telephone and email re distributions, IRA account transfers, contact info updates, and IRA Custodian questions (2.3); update investor files (.3); update investor contact spreadsheet (.4); update Mailchimp email list (.5).	JEB	3.50	759.50
6-Feb-20	Receipt and respond to investor telephone and email (2.3); prepare mortality notice information for RV website update (.2) email E. Espinosa re same (.1)	JEB	2.60	564.20
6-Feb-20	Review mortality report; correspond with E Espinosa re same	MDN	0.30	165.60
7-Feb-20	Receipt and respond to investor telephone calls and email (3.0) draft language re RV Mortality Notice update (.4) email E. Espinosa re same (.1); email Daryn Teague re updating RV website with Mortality Notice information (.1)	JEB	3.60	781.20
10-Feb-20	Receive and respond to investor email, telephone calls, and correspondence	JEB	3.50	759.50
11-Feb-20	Receive and respond to investor email and telephone calls (2.0); update investor files (.4)	JEB	2.40	520.80
12-Feb-20	Receive and respond to investor telephone, email, and correspondence (2.9); update investor files (.7); update MailChimp RV email list (.4)	JEB	4.00	868.00
13-Feb-20	Receive and respond to investor telephone calls, email and correspondence (3.5); update investor files (.5)	JEB	4.00	868.00
14-Feb-20	Receipt and respond to investor telephone calls and correspondence	JEB	2.30	499.10
17-Feb-20	Receive and respond to investor telephone calls and email from investors regarding distributions, tax matters, and the Receiver's reports (3.5); update investor files (.7); email exchange with E. Espinosa regarding investor (.2); email with M. Napoli re updated to RV website (.1); revise Investor Contact spreadsheet (.6).	JEB	5.10	1,106.70
17-Feb-20	Revise website	MDN	0.20	110.40
18-Feb-20	Receive and respond to investor telephone calls.	JEB	1.10	238.70

080608 ESPINOSA, EDUARDO S., AS RECEIVER FOR As of February 29, 2020  
 RETIREMENT VALUE, LLC  
 0336869 RECEIVERSHIP'S COUNSEL Invoice Number 9544042

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
19-Feb-20	Receipt and respond to investor telephone calls, email and correspondence (3.0); update investor files and MailChimp email lists (.7) update investor contact list (.3); discussion with E. Espinosa re telephone call regarding Justin Martin (.1); research Justin Martin to verify/confirm involvement with RV (4).	JEB	4.50	976.50
20-Feb-20	Receive and respond to investor telephone calls, email and correspondence (3.8); receive Provident Ntc of Change of Ownership documents for multiple investors and research transfer information (.8); update investor contact spreadsheet (.9) revise/update Change of Ownership form (.8)	JEB	6.30	1,367.10
21-Feb-20	Receive and respond to investor telephone calls	JEB	1.60	347.20
24-Feb-20	Receive and respond to investor telephone calls and correspondence	JEB	2.00	434.00
25-Feb-20	Receipt and respond to investor phone calls and emails	JEB	0.90	195.30
26-Feb-20	Receipt and respond to investor phone calls and email (2.7); update investor contact spreadsheet (.6); update email list (.5)	JEB	3.80	824.60
27-Feb-20	Receipt and respond to telephone calls from investors (1.8) compile set of RV pleadings for update to RV website (1.2) receive and respond to investor correspondence (.4) update investor files (.4)	JEB	3.80	824.60
28-Feb-20	Receive and respond to investor telephone calls and correspondence (3.2); update investor files (.7); email exchange with E. Espinosa and M. Napoli re RV website update (.1); prepare Receiver's Annual Report as of December 31, 2019 for submission as update to RV website (.1); email exchange with Daryn Teague re update of website (.1) update RV Proof of Claims Schedule spreadsheet (.1); update Mortality files (.1); research documents re Bustillos, Matthew and email E. Espinosa re same (.4); compile and prepare pleadings for RV Court Documents page update (1.0).	JEB	5.80	1,258.60
28-Feb-20	Review and revise 2019 annual report	MDN	0.30	165.60
<b>Total Services .....</b>				<b>\$14,915.50</b>

080608 ESPINOSA, EDUARDO S., AS RECEIVER FOR  
 RETIREMENT VALUE, LLC  
 0336869 RECEIVERSHIP'S COUNSEL

As of February 29, 2020  
 Invoice Number 9544042

<u>Date</u>	<u>Disbursements</u>	<u>Value</u>
4-Feb-20	POSTAGE	0.50
4-Feb-20	POSTAGE	0.50
5-Feb-20	POSTAGE	0.50
7-Feb-20	POSTAGE	0.50
14-Feb-20	POSTAGE	1.00
17-Feb-20	POSTAGE	1.00
18-Feb-20	POSTAGE	0.50
20-Feb-20	POSTAGE	1.00
Total for POSTAGE		5.50
24-Feb-20	DUPLICATING - COLOR	6.00
Total for DUPLICATING - COLOR		6.00
3-Feb-20	DUPLICATING	0.40
4-Feb-20	DUPLICATING	0.40
4-Feb-20	DUPLICATING	0.20
4-Feb-20	DUPLICATING	2.00
4-Feb-20	DUPLICATING	0.40
6-Feb-20	DUPLICATING	0.40
6-Feb-20	DUPLICATING	0.40
10-Feb-20	DUPLICATING	1.00
11-Feb-20	DUPLICATING	0.40
14-Feb-20	DUPLICATING	0.40
17-Feb-20	DUPLICATING	0.40
18-Feb-20	DUPLICATING	0.20
19-Feb-20	DUPLICATING	2.60
19-Feb-20	DUPLICATING	0.40
19-Feb-20	DUPLICATING	0.80
20-Feb-20	DUPLICATING	0.80

080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	February 29, 2020
0336869	RECEIVERSHIP'S COUNSEL	Invoice Number	9544042

<u>Date</u>	<u>Disbursements</u>		<u>Value</u>
24-Feb-20	DUPLICATING	1.60	
24-Feb-20	DUPLICATING	1.20	
Total for DUPLICATING			14.00
31-Jan-20	FEDERAL EXPRESS Airbill: 779809248778 per 6000 Invoice No: 691454639 Ship Dt: 01/22/20	10.30	
Total for FEDERAL EXPRESS			10.30
<b>Total Disbursements .....</b>			<b>\$35.80</b>

080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	February 29, 2020
0336869	RECEIVERSHIP'S COUNSEL	Invoice Number	9544042

<u>Initial</u>	<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
JEB	J. E. BROOKS-PATTON	66.70	217.00	14,473.90
MDN	M. D. NAPOLI	<u>0.80</u>	552.00	<u>441.60</u>
	Total	67.50		\$14,915.50

# **EXHIBIT O**







080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	March 31, 2020
0336869	RECEIVERSHIP'S COUNSEL	Invoice Number	9555160

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
2-Mar-20	Update MailChimp email list (.8); prepare for and email Annual report to investors via MailChimp (.8) receipt and respond to investor phone calls and email (3.6)	JEB	5.20	1,128.40
3-Mar-20	Receipt and respond to investor phone calls, research investor questions and update investor folders (4.7); email exchange with E. Espinosa re investor questions re the Annual Report (.2) update MailChimp email list (.1)	JEB	5.00	1,085.00
3-Mar-20	Teleconference with E Espinosa re ASM tender offer (0.1)	MDN	0.10	55.20
4-Mar-20	Email exchange with E. Espinosa re investor questions (.2); receipt and respond to investor phone calls and emails (3.2); research investor account documents and information to prepare responses to investors' questions (.7); revise/update Notice of Change of Address form (.3)	JEB	4.40	954.80
5-Mar-20	Receipt and respond to investor phone calls and email.	JEB	0.90	195.30
9-Mar-20	Receive and respond to investor telephone calls and email regarding IRA distributions, RV distributions, valuation of IRA accounts (3.7); research re investor/claimant account information to provide answers to inquiries re Schedule of Claims from Bernard Griffith (.8); update investor files (.5) update investor contact spreadsheet (.7) update MailChimp email list (.5) prepare court documents for updating RV website (1.0)	JEB	7.20	1,562.40
9-Mar-20	Confer with E Espinosa re issues regarding California death certificates	MDN	0.50	276.00
10-Mar-20	Receive and respond to investor email and correspondence (3.7); update investor contact spreadsheet (.4); update MailChimp email list (.4)	JEB	4.50	976.50
11-Mar-20	Compile and prepare court documents for uploading and updating RV website (1.5); confer with E. Espinosa re recent offers to purchase claims (.1) receipt and respond to investor phone calls (1.4)	JEB	3.00	651.00
16-Mar-20	Revise RV phone line voice mail message (.4); receive and respond to investor phone calls (.8)	JEB	1.20	260.40
17-Mar-20	Revise RV Investor contact spreadsheet in preparation for transmission to RV claim bidders	JEB	3.80	824.60
18-Mar-20	Review investor files/documents and compare with Contact Information spreadsheet and update; prepare spreadsheet for submission to claim purchase agents	JEB	4.80	1,041.60

080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	March 31, 2020
0336869	RECEIVERSHIP'S COUNSEL	Invoice Number	9555160

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
18-Mar-20	Receive and respond to investor telephone email and phone calls (.8); update MailChimp email list (.3)	JEB	1.10	238.70
19-Mar-20	Receive and respond to investor phone calls and email.	JEB	0.80	173.60
20-Mar-20	Update RV MailChimp email lists (.4); update RV Investor Contact list (.6)	JEB	1.00	217.00
20-Mar-20	Email E. Espinosa re investor contact list (.1) continued prep of/revisions to investor contact bidder list (3.0); email E. Espinosa and Douglas Wolfe re investor contact bidder list (.1)	JEB	3.20	694.40
20-Mar-20	Correspond with G Cantwell re S Magaraci; research Magaraci judgment	MDN	0.50	276.00
20-Mar-20	Correspond with E Espinosa re delays in processing death claims (0.1); review latest maturity tracking report (0.1); correspond with G Cantwell re S Magaraci judgment (0.1); research Magaraci judgment and collection status (0.6); report to G Cantwell (0.1)	MDN	1.00	552.00
23-Mar-20	Receive and respond to investor telephone calls and emails (1.6); compile and prepare filings for updating RV website (1.5)	JEB	3.10	672.70
24-Mar-20	Receive and respond to investor phone calls and email	JEB	3.00	651.00
25-Mar-20	Email exchanges with E. Espinosa and Scott Krochek (Argo Partners) re offer to purchase (.2) review and revise Assignment form (.2); email E. Espinosa re offer documents (.1) prepare and send offer documents and email blast re offer to purchase claims using/via MailChimp (1.3)	JEB	1.80	390.60
25-Mar-20	Receive and respond to investor telephone calls and email re claims offer and distributions (3.7); update investor files (.2) update investor contact spreadsheet (.4)	JEB	4.30	933.10
26-Mar-20	Receipt and respond to investor telephone calls and emails regarding claim purchase offer and status of investor claims	JEB	3.20	694.40
27-Mar-20	Receive and respond to investor/claimant email and telephone calls re offer to purchase claims (2.3); update investor files (.6) update investor email addresses (.5).	JEB	3.40	737.80
30-Mar-20	Receive and respond to investor/claimant phone calls and email (3.8) research investor outstanding claim information to provide answer to investors' questions (.9) update investor files (.7);	JEB	5.40	1,171.80
31-Mar-20	Receive and respond to investor telephone calls and emails re distributions and offer to purchase claims (3.8) update investor files (.7); email E. Espinosa re investor's (Michael Pittman Trust) questions (.1)	JEB	4.60	998.20

080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	March 31, 2020
0336869	RECEIVERSHIP'S COUNSEL	Invoice Number	9555160

**Total Services .....\$17,412.50**

080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	March 31, 2020
0336869	RECEIVERSHIP'S COUNSEL	Invoice Number	9555160

<u>Initial</u>	<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
JEB	J. E. BROOKS-PATTON	74.90	217.00	16,253.30
MDN	M. D. NAPOLI	<u>2.10</u>	552.00	<u>1,159.20</u>
	Total	77.00		\$17,412.50

# **EXHIBIT P**





Akerman LLP  
Post Office Box 4906  
Orlando, FL 32802  
Tel: 407.254.2305  
Fax: 407.254.3408

Invoice Date            May 13, 2020  
Invoice No.             9567288

EDUARDO S. ESPINOSA, AS RECEIVER FOR RETIREMENT VALUE, LLC  
2001 ROSS AVENUE, SUITE 3600  
DALLAS, TX 75201

Client Name:    **ESPINOSA, EDUARDO S., AS RECEIVER FOR  
RETIREMENT VALUE, LLC**  
Matter Name:    **RECEIVERSHIP'S COUNSEL**  
Matter Number: **0336869**

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*For professional services rendered through April 30, 2020 as summarized below:*

Services	\$25,924.60
Disbursements	<u>\$29.09</u>
<b>TOTAL THIS INVOICE</b>	<b>\$25,953.69</b>

<b>PREVIOUS BALANCE</b>	<b>83,377.69</b>
(Includes payments received through 05/13/20)	
<b>TOTAL AMOUNT DUE</b>	<b><u>\$109,331.38</u></b>

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*To ensure proper credit to the above account, please indicate invoice no. 9567288  
Return remittance sheet with payment in US funds.*

*Wired funds accepted:*

Akerman LLP Operating Account  
c/o SunTrust Bank, Atlanta, GA  
ABA Number: 061000104  
Account Number: 0215-252207533  
Swift code SNTRUS3A (For International Wires Only)  
*IRS EIN 59-3117860*

080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	April 30, 2020
0336869	RECEIVERSHIP'S COUNSEL	Invoice Number	9567288

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
1-Apr-20	Telephone call with E. Espinosa re status of RV investor calls and emails inquiring about offer to purchase claims (.2); receive and respond to investor/claimant phone calls and emails regarding distributions and offer to purchase claims (5.2).	JEB	5.40	1,171.80
2-Apr-20	Receive and respond to investor/claimant phone calls and emails regarding distributions and offer to purchase claims (4.7); update investor files (.9)	JEB	5.60	1,215.20
3-Apr-20	Receive and respond to investor email and phone calls (4.6); update investor files (.8); email E. Espinosa regarding investor questions (.1); prepare tracking spreadsheet with Notice of Ownership Change receipt information (1.0)	JEB	6.50	1,410.50
3-Apr-20	Review latest maturity report	MDN	0.20	110.40
6-Apr-20	Email and phone communications with investors re distributions, claim purchase, value of claims, contact information	JEB	4.90	1,063.30
7-Apr-20	Email communications with New Direction Trust re name and contact info change for website (.1); email and phone communications with investors re distributions, claim purchase, value of claims, contact information (3.0); update investor files (.6) email Daryn Teague re website update (.1)	JEB	3.80	824.60
8-Apr-20	Email and phone communications with investors re distributions, claim purchase, value of claims, contact information (5.0); receive and respond to investor requests for the Receiver's Annual and Quarterly reports (.5); update investor files (.6)	JEB	6.10	1,323.70
9-Apr-20	Receive and respond to investor telephone calls, email and correspondence (5.2) update investor files (.7); update MailChimp email list (.5)	JEB	6.40	1,388.80
9-Apr-20	Review latest mortality tracking report	MDN	0.20	110.40
10-Apr-20	Receive and respond to investor phone calls and email (4.8) email Daryn Teague re RV website documents and broken links(.2) begin work with documents to be used on RV website (.4)	JEB	5.40	1,171.80
13-Apr-20	Receive and respond to investor/claimant email and telephone calls re offer to purchase claims, distributions, RV website links and the status of RV (4.4); update investor files (.7); email E. Espinosa re investor questions regarding claim (.1); email Daryn Teague re RV website and broken links (.2); compile RV pleadings and court documents for RV website (.6)	JEB	6.00	1,302.00



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<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
14-Apr-20	Receive and respond to investor/claimant email and telephone calls re offer to purchase claims, distributions and the status of RV (5.0); update investor files (.3); email E. Espinosa re investor questions regarding claim (.1); prepared update for RV website re COVID-19 (.4) email Daryn Teague re RV website updates (.1)	JEB	5.90	1,280.30
14-Apr-20	Teleconference with E Espinosa re COVID-19 notices and updates (0.2); review and revise notice re delays in responding to inquiries (0.1); draft corrections to website home page (0.3); draft notice re impact of COVID-19 on the receivership (0.6); correspond with E Espinosa re draft notices (0.1); correspond with D Teague re website updates (0.1)	MDN	1.40	772.80
15-Apr-20	Receipt and respond to investor telephone calls and emails re offer to purchase claims and the status of RV (3.4) update investor contact spreadsheet and investor files (.4)	JEB	3.80	824.60
16-Apr-20	Telephone call with E. Espinosa regarding claim bidders and investor records (.2) receipt and respond to investors telephone calls and emails (3.0) update investor iManage files (.6); compile pleadings and court documents for RV website update (.8)	JEB	4.60	998.20
17-Apr-20	Review maturity report	MDN	0.10	55.20
20-Apr-20	Receive and respond to investor telephone calls and email (5.5) email E. Espinosa re investor calls and questions (.3); update investor files (.8).	JEB	6.60	1,432.20
21-Apr-20	Receipt and respond to investor telephone calls and email regarding Argo offer to purchase claims, claim information/status, and the status of future distributions (4.0); draft transmittal correspondence to investors sending RV forms (.4); update investor accounts (.5); email exchange with E. Espinosa and Argo Partners re claim transfers (.1).	JEB	5.00	1,085.00
22-Apr-20	Receipt and respond to telephone calls, emails from investors/claimants (5.0) update investor iManage files (.6); draft email to investors re transmittal of Receiver's Quarterly report and prep same and send via MailChimp (.6); update investor Contact spreadsheet (.3); email exchange with Daryn Teague regarding the RV website (.2); work with RV pleadings and prepare for uploading on RV website (.7)	JEB	7.40	1,605.80
22-Apr-20	Review and revise first quarter 2020 report (0.4); correspond with E Espinosa re CA death certificates (0.1)	MDN	0.50	276.00

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<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
23-Apr-20	Receipt and respond to telephone calls, emails from investors/claimants re Argo Partners' offer to purchase claims, Receiver's reports (5.2) update investor iManage files (.4); email exchange with Daryn Teague regarding documents on the RV website (.2); prepare RV pleadings for uploading on RV website (.5)	JEB	6.30	1,367.10
24-Apr-20	Update investor iManage files (.7); receipt and respond to telephone calls, emails from investors/claimants re Argo Partners' offer to purchase claims, Receiver's reports and the status of RV (5.0) prepare Receiver's Reports and RV pleadings for uploading on RV website (1.3); update investor Contact spreadsheet (.5) email exchange with E. Espinosa regarding investors and claim transfers (.2).	JEB	7.70	1,670.90
24-Apr-20	Review latest mortality report	MDN	0.30	165.60
27-Apr-20	Receipt and respond to email and telephone communications from investors (3.0); email exchange with Daryn Teague regarding RV website documents (.3); research and work with RV Receiver reports and court documents and prepare for use in updating RV website (1.6); update investor files (.8)	JEB	5.70	1,236.90
28-Apr-20	Email and telephone calls with investors re account questions, claim purchase, distributions (3.4); update investor files (.5); update investor Contact spreadsheet (.4); update investor email address (.2) email and telephone communications with E. Espinosa re investor/claimant questions (.2)	JEB	4.70	1,019.90
29-Apr-20	Receipt and respond to investor calls and emails ( 2.5) update investor files (.6) update investor contact spreadsheet (.3)	JEB	3.40	737.80
30-Apr-20	Receive and respond to investor telephone calls and emails.	JEB	1.40	303.80
<b>Total Services .....</b>				<b>\$25,924.60</b>

<u>Date</u>	<u>Disbursements</u>	<u>Value</u>
8-Apr-20	POSTAGE	0.50
10-Apr-20	POSTAGE	0.50
17-Apr-20	POSTAGE	7.00
22-Apr-20	POSTAGE	0.65

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0336869      RECEIVERSHIP'S COUNSEL      Invoice Number      9567288

<u>Date</u>	<u>Disbursements</u>	<u>Value</u>
23-Apr-20	POSTAGE	10.00
Total for POSTAGE		18.65
8-Apr-20	DUPLICATING	0.20
Total for DUPLICATING		0.20
24-Apr-20	FEDERAL EXPRESS Airbill: 392105795128 per 4293 Invoice No: 699438566 Ship Dt: 04/21/20	10.24
Total for FEDERAL EXPRESS		10.24
<b>Total Disbursements .....</b>		<b>\$29.09</b>

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0336869      RECEIVERSHIP'S COUNSEL      Invoice Number      9567288

<u>Initial</u>	<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
JEB	J. E. BROOKS-PATTON	112.60	217.00	24,434.20
MDN	M. D. NAPOLI	<u>2.70</u>	552.00	<u>1,490.40</u>
	Total	115.30		\$25,924.60

### Automated Certificate of eService

This automated certificate of service was created by the eFiling system. The filer served this document via email generated by the eFiling system on the date and to the persons listed below. The rules governing certificates of service have not changed. Filers must still provide a certificate of service that complies with all applicable rules.

Michael Napoli  
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michael.napoli@akerman.com  
Envelope ID: 43681305  
Status as of 06/15/2020 14:08:39 PM -05:00

Associated Case Party: Retirement Value, LLC, et al

Name	BarNumber	Email	TimestampSubmitted	Status
Eduardo Espinosa		eespinosa@coxsmith.com	6/11/2020 4:46:27 PM	SENT
Eduardo S. Espinosa	24010014	eduardo.espinosa@akerman.com	6/11/2020 4:46:27 PM	SENT

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Ana BBanda
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Isabelle Antongiorgi
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