

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-FIFTH APPLICATION FOR FEES  
BY THE RECEIVER AND RECEIVER'S COUNSEL**

Eduardo S. Espinosa, court-appointed receiver for Retirement Value, LLC, files his thirty-fifth application for fees incurred by the Receiver and his counsel, Akerman, LLP (Akerman) for the months of May 2020 through September 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 \$108,946.05 from the Receivership's assets for fees and expenses incurred by the Receiver and receiver's counsel from May 2020 through September 2020.

The Receiver has incurred fees of \$32,800 during the 5-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 \$76,107.25 and expenses of \$38.80. 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 24.40% 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 \$35,151.66. *Id.* The chart below summarizes the fees charged and the discounts applied.

<b>Invoice Summary</b>	<b>Total</b>
Fees Requested	
Receiver	\$32,800.00
Akerman	\$76,107.25
Expenses	<u>\$38.80</u>
<b>Total</b>	\$108,946.05
Receiver Incurred	\$59,962.50
Receiver Billed	\$32,800.00
Receiver adj	(\$27,162.50)
All other Tkpr Incurred	\$84,096.41
All other Tkpr Billed	\$76,107.25
(9.5%) adj.	(\$7,989.16)
Write-offs	
<b>Total Adj</b>	<b>(\$35,151.66)</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: administering and transferring claims; responding to investors' inquiries; managing the portfolio; and collecting amounts due the estate pursuant to judgments and settlements. 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;
- 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
- Cooperating with regulators and law enforcement;
- 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, the Receiver and his team have invested an inordinate amount of time to facilitate competing tender offers 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 the offers, the investor-victims' 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.

The majority of the Receiver's and his team's investment efforts are directed at responding to inquiries and suggestions from investors. Substantively, their efforts are primarily directed to: (i) administering and deploying the estate's funds to maintain and collect on the estate's life insurance 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 a quarterly report for the 2<sup>nd</sup> quarter 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, December 31, 2019 and April 2020; 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 45.3% 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 decade 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 has

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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,

filed a plan of distribution, distributed approximately \$11.0 million to the claimants and paid \$50 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

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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.

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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2001 Ross Avenue, Suite 3600  
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(214) 720-4360  
(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 7<sup>th</sup> day of October 2020.

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(512) 477-2348 fax  
[jack.hohengarten@texasattorneygeneral.gov](mailto:jack.hohengarten@texasattorneygeneral.gov)  
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John R. McConnell  
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(512) 499-0094 fax  
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**COUNSEL FOR THE MARLOW INTERVENORS**

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[nlaurent@mcginnislaw.com](mailto:nlaurent@mcginnislaw.com)  
**COUNSEL FOR THIRD PARTY DEFENDANTS RON  
JAMES, DON JAMES, AND JAMES SETTLEMENT  
SERVICES**

/s/ Michael D. Napoli

Michael D. Napoli

# 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-Fifth 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 E are copies of Akerman's invoices for the Receiver's fees incurred between May 2020 through September 2020; and (ii) as Exhibits F through J are copies of Akerman's invoices for the Receiver's Counsel's fees incurred between May 2020 through September 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 24.4% 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 45.3% 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 \$35,151.66. The chart below summarizes the fees charged and the discounts applied.

<b>Invoice Summary</b>	<b>Total</b>
Fees Requested	
Receiver	\$32,800.00
Akerman	\$76,107.25
Expenses	<u>\$38.80</u>
<b>Total</b>	<b>\$108,946.05</b>
Receiver Incurred	\$59,962.50
Receiver Billed	\$32,800.00
Receiver adj	(\$27,162.50)
All other Tkpr Incurred	\$84,096.41
All other Tkpr Billed	\$76,107.25
(9.5%) adj.	(\$7,989.16)
Write-offs	
<b>Total Adj</b>	<b>(\$35,151.66)</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 \$32,800.00. The amount billed for my counsel's professional services during the period covered by this application is \$76,107.25. 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.

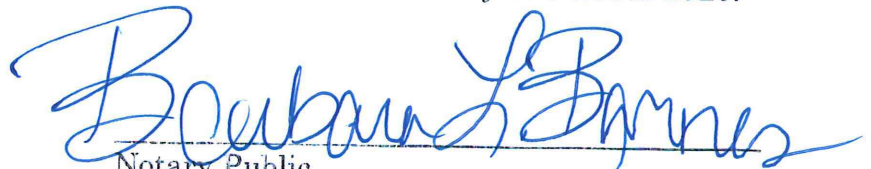
11. I have reviewed the Akerman Invoices for services rendered during the periods covered by this Fee Application. Based on my experience and knowledge of this matter, the work performed by my staff during that period was reasonable and necessary to properly allow me to fulfill my duties and responsibilities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

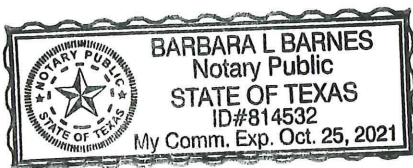
12. The estate maintains ample cash reserves from which to pay this Application.

**FURTHER AFFIANT SAYETH NOT.**

  
Eduardo S. Espinosa

SUBSCRIBED AND SWORN TO BEFORE ME this 7<sup>th</sup> day of October 2020.

  
Notary Public  
My Commission Expires:



# **EXHIBIT A**



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

**Remittance Copy**

Invoice Date  
Invoice No.

June 16, 2020  
9577604

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 May 31, 2020 as summarized below:*

Services	\$7,712.00
Disbursements	<u>\$0.00</u>
<b>TOTAL THIS INVOICE</b>	<b>\$7,712.00</b>

<b>PREVIOUS BALANCE</b>	<b>52,005.57</b>
(Includes payments received through 06/16/20)	
<b>TOTAL AMOUNT DUE</b>	<b><u>\$59,717.57</u></b>

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*To ensure proper credit to the above account, please indicate invoice no. 9577604  
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*



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

Invoice Date June 16, 2020  
Invoice No. 9577604

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 May 31, 2020 as summarized below:*

Services	\$7,712.00
Disbursements	<u>\$0.00</u>
<b>TOTAL THIS INVOICE</b>	<b>\$7,712.00</b>

<b>PREVIOUS BALANCE</b>	<b>52,005.57</b>
(Includes payments received through 06/16/20)	
<b>TOTAL AMOUNT DUE</b>	<b><u>\$59,717.57</u></b>

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*To ensure proper credit to the above account, please indicate invoice no. 9577604  
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	May 31, 2020
0336809	RECEIVER	Invoice Number	9577604

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
1-May-20	REview ASG May Remittance Advice, transfer premiums to ASG, remit A/P to Teague Consulting; Corresp w/ A.Tye re same. Update RV Policy Premium analysis workbook 4839-6770-6924 2 44441795 v 1	ESE	1.10	352.00
4-May-20	Research L.Greil's claim and Custodian (.4); Correspond with Lauren@ArgoPartners.net: RE: Retirement Value - Claims Assigned (.3)	ESE	0.70	224.00
5-May-20	T/C w/ F.Brunette (claimant) Corresp w/ hwalker@asgllc.us: RE: JSSRV011 Maturity Proceeds Read email from scott@ArgoPartners.net: FW: Text of email - Offer to Purchase your claims EXTENSION Composed email to (no recipients): re Extension Offer to Purchase your claims; Composed email to scott@ArgoPartners.net, Brooks-Patton, Janice: FW: Text of email Corresp w/ D.Teague re website update.	ESE	1.40	448.00
6-May-20	Review (4/27) transfer instructions from Lauren@ArgoPartners.net: Retirement Value - Claims Assigned . Research the Mary Dubose Living Trust and Todd Williamson claims, correspond win S.Krochek & Lauren Velma (Argo) re same; Record transfer on Schedule of Claims. Issue assignment confirmations and correspond with A.Tye(BKD) re same. T/C w/ M. & J Davis re the Marvin Davis QTIP Trust.	ESE	2.30	736.00
7-May-20	Deposit S.Weiner proceeds @ BBVA	ESE	0.50	160.00
8-May-20	T/C w. S.Stauffer; Corresp. w/ J. Brooks-Patton, re same. Edited doc RV - Proof of Claim Schedule 44620433 v 2; Corresp w/ J.Brooks re contact list update. Edited doc RV- Application for Payment(fee App) back-up calculations 4831-9582-3916 2 44457530 v 1 Update Fee App back-up calculations	ESE	1.90	608.00
11-May-20	T/C w with Casey Wells (re Carry wells) Reviewed Proof of Claim Schedule 44620433 v 2.xls; Corresp w/ S.Krocheck and J.Brooks re email blast; Corresp w/. L.Verma re 5/11 assignments.	ESE	1.30	416.00
12-May-20	Corresp w/ A.Tye (BKD) re Texas Franchise Tax filings (.2); corresp w/ C.Ferguson re bank statements (.1) Read email from jwhite@asgllc.us: Review ASG Management Invoice, May full Invoice and June 2020 Projections (.1) Review RV Service Inv 202005 - Nuance Power PDF Advanced (.2)	ESE	0.60	192.00



080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	May 31, 2020
0336809	RECEIVER	Invoice Number	9577604

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
13-May-20	T/C w/ P.Miller (.4); Confer w/ J.Brooks re forwarding her Argo's offer and change of address forms(.1) Confer with J.Brooks Patton re Rick Parker's inquiry (.1)	ESE	0.60	192.00
13-May-20	T/C w/ H.Wadsworth re Argo Offer and status of the receivership Edited doc RV - Proof of Claim Schedule 44620433 v 2	ESE	0.80	256.00
14-May-20	T/C w. J.Brooks re Estate of Mary Chatfield Composed email to Brooks-Patton, Janice: RE: 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, T Composed email to Brooks-Patton, Janice: RE: RV - Martha Evelyn Chatfield ; Chatfield Estate; Linda Barker	ESE	0.30	96.00
15-May-20	Review correspondence from & Respond to LQD@mtrustcompany.com: Re Liquidation Notice- Arlene Wilkshire; Revised Proof of Claim Schedule 44620433 v 2 Correspond w/ lauren@ArgoPartners.net: Claim Assignments (Parts 1 & 2); Execute assignments; T/C w/ M.Martin re B.Wells. Corresp w/ J.Brooks-Patton, C.Ferguson, re :Argo Partners Claim Assignments; Corresp w/ lauren@ArgoPartners.net, zeeshan@ArgoPartners.net, scott@ArgoPartners.net, Brooks-Patton, Janice, Ferguson, Cindy: RE: Retirement Value - Argo Partners Claim Assignments (Part 1 & 2); Composed email to atye@BKD.com, Brooks-Patton, Janice, Ferguson, Cindy: Claim assignments; Read email from Brooks-Patton, Janice: RE: RV - Offer to Purchase Claims Composed email to scott@ArgoPartners.net, lauren@ArgoPartners.net, Brooks-Patton, Janice: RE: RV - Offer to Purchase Claims Read email from lauren@ArgoPartners.net: Re: RV - Offer to Purchase Claims Read email from lauren@ArgoPartners.net: Re: RV - Offer to Purchase Claims Composed email to lauren@ArgoPartners.net, scott@ArgoPartners.net, Brooks-Patton, Janice: RE: RV - Offer to Purchase Claims Confer w/ J.Brooks re Minga Jones inquiry.	ESE	4.10	1,312.00
16-May-20	Edited doc RV- Estate Recovery Schedule 4837-3118-7500 6 44431567 v 1.xlsx Edited doc RV - Proof of Claim Schedule 44620433 v 2 Review corresp re D.Dolph; Review payment history and corresp with jt@twmattorneys.com: RE: re same.	ESE	0.70	224.00

080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	May 31, 2020
0336809	RECEIVER	Invoice Number	9577604

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
18-May-20	Confer w/ Brooks-Patton, Janice: re Minga Jones Edited doc RV - Proof of Claim Schedule 44620433 v 2; Attend to Margot Neubauer Traditional IRA ****3G150; Address Confirmation Letters to Investor re Notice of Transfer with C.Ferguson & J.Brooks Patton. #53163487v1<Active> - 2020.05.08 Confirmation of Change - Nuance Power PDF Advanced	ESE	1.30	416.00
19-May-20	Read email from Brooks-Patton, Janice: RV - O'Hara, Rita; Transfer and Ntc of Ownership Change Composed email to Brooks-Patton, Janice: RE: RV - O'Hara, Rita; Transfer and Ntc of Ownership Change Edited doc RV - Proof of Claim Schedule 44620433 v 2 Composed email to Brooks-Patton, Janice, Ferguson, Cindy: RE: RV Read email from Brooks-Patton, Janice: RE: RV - O'Hara, Rita; Transfer and Ntc of Ownership Change Read email from Ferguson, Cindy: RE: FBO Margot Neubauer Traditional IRA ****3G150 Read email from Ferguson, Cindy: RE: RV Edited doc RV - Proof of Claim Schedule 44620433 v 2 Composed email to lauren@ArgoPartners.net: RE: Retirement Value - Argo Partners Claim Assignments (Part 1) Read email from Brooks-Patton, Janice: FW: RV - Minga Jones Composed email to (no recipients): (no subject)	ESE	1.00	320.00
20-May-20	Composed email RE: RV- Minga Jones Read email from Brooks-Patton, Janice: FW: RV - Minga Jones; Draft Affidavit of Facts Concerning heirship NAD notarized 04.11.19 (002).pdf; Edited doc Affidavit of Heirship - Form.doc Edited doc Affidavit of Heirship - Disinterested Parties.docx Confer w Brooks-Patton, Janice, Ferguson, Cindy: Affidavit of Heirship - Disinterested Parties.docx T/C w/ BillieWells; Confer w/ J.Brooks Patton re B.Wells; Attend further to argot Neubauer Traditional IRA ****3G150 T/C w/ J.Brooks Patton	ESE	3.00	960.00
21-May-20	Corresp w/ Argo Partners. J.Patton Brooks and C.Ferguson re investor feedback re remittance -- See: Robert Killian; Edited doc Affidavit of Heirship - Disinterested Parties 53193003 v 1.docx Composed email to Ferguson, Cindy, Brooks-Patton, Janice: RE: Affidavit of Heirship - Disinterested Parties.docx Read email from receiver@rvllcreceivership.com: Fw: Minga T. Jones account Composed email to hwalker@asgllc.us, dist-rv@asgllc.us, Lharrell@asgllc.us, jwhite@asgllc.us, scato@asgllc.us: RE: Maturity Report as of 05/21/2020 Read email from hwalker@asgllc.us: RE: Maturity Report as of 05/21/2020	ESE	1.80	576.00

080608      ESPINOSA, EDUARDO S., AS RECEIVER FOR      As of      May 31, 2020  
RETIREMENT VALUE, LLC

0336809      RECEIVER      Invoice Number      9577604

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
26-May-20	Review corresp from provident re Minga Jones, draft response and confer with J.Brooks Patton re same.	ESE	0.40	128.00
28-May-20	Corresp w/ J.Brooks r Ms. Roach; Telecon w/ G.Davis (Marvin WTIP Trust)	ESE	0.30	96.00
<b>Total Services .....</b>				<b>\$7,712.00</b>

080608      ESPINOSA, EDUARDO S., AS RECEIVER FOR      As of      May 31, 2020  
RETIREMENT VALUE, LLC

0336809      RECEIVER      Invoice Number      9577604

<u>Initial</u>	<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
ESE	E. S. ESPINOSA	<u>24.10</u>	320.00	<u>7,712.00</u>
	Total	24.10		\$7,712.00

# **EXHIBIT B**



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

**Remittance Copy**

Invoice Date  
Invoice No.

July 24, 2020  
9588166

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 June 30, 2020 as summarized below:*

Services	\$7,040.00
Disbursements	<u>\$0.00</u>
<b>TOTAL THIS INVOICE</b>	<b>\$7,040.00</b>

<b>PREVIOUS BALANCE</b>	<b>7,712.00</b>
(Includes payments received through 07/24/20)	<u>                    </u>
<b>TOTAL AMOUNT DUE</b>	<b>\$14,752.00</b>

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*To ensure proper credit to the above account, please indicate invoice no. 9588166  
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*



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

Invoice Date                      July 24, 2020  
Invoice No.                        9588166

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 June 30, 2020 as summarized below:*

Services	\$7,040.00
Disbursements	<u>\$0.00</u>
<b>TOTAL THIS INVOICE</b>	<b>\$7,040.00</b>

<b>PREVIOUS BALANCE</b>	<b>7,712.00</b>
(Includes payments received through 07/24/20)	<u>                    </u>
<b>TOTAL AMOUNT DUE</b>	<b>\$14,752.00</b>

---

*To ensure proper credit to the above account, please indicate invoice no. 9588166  
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	June 30, 2020
0336809	RECEIVER	Invoice Number	9588166

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
1-Jun-20	Corresp w/ J.Brooks re Renata Lee assignment. Research same	ESE	0.30	96.00
3-Jun-20	Composed email to rkallien@mtrustcompany.com: RE: Valuation of Debra Peterson's Traditional IRA	ESE	0.20	64.00
4-Jun-20	Follow up with rkallien@mtrustcompany.com: re valuation of Debra Peterson Traditional IRA	ESE	0.20	64.00
5-Jun-20	Review ASG REmittance Advice; Transfer funds from MMA to Checking ; remit June premiums to ASG and A/P to Teague Communication. Read email from lauren@ArgoPartners.net: Retirement Value - Argo Partners Claim Assignments Composed email to hwalker@asgllc.us, dist-rv@asgllc.us, Lharrell@asgllc.us, jwhite@asgllc.us, scato@asgllc.us: RE: Maturity Report as of 06/05/202; Read email from hwalker@asgllc.us: Maturity Report as of 06/05/2020 Execute 6/5 transfers to Argo PArtners Composed email to atye@BKD.com, Ferguson, Cindy, Brooks-Patton, Janice: FW: Retirement Value - Argo Partners Claim Assignments Composed email to lauren@ArgoPartners.net, scott@ArgoPartners.net, zeeshan@ArgoPartners.net, Brooks-Patton, Janice: RE: Retirement Value - Argo Partners Claim Assignments .	ESE	2.10	672.00
8-Jun-20	Corresp w. Michelle Nashert (ASG): RE: Reminder re June Premiums (.2) Review Isabel Chacon's claim title history and correspond with lauren@ArgoPartners.net: RE: same (.3) Read email from hwalker@asgllc.us: RE: Maturity Report as of 06/05/2020. (.1). Call from B.Wells (.5)	ESE	1.10	352.00
9-Jun-20	Corresp w/ jt@twmattorneys.com: re D.LEvin, payments and A/R reconciliation (.2). Corresp w. lauren@ArgoPartners.net, scott@ArgoPartners.net, zeeshan@ArgoPartners.net, Brooks-Patton, Janice: RE: Christine Smith & Edited doc RV - Proof of Claim Schedule 44620433 v 2. (.5) Investor call w. R.Chodan (.7) Review accounting treatment of -- Outstanding checks cancel led in 2019 (reissued IRA's only) 49850409 v 1.(.3) Composed email to Montgomery, Aubrey: FW: Mail for 6/2/20 (.1) Edited doc RV - Proof of Claim Schedule 44620433 v 2 (.2)	ESE	2.00	640.00



080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	June 30, 2020
0336809	RECEIVER	Invoice Number	9588166

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
10-Jun-20	Review May bank statements and confer w/. C.Ferguson re same; Analyze FA 34 Invoices; DRAFT Fee App 34 Composed email to Brooks-Patton, Janice, Ferguson, Cindy, Napoli, Michael: RV FA #34. Analyze Professionals fees Call w/ J.White (ASG) re statements and [REDACTED] #53109906v1<Active> - 0336809-9567287PDF - Nuance Power PDF Advanced; T/C w/ M.Kaye (investor); Confer with jt@twmattorneys.com: RE: Retirement Value FW: Message from "RNP0026737A6DD8" Levine payment.	ESE	4.40	1,408.00
11-Jun-20	Corresp w Michelle Nashert (ASG): RE: Corrected Invoices	ESE	0.20	64.00
11-Jun-20	REcogniled GBKH Trust Account with Recovery schedule; Composed email to jt@twmattorneys.com, gllewis@gbkh.com, watallah@gbkh.com: RE: Retirement Value Read email from Ferguson, Cindy: RV FA #34; Corresp w/ jmorones@mtrustcompany.com: Retirement Value LLC (Receivership) - Robert Mann IRA	ESE	0.80	256.00
12-Jun-20	Corresp w. jt@twmattorneys.com, gllewis@gbkh.com, watallah@gbkh.com: RE: reconciliation of Trust account and Schroeder's payment/fee.	ESE	0.30	96.00
12-Jun-20	T/C w/ G. DAVIS re Marvin Davis QTIP Trust	ESE	0.50	160.00
15-Jun-20	Corresp w/ Scott@ArgoPartners.net, lauren@ArgoPartners.net: RV Guerrero, Melinda	ESE	0.20	64.00
16-Jun-20	Review Mail for 6/15/20 #53512100v1<Active> - 2020.06.11 (Letter from Investor re distribution request; Letter from Millennium Trust requesting change in ownership re Drew, Diana) Composed email to Brooks-Patton, Janice, Ferguson, Cindy: Read email from Ferguson, Cindy: Letter re death of investor	ESE	0.40	128.00
17-Jun-20	T/C w/ N.Cline (investor) re his IRA. Attend to correspondence from James & Delaine King	ESE	0.80	256.00
17-Jun-20	Call w. A.Vinny re VonWin offer to acquire Edited doc Nondisclosure Agreement (NDA) - VonWin Capital 53557499 v 1.docx	ESE	1.20	384.00
18-Jun-20	Call w/ A.Vinny (VonWin) re acquisition of Retirement Value Claims	ESE	0.30	96.00

080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	June 30, 2020
0336809	RECEIVER	Invoice Number	9588166

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
22-Jun-20	Review RV Stochastic Summary 100 May19 3 (002) (50123708), RV Fund Values May19 1 (49030351), RV PolicyStats April20 1, Quarterly Report for the Combined Estates (1Q2020) (52820898) Composed email to av@primeshares.com, dr@vonwincapital.com: RE: 6.18.20 Mutual Nondisclosure (Signed by VonWin) Composed email to dr@vonwincapital.com: RE: 6.18.20 Mutual Nondisclosure (Signed by VonWin) Edited doc RV - Proof of Claim Schedule 44620433 v 2 Respond to correspondence from 6/11/20 letter from Shewmakers; Composed email to Ferguson, Cindy: FW: letter of June 11, 2020 #53595466v1<Active> - 2020.06.16 Costello, Dennis - Notification of Change of Address - Nuance Power PDF Advanced #53512100v1<Active> - 2020.06.11 Letter from Investor re distribution request - Nuance Power PDF Advanced Read email from Ferguson, Cindy: Mail for 6/15/20	ESE	1.90	608.00
23-Jun-20	Revised Letter to Shewmaker, Sam re distribution request 53604546 v 1.docx	ESE	0.10	32.00
24-Jun-20	Corresp w/ Donna.Horowitz@thedeal.com, Napoli, Michael: RE: death certificate delays due to Covid (.3); Call from .Vinny (VonWin (.4) Draft RV 27th Fee App (Professionals) (1.2)	ESE	1.90	608.00
25-Jun-20	Confer w/ J.Brooks re processing claim assignments. Review same.	ESE	0.60	192.00
26-Jun-20	Corresp w. A.Vinny RE: 6.18.20 Mutual Nondisclosure (Signed by VonWin)	ESE	0.20	64.00
26-Jun-20	Corresp w/ lauren@ArgoPartners.net, scott@ArgoPartners.net, zeeshan@ArgoPartners.net, Brooks-Patton, Janice: RE: Nour, Dubose, NortonIRA, IsabelChacon2; Composed email to atye@BKD.com, Brooks-Patton, Janice, Ferguson, Cindy: FW: Retirement Value Claims Read email from hwalker@asgllc.us: Maturity Report as of 06/26/2020 Composed email to Ferguson, Cindy, Brooks-Patton, Janice: FW: Retirement Value Claims Edited doc RV - Proof of Claim Schedule 44620433 v 2.xls Read email from lauren@ArgoPartners.net: FW: Wish to sell claims of Evelyn Nour Trust (Retirement Value) Composed email to lauren@ArgoPartners.net: RE: Wish to sell claims of Evelyn Nour Trust (Retirement Value) Read email from lauren@ArgoPartners.net: RE: RVNortonIRA - Rejected Composed email to atye@BKD.com: FW: Accepted	ESE	2.30	736.00

080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	June 30, 2020
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0336809	RECEIVER	Invoice Number	9588166
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<b>Total Services .....</b>			<b>\$7,040.00</b>
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080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	June 30, 2020
0336809	RECEIVER	Invoice Number	9588166

<u>Initial</u>	<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
ESE	E. S. ESPINOSA	22.00	320.00	7,040.00
	Total	22.00		\$7,040.00

# **EXHIBIT C**



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

**Remittance Copy**

Invoice Date  
Invoice No.

August 31, 2020  
9597572

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 July 31, 2020 as summarized below:*

Services	\$4,576.00
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Disbursements	\$0.00
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<b>TOTAL THIS INVOICE</b>	<b>\$4,576.00</b>
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<b>PREVIOUS BALANCE</b>	<b>14,752.00</b>
(Includes payments received through 08/31/20)	

<b>TOTAL AMOUNT DUE</b>	<b>\$19,328.00</b>
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*To ensure proper credit to the above account, please indicate invoice no. 9597572*

*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

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

Invoice Date August 31, 2020  
Invoice No. 9597572

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 July 31, 2020 as summarized below:*

Services	\$4,576.00
Disbursements	<u>\$0.00</u>
<b>TOTAL THIS INVOICE</b>	<b>\$4,576.00</b>

<b>PREVIOUS BALANCE</b>	<b>14,752.00</b>
(Includes payments received through 08/31/20)	<u>                    </u>
<b>TOTAL AMOUNT DUE</b>	<b>\$19,328.00</b>

---

*To ensure proper credit to the above account, please indicate invoice no. 9597572  
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	July 31, 2020
0336809	RECEIVER	Invoice Number	9597572

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
1-Jul-20	T/C w/ A.Vinny (VonWin ) re solicitation process	ESE	0.30	96.00
2-Jul-20	Research claim for Pevehouse, Bobby and Noreen -; corresp w/ Composed email to Brooks-Patton, Janice: RE: same.	ESE	0.30	96.00
6-Jul-20	Review ASG Remittance advice, transfer funds to cover July premiums and corresp w/ A.Tye re same.	ESE	0.50	160.00
8-Jul-20	Correspond with dr@vonwincapital.com: RE: Offering Documents. Review/revise form of Assignment Notice. Composed email to dr@vonwincapital.com: RE: 6.18.20 Mutual Nondisclosure (Signed by VonWin)	ESE	1.40	448.00
9-Jul-20	Draft Jet Mail - Nondisclosure Agreement (NDA) 53797350 v 1.docx Corresp w/ shunt@jet-mail.com: RE: Retirement Value NDA; Corresp w./ dpeters@jet-mail.com, dr@vonwincapital.com, shunt@jet-mail.com, Brooks-Patton, Janice: RE: Retirement Value NDA Telecon w/ E.Luckie (o/b/o J.Luckie) Review RV - Proof of Claim Schedule 44620433 v 2. and 2019-03-26 Retirement Value Closed Accounts (PProvident) 48417421 v 1.; Xfer funds to cover tax obligations and corresp w/ to atye@BKD.com: RE: Tax payments T/C w/ A.Tye re same. Composed email to dpeters@jet-mail.com, dr@vonwincapital.com, shunt@jet-mail.com, Brooks-Patton, Janice: RE: Retirement Value NDA	ESE	2.70	864.00
10-Jul-20	Corresp w/ A.Tye re Tax payment, transfer funds and confer w/ A.Tye accordingly.	ESE	0.40	128.00
14-Jul-20	Read email from lauren@ArgoPartners.net: Retirement Value - Argo Partners	ESE	0.10	32.00
14-Jul-20	T/C w/ M.Kaye (investor)	ESE	0.20	64.00
15-Jul-20	Review assignment for M.Powers re B.Wells; Corresp w/ Meagan Powers (POWERS & COUNSEL, PLLC): RE: RV Receivership re same (.3)	ESE	0.30	96.00
16-Jul-20	Read email from jt@twmattorneys.com: RE: proposed D.Dolph settlement, Revised Settlement language and respond to J.Thomas. Edited doc RV Variance Report 202007 53874268 v 1.xlsx Review ASG Mortality reports . Review HCF Assignments (Stanly Hamilton).pdf - Nuance Power PDF Advanced Edited doc RV - Proof of Claim Schedule 44620433 v 2 Composed email to atye@BKD.com, Brooks-Patton, Janice: Standly Hamilton Composed email to Brooks-Patton, Janice, Ferguson, Cindy: FW: Standly Hamilton	ESE	1.90	608.00



080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	July 31, 2020
0336809	RECEIVER	Invoice Number	9597572

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
17-Jul-20	Edited doc 2020.07.17 Letter to Standly Hamilton LLP re Confirmation of Notice of Assignment or Transfer to Billie A. Wells 53887209 v 1.docx Composed email to Ferguson, Cindy: RE: Standly Hamilton Read email from Ferguson, Cindy: RE: Standly Hamilton; Investor call; Read email from lauren@ArgoPartners.net: Retirement Value - Argo Partners Edited doc RV - Proof of Claim Schedule 44620433 v 2 RVNakanoIRA.PDF - Nuance Power PDF Advanced RVChungIRA.PDF - Nuance Power PDF Advanced RitaOHaraIRACLAIM.pdf - Nuance Power PDF Advanced RVADubose.pdf - Nuance Power PDF Advanced RitaOHaraIRACLAIM.pdf - Nuance Power PDF Advanced Composed email to lauren@ArgoPartners.net, scott@ArgoPartners.net, zeeshan@ArgoPartners.net, Brooks-Patton, Janice, Ferguson, Cindy: RE: Retirement Value - Argo Partners Composed email to (no recipients): FW: Retirement Value - Argo Partners Composed email to atye@BKD.com, Ferguson, Cindy: FW: Retirement Value - Argo Partners	ESE	2.70	864.00
20-Jul-20	T/C w/ S.Krochek re VonWin Offer (.2) Composed email to dr@vonwincapital.com, Brooks-Patton, Janice: RE: 6.18.20 Mutual Nondisclosure (Signed by VonWin) Composed email to Brooks-Patton, Janice: FW: 6.18.20 Mutual Nondisclosure (Signed by VonWin)	ESE	0.20	64.00
22-Jul-20	Corresp w/ jlehman@mtrustcompany.com, Brooks-Patton, Janice: RE: *Response Required Urgent* - Stone-Ptritzkau ROTH IRA - Retirement Value LLC (Receivership) ((.7) Composed email to Daryn Teague (Teague Communications), Brooks-Patton, Janice: RE: RV site (.1)	ESE	0.80	256.00
27-Jul-20	Reviewed Receiver's 27th Mtn to Pay Professionals (Non-legal) and Worksheet . Composed email to Michelle Nashert (ASG), atye@BKD.com: RE: Fees . Reviewed Remittance Advice for Aug 2020; Attend to banking transactions. Composed email to atye@BKD.com: Aug PRemium Update DA -#3115829-v5-RV Poli cy Premium analysis workbook 4839-6770-6924 2 44441795 v 1	ESE	1.20	384.00
28-Jul-20	Confer w/ J.Brooks Patton and M.Napoli re filing Notice of No objection to Prof Fee App #27.	ESE	0.20	64.00
30-Jul-20	Corresp w/ A.Vinny re impact of assigning Outstanding Balance as opposed to original Allowed Claim. (.4)	ESE	0.40	128.00

080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	July 31, 2020
0336809	RECEIVER	Invoice Number	9597572

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
31-Jul-20	T/C w/ F.Brunette re status of estate; Corresp w/ same re Beneficiary designation.	ESE	0.70	224.00
<b>Total Services .....</b>				<b>\$4,576.00</b>

080608      ESPINOSA, EDUARDO S., AS RECEIVER FOR      As of      July 31, 2020  
RETIREMENT VALUE, LLC

0336809      RECEIVER      Invoice Number      9597572

<u>Initial</u>	<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
ESE	E. S. ESPINOSA	<u>14.30</u>	320.00	<u>4,576.00</u>
	Total	14.30		\$4,576.00

# **EXHIBIT D**



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

**Remittance Copy**

Invoice Date September 14, 2020  
Invoice No. 9605131

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 August 31, 2020 as summarized below:*

Services	\$7,648.00
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Disbursements	<u>\$0.00</u>
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<b>TOTAL THIS INVOICE</b>	<b>\$7,648.00</b>
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<b>PREVIOUS BALANCE</b>	<b>19,328.00</b>
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(Includes payments received through 09/14/20)

<b>TOTAL AMOUNT DUE</b>	<b>\$26,976.00</b>
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*To ensure proper credit to the above account, please indicate invoice no. 9605131*

*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

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

Invoice Date September 14, 2020  
Invoice No. 9605131

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 August 31, 2020 as summarized below:*

Services	\$7,648.00
Disbursements	<u>\$0.00</u>
<b>TOTAL THIS INVOICE</b>	<b>\$7,648.00</b>

<b>PREVIOUS BALANCE</b>	<b>19,328.00</b>
(Includes payments received through 09/14/20)	
<b>TOTAL AMOUNT DUE</b>	<b><u>\$26,976.00</u></b>

---

*To ensure proper credit to the above account, please indicate invoice no. 9605131  
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	August 31, 2020
0336809	RECEIVER	Invoice Number	9605131

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
3-Aug-20	Review PAcLife Authorization execute and return same to ASG (.3). Confer w/ J.Brooks Patton re 2Q2020 Receiver's Report and investor inquiry. (.2) Confer w/ A.Vinny (VonWin) re contact information (.2) Review/revise website language and correspond w/ D.Teague re same (.9) Execute 8/4/20 transfers to Argo and corresp w/ Argo, C.Ferguson. J.Brooks-PATton and A.Tye re same (.9).	ESE	2.50	800.00
3-Aug-20	T/C w/ S.DiGiovani re VonWin's offer , estate status.	ESE	0.30	96.00
4-Aug-20	Attend to inheritance of D.Roach's claim by Sarah and Becca - Review Assignment Transfer and Notice of Ownership forms.pdf , L'etter Testamentary and Will. Edited doc RV - Proof of Claim Schedule 44620433 v 2 Composed email to atye@BKD.com, Ferguson, Cindy, Brooks-Patton, Janice: FW: RV - Roach Doris. Attend to inquiry re Fial, Diane) Composed email to Brooks-Patton, Janice: RE: retirement value llc (Fial, Diane). Review BKD's 2nd quarter cash report. Edited Cash Sources & Uses Report 4815-4303-2363 5 44444896 v 13.xlsx and RV -- MMR Life Expectancy (LE) Chart and Portfolio Profile 4818-0871-5563 2 44440760 v 2 Drafted Quarterly Report for the Combined Estates (1Q2020) 52820898 v 1.docx Composed email to Ferguson, Cindy, Brooks-Patton, Janice: re RV 2Q2020.	ESE	2.10	672.00
5-Aug-20	T/C w/ L.Ivy (investor) re VonWin offer Composed email to Brooks-Patton, Janice: RE: Change of Address - Mr. Hansel Composed confirming email to Mr. Hansel	ESE	0.70	224.00

080608 ESPINOSA, EDUARDO S., AS RECEIVER FOR As of August 31, 2020  
RETIREMENT VALUE, LLC

0336809 RECEIVER Invoice Number 9605131

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
6-Aug-20	Corresp w/ D.Reichelscheimer re assignment of IRA Claims (.2) T/c W/ David Pair (investor) re E.Pair's claim and assignability. (.6); Attend to TPA for RV040 (.2). Review correspondence from M.Guerrero and Mollie Arnold; correspond with Argo PArtners re same (.7); Review execute and circulate D.Dolph settlement agreement (.5) Composed email to Ferguson, Cindy: FW: RV040 Authorization form to be notarized Composed email to dr@vonwincapital.com, Brooks-Patton, Janice: RE: 6.18.20 Mutual Nondisclosure (Signed by VonWin) Read email from dr@vonwincapital.com: RE: 6.18.20 Mutual Nondisclosure (Signed by VonWin) 2020.08.06 Settlement Agreements.pdf - Nuance Power PDF Advanced Composed email to jt@twmattorneys.com: RE: RV FW: Mail Today Read email from Ferguson, Cindy: Mail for 8/6/2020 Edited doc RV - Proof of Claim Schedule 44620433 v 2 1-7 23565 9441-26271-17133-132-42.pdf - Nuance Power PDF Advanced Composed email to Ferguson, Cindy: FW: Additional Assignments Composed email to scott@ArgoPartners.net, lauren@ArgoPartners.net, Brooks-Patton, Janice: RE: Additional Assignments; Corresp w/ J.Brooks PATton re B.Wells	ESE	2.70	864.00
7-Aug-20	T/C w/ C.Jasper re VonWin offer and the JAsper's combined claims (.6). Corresp w/ A.Vinny w/ B.Herdwig (s/i/i to J.Kaufman) (.3). Read email from Brooks-Patton, Janice: FW: VoiceMail Message from WELLS,BILLIE A (2106597288) Composed email to Brooks-Patton, Janice: RE: VoiceMail Message from WELLS,BILLIE A (2106597288) (.9) Edited doc RV - Proof of Claim Schedule 44620433 v 2 Edited doc RV - Proof of Claim Schedule 44620433 v 2 (.2). T/c w/ J.Brooks Patton re B.Wells and VonWin offer. (.2)	ESE	2.20	704.00
8-Aug-20	Attend to assignment of Marlyn & Myrna Steiner HCF claim to their daughters. Update Proof of Claim Schedule 44620433 v 2 Composed email to atye@BKD.com, Ferguson, Cindy, Brooks-Patton, Janice re same.	ESE	0.80	256.00
11-Aug-20	Corresp w/ A.Vinny (VonWin) re Carl Jasper's claim. (.2)	ESE	0.20	64.00
12-Aug-20	Corresp w/ Daryn Teague (Teague Communications), Brooks-Patton, Janice, Ferguson, Cindy: FW: re corrections to VonWin Offer Corresp w/ J.Thomas gllewis@gbkh.com, watallah@gbkh.com: RE: Retirement Value Trust Account	ESE	0.40	128.00



080608      ESPINOSA, EDUARDO S., AS RECEIVER FOR      As of      August 31, 2020  
 RETIREMENT VALUE, LLC

0336809      RECEIVER      Invoice Number      9605131

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
13-Aug-20	Edited doc RV - Proof of Claim Schedule 44620433 v 2 Read email from Brooks-Patton, Janice: FW: VonWin Capital Offer Composed email to Brooks-Patton, Janice: RE: VonWin Capital Offer; Call from H.Yang (.2)	ESE	0.50	160.00
14-Aug-20	Edited RV - Proof of Claim Schedule 44620433 v 2 Composed email to jwhite@asgllc.us, dist-rv@asgllc.us: RE: HCFRV058 Authorization Form; Corresp w/ dr@vonwincapital.com: re Retirement Value / Notices of Assignment, IRA Custodians and execution of assignment; Composed email to atye@BKD.com, Ferguson, Cindy, Brooks-Patton, Janice: VonWin - Pamela O'Neal	ESE	1.60	512.00
17-Aug-20	Confer w/ J.Brooks Patton re inquiries; Draft response to <r/Kaufman re inquiries on Portfolio; Draft response for M.Livergood. Composed email to atye@BKD.com: FW: RV - Raymond Baker (Mary Baker) Read email from Brooks-Patton, Janice: RE: RV - Raymond Baker (Mary Baker) Composed email to Brooks-Patton, Janice: RE: Two questions Read email from Brooks-Patton, Janice: FW: Two questions Read email from Brooks-Patton, Janice: RV - Livergood, Michelle (IRA) Composed email to Brooks-Patton, Janice: RE: RV - Livergood, Michelle (IRA) Read email from Brooks-Patton, Janice: RV - Livergood, Michelle (IRA) Composed email to jwhite@asgllc.us: RE: RE: HCFRV058 Authorization Form Composed email to jwhite@asgllc.us: RE: RE: HCFRV058 Authorization Form Read email from jwhite@asgllc.us: RE: RE: HCFRV058 Authorization Form Read email from jwhite@asgllc.us: RE: RE: HCFRV058 Authorization Form	ESE	2.90	928.00
18-Aug-20	Read email from Brooks-Patton, Janice: RE: RV - Livergood, Michelle (IRA)	ESE	0.30	96.00
19-Aug-20	T/c w/ J.Thomas re A/R collections	ESE	0.20	64.00
20-Aug-20	Read email from A.Vinny (av@primeshares.com): Creditor Questions - regarding disparity between HCF and RV recoveries. Research same and explain the differential in the Plan of Distribution. Composed email to av@primeshares.com: RE: Creditor Questions Review Creditor Questions and RV - Proof of Claim Schedule 44620433 v 2	ESE	0.80	256.00

080608      ESPINOSA, EDUARDO S., AS RECEIVER FOR      As of      August 31, 2020  
RETIREMENT VALUE, LLC

0336809      RECEIVER      Invoice Number      9605131

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
21-Aug-20	Confer w/ C. Ferguson, Cindy, Corresp w/ dr@vonwincapital.com: RE: Retirement Value / Notices of Assignment; T/C w/ M.KAye (investor); Edited doc RV - Proof of Claim Schedule 44620433 v 2 REview: RV Stochastic Summary 100 May19 3 (002) 50123708 v 1.xlsx, Premium Reserves.pdf, Composed email to Brooks-Patton, Janice, Ferguson, Cindy: FW: Mail for 8/21/2020 Read email from Brooks-Patton, Janice: FW: Vanderpoel, Robert L. Research QB history on same and draft response to Mrs Vanderpoel. Attend to banking transactions; Composed email to atye@BKD.com: FW: Mobile Deposit Processing; Review NOTIFICATION OF CHANGE OF ADDRESS -Raymond Baker.	ESE	1.90	608.00
23-Aug-20	Review files re Vanderpoel, Robert L.; correspond with Brooks-Patton, Janice: RE: same	ESE	0.20	64.00
26-Aug-20	Composed email to jwhite@asgllc.us, Napoli, Michael: Policy copies Composed email to jwhite@asgllc.us: RE: Policy copies Composed email to jwhite@asgllc.us, Napoli, Michael: RE: Policy copies Composed email Corresp w/ S.Sklaver, J.White & M.Napoli re AGL policies and annual statements (.6) REVIEW Aug Remittance advice, transfer funds and corresp w. A.Tye re same (.7) Edited doc DA-#3115829-v5-RV Policy Premium analysis workbook 4839-6770-6924 2 44441795 v 1	ESE	1.40	448.00
27-Aug-20	Attend to VonWin Assignments - Read email from dr@vonwincapital.com: RE: Retirement Value / Notices of Assignment; Edited RV - Proof of Claim Schedule 44620433 v 2 re: Jorge D'Angelo, The Estate of Lola Mae Grospiron- Letters of Testamentary, and Elois Miller Composed email to dr@vonwincapital.com, cw@primeshares.com, Brooks-Patton, Janice: RE: Retirement Value / Notices of Assignment; Composed email to atye@BKD.com, Ferguson, Cindy, Brooks-Patton, Janice: FW: Retirement Value / Notices of Assignment.	ESE	0.90	288.00
31-Aug-20	Review correspondence from dr@vonwincapital.com: RE: Retirement Value / Notices of Assignment; Respond to same. Review email from Brooks-Patton, Janice: FW: CVP-PSP; review file and confer with J.Brooks PATton re same;	ESE	1.30	416.00

**Total Services .....\$7,648.00**

080608      ESPINOSA, EDUARDO S., AS RECEIVER FOR      As of      August 31, 2020  
RETIREMENT VALUE, LLC

0336809      RECEIVER      Invoice Number      9605131

<u>Initial</u>	<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
ESE	E. S. ESPINOSA	<u>23.90</u>	320.00	<u>7,648.00</u>
	Total	23.90		\$7,648.00

# **EXHIBIT E**



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

**Remittance Copy**

Invoice Date      October 02, 2020  
Invoice No.        9607994

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 September 30, 2020 as summarized below:*

Services	\$5,824.00
Disbursements	<u>\$0.00</u>
<b>TOTAL THIS INVOICE</b>	<b>\$5,824.00</b>

<b>PREVIOUS BALANCE</b>	<b>26,976.00</b>
(Includes payments received through 10/02/20)	<u>                    </u>
<b>TOTAL AMOUNT DUE</b>	<b>\$32,800.00</b>

---

*To ensure proper credit to the above account, please indicate invoice no. 9607994  
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*



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

Invoice Date      October 02, 2020  
Invoice No.        9607994

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 September 30, 2020 as summarized below:*

Services	\$5,824.00
Disbursements	<u>\$0.00</u>
<b>TOTAL THIS INVOICE</b>	<b>\$5,824.00</b>

<b>PREVIOUS BALANCE</b>	<b>26,976.00</b>
(Includes payments received through 10/02/20)	<u>                    </u>
<b>TOTAL AMOUNT DUE</b>	<b>\$32,800.00</b>

---

*To ensure proper credit to the above account, please indicate invoice no. 9607994  
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	September 30, 2020
0336809	RECEIVER	Invoice Number	9607994

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
2-Sep-20	T/C w/ Reed Fothergill (.5) Confer w/ C.Ferguson, & J. Brooks-Patton, Janice: RE: J. D'Angelo,; Review/Revise Letter to E.Miller, Elois re Confirmation of Notice of Assignment or Transfer 54465753 v 2.docx	ESE	0.90	288.00
3-Sep-20	Review Letter from David Pair encl Assignment, Transfer and Notice of Ownership Change forms-; obtain clarifications to transfer instructions and execute same.	ESE	0.60	192.00
4-Sep-20	Draft 2020.09.04 Letter to Pair, David Lee (o/b/o Edith PAir) re Confirmation of Notices of Assignment or Transfer 54512623 v 1.docx Confer w/ C.Ferguson, Cindy: RV Corresp w/ lauren@ArgoPartners.net: scott@ArgoPartners.net, zeeshan@ArgoPartners.net, Brooks-Patton, Janice: RE: Confirmation of assignments; Edited doc RV - Proof of Claim Schedule 44620433 v 2.xls; Email to atye@BKD.com, Ferguson, Cindy, Brooks-Patton, Janice: FW: Retirement Value	ESE	1.20	384.00
8-Sep-20	Review and executed Assignments for Edwina Matthews and Melinda Guerrero Read email from Ferguson, Cindy: Mail for 9/8/2020; review assignment confirmation letter;	ESE	0.80	256.00
9-Sep-20	Corresp w/ Jwhite@asgllc.us, creid@asgllc.us: RE: [REDACTED] Letter #54562747v1<Active> - 2020.08.31; Attend to Notice Change of Ownership P.Miller; Edited doc RV - Proof of Claim Schedule 44620433 v 2 Composed email to atye@BKD.com, Brooks-Patton, Janice, Ferguson, Cindy: Transfer Protocol #1 - Peggy Miller. Read email from lauren@ArgoPartners.net: RVMathewsIRA.PDF - Nuance Power PDF Advanced Attend to transfer, confirm and update BKD	ESE	2.10	672.00
10-Sep-20	Read email from av@primeshares.com: RE: J.Witten's Questions (IRA vs direct claim); Composed email to av@primeshares.com: RE: Creditor Questions Edited doc RV - Proof of Claim Schedule 44620433 v 2	ESE	0.90	288.00
11-Sep-20	Review 2020.09.11 Letter to Elliott, Clint re Confirmation Assignment or Transfer 54596821 v 1.docx	ESE	0.20	64.00
14-Sep-20	Composed email to pgallagher@jhancock.com re [REDACTED] Corresp w/ A.Vinny re Creditor Questions (J.Witten); Confer w. C.Ferguson re Address Change, Corresp w/ C.Reid re [REDACTED];	ESE	0.50	160.00

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

0336809 RECEIVER Invoice Number 9607994

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
16-Sep-20	Corresp w/ Av@primeshares.com: RE: Creditor Questions Edited doc RV - Proof of Claim Schedule 44620433 v 2 Confer w/ J.Brooks PATton re same Edited doc RV - MAILING LIST - CONTACT INFO (Post 2016 Distribution) (Akerman) 45689968 v 1 #44463448v1<Active> - RV- 8-10-15 - Michael Insley change of address 4833-1447-1723 1 - Nuance Power PDF Advanced Composed email to Brooks-Patton, Janice: RE: RV - Stile, Brooke ---FW: Change of Last Name Call to (972) 697-6342	ESE	1.60	512.00
17-Sep-20	Review email re : Jeff Witten - Notice of Assignment.pdf ; Review Corresp: Delaware Life Letter- [REDACTED].pdf - Power PDF Advanced Call C.Reid and M.Nashert re [REDACTED] (002).pdf - Power PDF Advanced; Review Assignment of C.Green Read email from dr@vonwincapital.com: RE: Retirement Value / Notices of Assignment Read email from dr@vonwincapital.com: RE: Retirement Value / Notices of Assignment Composed email to dr@vonwincapital.com, cw@vonwincapital.com, Brooks-Patton, Janice: RE: Retirement Value / Notices of Assignment	ESE	1.50	480.00
18-Sep-20	Corresp w/ J.Brooks-Patton: RE: Retirement Value / Notices of Assignment Composed email to pgallagher@jhancock.com: RE: Pardon the imposition	ESE	0.10	32.00
21-Sep-20	T/C w. Robert Boileau @ John Hancock re [REDACTED] claim and death certificate, escalate same to P.Gallagher and confer w/ him re same. Read email from ssklaver@SusmanGodfrey.com: AmGen Composed email to creid@asgllc.us, jwhite@asgllc.us, Napoli, Michael: FW: AmGen Composed email to pgallagher@jhancock.com: Retirement Value	ESE	1.20	384.00
23-Sep-20	T/C w/ D.Serna (BBVA) re banking matters; Read email from Brooks-Patton, Janice: FW: VonWin Capital Offer Composed email to Brooks-Patton, Janice: RE: VonWin Capital Offer	ESE	0.40	128.00
25-Sep-20	Corresp w/ Lauren@ArgoPartners.net, scott@ArgoPartners.net, zeeshan@ArgoPartners.net, Brooks-Patton, Janice: RE: M.Guerrerro'assignment of claim	ESE	0.10	32.00



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

0336809 RECEIVER Invoice Number 9607994

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
28-Sep-20	T/C w/ M.Quilling re [REDACTED] demise & LPI's settlement with SunLife. Review correspondence from P.Gallagher (John Hancock) re [REDACTED] Correspond w/ C.Reid & J.White RE: [REDACTED] Claims and Docs Review [REDACTED] Files. Download claim forms from John Hancock, prepare policies's claims and submit same. Confer w/ J.White (ASG). Read email from noreplyportal@jhancock.com: lilly [REDACTED] Composed email to Claims@6175721571, pgallagher@jhancock.com, jwhite@asgllc.us, creid@asgllc.us: Claim Forms o/b/o Retirement Value LLC; Insured: [REDACTED] (Policies 59885442 and 59708305) Composed email to pgallagher@jhancock.com: RE: Retirement Value Edited doc DA-#3115829 -v5-RV Policy Premium analysis workbook 4839-6770-6924 2 44441795 v 1 Composed email to jwhite@asgllc.us: re LFG566-071509-MR premiums; Reviewed RV Premium Variance 202009 Updated PRemiums Tracker; Attend to A/P; Composed email to atye@BKD.com: Fund transfers	ESE	4.10	1,312.00
30-Sep-20	Corresp w/ A.Vinny (av@primeshares.com): RE: Creditor Questions; Confer w/ M.Napoli re [REDACTED] policy; confer w. T.Moran (ASG) re [REDACTED] Edited doc D A-#3115829-v5-RV Pol icy Premium analysis workbook 4839-6770-6924 2 44441795 v 1.xls	ESE	2.00	640.00

**Total Services .....\$5,824.00**

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

0336809      RECEIVER      Invoice Number      9607994

<u>Initial</u>	<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
ESE	E. S. ESPINOSA	<u>18.20</u>	320.00	<u>5,824.00</u>
	Total	18.20		\$5,824.00

# **EXHIBIT F**



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

**Remittance Copy**

Invoice Date  
Invoice No.

June 16, 2020  
9577605

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 May 31, 2020 as summarized below:*

Services	\$17,077.90
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Disbursements	\$11.65
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<b>TOTAL THIS INVOICE</b>	<b>\$17,089.55</b>
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<b>PREVIOUS BALANCE</b>	<b>109,331.38</b>
(Includes payments received through 06/16/20)	

<b>TOTAL AMOUNT DUE</b>	<b>\$126,420.93</b>
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*To ensure proper credit to the above account, please indicate invoice no. 9577605  
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



Invoice Date	June 16, 2020
Invoice No.	9577605

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

Matter Name: **RECEIVERSHIP'S COUNSEL**

Matter Number: **0336869**

Services	\$17,077.90
Disbursements	<u>\$11.65</u>
<b>TOTAL THIS INVOICE</b>	<b>\$17,089.55</b>

<b>PREVIOUS BALANCE</b>	<b>109,331.38</b>
(Includes payments received through 06/16/20)	
<b>TOTAL AMOUNT DUE</b>	<b>\$126,420.93</b>

*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	May 31, 2020
0336869	RECEIVERSHIP'S COUNSEL	Invoice Number	9577605

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
4-May-20	Receive and respond to investor emails and phone calls re Argo Partners offer, distributions, claim information (3.6) update investors' files (.7) update investor contact spreadsheet (.4) email exchange with Argo Partners re accepted purchase offers (.1)	JEB	4.80	1,041.60
5-May-20	Receive and respond to investor calls and emails (3.8) prepare and send email blast re extension of Argo Partners' offer to purchase claims to investors via MailChimp (.8); prepare and send Form of Assignment to D. Teague for updating RV website (.3)	JEB	4.90	1,063.30
6-May-20	Receive and respond to investor telephone calls and email (4.4) update investor files (.4); update investor contact spreadsheet (.5); update MailChimp email list (.4)	JEB	5.70	1,236.90
8-May-20	Receive and respond to investor email and telephone calls (2.5); update investor files (.8) review notices of ownership transfer and update contact spreadsheet (.5)	JEB	3.80	824.60
11-May-20	Receive and respond to email and telephone calls from investors (Reg Clark, Francis Mahoney, Gary L Pinkerton, Glen Douglas, Joe Reed, David Johnson, Stephanie Meyers) re claim status, Argo offer, and distributions (2.2); review and research investor files (.7); update investor files and investor contact spreadsheet with claim transfer information (.7); email exchange with E. Espinosa and Argo re email blast sent to investors (.1)	JEB	3.70	802.90
12-May-20	Update investor files (.8) update investor contact spreadsheet (.7) receive and respond to investor telephone calls and email (Paulette Carr, Davis Barnett, Glen Douglas, Larry Cook, G. Pogue, J. Stubblefield, Richard Van Name) (3.2); review and research investor files and claim information (.8); email exchange with E. Espinosa re Peggy Miller (.1) email exchange with E. Espinosa and Argo re email blast sent to investors (.1)	JEB	5.70	1,236.90
13-May-20	Receive and respond to investor telephone calls and emails re Argo claim, distributions, and the status of RV (Stephanie Meyers, Rick Parker, Robert Killian, Floyd Griffith, Joanie Laxson, R VanName, Reed) (2.8); email E. Espinosa regarding investor questions (.2) research investor questions in preparation to answer phone calls and emails (.7)	JEB	3.70	802.90

080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	May 31, 2020
0336869	RECEIVERSHIP'S COUNSEL	Invoice Number	9577605

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
14-May-20	Update investor files (.6); update MailChimp email list (.4); receive and respond to investor telephone calls and emails (Paulette Carr Ashley Thornton Kenneth Fielder Bob Killian Gary Parker, Linda Barker, Nancy Martinez) re RV status, Argo offer (3.8); email exchange with E. Espinosa re investor Linda Barker (.2); email exchange with Argo re Linda Barker claim and Martha Evelyn Chatfield claim (.1)	JEB	5.10	1,106.70
15-May-20	Receive and respond to investor emails and telephone calls (Dwight Pullen, Terry Roach, F. Griffith, Billy Wells, Nancy Martinez, Stephanie Meyers, Cynthia Fields, Pamela O'Neal) (2.6); research investor files in preparation to answer investor questions (.6); update investor contact spreadsheet with Argo transfer information (.5) email and telephone communications with E. Espinosa re investor claims (.2)	JEB	3.90	846.30
18-May-20	Update investor contact spreadsheet (.4) update/revise MailChimp email list (.5); receive and respond to investor email and telephone calls (Bernard Griffith, Colin Jones, Charles Van Norman, Jeremy Levine, Pasquale Chiechi, Barbara Fahey, Sid Evans, Margot Neubauer ) (3.0); research investor questions re RV claims, investor accounts in preparation to answer phone calls and email (.7); email exchange with E. Espinosa re investor claims (.1).	JEB	4.70	1,019.90
19-May-20	Receive and respond to email and telephone calls with investors (Rita O'Hara, Peggy Stubblefield, Jimmie Phillips, Richard Clark, Robert Ward, Colin Jones/Minga Jones, Margot Neubauer) (2.4); research investor questions (.7)	JEB	3.10	672.70
20-May-20	Receive and respond to investor emails and telephone calls Peter Marvin, Douglas Lottridge, Richard Clark, Norma Griffith, Matthew Bustill,) (3.0) research investor questions (.5) update investor files (.2) update investor contact spreadsheet (.2)	JEB	3.90	846.30
21-May-20	Receive and respond to investor telephone calls and email (Colin Jones/Minga Jones, Bob Killian, Cedric Carter, Allen O'Hara, Cathy Fox, Elwin Koehler, D Pittman) (3.5) email exchange with E. Espinosa re Bob Killian (.2); email exchange with Argo Partners re Killian and instructions given to investors re payments and timing of same (.2); update investor files (.5) email Affidavit of Heirship to Colin Jones (.2)	JEB	4.60	998.20

080608 ESPINOSA, EDUARDO S., AS RECEIVER FOR As of May 31, 2020  
RETIREMENT VALUE, LLC

0336869 RECEIVERSHIP'S COUNSEL Invoice Number 9577605

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
22-May-20	Research investor questions in preparation for responding to telephone calls and emails (.6) receipt and respond to investor telephone calls and emails (A Carr, Cerroni Chiechi, Sonny Marquez, Stephen Kenny, Rob Killian, Norma Griffith,) (3.4)	JEB	4.00	868.00
26-May-20	Receive and respond to investor telephone calls and emails (2.0) research investor files and RV docs to respond to investor questions (.6) (Koehler, Elwin & Priscilla, Colin Jones/Minga) update investor files (.3) update investor contact spreadsheet (.7); telephone call with E. Espinosa are Minga Jones (.2).	JEB	3.80	824.60
27-May-20	Revise investor contact spreadsheet with claim purchase info (1.7) receive and respond to investor email and telephone calls (1.3)	JEB	3.00	651.00
28-May-20	Receive and respond to investor email and telephone calls (C. Robinson, P. Rose, Doris Roach, Pasquale Chiechi, Carol Bello, Kevin Chang, Julia Stone, Shannon Garrett) (3.9) revise investor contact spreadsheet with claim purchase info (.8) update investor files (.6); email E. Espinosa re investor beneficiary documents (.1); email exchange between E. Espinosa and Argo Partners (.1).	JEB	5.40	1,171.80
29-May-20	Email and telephone calls from investors (3.6); research investors' questions in preparation to respond to telephone and email communications (.8) (Carol Bello, Doris Roach, Linda Barker, Lois Greil, Tim Summer, Joanie Laxson, Austin Viny, Kevin Chang); update MailChimp email list (.5).	JEB	4.90	1,063.30
<b>Total Services .....</b>				<b>\$17,077.90</b>

<u>Date</u>	<u>Disbursements</u>	<u>Value</u>
7-May-20	POSTAGE	5.00
13-May-20	POSTAGE	0.65
20-May-20	POSTAGE	5.00
27-May-20	POSTAGE	1.00
Total for POSTAGE		11.65
<b>Total Disbursements .....</b>		<b>\$11.65</b>



080608      ESPINOSA, EDUARDO S., AS RECEIVER FOR      As of      May 31, 2020  
RETIREMENT VALUE, LLC

0336869      RECEIVERSHIP'S COUNSEL      Invoice Number      9577605

<u>Initial</u>	<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
JEB	J. E. BROOKS-PATTON	<u>78.70</u>	217.00	<u>17,077.90</u>
	Total	78.70		\$17,077.90

# **EXHIBIT G**



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

**Remittance Copy**

Invoice Date  
Invoice No.

July 24, 2020  
9588167

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 June 30, 2020 as summarized below:*

Services	\$16,233.50
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Disbursements	\$9.00
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<b>TOTAL THIS INVOICE</b>	<b>\$16,242.50</b>
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<b>PREVIOUS BALANCE</b>	<b>17,089.55</b>
(Includes payments received through 07/24/20)	

<b>TOTAL AMOUNT DUE</b>	<b>\$33,332.05</b>
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*To ensure proper credit to the above account, please indicate invoice no. 9588167  
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



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

Invoice Date July 24, 2020  
Invoice No. 9588167

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**

---

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

Services	\$16,233.50
Disbursements	<u>\$9.00</u>
<b>TOTAL THIS INVOICE</b>	<b>\$16,242.50</b>

<b>PREVIOUS BALANCE</b>	<b>17,089.55</b>
(Includes payments received through 07/24/20)	
<b>TOTAL AMOUNT DUE</b>	<b><u>\$33,332.05</u></b>

---

*To ensure proper credit to the above account, please indicate invoice no. 9588167  
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	June 30, 2020
0336869	RECEIVERSHIP'S COUNSEL	Invoice Number	9588167

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
1-Jun-20	Receive and respond to email and telephone calls from investors (John Woodard, W. Sparkman, Tara Khan, R Beechler, G. Norris, Daniel Blanchard, Diana Drew, Juan Benitez, Karen Singstad, Kenneth Hale, Kurt Bell ) (3.4); research investor questions and account info (.8); update MailChimp RV email list (.2).	JEB	4.40	954.80
2-Jun-20	Research investor preparation to answer investors' calls (.4); receive and respond to investor correspondence (.2); update investor files (.4); receive and respond to investor email and telephone calls (Karen Wood, Linda Novak, Karen Singstad, B Lewis, Paul Hoey, Elizabeth O'Neil, Victoria Chesna, John Norton) (3.5).	JEB	4.50	976.50
3-Jun-20	Receive and respond to investor telephone calls and email (Henry Wachtendorf, Carla Workman, Lynn Johnson, Luis Bravo, Kenneth Hale, Sharon Peters, Karen Singstad, John Woodard) (3.0); update investor files (.4); research investor questions and files in preparation to answer investors' calls and emails (.4).	JEB	3.80	824.60
4-Jun-20	Receipt and respond to investor phone calls and emails (Arlene Wilkshire, Rick Parker, Bob Ellis, Elwin and Priscilla Koehler, Luis Bravo, Kenneth Hale, Rea Kessler, Joe Myers, Robert Prickett, Edward Milkie, John Droll) (3.6); research investor files and in preparation for responding to investor questions (.6); update investor contact spreadsheet (.5).	JEB	4.70	1,019.90
5-Jun-20	Receive and respond to investor telephone calls and email (L Bravo, Ken Hale, Rea Kessler, J Myers, J Shafer, P Chiechi, Lorayne Chandler, John Droll, V Chesna, K. Wood) (3.7); update investor contact spreadsheet (.2); research investor files in preparation to answer investors' calls and emails (.5); update MailChimp email list (.1).	JEB	4.50	976.50
8-Jun-20	Update investor contact spreadsheet; (.5) update investor files (.5); receive and respond to investor telephone calls and email (Roman Chodan, Diana Norton, Diane Cullinane, K. Crooks, H. Dunn, Reg Clark) (2.0); research investor questions in preparation for responses to questions (.5).	JEB	3.50	759.50
9-Jun-20	Email and telephone calls with investors [Roman Chodan, K. Crooks, Carl Douglas, David Rogers, Hipp, J. Hunt] (2.5); update investor contact spreadsheet; (.5) update investor files (.2); research investor questions (.3).	JEB	3.50	759.50

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

0336869      RECEIVERSHIP'S COUNSEL      Invoice Number      9588167

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
10-Jun-20	Research investor questions (.7); update investor files (.2); email and telephone calls with investors (K. Crooks, David Rogers, Hipp, J. Hunt, J. O'Neil, Lisa Horst, S. Brown) (2.8); update investor contact spreadsheet; (.5); telephone communications w/E. Espinosa re investor questions (.2).	JEB	4.40	954.80
11-Jun-20	Research investor questions (.5); email and telephone calls with investors (Charles Horel, Deborah Jones, K. Crooks, David Rogers, Hipp, J. Hunt ) (1.0).	JEB	1.50	325.50
12-Jun-20	Receive and respond to investor telephone calls and email (P Hurst, Marilyn Jones, Jack Hicks, B. Johnson, McDermott) (2.0); research investor questions (.5) update investor contact spreadsheet (.5).	JEB	3.00	651.00
15-Jun-20	Receive and respond to investor telephone calls and email and correspondence (2.0); research investor questions (.7); update investor files (.3); update investor contact spreadsheet (.5).	JEB	3.50	759.50
16-Jun-20	Research investor questions (.8); update investor contact spreadsheet (.4); receive and respond to investor telephone calls and email (Kip Souza, G. Graves, C. Carter, Maria Alba, Jim Williams) (2.3) update MailChimp email list (.4).	JEB	3.90	846.30
17-Jun-20	Receive and respond to investor email and telephone calls, correspondence (James King, Carol Williams, Miros Krusinski, Scott Wicker) ((1.0); update investor contact info spreadsheet (.2)	JEB	1.20	260.40
18-Jun-20	Research investor questions (.7); receive and respond to investor email and telephone calls (Karan Crooks, Donna Wicker, Pat Bernal, D. Foster, Eckermann, S. Brady, S. Ray) (2.3).	JEB	3.00	651.00
22-Jun-20	Receive and respond to investor telephone calls, email and correspondence (Dennis Costello, Lisa Shabazz, Barbara Fahey, C. Durge, Alice Enos, Donna Foster, B. DeBois) (3.0) research investor files and questions (.3); update investor files (.1) update investor contact spreadsheet (.1).	JEB	3.50	759.50
23-Jun-20	Receive and respond to investor telephone calls (Barbara Fahey, J. Short, Alice Enos, Donna Foster, B. DeBois, S. Chapman, Sharon Smith, ) (3.0); research investor files and questions (.1); update investor files (.1) update investor contact spreadsheet (.1).	JEB	3.30	716.10

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

0336869      RECEIVERSHIP'S COUNSEL      Invoice Number      9588167

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
24-Jun-20	Draft Certificate of No Objections to 34th Fee App (Receiver and Counsel) (.4); email M. Napoli and E. Espinosa re certificate of no objections (.1); prepare for and file Certificate of No Objections to 34th Fee App (Receiver and Counsel) (.3); revise Receiver's 27th Motion for Approval of Payment of Professionals (.1) prepare for and file Receiver's 27th Motion for Approval of Payment of Professionals (.4); receive and respond to investor phone calls and email (Bob Ellis, Karen Singstad, Miros Krusinski, Elsie Soefje, Bruce Silva, John Woodard, James Short) (3.1); research investor questions (.6) update investor files (.2); update investor contact spreadsheet with claim purchase information (.5).	JEB	5.70	1,236.90
24-Jun-20	Review and revise fee application for non-legal professionals	MDN	0.20	110.40
25-Jun-20	Research investor questions (.5); receive and respond to investor email and telephone calls (Bob Ellis, Walter Wurst, George Pyros, Pascale Douglass, Mrios Krusinski, Louann Dunn, Betty Carlson, Karl Williams, Larry Purvis ) (3.5); update investor contact spreadsheet (.2); update MailChimp email list (.2).	JEB	4.40	954.80
29-Jun-20	Receive and respond to investor telephone calls (Ralph Boothe, Elwin Koehler, Miros Krusinski, Betty Egger, Karen Crooks, Larry Black, B. Collins) (2.7); revise/update investor contact spreadsheet re Argo claim transfers (.3).	JEB	3.00	651.00
30-Jun-20	Receive and respond to investor email and telephone calls (Nate Flugrath, Noreen and Bob Pevehouse, J. Hicks, John Woodard, Betty Egger, Karen Crooks, Betty Johnson, D. Kitt, Josie Resendez J. Kemp ) (4.0); research investor files and questions (.7); update investor files (.2); email E. Espinosa re Noreen and Bob Pevehouse (.1).	JEB	5.00	1,085.00

**Total Services .....\$16,233.50**

<u>Date</u>	<u>Disbursements</u>	<u>Value</u>
4-Jun-20	POSTAGE	0.50
18-Jun-20	POSTAGE	1.00
23-Jun-20	POSTAGE	1.00
29-Jun-20	POSTAGE	6.00

080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	June 30, 2020
0336869	RECEIVERSHIP'S COUNSEL	Invoice Number	9588167

<u>Date</u>	<u>Disbursements</u>	<u>Value</u>
29-Jun-20	POSTAGE	0.50
Total for POSTAGE		9.00
<b>Total Disbursements .....</b>		<b>\$9.00</b>



080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	June 30, 2020
0336869	RECEIVERSHIP'S COUNSEL	Invoice Number	9588167

<u>Initial</u>	<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
JEB	J. E. BROOKS-PATTON	74.30	217.00	16,123.10
MDN	M. D. NAPOLI	0.20	552.00	110.40
	Total	74.50		\$16,233.50

# **EXHIBIT H**



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

**Remittance Copy**

Invoice Date  
Invoice No.

August 31, 2020  
9597573

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 July 31, 2020 as summarized below:*

Services	\$17,073.70
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Disbursements	\$7.00
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<b>TOTAL THIS INVOICE</b>	<b>\$17,080.70</b>
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<b>PREVIOUS BALANCE</b>	<b>33,332.05</b>
(Includes payments received through 08/31/20)	

<b>TOTAL AMOUNT DUE</b>	<b>\$50,412.75</b>
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*To ensure proper credit to the above account, please indicate invoice no. 9597573*

*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

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

Invoice Date August 31, 2020  
Invoice No. 9597573

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 July 31, 2020 as summarized below:*

Services	\$17,073.70
Disbursements	<u>\$7.00</u>
<b>TOTAL THIS INVOICE</b>	<b>\$17,080.70</b>

<b>PREVIOUS BALANCE</b>	<b>33,332.05</b>
(Includes payments received through 08/31/20)	
<b>TOTAL AMOUNT DUE</b>	<b><u>\$50,412.75</u></b>

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*To ensure proper credit to the above account, please indicate invoice no. 9597573  
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	July 31, 2020
0336869	RECEIVERSHIP'S COUNSEL	Invoice Number	9597573

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
1-Jul-20	Telephone and email with investors (Noreen and Bob Pevehouse, Betty Egger, Crooks, Mark Peterson, Marsha Cline, Ken Fiedler, P. Carr, Donna Foster, Kevin Furlow, Carol Williams ) (3.6); research investor questions (.4); email and telephone communications with E. Espinosa re investor questions (.2); update/revise investor contact spreadsheet (.4); update MailChimp email list (.3).	JEB	4.90	1,063.30
2-Jul-20	Research investor questions (.4); receive and respond to investor telephone and email (Barbara McGann, Becky Thomas, John Johnson, Maria Alba, Mary Bell, Paula Parker, Roman Chodan, C. Dawley, Vivian Martin, Raymond Baker, Ken Hill, Chris Trevino, (4.0) telephone and email exchange with E. Espinosa re investor questions and claims (.2).	JEB	4.60	998.20
2-Jul-20	Review latest maturity report	MDN	0.20	110.40
7-Jul-20	Receive and respond to investor email and telephone calls (V. Roach, B Thomas, Barker, L., Delta Saenz, G. Brooks, C. Dawley, Vivian Martin) (2.9); research investor questions (.6).	JEB	3.50	759.50
8-Jul-20	Research investor questions (.5); receive and respond to investor telephone calls (P. Rose, Delta Saenz, Jim Short, G. Brooks, Byron Smith) (2.9); update investor contact list (.4).	JEB	3.80	824.60
9-Jul-20	Research investor questions (.4); receive and respond to investor telephone calls ( Jim Short, G. Brooks, Karl Williams, D. Johnson, Byron Smith) (2.1); prepare RV investor contact information list for Vonwin Capital (.4); prepare RV investor email contact list for Vonwin Capital (.4); revise RV investor email contact list and send to Vonwin (.4).	JEB	3.70	802.90
10-Jul-20	Receive and respond to investor telephone calls and email (Delta Saenz, John Gorman, Vincent Roach, Pevehouse/Becky Thomas, Bob Ellis, Virginia Keeling, Ira Allen, Julie Hunt, P. Drake, M. Davis, B.Smith, M. Jones, Ted Moore) (4.8); research investor questions (.4); update investor files (.4).	JEB	5.60	1,215.20
13-Jul-20	Research investor questions (.3); receive and respond to investor phone calls (Janice Wills, Bob Ellis, Ira Allen, Julie Hunt, Ted Moore, Sarah Alexander, R. Wrinkle, H. Ackels, ) (3.0); update investor contact spreadsheet (.2); update MailChimp email list (.3).	JEB	3.80	824.60

080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	July 31, 2020
0336869	RECEIVERSHIP'S COUNSEL	Invoice Number	9597573

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
14-Jul-20	Receive and respond to investor calls (P. Rose, Jim Short, G. Brooks, Ira Allen, J. Hunt, Ted Moore, Sarah Alexander, R. Wrinkle, H. Ackels,)	JEB	3.30	716.10
15-Jul-20	Receive and respond to investor telephone calls (2.7) update investor files (.3) research investor questions (.4) compile and prepare court documents and pleadings to load on RV website (.8)	JEB	4.20	911.40
16-Jul-20	Receive and respond to investor telephone calls (J. Sawyer, James Williams, Rose Todd, Karen Cooks. J. Martin, Glenn Douglass, Bruce Collins, R. Wrinkle) (3.3); compile and prepare court documents and pleadings to load on RV website (.5).	JEB	3.80	824.60
17-Jul-20	Research investor questions (.4); receive and respond to investor telephone calls (J. Dunbar, Donna Foster, Sarah Harris, Pascale Douglass, Cathy Bruce, Ted Moore, Jim Booth, Reginald Clark, J. Hunt, Molly Arnold, Ben Bock) (3.9); update investor contact spreadsheet (.5) update MailChimp email list (.3); E. Espinosa email re Argo transfers (.1).	JEB	5.20	1,128.40
17-Jul-20	Review latest maturity report	MDN	0.20	110.40
20-Jul-20	Receive and respond to investor phone calls (W.Hayes, Reta Alexander, Jack George, Ladell Harrison/ Matthew/Tedd Allen Trust, Bob Ward, Molly Arnold, ) (2.9) update investor contact spreadsheet (.3); research investor questions (.2) compile set of pleadings/court documents for updating broken links on RV website (.7).	JEB	4.10	889.70
21-Jul-20	Receive and respond to investor phone calls (S. Harris, J.George, M. Arnold, Ladell Harrison/Matthew/Tedd Allen, J. Hunt, Bob Ward, C. Jasper ) (2.9) update investor contact spreadsheet (.4); research investor questions (.7).	JEB	4.00	868.00
22-Jul-20	Receipt and respond to investor telephone calls [Betty Johnson, Deanne Husted, Jack Kemp, Dean Robertson, Doris Roach, Carol Choy, Dave Dussault, Bill Hurst] (3.4); research investor questions (.6).	JEB	4.00	868.00
23-Jul-20	Research investor calls re claim (.7); receive and respond to investor calls re claims, distributions, and claim buyers (Jack Kemp, C. Choy, Robert McDonald, G. Miller, C. Jasper, Dan Jones, C. May) (2.4); update MailChimp email lists (.3).	JEB	3.40	737.80
24-Jul-20	Receive and respond to investor telephone calls (E. Miller, Terry Thompson, M. Fisher)(.1.0); update investor contact spreadsheet (.3).	JEB	1.30	282.10

080608      ESPINOSA, EDUARDO S., AS RECEIVER FOR      As of      July 31, 2020  
 RETIREMENT VALUE, LLC

0336869      RECEIVERSHIP'S COUNSEL      Invoice Number      9597573

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
27-Jul-20	Draft Certificate of No Objection to the Receiver's 27th Motion to Pay Professionals (.4) email exchange with E. Espinosa re same (.1); receive and respond to investor telephone calls (Garlene Thomas, Linda Walker, Robert Taylor, Robert Wrinkle) (.7).	JEB	1.20	260.40
28-Jul-20	Revise Receivers 27th Mtn to Pay Professionals (Non-legal) (.1); prepare for and file Receivers 27th Mtn to Pay Professionals (Non-legal) (.4); email M. Napoli and E. Espinosa re same (.1); receive and respond to investor telephone calls (Walter Wurst, S. Thomas, K. Hale) (.7).	JEB	1.30	282.10
28-Jul-20	Review and revise certificate of no objection for non-legal professional fees	MDN	0.20	110.40
29-Jul-20	Receive and respond to investor telephone calls and email (Bob Ellis, Ladell Harrison, Debbie Peterson, Vincent Roach, M. Fox, A. Peterson, Jeffery Hantes ) (2.3); research investor questions (.5).	JEB	2.80	607.60
30-Jul-20	Receive and respond to investor telephone calls and email (LaDell Harrison, I. Allen, Debbie Peterson, Vincent Roach, Priscilla Rose, Jana Cruet, Perry Rogers, Nancy Marlow, B. King, J. Hunter, Jack Schillen,) (3.4); research investor questions (.3); update investor files (.2).	JEB	3.90	846.30
31-Jul-20	Receive and respond to investor telephone calls and email (LaDell Harrison, Nils Marr, Peter Horst, Nancy Marlow, B. King, Debbie Peterson, Vincent Roach, J. Hunter, Gene Garoutte, Jack Schillen, Jeff Hantes, G. Gottuso, D. Egger )(3.6); research investor questions (.9).	JEB	4.50	976.50
31-Jul-20	Review latest maturity report	MDN	0.10	55.20
<b>Total Services .....</b>				<b>\$17,073.70</b>

<u>Date</u>	<u>Disbursements</u>	<u>Value</u>
17-Jul-20	POSTAGE	1.50
20-Jul-20	POSTAGE	4.50
27-Jul-20	POSTAGE	1.00

080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	July 31, 2020
0336869	RECEIVERSHIP'S COUNSEL	Invoice Number	9597573

<u>Date</u>	<u>Disbursements</u>	<u>Value</u>
Total for POSTAGE		7.00
Total Disbursements .....		\$7.00



080608      ESPINOSA, EDUARDO S., AS RECEIVER FOR      As of      July 31, 2020  
RETIREMENT VALUE, LLC

0336869      RECEIVERSHIP'S COUNSEL      Invoice Number      9597573

<u>Initial</u>	<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
JEB	J. E. BROOKS-PATTON	76.90	217.00	16,687.30
MDN	M. D. NAPOLI	0.70	552.00	386.40
	Total	77.60		\$17,073.70

# **EXHIBIT I**



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

**Remittance Copy**

Invoice Date September 14, 2020  
Invoice No. 9605132

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 August 31, 2020 as summarized below:*

Services	\$15,953.30
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Disbursements	\$6.50
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<b>TOTAL THIS INVOICE</b>	<b>\$15,959.80</b>
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<b>PREVIOUS BALANCE</b>	<b>50,412.75</b>
(Includes payments received through 09/14/20)	

<b>TOTAL AMOUNT DUE</b>	<b>\$66,372.55</b>
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*To ensure proper credit to the above account, please indicate invoice no. 9605132  
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



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

Invoice Date September 14, 2020  
Invoice No. 9605132

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**

---

*For professional services rendered through August 31, 2020 as summarized below:*

Services	\$15,953.30
Disbursements	<u>\$6.50</u>
<b>TOTAL THIS INVOICE</b>	<b>\$15,959.80</b>

<b>PREVIOUS BALANCE</b>	<b>50,412.75</b>
(Includes payments received through 09/14/20)	
<b>TOTAL AMOUNT DUE</b>	<b><u>\$66,372.55</u></b>

---

*To ensure proper credit to the above account, please indicate invoice no. 9605132  
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	August 31, 2020
0336869	RECEIVERSHIP'S COUNSEL	Invoice Number	9605132

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
3-Aug-20	Receive and respond to investor telephone calls and email (Irving Katz, James Blake, Jorge D'Angelo, Vincent Roach, Doug Kanz, Ladell Harrison, Nell Bigham, Debbie Peterson, Frederick Schubert, Robert Butler, Jack George, L. Campbell, Frank Brunette, Luella Shaw, Garlene Thomas, ) (3.7); research investor questions (.6); update investor files (.3); update investor contact spreadsheet (.2) email E. Espinosa re investor questions and suggestions (.1); email exchange with E. Espinosa and VonWin re offer to purchase claims and VonWin website re same (.1); email with E. Espinosa and Argo Partners re additional claim transfer documents received (.1).	JEB	5.10	1,106.70
4-Aug-20	Receipt and respond to investor telephone calls and email (Carl Jasper, Doug Kanz, Bill Long, Peter Horst, G. Miller, Charles Fial, Jack Hicks, Debbie Peterson, Vincent Roach, David Rogers, Larry Lin, Quinten Homer, Derren Offutt, Rebecca Roach, Sarah Cannon) (4.2); research investor questions (.5); update investor contact spreadsheet (.4).	JEB	5.10	1,106.70
5-Aug-20	Receipt and respond to investor telephone calls and email (Doug Kanz, Donna Foster, Dwayne Stanton, Sid Evans, Vivian Martin, Charles Fial, Debbie Peterson, Vincent Roach, David Rogers, Becky Thomas, R. Hill, T. Fischer, Phil Hansel, Carl Jasper, Martin James, Eric Couch, Angela Singh, Dan Jones, Derren Offutt, Frederick Schubert, Cherie Carson, R. Wrinkle) (5.0); research investor questions (.8); assist with mass email to investor/claimants of Receiver's report (.7); update investor contact spreadsheet (.3).	JEB	6.80	1,475.60
6-Aug-20	Receive and respond to investor telephone calls and email (Billee Herdwig/Jean Kauffman, Billie Wells, Jason Traylor, Michael White, Doug Kanz, Cary Timmons, William Wilkshire, Dwayne Stanton, Vivian Martin, Charles Fial, Debbie Peterson, David Rogers, Carl Jasper, Byron Smith, Martin James, Eric Couch, Angela Singh, Dan Jones, Derren Offutt, Karen Wood, T. Thomas, Walter Wurst, Joe Reed, Timothy Nichols, Billy Long, Connie LaCour, Standly Hamilton) (5.9) update investor contact spreadsheet (.3).	JEB	6.20	1,345.40
7-Aug-20	Receive and respond to investor telephone calls and email (Miralee Ward, W. Lehmann, Julie Hunt, Charles Fial, Donna Foster, Rex Walthers, Billie Wells, Ronald Thomas, Paul Larson, Teri King) (2.9); update investor contact spreadsheet (.4).	JEB	3.30	716.10

080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	August 31, 2020
0336869	RECEIVERSHIP'S COUNSEL	Invoice Number	9605132

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
10-Aug-20	Research investor questions (.4); update investor contact spreadsheet (.2); update MailChimp email list (.3) receive and respond to investor telephone calls and emails (Patricia Bernal, B. Prewitt, Marlyn & Myrna Steiner, Gilbert Agnes, Milana Nemeth, Brooke Stile, A. Osborn, Miralee Ward, Billy Powell, Henry Ackels, Linda Novak, ) (2.8).	JEB	3.70	802.90
11-Aug-20	Receive and respond to investor telephone calls and email (Rick Kauffman, C. Fial, Robert Ward, Henry Ackels, Linda Novak, Billy Powell, P. O'Neal, Gary Miller, Jana Crucey, P. Hansel).	JEB	1.80	390.60
13-Aug-20	Research investor questions (.8); receive and respond to investor email and telephone calls (Richard Kauffmann, R. Ward, Billee Herdweg, Angela Singh, Mimi Ward, Brooke Stile, E. Gordin, Theresa Fischer) (2.4).	JEB	3.20	694.40
17-Aug-20	Research investor questions (.4); receive and respond to investor telephone calls and email (Walter Wurst, Michelle Livergood, Reta Alexander, Richard Kauffmann, Bruce Collins, Robert Ward, Angela Singh, Raymond Baker, Elwin & Priscilla Koehler, Carol Williams, Monica Noyes, Molly Arnold, J. Hantes, Ackels Henry) (4.4); telephone call w/E. Espinosa re investors' questions (.1); update investor files (.2); update investor contact spreadsheet (.3); email communications with E. Espinosa re investor questions (.1).	JEB	5.50	1,193.50
18-Aug-20	Receive and respond to investor email and telephone calls (Sherry Clark, Michelle Livergood, David Allen, Richard Kauffmann, Bruce Collins, Robert Ward, Raymond Baker, Fredda Arney, M. Hamner, G. Gajardo, Carol Williams, Dana Faust, Karan Crooks, Monica Noyes, Molly Arnold, J. Hantes).	JEB	3.80	824.60
19-Aug-20	Receive and respond to investor telephone calls and email (Gary Parker, Richard Zoerner, Rocky Pope, Reta Alexander, Richard Kauffmann, Bruce Collins, Robert Ward, G. Gajardo, C. Williams, Sandra Hodges, Wade Regan, Molly Arnold, A. Osborn, J. Nelson)(4.0); research investor questions (.6); prepare court documents for updating preparing links on RV website (.3).	JEB	4.90	1,063.30
20-Aug-20	Research investor questions and accounts (.8); receive and respond to investor telephone calls and email (Eldon Eason, Steven Kolb, John Woodard, Glenn Douglass, Richard Stafford, G. Gajardo, Carol Williams, Terry Thompson, Fredda Arney, B. Collins, Glen Graves, Dayton Hohmann, J. Luckie, D. Faust, Sid Evans, M. Zeisberg) (4.0); update investor files (.3).	JEB	5.10	1,106.70

080608 ESPINOSA, EDUARDO S., AS RECEIVER FOR As of August 31, 2020  
RETIREMENT VALUE, LLC

0336869 RECEIVERSHIP'S COUNSEL Invoice Number 9605132

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
21-Aug-20	Research investor questions and accounts (.8); receive and respond to investor telephone calls and email (Steven Thomas, Daniel Jones, Richard Stafford, Julie Hunt, Molly Arnold, Cynthia Lines, J. Hantes, I. Katz, Raymond Baker, Richard Zoerner, Amy Vanderpoel/Robert Vanderpoel, Livergood, Keith Hill, Monica Noyes, Sandra Hodges, Terry Thompson, Shirley Morris, Beverly Lewis) (4.3); prepare court documents for RV website update and coordinate same (.5); email exchange with E. Espinosa re investor contact info update (.1).	JEB	5.70	1,236.90
21-Aug-20	Review latest maturity report	MDN	0.20	110.40
24-Aug-20	Receive and respond to investor telephone calls and email (T. Thompson, Carol Williams, Julie Hunt, Irving Katz, Keith Hill, Monica Noyes, Raymond Lashley, Sandra Hodges, B. King, L. Folden, Walter Zawislak) (3.4); research investor questions (.6); compile and prepare RV court documents for update of RV website (.3).	JEB	4.30	933.10
25-Aug-20	Receive and respond to investor telephone calls and email (Amy Vanderpoel/Robert, Irving Katz, Raymond Baker, M. Hamner, G. Gajardo, Carol Williams, Dana Faust, Karan Crooks, R. Lashley, W. Zawislak, Monica Noyes, Molly Arnold, J. Hantes ),(3.0); update investor files (.3); update investor contact spreadsheet (3); update MailChimp email list (.3).	JEB	3.90	846.30
26-Aug-20	Correspond with S Sklaver re COI litigation (0.1); correspond with E Espinosa re COI litigation (0.1)	MDN	0.20	110.40
31-Aug-20	Receive and respond to investor calls and email [Tara Khan, Alvin Stahl, Michael Costuma, Dwight Pullen, Amy Vanderpoel, Judith Purvis, Tracie Kennedy, R. Lashley ] (2.6); update investor contact information spreadsheet (.5); update MailChimp (.3); email E. Espinosa re VonWin investor contact info (.1) conduct research to answer investor questions (.6)	JEB	4.10	889.70

**Total Services .....\$15,953.30**

<u>Date</u>	<u>Disbursements</u>	<u>Value</u>
4-Aug-20	POSTAGE	1.50
17-Aug-20	POSTAGE	1.00

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

As of

August 31, 2020

0336869      RECEIVERSHIP'S COUNSEL

Invoice Number

9605132

<u>Date</u>	<u>Disbursements</u>	<u>Value</u>
24-Aug-20	POSTAGE	2.50
28-Aug-20	POSTAGE	1.50
Total for POSTAGE		6.50
<b>Total Disbursements .....</b>		<b>\$6.50</b>



080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	August 31, 2020
0336869	RECEIVERSHIP'S COUNSEL	Invoice Number	9605132

<u>Initial</u>	<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
JEB	J. E. BROOKS-PATTON	72.50	217.00	15,732.50
MDN	M. D. NAPOLI	0.40	552.00	220.80
	Total	72.90		\$15,953.30

# **EXHIBIT J**



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

**Remittance Copy**

Invoice Date      October 02, 2020  
Invoice No.        9607995

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 September 30, 2020 as summarized below:*

Services	\$9,748.20
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Disbursements	\$4.65
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<b>TOTAL THIS INVOICE</b>	<b>\$9,752.85</b>
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<b>PREVIOUS BALANCE</b>	<b>66,372.55</b>
(Includes payments received through 10/02/20)	

<b>TOTAL AMOUNT DUE</b>	<b>\$76,125.40</b>
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*To ensure proper credit to the above account, please indicate invoice no. 9607995*

*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

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

Invoice Date      October 02, 2020  
Invoice No.        9607995

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**

---

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

Services	\$9,748.20
Disbursements	<u>\$4.65</u>
<b>TOTAL THIS INVOICE</b>	<b>\$9,752.85</b>

<b>PREVIOUS BALANCE</b>	<b>66,372.55</b>
(Includes payments received through 10/02/20)	<u>                    </u>
<b>TOTAL AMOUNT DUE</b>	<b>\$76,125.40</b>

---

*To ensure proper credit to the above account, please indicate invoice no. 9607995  
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	September 30, 2020
0336869	RECEIVERSHIP'S COUNSEL	Invoice Number	9607995

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
1-Sep-20	Conduct research to answer investor questions (.7); receive and respond to investor telephone calls and emails (E. Kunkel, Dwight Pullen, Joseph Koska, Jorge D'Angelo, Amy Vanderpoel, Becky Kemp/Jack Kemp, M. Hamner, G. Gajardo, Tamara Dussault, J. Hunter, Steven Kolb, R. Lashley, W. Zawislak,) (2.8).	JEB	3.50	759.50
2-Sep-20	Receive and respond to investor telephone calls and emails (B. Kelley, Michael Costuma, Glenda Gordin, Tamara Dussault, J. Hunter, M. Jones) (1.7); research investor questions (.5).	JEB	2.20	477.40
3-Sep-20	Receive and respond to investor telephone calls and emails (Stephen Kenney, Michael Costuma, Glenda Gordin, Glenn Laxson, Tamara Dussault, M. Jones) (1.5); research investor questions (.4); update investor contact spreadsheet (.3).	JEB	2.20	477.40
4-Sep-20	Receive and respond to investor email and telephone calls and update investor contact spreadsheet (Peter Horst, Edith Pair/David L Pair/David A Pair, Deborah Jones ) (.9); update MailChimp (.3) update investor contact spreadsheet (.3).	JEB	1.50	325.50
4-Sep-20	Review latest maturity report (0.1); confer with E Espinosa re death certificate issues (0.3)	MDN	0.40	220.80
11-Sep-20	Review latest mortality report	MDN	0.10	55.20
15-Sep-20	Research investor questions (.2); receive and respond to investor calls and email (K. Williams, C. Choy, L. Hight, William Dicken, John/April DiPasquale, M. Davis, James Elwell, G. Naidl, J. Sawyer, John Hadley, Carl Douglas, L. Robinson ) (2.7) update investor contact spreadsheet (.1); prepare pleadings for website update and broken link update (.2).	JEB	3.20	694.40
16-Sep-20	Research investor questions (.4); receive and respond to calls from investors (Danny Billings, Lance Hight, Loraine Zock, Jodi Caggiano, Brooke Stile, Lynn Johnson, Sandra Brickert, Barbra Fahey, J. Elwell, George Naidl, John Sawyer) (3.2).	JEB	3.60	781.20
17-Sep-20	Receive and respond to investor telephone calls and email (Barbara Jones, Brooke Stile, R. Cruey, Jodi Caggiano, Gayle Florio, Anthony Perucca, Julie Hunt, Ronnie Pope, Steven Kolb, George Naidl, L. Crappell, ) (2.7); research investor questions (.4); update investor files, contact spreadsheet and MailChimp email list (.4).	JEB	3.50	759.50

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

0336869      RECEIVERSHIP'S COUNSEL      Invoice Number      9607995

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
17-Sep-20	Review Susman engagement letter re American General class suit (0.3); confer with E Espinosa re same (0.1); review Delaware Life and other correspondence re HCFRV442 and related policies (0.1)	MDN	0.50	276.00
18-Sep-20	Receive and respond to investor calls and email (Steven Kolb, C. Douglas, L. Crappell, D. Brashear, J. Elwell, C. Choy, Jane Crappell, A. Enos, Jana Cruely, J. Caggiano, G. Florio, L. Hight, D. Peterson ) (3.5); research investor questions (.6); update investor files and investor contact spreadsheet (.3); update investor email list (.2).	JEB	4.60	998.20
21-Sep-20	Receive and respond to investor email and telephone calls [Nolan Cline, John Woodard, Steven Kolb, L. Crappell, Nancy Schonfeld, Robert Mann, J. Blake, D. Brashear, Carol Choy, William Dicken, George Naidl, John Sawyer ] (3.6); research investor questions (.8).	JEB	4.40	954.80
21-Sep-20	Correspond with S Sklaver re American General policies (0.1); review AG policy statements (0.2); forward to S Sklaver (0.1)	MDN	0.40	220.80
22-Sep-20	Receive and respond to investor telephone calls (B. Kelley, G.Gordin, Lawrence and Jane Crappell, Jana Cruely, Nancy Schonfeld, Robert Mann, J. Blake, M.Costuma) (2.7); research investor questions (.8); update MailChimp email list (.3).	JEB	3.80	824.60
23-Sep-20	Receive and respond to investor telephone calls and email (K. Vickers, Peter Horst, J. Purvis R. Ward, M. Randall, G. Gordin, M. Mathews, Ann Husa, S. Gooch) (3.0); update investor files (.3); research investor questions (.5).	JEB	3.80	824.60
25-Sep-20	Receive and respond to investor telephone calls (.7); update investor contact spreadsheet (.2) email exchange with Argo and E. Espinosa (.1)	JEB	1.00	217.00
30-Sep-20	Receive and respond to investor telephone calls (B. Walker, R. Ward).	JEB	0.50	108.50
30-Sep-20	Teleconference with E Espinosa re HCF-LS series policies	MDN	1.40	772.80
<b>Total Services .....</b>				<b>\$9,748.20</b>

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As of

September 30, 2020

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Invoice Number

9607995

<u>Date</u>	<u>Disbursements</u>	<u>Value</u>
2-Sep-20	POSTAGE	1.50
4-Sep-20	POSTAGE	0.50
4-Sep-20	POSTAGE	1.00
8-Sep-20	POSTAGE	0.50
11-Sep-20	POSTAGE	0.65
11-Sep-20	POSTAGE	0.50
Total for POSTAGE		4.65
<b>Total Disbursements .....</b>		<b>\$4.65</b>

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<u>Initial</u>	<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
JEB	J. E. BROOKS-PATTON	37.80	217.00	8,202.60
MDN	M. D. NAPOLI	2.80	552.00	1,545.60
	Total	40.60		\$9,748.20