

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

RECEIVER’S TWENTY-NINETH MOTION FOR APPROVAL OF PAYMENT OF PROFESSIONALS

Eduardo S. Espinosa, court-appointed receiver for Retirement Value, LLC, moves this Court for approval of his planned payment of fees for various professionals other than himself and his counsel.

BACKGROUND

In its order appointing the Receiver (the Agreed TI), the Court authorized the Receiver to retain professionals to assist him in fulfilling his duties to the Court. In addition to his counsel at Akerman LLP, the Receiver has retained the following professionals to assist in the management of the estate:

- The Asset Servicing Group (ASG) to (i) act as portfolio managers; (ii) advise the Receiver as to the policies’ value and viability; (iii) provide premium optimization; and (iv) provide industry and asset management expertise.
- BKD, LLP to act as accountants; maintain and analyze the books and records of Retirement Value and of the Receiver; provide tax advice and return preparation services; and advice regarding accounting standards, practices and procedures.
- Lewis & Ellis, Inc. (L&E) to act as actuarial consultants and provide actuarial analyses of the estate’s policies.

The assistance of these professionals is necessary to the effective management of the receivership estate and to maximize the recovery available for the investor victims.

Pursuant to the Agreed TI, the Receiver is to submit to the Court and the parties of record a request for payment of expenses related to professionals. If no objection is filed with the Court within 10 days of filing, then the Receiver can pay the expenses without further order of the Court. Agreed TI at 15.

APPLICATION FOR PAYMENT

By this application, the Receiver seeks authority to pay: (i) ASG for services rendered between April 2021 and June 2022 (“ASG Application Period”); (ii) BKD for services rendered in connection with maintaining the estate's financial books and records, the preparation and review of the federal income tax return and Texas franchise tax return between the 4th quarter of 2020 and the 4th quarter of 2021 (“BKD Application Period”); and (iii) L&E for services rendered April 2022.

I. Asset Servicing Group

The Receiver retained ASG to act as portfolio manager for the estate’s policies of life insurance. ASG’s fees represent ASG’s monthly servicing fee as well as fees and expenses related to optimization of premiums, reimbursable expenses, death tracking, and claim processing. ASG’s fee for services rendered during ASG Application Period is \$36,633.67. Copies of ASG’s invoices numbers, 3266, 3284, 3310, 3328, 3356, 3385, 3402, 3425, 3452, 3470, 3493, 3519, 3540, 3557 and 3584 in the amounts of \$2,384.04, \$2493.30, \$2,325.95, \$2,304.92, \$4,061.78, \$2,154.65, \$2,077.00, \$2,132.00, \$2,230.01, \$2,062.00, \$2,709.36, \$2,579.70, \$2,570.10, \$2,678.75 and \$1,870.11, respectively, are attached as **Exhibit A**.

The services that ASG provides include Policy Administration (payment of premiums, correspondence with insurers), Death Tracking, Claims Processing, Verification of Policies,

Premium Optimization and Policy Valuation. These services are essential to the proper maintenance and management of the portfolio.

II. BKD, LLP

The Receiver has retained BKD to provide accounting services for the estate. BKD maintains the receivership's accounting books, and restated Retirement Value's books to more accurately reflect the company's true financial condition. This requires reconciliation of multiple accounts (policy account, balance sheet account, accounts receivable account and customer and vendor accounts) and payment of monthly accounts payable. The Receiver has also entered into a separate agreement with BKD to provide the estate with tax services. BKD's hourly rates for tax services range from \$130/hour for staff to \$365/hour for partner time. In this instance BKD has agreed to (i) cap its partners' billing rate at \$325/hour; and (ii) set a target-blended rate of \$225. In addition to fulfilling the estate's bookkeeping function (administering accounts payable, accounts receivable and bank reconciliations), BKD prepared the cash use and source report, and maintains and updates investor contact information. BKD's fee for services rendered during BKD Application Period is \$8,017.50. Copies of BKD's invoices numbered BKD01416201, BK01483070 and BKD01597820 in the amounts of \$1,057.50, \$4,200.00 and \$2,760.00, respectively, are attached as **Exhibit B**.

III. LEWIS & ELLIS, INC.

The Receiver has retained L&E to act as actuarial consultants. Among other things, L&E provides actuarial analyses of the anticipated cash flows related to the portfolio of life insurance policies held by the Receiver. L&E performed several stochastic analyses of the portfolio in order to determine whether a distribution could be made and, if so, in what amount. L&E's fee

for services rendered during L&E Application Period is \$3,788.75. A copy of L&E's invoice numbered 26701 is attached as **Exhibit C**.

ARGUMENT

The Receiver has broad authority to hire consultants and experts to assist him in the fulfillment of his duties. Pursuant to the Agreed TI, the Receiver is authorized to “hire employees, contractors, consultants ... or other assistants under terms to be determined by the Receiver, whose services, in the sole discretion of the Receiver, are necessary for the efficient and accurate administration of the receivership estate.” Agreed TI at 14, ¶ 8. The services provided by ASG, BKD, and L&E are required for the administration of the estate and can be performed by these providers more efficiently and at lower cost than the Receiver or his counsel can perform them. The fees charged by each vendor are reasonable and necessary.

ACCORDINGLY the Receiver respectfully requests that this Court approve the proposed payments requested herein.

Respectfully submitted,

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

AKERMAN LLP
2001 Ross Avenue, Suite 3600
Dallas, Texas 75201
Telephone: (214) 720-4300
Facsimile: (214) 720-8116
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 24th day of June, 2022.

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TEXAS ATTORNEY GENERAL
Financial and Tax Litigation Division
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Austin, Texas 78711-2548
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Mia A. Storm
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Dallas, Texas 75248
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nlaurent@mcginnislaw.com
**COUNSEL FOR THIRD PARTY DEFENDANTS
RON JAMES, DON JAMES, AND JAMES
SETTLEMENT SERVICES**

/s/ Michael D. Napoli
Michael D. Napoli

EXHIBIT A



SERVICE INVOICE

Invoice Number: 3266
 Invoice Date: Apr 14, 2021
 Page: 1

521 West Wilshire
 Suite 200
 Oklahoma City, OK 73116
 Voice: (405) 753-9100
 Fax: (405) 753-9397

Bill To:
Retirement Value LLC ATTN: Eduardo S. Espinosa 2001 Ross Ave, Suite 3600 Dallas, TX 75201

Ship to:
Retirement Value LLC ATTN: Eduardo S. Espinosa 1201 Elm Street, Suite 3300 Dallas, TX 75270

Customer ID	Customer PO	Payment Terms
Retirement Value		Net 15 Days
Contact		Due Date
		4/29/21

Quantity	Description	Unit Price	Amount
34	ASG Policy Management Fee April	67.00	2,278.00
	Postage/UPS		106.04

Subtotal	2,384.04
Sales Tax	
Total Invoice Amount	2,384.04
Payment/Credit Applied	
TOTAL	\$ 2,384.04

Thank you for your business!



RV
Job Ledger Report
For the Period From Mar 1, 2021 to Mar 31, 2021

Job ID	GL Acct ID	GL Acct Description	Trx Date	Trans Description	ASG Cost	ASG Fee	Amount Due
rtv	70720	Postage/Shipping	3/13/21	UPS - RV	79.18		
			3/20/21	UPS - RV	26.86		
					106.04		106.04
rtv				Expenses 3/1-3/31	106.04		106.04



SERVICE INVOICE

Invoice Number: 3284
 Invoice Date: May 11, 2021
 Page: 1

521 West Wilshire
 Suite 200
 Oklahoma City, OK 73116
 Voice: (405) 753-9100
 Fax: (405) 753-9397

Bill To:
Retirement Value LLC ATTN: Eduardo S. Espinosa 2001 Ross Ave, Suite 3600 Dallas, TX 75201

Ship to:
Retirement Value LLC ATTN: Eduardo S. Espinosa 1201 Elm Street, Suite 3300 Dallas, TX 75270

Customer ID	Customer PO	Payment Terms
Retirement Value		Net 15 Days
Contact		Due Date
		5/26/21

Quantity	Description	Unit Price	Amount
34	ASG Policy Management Fee May	67.00	2,278.00
	Premium checks		215.30

Subtotal	2,493.30
Sales Tax	
Total Invoice Amount	2,493.30
Payment/Credit Applied	
TOTAL	\$ 2,493.30

Thank you for your business!



RV
Job Ledger Report
For the Period From Apr 1, 2021 to Apr 30, 2021

Job ID	GL Acct ID	GL Acct Description	Trx Date	Trans Description	ASG Cost	ASG Fee	Amount Due
rtv	75600	Supplies for Port Servicing	4/15/21	Deluxe Business Checks - Premium Checks	215.30		
					215.30		215.30
rtv				Expenses 4/1-4/30	215.30		215.30



SERVICE INVOICE

Invoice Number: 3310
 Invoice Date: Jun 15, 2021
 Page: 1

521 West Wilshire
 Suite 140
 Oklahoma City, OK 73116
 Voice: (405) 753-9100
 Fax: (405) 753-9397

Bill To:
Retirement Value LLC ATTN: Eduardo S. Espinosa 2001 Ross Ave, Suite 3600 Dallas, TX 75201

Ship to:
Retirement Value LLC ATTN: Eduardo S. Espinosa 1201 Elm Street, Suite 3300 Dallas, TX 75270

Customer ID	Customer PO	Payment Terms
Retirement Value		Net 15 Days
Contact		Due Date
		6/30/21

Quantity	Description	Unit Price	Amount
34	ASG Policy Management Fee June	67.00	2,278.00
	Postage/Shipping		47.95

Subtotal	2,325.95
Sales Tax	
Total Invoice Amount	2,325.95
Payment/Credit Applied	
TOTAL	\$ 2,325.95

Thank you for your business!



RV
Job Ledger Report
For the Period From May 1, 2021 to May 31, 2021

Job ID	GL Acct ID	GL Acct Description	Trx Date	Trans Description	ASG Cost	ASG Fee	Amount Due
rtv	70720	Postage/Shipping	5/15/21	UPS - RV	47.95		
					47.95		47.95
rtv				Expenses 5/1-5/31	47.95		47.95



SERVICE INVOICE

Invoice Number: 3328
 Invoice Date: Jul 12, 2021
 Page: 1

521 West Wilshire
 Suite 140
 Oklahoma City, OK 73116
 Voice: (405) 753-9100
 Fax: (405) 753-9397

Bill To:
Retirement Value LLC ATTN: Eduardo S. Espinosa 2001 Ross Ave, Suite 3600 Dallas, TX 75201

Ship to:
Retirement Value LLC ATTN: Eduardo S. Espinosa 1201 Elm Street, Suite 3300 Dallas, TX 75270

Customer ID	Customer PO	Payment Terms
Retirement Value		Net 15 Days
Contact		Due Date
		7/27/21

Quantity	Description	Unit Price	Amount
34	ASG Policy Management Fee July	67.00	2,278.00
	Postage/Shipping		26.92

Subtotal	2,304.92
Sales Tax	
Total Invoice Amount	2,304.92
Payment/Credit Applied	
TOTAL	\$ 2,304.92

Thank you for your business!



RV
Job Ledger Report
For the Period From Jun 1, 2021 to Jun 30, 2021

Job ID	GL Acct ID	GL Acct Description	Trx Date	Trans Description	ASG Cost	ASG Fee	Amount Due
rtv	70720	Postage/Shipping	6/12/21	UPS - RV	26.92		
					26.92		26.92
rtv				Expenses 6/1-6/30	26.92		26.92



SERVICE INVOICE

Invoice Number: 3356
 Invoice Date: Aug 9, 2021
 Page: 1

521 West Wilshire
 Suite 140
 Oklahoma City, OK 73116
 Voice: (405) 753-9100
 Fax: (405) 753-9397

Bill To:
Retirement Value LLC ATTN: Eduardo S. Espinosa 2001 Ross Ave, Suite 3600 Dallas, TX 75201

Ship to:
Retirement Value LLC ATTN: Eduardo S. Espinosa 1201 Elm Street, Suite 3300 Dallas, TX 75270

Customer ID	Customer PO	Payment Terms
Retirement Value		Net 15 Days
Contact		Due Date
		8/24/21

Quantity	Description	Unit Price	Amount
31	ASG Policy Management Fee July	67.00	2,077.00
	Death Processing Fee HCFRV058		545.59
	Death Processing Fee JSSRV003		545.59
	Death Processing Fee JSSRV004		545.59
	Postage/Shipping		100.01
	Reimburse Death Certificates		60.00
	PO Box Fee		188.00

Subtotal	4,061.78
Sales Tax	
Total Invoice Amount	4,061.78
Payment/Credit Applied	
TOTAL	\$ 4,061.78

Thank you for your business!



RV
Job Ledger Report
For the Period From Jul 1, 2021 to Jul 31, 2021

Job ID	GL Acct ID	GL Acct Description	Trx Date	Trans Description	ASG Cost	ASG Fee	Amount Due
rtv	70720	Postage/Shipping	7/24/21	UPS - RV	66.70		
			7/31/21	UPS - RV	33.31		
					100.01		100.01
	70760	Death Certificates	7/13/21	NYU Dept of Hlth & Mental Hygiene - HMFRV058	15.00		
			7/20/21	NYS Department of Health - JSSRV003 & JSSRV004	30.00		
			7/22/21	NYC Dept of Health & Mental Hygiene - JSSRV003 & JSSRV004	15.00		
					60.00		60.00
	73500	PO Box	7/7/21	Postmaster - RV PO Box	188.00		
					188.00		188.00
					348.01		348.01
rtv	Expenses 7/1-7/31				348.01		348.01



SERVICE INVOICE

Invoice Number: 3385
 Invoice Date: Sep 17, 2021
 Page: 1

521 West Wilshire
 Suite 140
 Oklahoma City, OK 73116
 Voice: (405) 753-9100
 Fax: (405) 753-9397

Bill To:
Retirement Value LLC ATTN: Eduardo S. Espinosa 2001 Ross Ave, Suite 3600 Dallas, TX 75201

Ship to:
Retirement Value LLC ATTN: Eduardo S. Espinosa 1201 Elm Street, Suite 3300 Dallas, TX 75270

Customer ID	Customer PO	Payment Terms
Retirement Value		Net 15 Days
Contact		Due Date
		10/2/21

Quantity	Description	Unit Price	Amount
31	ASG Policy Management Fee September	67.00	2,077.00
	Postage/UPS		107.65
	Reimburse Death Certificates		-30.00

Subtotal	2,154.65
Sales Tax	
Total Invoice Amount	2,154.65
Payment/Credit Applied	
TOTAL	\$ 2,154.65

Thank you for your business!



Retirement Value
Job Ledger Report
For the Period From Aug 1, 2021 to Aug 31, 2021

Job ID	GL Acct ID	GL Acct Description	Trx Date	Trans Description	ASG Cost	ASG Fee	Amount Due
rtv	70720	Postage/Shipping	8/7/21	UPS - RV	107.65		
					107.65		107.65
	70760	Death Certificates	8/10/21	NYS Department of Health - JSSRV003 & JSSRV004	-30.00		
					-30.00		-30.00
					77.65		77.65
rtv				Expenses 8/1 - 8/31	77.65		77.65



SERVICE INVOICE

Invoice Number: 3402
 Invoice Date: Oct 12, 2021
 Page: 1

521 West Wilshire
 Suite 140
 Oklahoma City, OK 73116
 Voice: (405) 753-9100
 Fax: (405) 753-9397

Bill To:
Retirement Value LLC ATTN: Eduardo S. Espinosa 2001 Ross Ave, Suite 3600 Dallas, TX 75201

Ship to:
Retirement Value LLC ATTN: Eduardo S. Espinosa 1201 Elm Street, Suite 3300 Dallas, TX 75270

Customer ID	Customer PO	Payment Terms
Retirement Value		Net 15 Days
Contact		Due Date
		10/27/21

Quantity	Description	Unit Price	Amount
31	ASG Policy Management Fee October	67.00	2,077.00

Subtotal	2,077.00
Sales Tax	
Total Invoice Amount	2,077.00
Payment/Credit Applied	
TOTAL	\$ 2,077.00

Thank you for your business!



Retirement Value
ATTN: Eduardo S Espinosa
2001 Ross Avenue
Suite 3600
Dallas, TX 75201

RECONCILIATION

Retirement Value
For the Period September 16th thru October 10th, 2021

Totals

Cash on Hand from Prior Month	\$	-
Interest Earned	\$	-
Funding Wired into Account	\$	469,350.65
Premium Refund	\$	-
Maturity Proceeds	\$	-
Total Funds Available	\$	<u>469,350.65</u>
Less Premiums	\$	<u>(469,350.65)</u>
Cash on Hand	\$	-



SERVICE INVOICE

Invoice Number: 3425
 Invoice Date: Nov 11, 2021
 Page: 1

521 West Wilshire
 Suite 140
 Oklahoma City, OK 73116
 Voice: (405) 753-9100
 Fax: (405) 753-9397

Bill To:
Retirement Value LLC ATTN: Eduardo S. Espinosa 2001 Ross Ave, Suite 3600 Dallas, TX 75201

Ship to:
Retirement Value LLC ATTN: Eduardo S. Espinosa 1201 Elm Street, Suite 3300 Dallas, TX 75270

Customer ID	Customer PO	Payment Terms
Retirement Value		Net 15 Days
Contact		Due Date
		11/26/21

Quantity	Description	Unit Price	Amount
31	ASG Policy Management Fee November	67.00	2,077.00
	Death Certificate Reimbursement		55.00

Subtotal	2,132.00
Sales Tax	
Total Invoice Amount	2,132.00
Payment/Credit Applied	
TOTAL	\$ 2,132.00

Thank you for your business!



**Retirement Value
Job Ledger Report
For the Period From Oct 1, 2021 to Oct 31, 2021**

Job ID	GL Acct ID	GL Acct Description	Trx Date	Trans Description	ASG Cost	ASG Fee	Amount Due
	70760	Death Certificates	10/28/21	NYC Dept of Helath and Mental - JSSRV003/004	15.00		
			10/28/21	New York State Department of Health - JSSRV003/004	30.00		
			10/28/21	City of Long Beach - JSSRV003/004	10.00		
					55.00		55.00
rtv				Expenses 10/1-10/31	55.00		55.00



SERVICE INVOICE

Invoice Number: 3452
 Invoice Date: Dec 14, 2021
 Page: 1

521 West Wilshire
 Suite 140
 Oklahoma City, OK 73116
 Voice: (405) 753-9100
 Fax: (405) 753-9397

Bill To:
Retirement Value LLC ATTN: Eduardo S. Espinosa 2001 Ross Ave, Suite 3600 Dallas, TX 75201

Ship to:
Retirement Value LLC ATTN: Eduardo S. Espinosa 1201 Elm Street, Suite 3300 Dallas, TX 75270

Customer ID	Customer PO	Payment Terms
Retirement Value		Net 15 Days
Contact		Due Date
		12/29/21

Quantity	Description	Unit Price	Amount
31	ASG Policy Management Fee December	67.00	2,077.00
	UPS Charges		153.01

Subtotal	2,230.01
Sales Tax	
Total Invoice Amount	2,230.01
Payment/Credit Applied	
TOTAL	\$ 2,230.01

Thank you for your business!



**Retirement Value
Job Ledger Report
For the Period From Nov 1, 2021 to Nov 30, 2021**

Job ID	GL Acct ID	GL Acct Description	Trx Date	Trans Description	ASG Cost	ASG Fee	Amount Due
rtv	70720	Postage/Shipping	11/1/21	UPS - RV	23.08		
			11/6/21	UPS - RV	102.00		
			11/16/21	UPS - RV	27.93		
					153.01		153.01
rtv				Expenses 11/1-11/30	153.01		153.01



SERVICE INVOICE

Invoice Number: 3470
 Invoice Date: Jan 10, 2022
 Page: 1

521 West Wilshire
 Suite 140
 Oklahoma City, OK 73116
 Voice: (405) 753-9100
 Fax: (405) 753-9397

Bill To:
Retirement Value LLC ATTN: Eduardo S. Espinosa 2001 Ross Ave, Suite 3600 Dallas, TX 75201

Ship to:
Retirement Value LLC ATTN: Eduardo S. Espinosa 1201 Elm Street, Suite 3300 Dallas, TX 75270

Customer ID	Customer PO	Payment Terms
Retirement Value		Net 15 Days
Contact		Due Date
		1/25/22

Quantity	Description	Unit Price	Amount
31	ASG Policy Management Fee January	67.00	2,077.00
	Death Certificate		-15.00

Subtotal	2,062.00
Sales Tax	
Total Invoice Amount	2,062.00
Payment/Credit Applied	
TOTAL	\$ 2,062.00

Thank you for your business!



**Retirement Value
Job Ledger Report
For the Period From Dec 1, 2021 to Dec 31, 2021**

Job ID	GL Acct ID	GL Acct Description	Trx Date	Trans Description	ASG Cost	ASG Fee	Amount Due
rtv	70760	Death Certificates	12/6/21	NYC Dept of Health & Mental Hygiene - JSSRV003/004		-15.00	-
						-15.00	(15.00)
							-
rtv				Expenses 12/1 - 12/31		-15.00	(15.00)
							-



SERVICE INVOICE

Invoice Number: 3493
 Invoice Date: Feb 11, 2022
 Page: 1

521 West Wilshire
 Suite 140
 Oklahoma City, OK 73116
 Voice: (405) 753-9100
 Fax: (405) 753-9397

Bill To:
Retirement Value LLC ATTN: Eduardo S. Espinosa 2001 Ross Ave, Suite 3600 Dallas, TX 75201

Ship to:
Retirement Value LLC ATTN: Eduardo S. Espinosa 1201 Elm Street, Suite 3300 Dallas, TX 75270

Customer ID	Customer PO	Payment Terms
Retirement Value		Net 15 Days
Contact		Due Date
		2/26/22

Quantity	Description	Unit Price	Amount
30	ASG Policy Management Fee February	67.00	2,010.00
	Postage/Shippong		138.77
	Death Certificate		15.00
	Death Processing RV026		545.59

Subtotal	2,709.36
Sales Tax	
Total Invoice Amount	2,709.36
Payment/Credit Applied	
TOTAL	\$ 2,709.36

Thank you for your business!



**Retirement Value
Job Ledger Report
For the Period From Jan 1, 2022 to Jan 31, 2022**

Job ID	GL Acct ID	GL Acct Description	Trx Date	Trans Description	ASG Cost	ASG Fee	Amount Due
rtv	70720	Postage/Shipping	1/1/22	UPS - RV	29.23		
			1/29/22	UPS - RV	109.54		
					138.77		138.77
	70760	Death Certificates	1/24/22	City of Keene - RV026	15.00		
					15.00		15.00
					153.77		153.77
rtv				Expenses 1/1 - 1/31	153.77		153.77



SERVICE INVOICE

Invoice Number: 3519
 Invoice Date: Mar 15, 2022
 Page: 1

521 West Wilshire
 Suite 140
 Oklahoma City, OK 73116
 Voice: (405) 753-9100
 Fax: (405) 753-9397

Bill To:
Retirement Value LLC ATTN: Eduardo S. Espinosa 2001 Ross Ave, Suite 3600 Dallas, TX 75201

Ship to:
Retirement Value LLC ATTN: Eduardo S. Espinosa 1201 Elm Street, Suite 3300 Dallas, TX 75270

Customer ID	Customer PO	Payment Terms
Retirement Value		Net 15 Days
Contact		Due Date
		3/30/22

Quantity	Description	Unit Price	Amount
29	ASG Policy Management Fee March	67.00	1,943.00
	Postage/Shippong		67.11
	Death Certificate		24.00
	Death Processing RV014		545.59

Subtotal	2,579.70
Sales Tax	
Total Invoice Amount	2,579.70
Payment/Credit Applied	
TOTAL	\$ 2,579.70

Thank you for your business!



Retirement Value
Job Ledger Report
For the Period From Feb 1, 2022 to Feb 28, 2022

Job ID	GL Acct ID	GL Acct Description	Trx Date	Trans Description	ASG Cost	ASG Fee	Amount Due
rtv	70720	Postage/Shipping	2/26/22	UPS - RV	67.11		
					67.11		67.11
	70760	Death Certificates	2/14/22	County of San Diego Public Health - RV014	24.00		
					24.00		24.00
					91.11		91.11
rtv		Expenses 2/1 - 2/28			91.11		91.11

EXHIBIT B

INVOICE

Retirement Value LLC, Receiver
Attn Mr Eduardo Espinosa
2001 Ross Avenue Ste 3600
Dallas TX 75201

AMOUNT ENCLOSED

\$

Date: 05/27/21

Page: 1

Client#: 0065995 - Invoice#: BK01416201

Please return top portion with payment

Client#: 0065995 - Invoice#: BK01416201

Professional services provided in connection with: Accounting service for 4th quarter 2020 which included monthly accounts payable and cash receipts, reconcile bank accounts and AJEs to reconcile the balance sheet accounts. This also includes changing investor addresses, updating investor accounts, researching and reprinting investor distribution checks. 1,057.50

7.05 hrs @ \$150 (agreed upon amount)

Invoice Total

\$ 1,057.50

Go to bkd.com/client-login then BKD Client Payment Portal to pay online. Email ClientPaymentPortal@bkd.com with portal questions. Contact invoice sender or the BKD office below with account questions.

Invoices are due upon receipt unless detailed in engagement letter.

Thank you for your business!



110 North Elgin Avenue, Suite 400
Tulsa, OK 74120-1490
918.584.2900 Fax: 918.584.2931

BKD Tax ID#: 44-0160260

INVOICE

Retirement Value LLC, Receiver
Attn Mr Eduardo Espinosa
2001 Ross Avenue Ste 3600
Dallas TX 75201

AMOUNT ENCLOSED
\$

Date: 10/30/21

Page: 1

Client#: 0065995 - Invoice#: BK01483070

Please return top portion with payment

Client#: 0065995 - Invoice#: BK01483070

Professional fees rendered in connection with the preparation and review of the 2020 federal income tax return and Texas franchise tax return .	4,035.00
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Administrative fee	165.00
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Invoice Total	\$ 4,200.00
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Go to bkd.com/client-login then BKD Client Payment Portal to pay online. Email ClientPaymentPortal@bkd.com with portal questions. Contact invoice sender or the BKD office below with account questions.

Invoices are due upon receipt unless detailed in engagement letter.

Thank you for your business!

BKD, LLP • 110 North Elgin Avenue, Suite 400 • Tulsa, OK 74120-1490
Phone 918.584.2900 • Fax 918.584.2931

INVOICE

Retirement Value LLC, Receiver
Attn Mr Eduardo Espinosa
2001 Ross Avenue Ste 3600
Dallas TX 75201

AMOUNT ENCLOSED

\$

Date: 05/24/22

Page: 1

Client#: 0065995 - Invoice#: BK01597820

Please return top portion with payment

Client#: 0065995 - Invoice#: BK01597820

Professional services provided in connection with: Accounting service for 4th quarter 2021 which included monthly accounts payable and cash receipts, reconcile bank accounts and AJEs to reconcile the balance sheet accounts. This also includes changing investor addresses, updating investor accounts, researching and reprinting investor distribution checks. 2,760.00

18.4 hrs @ \$150 (agreed upon amount)

Invoice Total

\$ 2,760.00

Go to bkd.com/client-login then BKD Client Payment Portal to pay online. Email ClientPaymentPortal@bkd.com with portal questions. Contact invoice sender or the BKD office below with account questions.

Invoices are due upon receipt unless detailed in engagement letter.

Thank you for your business!

EXHIBIT C



Lewis & Ellis, Inc.

6600 Chase Oaks Blvd. Suite 150
Plano, TX 75023, United States
Tel: 972-850-0850

Eduardo S Espinosa
Akerman LLP
2001 Ross Avenue, Suite 3600
Dallas, TX 75201
USA

**Invoice
Acct**

#26701
#3062

05/12/22

Services for April, 2022

RV Lincoln Policy Valuation April 30, 2022

\$3,500.00

Sub-Total

\$3,500.00

Sales Tax

\$288.75

Current Amount Due

\$3,788.75

Previous Balance

\$0.00

Total Amount Due

\$3,788.75

Due immediately upon receipt