

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

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

Eduardo S. Espinosa, court-appointed receiver for Retirement Value, LLC, files his Thirty-Seventh application for fees incurred by the Receiver and his counsel, Akerman, LLP (“Akerman”), Arent Fox, LLP (“Arent Fox”) and Brown Fox (“Brown Fox”) for the months of October 2021 through May 2022 (the “Application Period”).

BACKGROUND

The Agreed TI¹ 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.

¹ 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.

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 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 \$331,117.04 from the Receivership's assets for fees and expenses incurred by the Receiver and receiver's counsel from October 2021 through May 2022.

The Receiver has incurred fees of \$45,472 during the 8-month period covered by this Application. He has retained the legal services of Akerman, Arent Fox and Brown Fox. For the periods covered by this Application:(i) Akerman has incurred fees of \$43,978.85, eDiscovery expenses of \$12,349.50 and expenses of \$2,189.59; (ii)

Arent Fox has incurred fees \$212,208.00; Brown Fox has incurred fees if \$14,319.60 and expenses of \$599.50. Affidavit of Eduardo S. Espinosa (“Espinosa Affid.”) at ¶12 (attached as Exhibit 1).

The fees charged by the Receiver and his firm (Akerman) represent a 35.7% 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 52.6% discount from his usual and customary rate of \$675/hour. Akerman has also discounted all other timekeepers’ rates by 9.5%. Arent Fox has discounted its timekeepers' rates from 10% to 15%, with the higher rates receiving the greater discounts. Brown Fox has also discounted its timekeepers' rates by 10%. The aggregate discounts and write-offs associated with this Application exceed \$74,881.91. *Id.* The chart below summarizes the fees charged and the discounts applied.

Invoice Summary	Akerman	Arent Fox	Brown Fox	Total
Fees Requested				
Receiver	\$45,472.00			\$45,472.00
Counsel	\$17,978.11			\$17,978.11
Lincoln Nat'l	\$19,177.00	\$188,580.50	\$12,908.40	\$220,665.90
Del. Life	\$6,823.74	\$23,627.50	\$1,411.20	\$31,862.44
eDiscovery	\$12,349.50			\$12,349.50
Expenses	\$2,189.59		\$599.50	\$2,789.09
Total	\$103,989.94	\$212,208.00	\$14,919.10	\$331,117.04
Receiver Incurred	\$90,501.00			\$90,501.00
Receiver Billed	\$45,472.00			\$45,472.00
Receiver adj	(\$45,029.00)			(\$45,029.00)
All other Tkpr Incurred	\$48,595.41	\$235,786.67	\$16,576.78	\$300,958.86

Invoice Summary	Akerman	Arent Fox	Brown Fox	Total
All other Tkpr Billed	\$43,978.85	\$212,208.00	\$14,919.10	\$271,105.95
Discount	(\$4,616.56)	(\$23,578.67)	(\$1,657.68)	(\$29,852.91)
Write-offs				\$0.00
Total Adj	(\$49,645.56)	(\$23,578.67)	(\$1,657.68)	(\$74,881.91)

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 ¶ 14.

I. What We Have Accomplished During This Period

During the Application Period, the Receiver filed death benefit claims on the policies of two insureds who had previously passed. The carriers – Lincoln National and Delaware Life – denied the \$12.250 million in death benefits associated with their policies. These matters are now in litigation.

The first matter (the “Lincoln National matter”) arises from the insurer’s assertion that the estate’s policies (Policies LFG311-031210-HM and LFG248-012610-HM) are stranger originated life insurance (STOLI) policies. Prior to denying the claim, Lincoln National filed suit in New Jersey. The Receiver subsequently filed a more encompassing, competing lawsuit in the Northern District of Texas and has sought to have the New Jersey matter stayed or transferred.

The second matter (the “Delaware Life matter”) pertains to an insured who changed her name shortly before she died frustrating the estate’s efforts to collect the death benefits on its policies on her life. Because of the questions as to the

insured's identity, Delaware Life filed suit on Policies HCF-SLF495-LS and HCF-SLF652-LS seeking a declaration that the insured had not died. The Receiver answered and counterclaimed for a declaration that the insured had died. Shortly thereafter, the Receiver moved for summary judgment. The motion has been fully briefed and is currently pending the court's ruling.

For both of these matters, the Receiver has engaged (i) Jule Rousseau and his team at Arent Fox LLP, as lead counsel; and (ii) Charlene Koonce at Brown Fox as local counsel. Counsel was chosen, among other things, because of their subject matter expertise, reputation, professionalism, and the Receiver's prior experience with each of them.

Also during the period covered by this Application, the Receiver and his counsel continued devoting substantial attention to: administering the estate's life settlement portfolio including pursuing denied death benefit claims, administering and transferring the investor-victims' claims; responding to investors' inquiries; managing the portfolio; and collecting amounts due the estate pursuant to judgments and settlements; pursuing death benefits that have otherwise been disputed by the underlying carrier. The significant tasks during this time period include, without limitation:

- Investigating the insureds' alleged demises and, when appropriate, developing the evidentiary record to establish evidence of death;
- Responding to numerous inquiries and resolving various issues regarding the investors' claims, their IRA's and their distributions;
- 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;
- Facilitating dissemination of offers to acquire the investor-victim's claims;
- Maintaining claimant data, including processing change of address forms, beneficiary designations, and assignment notices;
- 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.

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: (i) the policies' death benefits as they mature and (ii) the judgments against the licensees, including

asserting the estate's claims in their bankruptcy proceedings. During the Application Period the Receiver has collected \$115,000 from the judgment-debtors.

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) collecting judgments; (ii) collecting the estate's life insurance death benefits, as they mature; and (iii) otherwise fulfilling 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. The 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 has 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; and pursuing collection efforts for amounts due the estate.

The denial of death benefits litigation is in its early stages. Venue is currently disputed in the Lincoln National matter, which should then proceed through to discovery. We anticipate a traditional litigation process and duration. We are hopeful that that the Delaware Life matter will be resolved on summary judgment.

In order to efficiently disseminate information and update the claimants, the Receiver maintains a website at 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 3rd quarter of 2021, the calendar year 2021, and the 1st Quarter of 2022. 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, April 2020, and the fee applications previously filed with the Court summarize the work of the Receiver and his counsel.

Preclusion of other employment. Neither Akerman, Arent Fox nor Brown Fox has 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, Arent Fox nor Brown Fox 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 52.6% less than his usual and customary rate; (ii) Akerman is charging 9.5% less than its usual and customary rates on all other timekeepers; (ii) Arent Fox is charging 10% - 15% less than its usual and customary rates on all other timekeepers; and (iv) Brown Fox is charging 10% 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.

Each of Akerman, Arent Fox and Brown Fox undertakes periodic 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 million² into the estate over the course of the Receivership Action. He has filed a plan of distribution, distributed approximately \$11.0 million to the claimants and paid \$60 million in premiums. That's \$50 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.

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

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 Receiver's and counsel's fees that would normally be charged for the work performed during this time period.

Experience, reputation, and ability of the professionals. Akerman's Fraud and Recovery Practice Group provides comprehensive fraud management services, representing insurers, retailers, investors, financial institutions, and others affected by organized fraud. As one of the first U.S. law firms with a national focus on fraud and recovery, we are valued for our multi-jurisdictional experience and deep sector knowledge. We are ardent advocates for our clients and, as a multidisciplinary team, we provide seamless representation throughout the entire fraud and recovery process. By judicial appointment, we routinely represent victims of Ponzi and other investment fraud schemes in bankruptcy cases stemming from fraudulent actors and operations. Our work has resulted in a number of the largest recoveries in U.S. history on behalf of institutional investors, high-net-worth individuals, and other trustees and creditors. Arent Fox is nationally recognized for its work representing policy owners against the insurance carriers, and has a track record of successfully enforcing the owner's rights. The Receiver and Arent Fox have

each, independently worked with counsel at Brown Fox, who is widely recognized for her legal skills, procedural prowess and receivership experience.

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

AKERMAN, LLP
2001 Ross Avenue, Suite 3600
Dallas, Texas 75201
(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 24th day of June 2022.

Jack Hohengarten
TEXAS ATTORNEY GENERAL
Financial and Tax Litigation Division
300 W. 15th Street, Sixth Floor
Austin, Texas 78711-2548
(512) 475-3503
(512) 477-2348 fax
jack.hohengarten@texasattorneygeneral.gov
COUNSEL FOR THE STATE OF TEXAS

John W. Thomas
John R. McConnell
GEORGE BROTHERS KINCAID & HORTON, LLP
114 W Seventh, Suite 1100
Austin, Texas 78701-3015
(512) 495-1400
(512) 499-0094 fax
jthomas@gbkh.com
jmccconnell@gbkh.com
COUNSEL FOR RV RECEIVERS

Geoffrey D. Weisbart
Mia A. Storm
WEISBART SPRINGER HAYES LLP
212 Lavaca Street, Suite 200
Austin, Texas 78701
(512) 652-5780
(512) 682-2074 fax
gweisbart@wshllp.com
mstorm@wshllp.com
COUNSEL FOR THE CAIN INTERVENORS

Bogdan Rentea
RENTEA & ASSOCIATES
1002 Rio Grande Street
Austin, Texas 78701
(512) 472-6291
(512) 472-6278
brentea@rentealaw.com
COUNSEL FOR WENDY ROGERS

Isabelle M. Antongiorgi
TAYLOR DUNHAM, LLP
301 Congress Avenue, Suite 1050
Austin, Texas 78701
(512) 473-2257
(512) 478-4409 fax
iantongiorgi@taylordunham.com
COUNSEL FOR HCF RECEIVER

Alberto T. Garcia III
GARCIA & MARTINEZ, LLP
5211 W. Mile 17 ½ Road
Edinburg, Texas 78541
(956) 380-3700
(956) 380-3703 fax
albert@garmtzlaw.com
yoli@garmtzlaw.com
COUNSEL FOR THE HARRISON INTERVENORS

Meagan Martin
STANDLY AND HAMILTON, LLP
325 N. St. Paul, Suite 3300
Dallas, Texas 75201
(214) 234-7900
(214) 234-7300 fax
mmartin@standlyhamilton.com
COUNSEL FOR HCF INVESTOR INTERVENORS

Milton G. Hammond
LAW OFFICE OF MILTON G. HAMMOND
6406 La Manga Drive
Dallas, Texas 75248
(214) 642-0881
(972) 782-4540 fax
mghammondlaw@gmail.com
COUNSEL FOR THE MARLOW INTERVENORS

Carl Galant
Nicholas P. Laurent
MCGINNIS LOCHRIDGE & KILGORE, LLP
600 Congress Avenue, Suite 2100
Austin, Texas 78701
(512) 495-6000
(512) 495-6093 fax
cgalant@mcginnislaw.com
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-1



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

Remittance Copy

Invoice Date November 04, 2021
Invoice No. 9725537

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**

For professional services rendered through October 31, 2021 as summarized below:

Services	\$3,104.00
Disbursements	<u>\$0.00</u>
TOTAL THIS INVOICE	\$3,104.00

*To ensure proper credit to the above account, please indicate invoice no. 9725537
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 November 04, 2021
Invoice No. 9725537

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**

For professional services rendered through October 31, 2021 as summarized below:

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Disbursements	<u>\$0.00</u>
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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 As of October 31, 2021
 RETIREMENT VALUE, LLC

0336809 RECEIVER Invoice Number 9725537

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
4-Oct-21	Corresp w/ J.Thomas and S.Lindsey re releasing lien on J.Poe's real estate interest in Tarrant County.	ESE	0.30	96.00
5-Oct-21	Corresp w/ J/ Mulvaney re A/P for private eye services. (.2) Corresp w. J.Bonk (.8)	ESE	1.00	320.00
6-Oct-21	Attend to A/P re Guardian Consulting and Teague Communications. (.2); Review correspondence from Forge Trust, T/C w/ Mike at Forge; reconcile Forge accounts and provide information re same (1.5). Composed email to slindsey@bpwlaw.com, Ferguson, Cindy, jt@twmattorneys.com, Napoli, Michael, jm@twmattorneys.com: RE: Retirement Value-James Poe (.2)	ESE	1.90	608.00
12-Oct-21	Corresp w/ C.Ferguson, RE: Inquiry in regards to MTC client xxx8J720 Gardner IRAT, Robert Corresp w/ IRA Custodian re same; Finalize Affidavit;	ESE	0.50	160.00
13-Oct-21	Corresp w/ JMcCarroll@prestonv.com Re: Documents Composed email to Daryn Teague (Teague Communications), Ferguson, Cindy: Website Updates.	ESE	0.40	128.00
13-Oct-21	T/C w/ G.Crespy (claimant) re Portfolio status	ESE	0.30	96.00
14-Oct-21	T/c w/ G/Crespi (.2) Call to PNC bank re change over from BBVA (.5)	ESE	0.70	224.00
25-Oct-21	Corresp w/ J.White re RV0002 Grace notice (.3); Attend to assignment of M.Mikels claim to P. Little (.4); T/C w/ P.Carr re Carr Family Trust (.5)t; T/C w/ J.McCarrol re LS policy collections and NY law (.3).	ESE	1.50	480.00
26-Oct-21	Attend to banking change over from BBVA to PNC; Various T/C w/ PNC, D.Sirna and K.Borders. (1.5); T/C w/ J.,McCarrol re NY Law (.2).	ESE	1.70	544.00
27-Oct-21	Corresp w/ Hwalker@asgllc.us, & Michelle Nashert (ASG): RE: refiling request for Haya Majerovic's death certificate with NYS (.3). Review letter re assignment of Mikels IRA claim (.2).	ESE	0.50	160.00
28-Oct-21	Attend to L.Woychick IRA) transfer.	ESE	0.20	64.00
29-Oct-21	Confer w/ M.Kave (ASG) re ACH setup for PNC; Corresp w/ M.Nashert & M.KAve re same; Setup @ PNC.; T/C w/ J.McCarrol re (LS) Policy.	ESE	0.70	224.00
Total Services				\$3,104.00

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

As of

October 31, 2021

0336809 RECEIVER

Invoice Number

9725537

080608 ESPINOSA, EDUARDO S., AS RECEIVER FOR As of October 31, 2021
 RETIREMENT VALUE, LLC

0336809 RECEIVER Invoice Number 9725537

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

EXHIBIT A-2



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

Remittance Copy

Invoice Date December 06, 2021
Invoice No. 9734004

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**

For professional services rendered through November 30, 2021 as summarized below:

Services	\$3,424.00
Disbursements	<u>\$0.00</u>
TOTAL THIS INVOICE	\$3,424.00

PREVIOUS BALANCE (Includes payments received through 12/06/21)	3,104.00
TOTAL AMOUNT DUE	<u>\$6,528.00</u>

*To ensure proper credit to the above account, please indicate invoice no. 9734004
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 December 06, 2021
Invoice No. 9734004

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**

For professional services rendered through November 30, 2021 as summarized below:

Services	\$3,424.00
Disbursements	<u>\$0.00</u>
TOTAL THIS INVOICE	\$3,424.00

PREVIOUS BALANCE	3,104.00
(Includes payments received through 12/06/21)	<u> </u>
TOTAL AMOUNT DUE	\$6,528.00

*To ensure proper credit to the above account, please indicate invoice no. 9734004
Return remittance sheet with payment in US funds.*

Wired funds accepted:

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

080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	November 30, 2021
0336809	RECEIVER	Invoice Number	9734004

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
1-Nov-21	Attend to Message from TIMOTHY LOZES; Review T.Lozes claim file; T/C w Mike @ Forge Trust (f/k/a IRA SERVICES) -- confirmed receipt of the 2018 checks and jointly called Mr. Lozes to inform him accordingly. Review 2021.11.01 Texas Notice of Intent to Forfeit Right to Transact Business, Corresp w/ A.Tye re same.	ESE	1.30	416.00
2-Nov-21	Corresp w/ K.Borders & D.Sirna re PNC service; Attend to Banking changes; Wire ASG Nov Premiums; Edit Policy Premium analysis workbook; Review BKD's invoice and corresp w/ A.Tye re same. Composed email to jmcfarlin@BKD.com, atye@BKD.com: FW: BKD E-bill for Retirement Value LLC Edited doc RV Variance 2021-10 (Revised RV0002).xlsx Edited doc RV Variance 2021-10 (Revised RV0002).xlsx Composed email to atye@BKD.com: November Premiums	ESE	1.60	512.00
3-Nov-21	Edited doc RV - Proof of Claim Schedule 44620433 (.2) Read email from hwalker@asgllc.us: RE: Retirement Value; T/C w/ M.Corn (o/b/o A.Jones) re claim status (.5).	ESE	0.70	224.00
4-Nov-21	Read email from hwalker@asgllc.us: Haya Majerovic T/C w/ H.Walker re (HM) death certificate; and death tracking ; T/C w/ J.Napoleon and P.Little re distribution from M.Mikels (IRA).	ESE	1.30	416.00
5-Nov-21	Review Proof of Claim Schedule 44620433 ; T/C L.Fernandez re K.Erickson(.3) Composed email to atye@BKD.com, Ferguson, Cindy: RE: 3Q2021 Cash Flow Stmt. (.2)	ESE	0.50	160.00
9-Nov-21	Confer with ChadEdwards@jhancock.com: re [LS] policies and JH's progress in connecting decedent with insured. Confer with bill.ajello@maplemarkbank.com: Coffee/Breakfast	ESE	0.80	256.00
10-Nov-21	Review msg from B.Long ; Proof of Claim Schedule; Return B.Long's call.	ESE	0.30	96.00
15-Nov-21	Attend to website inquiry	ESE	0.20	64.00
19-Nov-21	T/C w/ Gloria and Rondo Sullivan re PProvident and their respective claims and whether Rondo needs a Roth IRA	ESE	0.80	256.00
20-Nov-21	Corresp w/ Scott Neighbors (o/b/o Virginia Neighbors).	ESE	0.40	128.00
29-Nov-21	T/C w/ C.JAsper re change of address, Beneficiary designation, 2Q2021 Report and general update.	ESE	0.40	128.00

080608 ESPINOSA, EDUARDO S., AS RECEIVER FOR As of November 30, 2021
RETIREMENT VALUE, LLC

0336809 RECEIVER Invoice Number 9734004

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
30-Nov-21	T/C w/ C.Jasper; Corresp w/ C.Ferguson re document transmittals, Confer re R.Sullivan ; Review December PREMIUMS Corresp w/ ASG re Same; Line up Wire transfer. T/C w/ J.White re JSSRV0006.	ESE	2.40	768.00

Total Services\$3,424.00

080608 ESPINOSA, EDUARDO S., AS RECEIVER FOR As of November 30, 2021
 RETIREMENT VALUE, LLC

0336809 RECEIVER Invoice Number 9734004

<u>Initial</u>	<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
ESE	E. S. ESPINOSA	<u>10.70</u>	320.00	<u>3,424.00</u>
	Total	10.70		\$3,424.00

EXHIBIT A-3



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

Remittance Copy

Invoice Date January 06, 2022
Invoice No. 9741688

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**

For professional services rendered through December 31, 2021 as summarized below:

Services	\$4,128.00
Disbursements	<u>\$0.00</u>
TOTAL THIS INVOICE	\$4,128.00

PREVIOUS BALANCE (Includes payments received through 01/06/22)	6,528.00
TOTAL AMOUNT DUE	\$10,656.00

*To ensure proper credit to the above account, please indicate invoice no. 9741688
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 January 06, 2022
Invoice No. 9741688

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**

For professional services rendered through December 31, 2021 as summarized below:

Services	\$4,128.00
Disbursements	<u>\$0.00</u>
TOTAL THIS INVOICE	\$4,128.00

PREVIOUS BALANCE	6,528.00
(Includes payments received through 01/06/22)	<u> </u>
TOTAL AMOUNT DUE	\$10,656.00

*To ensure proper credit to the above account, please indicate invoice no. 9741688
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	December 31, 2021
0336809	RECEIVER	Invoice Number	9741688

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
1-Dec-21	T/C w/ J.McCarroll re Wilmington Trust's claims against H.Segal in NY; Edited -RV Policy Premium analysis workbook 4839-6770-6924 2 44441795 v 1 Read email from JMcCarroll@prestonv.com: (LS) death claim - status update re JH case.pdf & complaint re JH policy.pdf; Confer w/ D.Teague. Various calls and emails with PNC re wires and TMA services. Read email from kayla.borders@pnc.com: RE: Monthly wires	ESE	1.90	608.00
10-Dec-21	Review request for Millennium Trust IRA Distribution Requests for G. T. Wills and J. L. Wills Composed email to kwills@oakwoodlabs.com: FW: Millennium Trust IRA Distribution ; T/C w/ Wills daughter re same; T/C w/ M.Bustillos re Matthew's claims and sale opportunity. Update Cash Sources & Uses Report for 3Q2021, Update doc RV -- MMR Life Expectancy (LE) Chart and Portfolio Profile; DRAFT Quarterly Report for the Combined Estates 3Q2021; EMAIL Ferguson, Cindy: 3Q2021 Report.	ESE	2.30	736.00
13-Dec-21	T/c w/ S.DiGiovani re her claim and options.	ESE	0.50	160.00
16-Dec-21	Corresp w/ D.Brooks (Millennium) re Moody Distribution a. valuation and offers to purchase. (.8) Locate COA Forms submitted by Mr. JAsper's (.4). Corresp w/ ASG re JSSRV003/004 policy Documents (.5);Attend to Soefje inquiries (.4)	ESE	2.10	672.00
17-Dec-21	T/C w. Ms. Singh re her claim, offers, status of the portfolio and her inability to locate the 2014 distribution (cleared), Follow up with Chase bank as to (un)availability of archived records and replied accordingly; (.8); Corresp w/ ASG re JSSRV 003/004 policy documents (.2); Attend to assignment by Melnick Trust and Common Family Trust to VonWin (.7);	ESE	1.70	544.00
20-Dec-21	Compose email to D.Foster re Retirement Value - Quarterly Report for the Quarter Ending September 30, 2021 (3Q2021); T/C w/ J.Rousseau and M.Napoli re JSSRV003 & JSSA RV004 litigation Edited doc DA-#3115829-v5-RV Policy Premium analysis workbook 4839-6770-6924 2 44441795 v 1	ESE	1.90	608.00
21-Dec-21	Draft response to G.Pogue re her claim. Review F.Schubert's assertion that he has a Claim and respond accordingly	ESE	1.00	320.00

080608 ESPINOSA, EDUARDO S., AS RECEIVER FOR As of December 31, 2021
 RETIREMENT VALUE, LLC

0336809 RECEIVER Invoice Number 9741688

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
21-Dec-21	Read email from Jule.Rousseau@arentfox.com: RE: Majerovic Family Trust Documents.PDF Composed email to Jule.Rousseau@arentfox.com, Napoli, Michael: RE: Lincoln National Policy JP-5581248 Read email from receiver@rvllcreceivership.com: Fw: Attention Secretary / Eduardo S. Espinosa D-1-GV-10-000454 Retirement Value Read email from receiver@rvllcreceivership.com: Fw: Attention Secretary / Eduardo S. Espinosa D-1-GV-10-000454 Retirement Value Read email from receiver@rvllcreceivership.com: Fw: Attention Secretary / Eduardo S. Espinosa D-1-GV-10-000454 Retirement Value Read email from receiver@rvllcreceivership.com: Fw: Attention Secretary / Eduardo S. Espinosa D-1-GV-10-000454 Retirement Value Composed email to receiver@rvllcreceivership.com, Ferguson, Cindy: RE: Attention Secretary / Eduardo S. Espinosa D-1-GV-10-000454 Retirement Value Read email from Jule.Rousseau@arentfox.com: RE: Majerovic Family Trust Documents.PDF	ESE	0.40	128.00
22-Dec-21	T/C w.T.Hodges at PNC re Treasury Services.	ESE	0.40	128.00
24-Dec-21	Prep Wire transfer for January Premiums, corresponds with PNC re same.	ESE	0.40	128.00
26-Dec-21	Corresp w/ C.Wilson (VonWin) re Change of Address	ESE	0.10	32.00
27-Dec-21	Corresp w/ J.Thomas, M.Napoli re discovery matters.	ESE	0.20	64.00
Total Services				\$4,128.00

080608 ESPINOSA, EDUARDO S., AS RECEIVER FOR As of December 31, 2021
 RETIREMENT VALUE, LLC

0336809 RECEIVER Invoice Number 9741688

<u>Initial</u>	<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
ESE	E. S. ESPINOSA	<u>12.90</u>	320.00	<u>4,128.00</u>
	Total	12.90		\$4,128.00

EXHIBIT A-4



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

Remittance Copy

Invoice Date February 14, 2022
Invoice No. 9753986

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**

For professional services rendered through January 31, 2022 as summarized below:

Services	\$5,824.00
Disbursements	\$0.00
TOTAL THIS INVOICE	\$5,824.00

PREVIOUS BALANCE (Includes payments received through 02/14/22)	10,656.00
TOTAL AMOUNT DUE	\$16,480.00

*To ensure proper credit to the above account, please indicate invoice no. 9753986
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 February 14, 2022
Invoice No. 9753986

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**

For professional services rendered through January 31, 2022 as summarized below:

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

PREVIOUS BALANCE	10,656.00
(Includes payments received through 02/14/22)	<u> </u>
TOTAL AMOUNT DUE	\$16,480.00

*To ensure proper credit to the above account, please indicate invoice no. 9753986
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	January 31, 2022
0336809	RECEIVER	Invoice Number	9753986

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
3-Jan-22	Corresp w/ J.Rousseau re engagement of Arent Fox; Corresp w. J.Thomas re gathering of JSSRV0003-004 relevant documents;	ESE	0.50	160.00
4-Jan-22	T/C w/ D.Moody (claimant), Corresp w/ J.Bello (claimant); Corresp w/ J.Bonk (claimant); Corresp w/ A.PErruca re inquiry re 3Q2021 report; Update 3Q2021 report. Corresp w/ J.Thomas re outstanding judgments and settlements.	ESE	2.90	928.00
6-Jan-22	Attend to transfer of M.Bustillos and A.Singh interests.	ESE	0.50	160.00
7-Jan-22	Corresp w/ K.Borders @ ONC re limit increase on external transfer;	ESE	0.40	128.00
10-Jan-22	Corresp w/ K.Borders @ PNC re transfer limits; T/C w. M.Napoli re restoring Ringtail progress; T/C w/ J.Resendez re her claim.	ESE	0.80	256.00
11-Jan-22	Attend to partial in-kind distribution of G.Wills, correspond w/ A.Ty (BKD) re same.	ESE	0.30	96.00
19-Jan-22	T/C w/ M.Napoli & J.Rousseau re Sun Life matter, local counsel and venue (1.0). Corresp w. C.Vinicombe re waiver of service, complaint, etc. (.2); Attend to Von Win's change of address (.1); Attend to new matter administration (.2); Corresp w. J.Rousseau re Lincoln Policies (.2).	ESE	1.50	480.00
20-Jan-22	Attend to correspondence between M.Napoli & J.Rousseau re Lincoln Policies (.2);	ESE	0.20	64.00
21-Jan-22	Research Sam & Nancy Shewmaker history, Corresp w/ same re updating their information (.6); Corresp w/ J.Rousseau and M.Napoli re Lincoln policies and (LS) policy (.3)	ESE	0.90	288.00
24-Jan-22	Corresp w/ J.Rousseau re 2010 corresp w/ K.Elder (Lincoln National) (.3); Address iManage importation of pre-2018 emails (.4);	ESE	0.70	224.00
25-Jan-22	Corresp w. H.Walker re Death certificate Application (RV026)(.4); Corresp w/ A.Tye (BKD) re cash reconciliation and supplemental information (.5); corresp w/ IT re importing PST files (.7); Corresp w/ J.Hipp re her clam history (.5); corresp w/ A.Cinch re Assignment to VonWin (.2); Corresp w/ R.Hill re designation of beneficiary for A.Peterson and Mrs. Peterson's claim(.3); Corresp w/ S.Peters-Collins re her claim set offs and status(.8). Corresp w/ A.Tye re booking of the 2016 distributions "paid to estate" (.5).	ESE	3.90	1,248.00

080608 ESPINOSA, EDUARDO S., AS RECEIVER FOR As of January 31, 2022
 RETIREMENT VALUE, LLC

0336809 RECEIVER Invoice Number 9753986

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
26-Jan-22	Confer with J.Rousseau and M.Napoli re selection of local counsel, and attend to communication re same (.4)	ESE	0.40	128.00
27-Jan-22	T/C w/ J.Rousseau re state court's exclusive jurisdiction (.4); Follow up w/ M.Napoli & J.Rousseau re same (1.0); T/C w/ C.Koonce re local counsel representation (.5)	ESE	1.90	608.00
28-Jan-22	Corresp w/ D.Lanier re his claim, portfolio projections, liquidity opportunities, and his IRA (.8); Corresp w/ J.Hipp re account status (.4); Corresp w/ R. Hill re Jo. Ann Peterson (.2); Corresp w/ S.Peters-Collins re carrier disputes (.3); Corresp w. S. & N Shewmaker re Change of address (.2); T/C w/ Elwin & Priscilla Koehler (.6); Confer w/ M.Napoli. & J.Rousseau re Lincoln litigation and Sun Life litigation. (.5)	ESE	3.00	960.00
31-Jan-22	Corresp w/ C.Koonce (Brown Fox) and J.Rousseau (Arent Fox) re local counsel engagement (.3)	ESE	0.30	96.00
Total Services				\$5,824.00

080608 ESPINOSA, EDUARDO S., AS RECEIVER FOR As of January 31, 2022
 RETIREMENT VALUE, LLC

0336809 RECEIVER Invoice Number 9753986

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

EXHIBIT A-5

080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	February 28, 2022
0336809	RECEIVER	Invoice Number	9760319

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
1-Feb-22	T/C w/ N.Cline re his IRA/ROTH/individual claims (.6); Corresp w/ M.Clark @ K&L Gates re Receiver's files (.3); Corresp w/ S. Sutton @ MM re CD and establishing operating account.(.2); Corresp w/ K.Borders @ PNC re Feb premium wire; corresp w. ASG & BKD re same (.7); Attend to consolidation of email files on iManage (.2)	ESE	2.00	640.00
2-Feb-22	Attend to engagement of Arent Fox for Lincoln and Sun Life disputes (.4).	ESE	0.40	128.00
3-Feb-22	Attend to assignments of GT.Willis and S.Kenney (.6); Corresp w/ J.Rousseau re communications with Elder (Lincoln) (.4); Circulate RV Litigation Hold Notice (.2) T/C w/ H.Wachtendorf (.8); Confer w/ J.Rousseau re SunLife and US Life, & Schulte's participation in the suit (.3).	ESE	2.30	736.00
4-Feb-22	Corresp w/ H.Wachtendorf re his IRA and claims buyers (.3); Attend to Segal Declaratory Judgment filing(.2). T/c w/ D.Williamson re J.Ikey's assets (.2)	ESE	0.70	224.00
8-Feb-22	T/C w/ M.Kilgore re her IRA @ Millennium (.8); Review inquiry from R.Wright, review files and draft response to R.Wright (no email or phone number included in inquiry) (1.0); Confer w/ J.Rousseau re J.Kroll's participation and impact the Sun Life matter. (.3); Research LFG's response to the 5/10/10 TRO correspond w/ J.Rousseau re same (2.3).	ESE	4.40	1,408.00
9-Feb-22	T/C w/ R.Wright re her sale to Argo and her IRA at Millennium (.3); Follow up calls with M.Kilgore (.2)	ESE	0.50	160.00
10-Feb-22	Confer w/ C.Koonce re accepting service in Sun Life matter (.2); Confer w/ M.Napoli & J.Rousseau re cross-claims (.2); T/C w/ R.Wright re her IRA at Millennium (.1). Corresp w/ S.Sutton re MAple MArk CD (.1); Attend to inquiries from J.Dakin and M.Esparza(.2)	ESE	0.80	256.00
14-Feb-22	Analyze outstanding A/R and circulate same to J.Thomas and M.Napoli (2.1). T.C w/. J.Thomas re preserving our judgments and use of collection expert to shake the trees (.8). Review ASG March remittance advice & corresp w/ ASG re same (.4); Corresp w/ M.Kilgore re change of address, and Millennium's Fees (.3); Attend to Death Certificate application for RV014 (.3); Attend to inquiry from R.Wright (.1); T/C w/ M.Esparza re his claim (.8)	ESE	4.80	1,536.00

080608 ESPINOSA, EDUARDO S., AS RECEIVER FOR As of February 28, 2022
 RETIREMENT VALUE, LLC

0336809 RECEIVER Invoice Number 9760319

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
15-Feb-22	Mtg w/ S.Sutton (Maple Mark) re transitioning banking relationship (1.0); Research Carrier May 2010 responses to the TRO, T/C w/ D.Luther & J.Gill (K&L Gates re assistance locating faxes); Review J.Dotson's files and Corresp w/ J.Rousseau re same (3.4); T/C w. J.Dakin re his claim and distributions (.8)	ESE	5.20	1,664.00
16-Feb-22	Attend to inquiry from G.Pogue (.1); Confer with H.Walker re RV014 Claim forms (.3); Confer w. J.,White re Arent Fox access to Sharefile (.3); Corresp w/ J.Rousseau re same (.1)	ESE	0.80	256.00
17-Feb-22	T/C w/ G.Pogue re her claim, VonWin's offer and F.Schubert's IRA @ PProvident (.7).Corresp w/ J.Rousseau re past distributions (.3)	ESE	1.00	320.00
22-Feb-22	Attend to Death Claim for RV026 (.3) T/C w/ Donna, J.Thomas and <M.Napoli re collection efforts (1.0); Attend to Draft Answer and Counterclaim in Delaware Life Suite (.8); T./C w/ A.Vinny (VonWin) (1.2)	ESE	3.30	1,056.00
24-Feb-22	T/C w/ J.Rousseau re press inquiry, TDI/TSSB's opinion of Lincoln's tactics. Corresp w/ C.Tuohy re "no comment." T/C W/ A.Vinny (Vonwin) re STOLI issues.	ESE	0.80	256.00
25-Feb-22	Corresp w/ E.Collazo & SA.Sutton @ Maple Mark and complete account opening documents for MM checking account (.6). Address inquiry from C.Childress (re A.Mays) (.1); T/c w/ C.Elliott (heir to P.Miller) (.5)	ESE	1.20	384.00
28-Feb-22	T/C w/ T.Meaglia re J.Dakin and Lawrence Marital Trust (.4), Review J.Dakin's file and correspond with C.Ferguson & J.Dakin (.5) ; Review chronology of Lawrence Marital Trust (.3); Composed email to atye@BKD.com: FW: Alfred's instructions (.1); T/c w/ C.Childress re A.Mays demise and assignment of his interests, corresp w. C.Childress and C.Ferguson re same. (.9); T/C w A.Null (Radiant) re LS policies (.3). Corresp w/ MapleMark bank re account opening status (.4), attend to transfer of March premium (.2), Corresp w/ A.Tye re same (.3);	ESE	3.40	1,088.00
Total Services				\$10,112.00

080608 ESPINOSA, EDUARDO S., AS RECEIVER FOR As of February 28, 2022
 RETIREMENT VALUE, LLC

0336809 RECEIVER Invoice Number 9760319

<u>Initial</u>	<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
ESE	E. S. ESPINOSA	<u>31.60</u>	320.00	<u>10,112.00</u>
	Total	31.60		\$10,112.00

EXHIBIT A-6



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

Remittance Copy

Invoice Date April 09, 2022
Invoice No. 9768542

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**

For professional services rendered through March 31, 2022 as summarized below:

Services	\$9,856.00
Disbursements	<u>\$0.00</u>
TOTAL THIS INVOICE	\$9,856.00

PREVIOUS BALANCE	26,592.00
(Includes payments received through 04/09/22)	
TOTAL AMOUNT DUE	<u>\$36,448.00</u>

*To ensure proper credit to the above account, please indicate invoice no. 9768542
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 April 09, 2022
Invoice No. 9768542

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**

For professional services rendered through March 31, 2022 as summarized below:

Services	\$9,856.00
Disbursements	<u>\$0.00</u>
TOTAL THIS INVOICE	\$9,856.00

PREVIOUS BALANCE	26,592.00
(Includes payments received through 04/09/22)	<u></u>
TOTAL AMOUNT DUE	\$36,448.00

*To ensure proper credit to the above account, please indicate invoice no. 9768542
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	March 31, 2022
0336809	RECEIVER	Invoice Number	9768542

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
1-Mar-22	Corresp w. A.Vinny (VonWin) and ASG re request for information (.3).; Attend to A/P and corresp w/ A.Tye (BKD) re new account and March premiums (.5). T/C w/ L.Gillet and C.Hoskinds re Gillet's claim and portfolio status. (1.2); T/C w/ D.King re claim and portfolio status, follow up with C.Ferguson re same (.6); Update Portfolio profile(.3) Corresp w/ D.Teague re website updates (.2)	ESE	3.10	992.00
2-Mar-22	Corresp w/ J.Rousseau and M.Napoli re corresp to initiate discussions w/ Lincoln (.2). Review ASG's response to A.Vinny (VonWin), redact same and reply accordingly; respond to follow on inquiry re change in carriers, research policy docs and confirm carrier migrations (1.1). Review correspondence from H.Waechtendorf re in-kind distribution from his IRA, process same ad corresp w/ BKD accordingly (.5). Review corresp between J.Thomas and D.Brown re collection efforts (.2)	ESE	2.00	640.00
3-Mar-22	Corresp w/ Sun Life lit team re dismissing Count 1 in favor of Mtn for a decision on the pleadings. (.2).	ESE	0.20	64.00
3-Mar-22	Confer re extension of time to Answer. Corresp w/ atye@BKD.com: re 4th qtr cash Attend to inquiry from L. GILLET and corresp w. C.Ferguson & A.Tye re same	ESE	2.10	672.00
4-Mar-22	Attend to inquiries regarding licensee collection efforts and coordinate same w/ J.Thomas & D.Brown (1.2). Edited: Cash Sources & Uses Report, Annual Report for the Combined Estates (2022), and MMR Life Expectancy (LE) Chart and Portfolio Profile (2.3). Reviewed Amended COUNTERCLAIM against Delaware Life Insurance Company of New York filed by Retirement Value LLC (.2)	ESE	2.70	864.00
7-Mar-22	Corresp w/ J.Rousseau re consenting to appointment of a Fed'l Magistrate, merits of pushing on claim against JH Review A.Mays download , confer w/ C.Ferguson re same. Review the Carruth's claim history.	ESE	0.30	96.00

080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	March 31, 2022
0336809	RECEIVER	Invoice Number	9768542

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
8-Mar-22	Corresp w/ Jt@twmattorneys.com: RE: Don Forrest Wissner (.2) Review RV- Estate Recovery Schedule 4837-3118-7500 6 and Outstanding A/R as of 02/14/22 62199934 v 2.xlsx, Revise Outstanding A/R as of 02/14/22 62199934 v 2.xlsx (1.1). Confer with jt@twmattorneys.com: Outstanding A R as of 02 14 22.XLSX, calculation of Pre-J Interest and Post-J Interest. (.4) Review Authorization form for RV011 and corresp w. J.White re same (.3). Confer w. A.Tye re Texas Franchise Tax and status (.2).	ESE	2.20	704.00
9-Mar-22	T/C w/ R.Chodan re Millennium Trust (.5), follow up with detailed email re Claim status and IRA options (.6) Corresp w/ J.Rousseau re additional affidavits/supporting facts (.2). Review P's answer to D's 1st Amended Counterclaim (.2). Draft 4Q2021 Report (1.3); Reply to Grant Thornton's audit inquiry re Bond IRA (.2)	ESE	3.00	960.00
10-Mar-22	Attend to A.Mays Assignment and Transfer to T.MAys and C.Childress, corresp w/ A.Tye and C.Ferguson re same (.8); finalize and release Receiver's Report for 4Q2021 (.5).	ESE	1.30	416.00
11-Mar-22	Read email from jt@twmattorneys.com: FW: 7 sets of RV turnover documents; Don Wissner - Application, Proposed Order, and Exhibits (.4). Composed email to Ferguson, Cindy: RE: A&M Mays 2022.03.04 Assignment, Transfer and Notice of Ownership Change.PDF (.2)	ESE	0.60	192.00
14-Mar-22	Review correspondence from M.H.Zoller; T/C w/ same regarding valuation.	ESE	0.50	160.00
15-Mar-22	Review: RV - Proof of Claim Schedule 44620433 v 3 (.1); Review RV -- MMR Life Expectancy (LE) Chart and Portfolio Profile 4818-0871-5563 2 44440760 v 2 (.2); Attend to R.Williams Change of Address (.2); T/C w/ E & S Balsamo (.8); Draft email confirming conversation and transmit same (.6); Analyze ASG Remittance advice and portal information (1.5) Review VoiceMail Message from WIRELESS CALLER (+52044948XX) (.1). Read email re: RV Reports uploaded 3/15/2022 respond to same (.3)	ESE	3.80	1,216.00
16-Mar-22	Research carrier responses to the Order Appointing, confer with C.Ferguson re archived docs.	ESE	0.80	256.00

080608 ESPINOSA, EDUARDO S., AS RECEIVER FOR As of March 31, 2022
 RETIREMENT VALUE, LLC

0336809 RECEIVER Invoice Number 9768542

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
18-Mar-22	Review MSJ & Receiver's Declaration (.3), Confer w/ C.Koonce re Receiver's Declaration, address standing provision and estate's ownership of policies as of 2012; execute and revert Declaration (.9). Corresp w/ D.Sirna and K.Borders re PNC account (.1). Confer w/ C.Ferguson re archived files (.2). Attend to RV024 maturity and corresp w./ ASG re same (.3)	ESE	1.80	576.00
21-Mar-22	Read email from receiver@rvllcreceivership.com: Fw: Retirement Value - Receiver's Annual Report as of December 31, 2021 Read email Respond to inquiry from "islandbay3" re estate's goal (.5); Resp to inquiry from N&S Shewmaker Trust re 1099 (.4); T/C w/ D.Reber re Richard Wade Stafford (IRA) & Provident Trust, respond re same (1.1); Review Retirement Value - Receiver's Annual Report as of December 31, 2021 Composed email to receiver@rvllcreceivership.com, Ferguson, Cindy: RE: Retirement Value - Receiver's Annual Report as of December 31, 2021 Compiled L&E REports 2011-2019 (.8); Corresp w/ K.Borders re PNC fees and closing accounts (.3)	ESE	3.10	992.00
23-Mar-22	T/S w/ S.Shewmaker re a 1099 for the Trust's losses.	ESE	0.30	96.00
28-Mar-22	Attend to correspondence re archiving e discovery records.	ESE	0.20	64.00
29-Mar-22	Corresp w/ C.KRatovil and J.Fine (Dykema) re archived records (.4). Corresp w./ H.Walker (ASG) re death certificate request for RV024 (.4); T/C w/ J.Rousseau re Lincoln and Sun Life litigation (.4).	ESE	1.20	384.00
31-Mar-22	T/C w/ J.Solonto (Equitable) re RV014(.3); Composed email to jean.Solonto@equitable.com: re Retirement Value, LLC and Policy #157201729(.4). Corresp with H.Walker & M.Nashert re RV026 (.2); Post April premiums and corresp w. A.Tye (BKD) re booking RV026 proceeds (.4); Edited DA-#3115829-v5-RV Policy Premium analysis workbook 4839-6770-6924 2 44441795 v 1 (.3)	ESE	1.60	512.00

Total Services\$9,856.00

080608 ESPINOSA, EDUARDO S., AS RECEIVER FOR As of March 31, 2022
 RETIREMENT VALUE, LLC

0336809 RECEIVER Invoice Number 9768542

<u>Initial</u>	<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
ESE	E. S. ESPINOSA	<u>30.80</u>	320.00	<u>9,856.00</u>
	Total	30.80		\$9,856.00

EXHIBIT A-7



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

Remittance Copy

Invoice Date
Invoice No.

May 11, 2022
9778789

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**

For professional services rendered through April 30, 2022 as summarized below:

Services	\$2,944.00
Disbursements	<u>\$0.00</u>
TOTAL THIS INVOICE	\$2,944.00

PREVIOUS BALANCE (Includes payments received through 05/11/22)	36,448.00
TOTAL AMOUNT DUE	\$39,392.00

*To ensure proper credit to the above account, please indicate invoice no. 9778789
Return remittance sheet with payment in US funds.*

Wired funds accepted:

Akerman LLP Operating Account
c/o Truist 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 May 11, 2022
Invoice No. 9778789

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**

For professional services rendered through April 30, 2022 as summarized below:

Services	\$2,944.00
Disbursements	<u>\$0.00</u>
TOTAL THIS INVOICE	\$2,944.00

PREVIOUS BALANCE	36,448.00
(Includes payments received through 05/11/22)	<u> </u>
TOTAL AMOUNT DUE	\$39,392.00

To ensure proper credit to the above account, please indicate invoice no. 9778789

Return remittance sheet with payment in US funds.

Wired funds accepted:

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

080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	April 30, 2022
0336809	RECEIVER	Invoice Number	9778789

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
1-Apr-22	Review Plan of Distribution and corresp w. J.Rousseau re same (.3). Draft Receiver's Annual Report (.8); Corresp w/ Susman Godfrey re COI litigation (.2)	ESE	1.30	416.00
5-Apr-22	Corresp w/ J.McFarland (NorthStar) re platform (.2). Confer w. J.Rousseau re scope of receivership's Bar Date (.2)	ESE	0.40	128.00
12-Apr-22	Confer w/J.Rousseau and C.Koonce re referral of Del.Life matter to a magistrate and moving it along.	ESE	0.50	160.00
13-Apr-22	Confer w/ J.Rousseau & C.Koonce re Lincoln policies litigation.	ESE	0.30	96.00
15-Apr-22	Corresp w/ A.Tye re Texas franchise tax (.3). Read email from Ferguson, Cindy: RV Reports & Invoices Uploaded Read email from atye@BKD.com: RE: RV	ESE	0.50	160.00
19-Apr-22	Review J.A. Peterson docs re change of ownership; Corresp w./ atye@BKD.com. updating QB (.3). Corresp w/ P.Ruggero, D.Brown and J.Thomas re Levin, Wissner, Glaser, Chick, Dunn & Evans -- Recent 7 Post-Judgment Turnovers (.4). Corresp w/ S.Gibson re support for Lincoln litigation (.4). Review PRemium Variance report and reconcile with direct deposit of RV014 (.5)	ESE	1.60	512.00
20-Apr-22	Corresp w/ D.Brown P.Ruggero and J.Thomas re: RV v Greg Chick - Settlement Offer 4.20.2022 (.2); Corresp w/ D.Brown P.Ruggero and J.Thomas re: D Levin - Debtor's Position (.2). Review RV -- MMR Life Expectancy (LE) Chart and Portfolio Profile (.3). Corresp w. jwhite@asgllc.us, hwalker@asgllc.us, sgibson@lewisellis.com: RE: Lincoln Premium Streams (.2) Review RV Stochastic Summary 100 May19 3.xlsx (.1); T/C w/ S.Gibson re litigation support/analysis (.8).	ESE	1.80	576.00
22-Apr-22	Corresp w/ C.Koonce re MSJ, review response (.3)	ESE	0.30	96.00
25-Apr-22	Corresp w. H.Walker re RV014 proceeds (.2). Attend to W.Reid Change of Address (.1)	ESE	0.30	96.00
27-Apr-22	Corresp w/ peter@ruggierolaw.com: RV - Dan Levin Composed email to jt@twmattorneys.com: FW: RV - Dan Levin (.3)	ESE	0.20	64.00
27-Apr-22	Corresp w/ J.Thomas, D.Brown and P.Ruggero re D.Levin's "offer."	ESE	0.30	96.00
28-Apr-22	Corresp w. Hwalker@asgllc.us: RE: grace notice (RV002)	ESE	0.20	64.00

080608 ESPINOSA, EDUARDO S., AS RECEIVER FOR As of April 30, 2022
 RETIREMENT VALUE, LLC

0336809 RECEIVER Invoice Number 9778789

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
29-Apr-22	Corresp w/ Cblack@asgllc.us: Death Certificate Application - Signature Needed (RV025) (.1); Review May Remittance Advice, attend to funds transfer (.5). T/C w/ L.Ivy (.1); T/c w. S. Mullet (.1) Composed email to Elizabeth.Collazo@maplemarkbank.com, Shaughn.Sutton@maplemarkbank.com: Outbound Wire Composed email to ac countservices@maplemarkbank.com, Shaughn.Sutton@maplemarkbank.com, Elizabeth.Collazo@maplemarkbank.com: FW: Outbound Wire (.1) Reviewed RV Fund Values Lincoln Apr22 1 (.4)	ESE	1.50	480.00

Total Services\$2,944.00

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

As of

April 30, 2022

0336809 RECEIVER

Invoice Number

9778789

<u>Initial</u>	<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
ESE	E. S. ESPINOSA	<u>9.20</u>	320.00	<u>2,944.00</u>
	Total	9.20		\$2,944.00

EXHIBIT A-8



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

Remittance Copy

Invoice Date: June 08, 2022
Invoice No.: 9785867

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**

For professional services rendered through May 31, 2022 as summarized below:

Services	\$6,080.00
Disbursements	<u>\$0.00</u>
TOTAL THIS INVOICE	\$6,080.00

PREVIOUS BALANCE (Includes payments received through 06/08/22)	39,392.00
TOTAL AMOUNT DUE	<u>\$45,472.00</u>

*To ensure proper credit to the above account, please indicate invoice no. 9785867
Return remittance sheet with payment in US funds.*

Wired funds accepted:

Akerman LLP Operating Account
c/o Truist Bank, Atlanta, GA
ABA Number: 061000104
Account Number: 0215252207533
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 08, 2022
Invoice No.: 9785867

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**

For professional services rendered through May 31, 2022 as summarized below:

Services	\$6,080.00
Disbursements	<u>\$0.00</u>
TOTAL THIS INVOICE	\$6,080.00

PREVIOUS BALANCE	39,392.00
(Includes payments received through 06/08/22)	<u> </u>
TOTAL AMOUNT DUE	\$45,472.00

*To ensure proper credit to the above account, please indicate invoice no. 9785867
Return remittance sheet with payment in US funds.*

Wired funds accepted:

Akerman LLP Operating Account
c/o Truist Bank, Atlanta, GA
ABA Number: 061000104
Account Number: 0215252207533
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, 2022

0336809 RECEIVER Invoice Number 9785867

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
2-May-22	Attend to inquiry from Sonya Lee o/b/o C.R. Johnson (.1).	ESE	0.10	32.00
3-May-22	T/C w/ Karen Singstad re change of address (.2). Composed email to Michelle Nashert (ASG): RE: Funding (.1) Composed email to accountservices@maplebank.com, Shaughn.Sutton@maplebank.com, Elizabeth.Collazo@maplebank.com: RE: Outbound Wire (.2) Correspond with Brittany.wester@maplebank.com: RE: Outbound Wire (.2) Attend to inquiry from Ms s.Lee o/b/o C.R. Johnson (.3)	ESE	1.00	320.00
4-May-22	Attend to G.Goodson transfer notice (.3); Visit MM Bark re in person deposit of death benefits (.8); Attend to filing the claim for RV025 (.2). Reconcile May premiums and corresp w/ A.Tye re same (.6)	ESE	1.90	608.00
5-May-22	Review Texas Amended Complaint ; confer with J.Rousseau re same (.4).	ESE	0.40	128.00
6-May-22	T/C w/ and attend to COA from D.King (5); Confer w/ K.Singstad re COA (.2); Attend to banking and review monthly stmts (.2). Corresp w/ P.Ruggero re D.Levin and attachable assets (.2).	ESE	1.10	352.00
9-May-22	Draft SETTLEMENT AGREEMENT with Liquidated Damages provision re D.Levin (1.4). Corresp w/ jt@twmattorneys.com: RE: RV - Dan Levin; Update RV- Estate Recovery Schedule 4837-3118-7500 6 44431567 v 1.xlsx (.2); Corresp w/ A.Tye re 1Q2022 Cash report (.2)	ESE	1.80	576.00
10-May-22	Corresp w/ P.Ruggero re Chick Settlement; Corresp w/ J.Thomas re Chick settlement statement; Composed email to jt@twmattorneys.com: RE: RV Read email from jt@twmattorneys.com: RE: Settlement Agreement with Liquidated Damages provision..DOCX	ESE	0.60	192.00
12-May-22	Confer w/ J.Thomas re D.Brown expenses, L.Evin settlement and general status report.	ESE	0.50	160.00
13-May-22	Update records regarding L.Segal Death Certificate Remittance, P.Feferkorn Death benefits, & Issacharoff's death benefits (.4); Review Levin Confidentiality Agreement (.1); Review Wissner Settlement Offer (.1) Composed email to dbrown@dbrownlaw.com, peter@ruggierolaw.com, jt@twmattorneys.com, mkocurek@dbrownlaw.com, Napoli, Michael: RE: RV v Wissner - Settlement Offer (.1)	ESE	0.70	224.00

080608 ESPINOSA, EDUARDO S., AS RECEIVER FOR As of May 31, 2022
 RETIREMENT VALUE, LLC

0336809 RECEIVER Invoice Number 9785867

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
16-May-22	T/C w/ M.Sears (Fidelity & Guarantee Life) re RV024 (.4); T/C w/ M.Nemeth re her claim (.6); T/ W S.Mullett and his accountant re Provident's 1099R and options re FMV of his claim (1.3).	ESE	2.30	736.00
17-May-22	T/C w/ J.Thomas re Levin settlement and expenses going forward; Corresp w/ A.Tye (BKD re Chick Settlement an Levin Settlement and TWM retainer.	ESE	0.90	288.00
18-May-22	Corresp w/ TWM re Wissner Settlement;(2) Review J.Dakin's file, Confer w/ A.Tye re same,m email re J.Dakin re setting expectations (.8); Corresp w/ C.Koonce re Lincolns' Motion to dismiss; Review same (.6).	ESE	1.60	512.00
19-May-22	Composed email to Michelle Nashert (ASG): Fees Composed email to Ayeni, Teniola, Evans, Shaun, Ferguson, Cindy, Rodriguez, Marcel: RE: Retirement Value -- Looking for records Read email from Rodriguez, Marcel: RE: Retirement Value -- Looking for records Read email from Espinosa, Eduardo S.: RE: RV Agenda Read email from Renata Lukasiewicz (Akerman LLP): EDUARDO S. ESPINOSA, AS RECEIVER FOR RETIREMENT VALUE Composed email to Rodriguez, Marcel, Evans, Shaun: RE: Retirement Value -- Looking for records	ESE	0.40	128.00
20-May-22	Compile vendor bills for submission to the Court.	ESE	0.50	160.00
23-May-22	T/C w/ J.Rousseau re Lincoln litigation status and strategies (1.0). Email w. Shaun Evans re RV docs; Telecon with J.Fine (Dykema) re RV Docs; Research same; Locate missing RV files and coordinate transfer to Akerman (2.3).	ESE	3.30	1,056.00
24-May-22	Corresp w/ D.Brown and P.Ruggero re W.Evans and D.Glazier; Revive Status Update from d.Brown. (.4).	ESE	0.40	128.00
31-May-22	Review RFP and Response to same, Edit Response and circulate comments to team.	ESE	1.50	480.00
Total Services				\$6,080.00

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

As of

May 31, 2022

0336809 RECEIVER

Invoice Number

9785867

<u>Initial</u>	<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
ESE	E. S. ESPINOSA	<u>19.00</u>	320.00	<u>6,080.00</u>
	Total	19.00		\$6,080.00

EXHIBIT B-1



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

Remittance Copy

Invoice Date November 04, 2021
Invoice No. 9725538

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 October 31, 2021 as summarized below:

Services	\$915.07
Disbursements	<u>\$2,178.08</u>
TOTAL THIS INVOICE	\$3,093.15

*To ensure proper credit to the above account, please indicate invoice no. 9725538
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 November 04, 2021
Invoice No. 9725538

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 October 31, 2021 as summarized below:

Services	\$915.07
Disbursements	<u>\$2,178.08</u>
TOTAL THIS INVOICE	\$3,093.15

*To ensure proper credit to the above account, please indicate invoice no. 9725538
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 As of October 31, 2021
 RETIREMENT VALUE, LLC

0336869 RECEIVERSHIP'S COUNSEL Invoice Number 9725538

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
5-Oct-21	Review latest maturity report	MDN	0.10	57.02
7-Oct-21	Review Invoices for 10/20-9/21; Draft Application for Payment#36 & Affidavit in support of same.	ESE	2.10	672.00
11-Oct-21	Review latest maturity report (0.1); review and revise fee application (0.2)	MDN	0.30	171.05
13-Oct-21	Receipt and return of telephone call from investor (G. Crespy).	C F	0.10	15.00
Total Services				\$915.07

<u>Date</u>	<u>Disbursements</u>	<u>Value</u>
4-Oct-21	POSTAGE	0.53
27-Oct-21	POSTAGE	0.93
Total for POSTAGE		1.46
5-Oct-21	OTHER CHARGES - GUARDIAN CONSULTING LLC - Search for Death Records of Haya Majerovic. EE/6000	2,100.00
8-Oct-21	OTHER CHARGES - BANK OF AMERICA - GoDaddy: Microsoft 365 Starter from GoDaddy Renewal on 09/20/21. Customer #71171259. EE/6000	76.62
Total for OTHER CHARGES		2,176.62
Total Disbursements		\$2,178.08

080608 ESPINOSA, EDUARDO S., AS RECEIVER FOR As of October 31, 2021
 RETIREMENT VALUE, LLC

0336869 RECEIVERSHIP'S COUNSEL Invoice Number 9725538

<u>Initial</u>	<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
C F	C. FERGUSON	0.10	150.00	15.00
ESE	E. S. ESPINOSA	2.10	320.00	672.00
MDN	M. D. NAPOLI	0.40	570.18	228.07
	Total	2.60		\$915.07

EXHIBIT B-2



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

Remittance Copy

Invoice Date December 06, 2021
Invoice No. 9734005

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 November 30, 2021 as summarized below:

Services	\$1,058.86
Disbursements	<u>\$0.00</u>
TOTAL THIS INVOICE	\$1,058.86

PREVIOUS BALANCE	3,093.15
(Includes payments received through 12/06/21)	
TOTAL AMOUNT DUE	<u>\$4,152.01</u>

*To ensure proper credit to the above account, please indicate invoice no. 9734005
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 December 06, 2021
Invoice No. 9734005

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 November 30, 2021 as summarized below:

Services	\$1,058.86
Disbursements	<u>\$0.00</u>
TOTAL THIS INVOICE	\$1,058.86

PREVIOUS BALANCE (Includes payments received through 12/06/21)	3,093.15
TOTAL AMOUNT DUE	\$4,152.01

To ensure proper credit to the above account, please indicate invoice no. 9734005

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 As of November 30, 2021
 RETIREMENT VALUE, LLC

0336869 RECEIVERSHIP'S COUNSEL Invoice Number 9734005

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
4-Nov-21	Attend demonstration for new claims management software	MDN	1.20	705.90
5-Nov-21	Teleconference with R Seidel re claims management software for estate (0.2); confer with E Espinosa re software and drawbacks (0.2); correspond with S Sklaver re AGL policies (0.1)	MDN	0.50	294.13
8-Nov-21	Correspond with S Sklaver and H White re AGL policy (0.1)	MDN	0.10	58.83
Total Services				\$1,058.86

080608 ESPINOSA, EDUARDO S., AS RECEIVER FOR As of November 30, 2021
 RETIREMENT VALUE, LLC

0336869 RECEIVERSHIP'S COUNSEL Invoice Number 9734005

<u>Initial</u>	<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
MDN	M. D. NAPOLI	<u>1.80</u>	588.26	<u>1,058.86</u>
	Total	1.80		\$1,058.86

EXHIBIT B-3



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

Remittance Copy

Invoice Date January 06, 2022
Invoice No. 9741689

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 December 31, 2021 as summarized below:

Services	\$9,576.03
Disbursements	<u>\$11.52</u>
TOTAL THIS INVOICE	\$9,587.55

PREVIOUS BALANCE	4,152.01
(Includes payments received through 01/06/22)	<u></u>
TOTAL AMOUNT DUE	\$13,739.56

To ensure proper credit to the above account, please indicate invoice no. 9741689

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 January 06, 2022
Invoice No. 9741689

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 December 31, 2021 as summarized below:

Services	\$9,576.03
Disbursements	<u>\$11.52</u>
TOTAL THIS INVOICE	\$9,587.55

PREVIOUS BALANCE (Includes payments received through 01/06/22)	4,152.01
TOTAL AMOUNT DUE	\$13,739.56

*To ensure proper credit to the above account, please indicate invoice no. 9741689
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 As of December 31, 2021
 RETIREMENT VALUE, LLC

0336869 RECEIVERSHIP'S COUNSEL Invoice Number 9741689

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
2-Dec-21	Confer with E Espinosa re Wilmington Trust suit against H Segal (0.2); review Wilmington Trust docket (0.2); legal research re due proof of death in NY (1.0)	MDN	1.40	823.55
15-Dec-21	Review lawsuit by Lincoln National (0.8); correspond with E Espinosa re same (0.2); research policies at issue in suit (1.5)	MDN	2.50	1,470.63
16-Dec-21	Teleconference with E Espinosa re Lincoln National suit (0.1); research counsel for suit (0.6); correspond with E Espinosa re counsel; correspond with J Rousseau re representation (0.3); research Lincoln National policies (1.5); correspond with J Rousseau re policies and suit (0.3); legal research re Lincoln National claim (3.0)	MDN	5.80	3,411.85
17-Dec-21	Research re Lincoln National policies	MDN	0.90	529.43
20-Dec-21	Teleconference with E Espinosa, J Rousseau re Lincoln National suit (1.1); teleconference with E Espinosa re Lincoln National suit (0.5); search for documents re Lincoln National policies (1.5)	MDN	3.10	1,823.58
21-Dec-21	Correspond with J Thomas re Lincoln National discovery	MDN	0.10	58.83
22-Dec-21	Research status of old litigation databases (.5); correspond with E Hersh re restoring old database (0.2); correspond with J Rousseau re documents for Lincoln National case (0.1)	MDN	0.80	470.60
23-Dec-21	Correspond with E Hersh re dormant litigation database	MDN	0.20	117.65
27-Dec-21	Assess status of dormant litigation database	DRG	0.40	164.00
27-Dec-21	Correspond with J Thomas re Levin and Schroeder (0.1); correspond with J Thomas re record search for Lincoln National case (0.1); correspond with M White re dormant litigation data base (0.2); research status of dormant litigation data base (0.5)	MDN	0.90	529.43
29-Dec-21	Correspond with e-discovery re resurrecting RV litigation database	MDN	0.30	176.48
Total Services				\$9,576.03

080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	December 31, 2021
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0336869	RECEIVERSHIP'S COUNSEL	Invoice Number	9741689
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<u>Date</u>	<u>Disbursements</u>	<u>Value</u>
31-Dec-21	FEDERAL EXPRESS Airbill: 287961743197 per 6002 Invoice No: 761660429 Ship Dt: 12/22/21	11.52
Total for FEDERAL EXPRESS		11.52
Total Disbursements		\$11.52

080608 ESPINOSA, EDUARDO S., AS RECEIVER FOR As of December 31, 2021
 RETIREMENT VALUE, LLC

0336869 RECEIVERSHIP'S COUNSEL Invoice Number 9741689

<u>Initial</u>	<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
DRG	D. R. GRASHER	0.40	410.00	164.00
MDN	M. D. NAPOLI	16.00	588.25	9,412.03
	Total	16.40		\$9,576.03

EXHIBIT B-4



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

Remittance Copy

Invoice Date February 14, 2022
Invoice No. 9753987

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 January 31, 2022 as summarized below:

Services	\$2,411.84
Disbursements	<u>\$1,249.50</u>
TOTAL THIS INVOICE	\$3,661.34

PREVIOUS BALANCE	13,739.56
(Includes payments received through 02/14/22)	<u> </u>
TOTAL AMOUNT DUE	\$17,400.90

*To ensure proper credit to the above account, please indicate invoice no. 9753987
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 February 14, 2022
Invoice No. 9753987

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 January 31, 2022 as summarized below:

Services	\$2,411.84
Disbursements	<u>\$1,249.50</u>
TOTAL THIS INVOICE	\$3,661.34

PREVIOUS BALANCE	13,739.56
(Includes payments received through 02/14/22)	
TOTAL AMOUNT DUE	<u>\$17,400.90</u>

*To ensure proper credit to the above account, please indicate invoice no. 9753987
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	January 31, 2022
0336869	RECEIVERSHIP'S COUNSEL	Invoice Number	9753987

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
4-Jan-22	Correspond with J Thomas re JSS production (0.1)	MDN	0.10	58.83
19-Jan-22	Prepare materials re Sun Life policy for J Rousseau in connection with Sun Life suit (1.5); review Sun Life complaint (.3); teleconference with J Rousseau and E Espinosa (.5)	MDN	2.30	1,352.98
21-Jan-22	Gather policy documents for counsel (0.3); review LS medical records (0.4); correspond with J Rousseau re conversation with Sun Life counsel (0.2); correspond with J Rousseau re state v federal court (0.1); legal research re Ch. 64 Texas Civil Practice and Remedies Code (0.5); review latest maturity (0.2)	MDN	1.70	1,000.03
Total Services				\$2,411.84

<u>Date</u>	<u>Disbursements</u>	<u>Value</u>
31-Dec-21	EDISCOVERY - Inv 2589 December 2021	1,249.50
Total for EDISCOVERY		1,249.50
Total Disbursements		\$1,249.50

080608 ESPINOSA, EDUARDO S., AS RECEIVER FOR As of January 31, 2022
 RETIREMENT VALUE, LLC

0336869 RECEIVERSHIP'S COUNSEL Invoice Number 9753987

<u>Initial</u>	<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
MDN	M. D. NAPOLI	<u>4.10</u>	588.25	<u>2,411.84</u>
	Total	4.10		\$2,411.84

EXHIBIT B-5



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

Remittance Copy

Invoice Date March 08, 2022
Invoice No. 9760320

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 February 28, 2022 as summarized below:

Services	\$2,529.49
Disbursements	\$9,411.00
TOTAL THIS INVOICE	\$11,940.49

PREVIOUS BALANCE	17,400.90
(Includes payments received through 03/08/22)	
TOTAL AMOUNT DUE	\$29,341.39

*To ensure proper credit to the above account, please indicate invoice no. 9760320
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 March 08, 2022
Invoice No. 9760320

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 February 28, 2022 as summarized below:

Services	\$2,529.49
Disbursements	<u>\$9,411.00</u>
TOTAL THIS INVOICE	\$11,940.49

PREVIOUS BALANCE	17,400.90
(Includes payments received through 03/08/22)	
TOTAL AMOUNT DUE	\$29,341.39

*To ensure proper credit to the above account, please indicate invoice no. 9760320
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 As of February 28, 2022
 RETIREMENT VALUE, LLC

0336869 RECEIVERSHIP'S COUNSEL Invoice Number 9760320

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
14-Feb-22	Correspond with J Thomas re collections (0.2); review latest maturity report (0.1); correspond with E Espinosa re maturity (0.1); confer with E Espinosa re resolution of case (0.1); teleconference with E Espinosa and J Thomas re collections (0.3)	MDN	0.80	470.60
21-Feb-22	Review J Thomas memos re various collection targets (0.5); research Magaraci article (0.2); correspond with J Thomas re Magaraci (0.1); research Schroeder bankruptcy (0.4);	MDN	1.20	705.90
22-Feb-22	Teleconference with D Brown, J Thomas, E Espinosa re collections (0.7); correspond with J Thomas re collection efforts (0.4)	MDN	1.10	647.08
23-Feb-22	Review collection notes from J Thomas (0.3); research Brasmer bankruptcy (0.2); correspond with J Thomas re same (0.1)	MDN	0.60	352.95
24-Feb-22	Review various collection recommendations from J Thomas (0.3)	MDN	0.30	176.48
25-Feb-22	Review various collection recommendations from J Thomas (0.3)	MDN	0.30	176.48
Total Services				\$2,529.49

<u>Date</u>	<u>Disbursements</u>	<u>Value</u>
31-Jan-22	EDISCOVERY - Inv 2750 January 2022	9,411.00
Total for EDISCOVERY		9,411.00
Total Disbursements		\$9,411.00

080608 ESPINOSA, EDUARDO S., AS RECEIVER FOR As of February 28, 2022
 RETIREMENT VALUE, LLC

0336869 RECEIVERSHIP'S COUNSEL Invoice Number 9760320

<u>Initial</u>	<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
MDN	M. D. NAPOLI	<u>4.30</u>	588.25	<u>2,529.49</u>
	Total	4.30		\$2,529.49

EXHIBIT B-6



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

Remittance Copy

Invoice Date
Invoice No.

April 09, 2022
9768543

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 March 31, 2022 as summarized below:

Services	\$1,117.69
Disbursements	<u>\$1,689.00</u>
TOTAL THIS INVOICE	\$2,806.69

PREVIOUS BALANCE (Includes payments received through 04/09/22)	<u>29,341.39</u>
TOTAL AMOUNT DUE	\$32,148.08

*To ensure proper credit to the above account, please indicate invoice no. 9768543
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 April 09, 2022
 Invoice No. 9768543

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 March 31, 2022 as summarized below:

Services	\$1,117.69
Disbursements	<u>\$1,689.00</u>
TOTAL THIS INVOICE	\$2,806.69

PREVIOUS BALANCE (Includes payments received through 04/09/22)	<u>29,341.39</u>
TOTAL AMOUNT DUE	\$32,148.08

*To ensure proper credit to the above account, please indicate invoice no. 9768543
 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 As of March 31, 2022
 RETIREMENT VALUE, LLC

0336869 RECEIVERSHIP'S COUNSEL Invoice Number 9768543

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
2-Mar-22	Review various collection notes from J Thomas (0.3); correspond with J Thomas re J Hodge collections (0.1)	MDN	0.40	235.30
3-Mar-22	Correspond with J Thomas and D Brown re Schroeder and Levin (0.3); correspond with J Thomas re other collection targets (0.2)	MDN	0.50	294.13
4-Mar-22	Correspond with J Thomas re various collection issues (0.3); research D Herzog bankruptcy (0.2); review schedules (0.2); consider Herzog options (0.1); correspond with J Thomas re recommendation (0.1)	MDN	0.90	529.43
18-Mar-22	Review latest maturity notice (0.1)	MDN	0.10	58.83
Total Services				\$1,117.69

<u>Date</u>	<u>Disbursements</u>	<u>Value</u>
28-Feb-22	EDISCOVERY - Inv 2913 February 2022	619.50
31-Mar-22	EDISCOVERY - Inv 3052 March 2022	1,069.50
Total for EDISCOVERY		1,689.00
Total Disbursements		\$1,689.00

080608 ESPINOSA, EDUARDO S., AS RECEIVER FOR As of March 31, 2022
 RETIREMENT VALUE, LLC

0336869 RECEIVERSHIP'S COUNSEL Invoice Number 9768543

<u>Initial</u>	<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
MDN	M. D. NAPOLI	<u>1.90</u>	588.26	<u>1,117.69</u>
	Total	1.90		\$1,117.69

EXHIBIT B-7



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

Remittance Copy

Invoice Date: **May 11, 2022**
Invoice No.: **9778797**

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 April 30, 2022 as summarized below:

Services	\$191.48
Disbursements	<u>\$0.00</u>
TOTAL THIS INVOICE	\$191.48

PREVIOUS BALANCE	32,148.08
(Includes payments received through 05/11/22)	
TOTAL AMOUNT DUE	<u>\$32,339.56</u>

*To ensure proper credit to the above account, please indicate invoice no. 9778797
Return remittance sheet with payment in US funds.*

Wired funds accepted:

Akerman LLP Operating Account
c/o Truist 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: May 11, 2022
Invoice No.: 9778797

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 April 30, 2022 as summarized below:

Services	\$191.48
Disbursements	<u>\$0.00</u>
TOTAL THIS INVOICE	\$191.48

PREVIOUS BALANCE	32,148.08
(Includes payments received through 05/11/22)	
TOTAL AMOUNT DUE	<u>\$32,339.56</u>

*To ensure proper credit to the above account, please indicate invoice no. 9778797
Return remittance sheet with payment in US funds.*

Wired funds accepted:

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

080608 ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC As of April 30, 2022

0336869 RECEIVERSHIP'S COUNSEL Invoice Number 9778797

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
20-Apr-22	Receive and respond to investor phone message (W. Reid).	C F	0.10	15.00
25-Apr-22	Review new mortality report (0.2); review payment notification (0.1)	MDN	0.30	176.48
Total Services				\$191.48

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

As of

April 30, 2022

0336869 RECEIVERSHIP'S COUNSEL

Invoice Number

9778797

<u>Initial</u>	<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
C F	C. FERGUSON	0.10	150.00	15.00
MDN	M. D. NAPOLI	0.30	588.27	176.48
	Total	0.40		\$191.48

EXHIBIT B-8



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

Invoice Date: June 08, 2022
Invoice No.: 9785869

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 May 31, 2022 as summarized below:

Services	\$177.65
Disbursements	<u>\$0.00</u>
TOTAL THIS INVOICE	\$177.65

PREVIOUS BALANCE	32,339.56
(Includes payments received through 06/08/22)	
TOTAL AMOUNT DUE	<u>\$32,517.21</u>

*To ensure proper credit to the above account, please indicate invoice no. 9785869
Return remittance sheet with payment in US funds.*

Wired funds accepted:

Akerman LLP Operating Account
c/o Truist Bank, Atlanta, GA
ABA Number: 061000104
Account Number: 0215252207533
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, 2022

0336869 RECEIVERSHIP'S COUNSEL Invoice Number 9785869

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
13-May-22	Received telephone call from investor's (C. Johnson) agent regarding distribution and VonWin Capital information.	C F	0.40	60.00
17-May-22	Review maturity reports .2	MDN	0.20	117.65
Total Services				\$177.65

080608 ESPINOSA, EDUARDO S., AS RECEIVER FOR As of May 31, 2022
 RETIREMENT VALUE, LLC

0336869 RECEIVERSHIP'S COUNSEL Invoice Number 9785869

<u>Initial</u>	<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
C F	C. FERGUSON	0.40	150.00	60.00
MDN	M. D. NAPOLI	0.20	588.25	117.65
	Total	0.60		\$177.65

EXHIBIT C-1



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

Remittance Copy

Invoice Date February 14, 2022
Invoice No. 9753988

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: **LINCOLN NATIONAL LIFE INSURANCE DEC
ACTION**
Matter Number: **0396406**

For professional services rendered through January 31, 2022 as summarized below:

Services	\$14,000.37
Disbursements	<u>\$0.00</u>
TOTAL THIS INVOICE	\$14,000.37

*To ensure proper credit to the above account, please indicate invoice no. 9753988
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 February 14, 2022
Invoice No. 9753988

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: **LINCOLN NATIONAL LIFE INSURANCE DEC
ACTION**
Matter Number: **0396406**

For professional services rendered through January 31, 2022 as summarized below:

Services	\$14,000.37
Disbursements	<u>\$0.00</u>
TOTAL THIS INVOICE	\$14,000.37

*To ensure proper credit to the above account, please indicate invoice no. 9753988
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	January 31, 2022
0396406	LINCOLN NATIONAL LIFE INSURANCE DEC ACTION	Invoice Number	9753988

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
3-Jan-22	Review documents provided by J Thomas re Lincoln National suit (3.0)	MDN	3.00	1,764.75
6-Jan-22	Correspond with E Hersch re database status (0.2)	MDN	0.20	117.65
7-Jan-22	Research files for records re Lincoln National policies (2.5); analysis of potential claim against Lincoln National in Texas (2.5)	MDN	5.00	2,941.25
10-Jan-22	Correspond with e-Discovery team re database (0.1); review documents re purchase of Lincoln National policies (5.0); teleconference with E Espinosa re status (0.2); correspond with J Rousseau re RV documents (0.2)	MDN	5.50	3,235.38
11-Jan-22	Continue searching for documents	MDN	3.00	1,764.75
13-Jan-22	Review documents related to Lincoln National policies and interactions (2.7); correspond with J Rousseau re same (0.1)	MDN	2.80	1,647.10
20-Jan-22	Correspond with J Rousseau re Lincoln history (.2); prepare list of matured/active Lincoln policies (.7); research receivership orders re policies (.8); correspond with J Rousseau re history of receiver's suits and jurisdictional issues (.4); legal research re application of Barton doctrine to Lincoln suit (1.0)	MDN	3.10	1,823.58
24-Jan-22	Research and forward Lincoln National documents to J Rousseau	MDN	0.30	176.48
28-Jan-22	Correspond with J Rousseau re local counsel (0.1); correspond with J Rousseau re questions re Lincoln policies (0.1); research Rousseau questions (0.5); correspond with J Rousseau (0.2)	MDN	0.90	529.43
Total Services				\$14,000.37

080608 ESPINOSA, EDUARDO S., AS RECEIVER FOR As of January 31, 2022
 RETIREMENT VALUE, LLC

0396406 LINCOLN NATIONAL LIFE INSURANCE DEC Invoice Number 9753988
 ACTION

<u>Initial</u>	<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
MDN	M. D. NAPOLI	23.80	588.25	14,000.37
	Total	23.80		\$14,000.37

EXHIBIT C-2



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

Remittance Copy

Invoice Date March 08, 2022
Invoice No. 9760321

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: **LINCOLN NATIONAL LIFE INSURANCE DEC
ACTION**
Matter Number: **0396406**

For professional services rendered through February 28, 2022 as summarized below:

Services	\$3,705.99
Disbursements	<u>\$0.00</u>
TOTAL THIS INVOICE	\$3,705.99

PREVIOUS BALANCE	14,000.37
(Includes payments received through 03/08/22)	
TOTAL AMOUNT DUE	<u>\$17,706.36</u>

*To ensure proper credit to the above account, please indicate invoice no. 9760321
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 March 08, 2022
Invoice No. 9760321

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: **LINCOLN NATIONAL LIFE INSURANCE DEC
ACTION**
Matter Number: **0396406**

For professional services rendered through February 28, 2022 as summarized below:

Services	\$3,705.99
Disbursements	<u>\$0.00</u>
TOTAL THIS INVOICE	\$3,705.99

PREVIOUS BALANCE	14,000.37
(Includes payments received through 03/08/22)	
TOTAL AMOUNT DUE	<u>\$17,706.36</u>

*To ensure proper credit to the above account, please indicate invoice no. 9760321
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	February 28, 2022
0396406	LINCOLN NATIONAL LIFE INSURANCE DEC ACTION	Invoice Number	9760321

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
8-Feb-22	Correspond with J Rousseau, E Espinosa re Lincoln communications from 2010 (0.2)	MDN	0.20	117.65
15-Feb-22	Correspond with J Rousseau re factual background and James indictments (0.2); review James indictments (0.3); review and revise Lincoln complaint (1.0); correspond with J Rousseau, E Espinosa re edits to complaint (0.2)	MDN	1.70	1,000.03
16-Feb-22	Correspond with C Koonce re RV bankruptcy (0.1); review proposed complaint against Lincoln (1.5); correspond with C Koonce re RV ownership (0.1)	MDN	1.70	1,000.03
18-Feb-22	Review and revise complaint against Lincoln (1.5); correspond with J Rousseau, C Koonce re revisions (0.2); revise later draft of complaint (0.4); correspond with C Koonce and J Rousseau re judge assignment (0.1); review answer and counterclaim filed in NJ action (0.3)	MDN	2.50	1,470.63
24-Feb-22	Correspond with E Espinosa, J Rousseau, C Koonce re press contacts re case	MDN	0.20	117.65
Total Services				\$3,705.99

080608 ESPINOSA, EDUARDO S., AS RECEIVER FOR As of February 28, 2022
RETIREMENT VALUE, LLC

0396406 LINCOLN NATIONAL LIFE INSURANCE DEC Invoice Number 9760321
ACTION

<u>Initial</u>	<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
MDN	M. D. NAPOLI	<u>6.30</u>	588.25	<u>3,705.99</u>
	Total	6.30		\$3,705.99

EXHIBIT C-3



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

Remittance Copy

Invoice Date April 09, 2022
Invoice No. 9768544

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: **LINCOLN NATIONAL LIFE INSURANCE DEC
ACTION**
Matter Number: **0396406**

For professional services rendered through March 31, 2022 as summarized below:

Services	\$235.31
Disbursements	<u>\$0.00</u>
TOTAL THIS INVOICE	\$235.31

PREVIOUS BALANCE	17,706.36
(Includes payments received through 04/09/22)	
TOTAL AMOUNT DUE	<u>\$17,941.67</u>

*To ensure proper credit to the above account, please indicate invoice no. 9768544
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 April 09, 2022
Invoice No. 9768544

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: **LINCOLN NATIONAL LIFE INSURANCE DEC
ACTION**
Matter Number: **0396406**

For professional services rendered through March 31, 2022 as summarized below:

Services	\$235.31
Disbursements	<u>\$0.00</u>
TOTAL THIS INVOICE	\$235.31

PREVIOUS BALANCE	17,706.36
(Includes payments received through 04/09/22)	
TOTAL AMOUNT DUE	<u>\$17,941.67</u>

*To ensure proper credit to the above account, please indicate invoice no. 9768544
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 As of March 31, 2022
 RETIREMENT VALUE, LLC

0396406 LINCOLN NATIONAL LIFE INSURANCE DEC Invoice Number 9768544
 ACTION

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
2-Mar-22	Correspond with J Rousseau re settlement discussions (0.1)	MDN	0.10	58.83
3-Mar-22	Correspond with J Rousseau re status and extension of Lincoln response date	MDN	0.10	58.83
29-Mar-22	Correspond with J Rousseau, E Espinosa re press contacts (0.1); correspond with J Rousseau re LPI Sun Life dispute (0.1)	MDN	0.20	117.65
Total Services				\$235.31

080608 ESPINOSA, EDUARDO S., AS RECEIVER FOR As of March 31, 2022
RETIREMENT VALUE, LLC

0396406 LINCOLN NATIONAL LIFE INSURANCE DEC Invoice Number 9768544
ACTION

<u>Initial</u>	<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
MDN	M. D. NAPOLI	0.40	588.28	235.31
	Total	0.40		\$235.31

EXHIBIT C-4



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

Remittance Copy

Invoice Date: June 08, 2022
Invoice No.: 9785870

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: **LINCOLN NATIONAL LIFE INSURANCE DEC
ACTION**
Matter Number: **0396406**

For professional services rendered through May 31, 2022 as summarized below:

Services	\$1,235.33
Disbursements	<u>\$0.00</u>
TOTAL THIS INVOICE	\$1,235.33

PREVIOUS BALANCE	17,941.67
(Includes payments received through 06/08/22)	
TOTAL AMOUNT DUE	\$19,177.00

*To ensure proper credit to the above account, please indicate invoice no. 9785870
Return remittance sheet with payment in US funds.*

Wired funds accepted:

Akerman LLP Operating Account
c/o Truist Bank, Atlanta, GA
ABA Number: 061000104
Account Number: 0215252207533
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 08, 2022
Invoice No. 9785870

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: **LINCOLN NATIONAL LIFE INSURANCE DEC
ACTION**
Matter Number: **0396406**

For professional services rendered through May 31, 2022 as summarized below:

Services	\$1,235.33
Disbursements	<u>\$0.00</u>
TOTAL THIS INVOICE	\$1,235.33

PREVIOUS BALANCE	17,941.67
(Includes payments received through 06/08/22)	
TOTAL AMOUNT DUE	<u>\$19,177.00</u>

*To ensure proper credit to the above account, please indicate invoice no. 9785870
Return remittance sheet with payment in US funds.*

Wired funds accepted:

Akerman LLP Operating Account
c/o Truist Bank, Atlanta, GA
ABA Number: 061000104
Account Number: 0215252207533
Swift code SNTRUS3A (For International Wires Only)
IRS EIN 59-3117860

080608 ESPINOSA, EDUARDO S., AS RECEIVER FOR As of May 31, 2022
 RETIREMENT VALUE, LLC

0396406 LINCOLN NATIONAL LIFE INSURANCE DEC Invoice Number 9785870
 ACTION

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
27-May-22	Follow up on date death discovered and claims packet (0.2); review motions to dismiss and discovery (1.0); correspond with H Walker (0.1)	MDN	1.30	764.73
31-May-22	Review and comment on draft response to Lincoln discovery	MDN	0.80	470.60
Total Services				\$1,235.33

080608 ESPINOSA, EDUARDO S., AS RECEIVER FOR As of May 31, 2022
 RETIREMENT VALUE, LLC

0396406 LINCOLN NATIONAL LIFE INSURANCE DEC Invoice Number 9785870
 ACTION

<u>Initial</u>	<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
MDN	M. D. NAPOLI	<u>2.10</u>	588.25	<u>1,235.33</u>
	Total	2.10		\$1,235.33

EXHIBIT D-1



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

Remittance Copy

Invoice Date February 17, 2022
Invoice No. 9755331

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: **DELAWARE LIFE V. RETIREMENT VALUE**
Matter Number: **0397373**

For professional services rendered through January 31, 2022 as summarized below:

Services	\$705.90
Disbursements	<u>\$0.00</u>
TOTAL THIS INVOICE	\$705.90

*To ensure proper credit to the above account, please indicate invoice no. 9755331
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 February 17, 2022
Invoice No. 9755331

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: **DELAWARE LIFE V. RETIREMENT VALUE**
Matter Number: **0397373**

For professional services rendered through January 31, 2022 as summarized below:

Services	\$705.90
Disbursements	<u>\$0.00</u>
TOTAL THIS INVOICE	\$705.90

*To ensure proper credit to the above account, please indicate invoice no. 9755331
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 As of January 31, 2022
RETIREMENT VALUE, LLC

0397373 DELAWARE LIFE V. RETIREMENT VALUE Invoice Number 9755331

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
26-Jan-22	Correspond with E Espinosa, J Rousseau re local counsel	MDN	0.20	117.65
27-Jan-22	Teleconference with E Espinosa re jurisdiction and forum issues (0.5); teleconference with E Espinosa, J Rousseau re forum issues (0.4); correspond with R Wolin re local counsel (0.1)	MDN	1.00	588.25

Total Services\$705.90

080608 ESPINOSA, EDUARDO S., AS RECEIVER FOR As of January 31, 2022
 RETIREMENT VALUE, LLC

0397373 DELAWARE LIFE V. RETIREMENT VALUE Invoice Number 9755331

<u>Initial</u>	<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
MDN	M. D. NAPOLI	<u>1.20</u>	588.25	<u>705.90</u>
	Total	1.20		\$705.90

EXHIBIT D-2



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

Remittance Copy

Invoice Date March 08, 2022
Invoice No. 9760312

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: **DELAWARE LIFE V. RETIREMENT VALUE**
Matter Number: **0397373**

For professional services rendered through February 28, 2022 as summarized below:

Services	\$4,411.90
Disbursements	<u>\$0.00</u>
TOTAL THIS INVOICE	\$4,411.90

PREVIOUS BALANCE	705.90
(Includes payments received through 03/08/22)	
TOTAL AMOUNT DUE	<u>\$5,117.80</u>

*To ensure proper credit to the above account, please indicate invoice no. 9760312
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 March 08, 2022
Invoice No. 9760312

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: **DELAWARE LIFE V. RETIREMENT VALUE**
Matter Number: **0397373**

For professional services rendered through February 28, 2022 as summarized below:

Services	\$4,411.90
Disbursements	<u>\$0.00</u>
TOTAL THIS INVOICE	\$4,411.90

PREVIOUS BALANCE	705.90
(Includes payments received through 03/08/22)	<u> </u>
TOTAL AMOUNT DUE	\$5,117.80

*To ensure proper credit to the above account, please indicate invoice no. 9760312
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 As of February 28, 2022
 RETIREMENT VALUE, LLC

0397373 DELAWARE LIFE V. RETIREMENT VALUE Invoice Number 9760312

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
3-Feb-22	Correspond with J Rousseau re more suits involving LS policies (0.1);	MDN	0.10	58.83
8-Feb-22	Correspond with J Rousseau, E Espinosa re LS litigation (0.2)	MDN	0.20	117.65
10-Feb-22	Review amended Del Life suit re LS policy (0.3); correspond with E Espinosa re waiving service (0.1); correspond with J Rousseau re counterclaim (0.1)	MDN	0.50	294.13
18-Feb-22	Review declaration from LS's doctor certifying death (0.1); correspond with J Rousseau re same (0.1)	MDN	0.20	117.65
22-Feb-22	Review and revise answer and counterclaim (1.5); provide documents requested by C Koonce (0.2)	MDN	1.70	1,000.03
23-Feb-22	Review and revise counterclaim (0.2); correspond with J Rousseau re same (0.1)	MDN	0.30	176.48
24-Feb-22	Research documents for counsel (4.5)	MDN	4.50	2,647.13
Total Services				\$4,411.90

080608 ESPINOSA, EDUARDO S., AS RECEIVER FOR As of February 28, 2022
 RETIREMENT VALUE, LLC

0397373 DELAWARE LIFE V. RETIREMENT VALUE Invoice Number 9760312

<u>Initial</u>	<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
MDN	M. D. NAPOLI	<u>7.50</u>	588.25	<u>4,411.90</u>
	Total	7.50		\$4,411.90

EXHIBIT D-3

080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	March 31, 2022
0397373	DELAWARE LIFE V. RETIREMENT VALUE	Invoice Number	9771114

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
3-Mar-22	Correspond with J Rousseau, C Koonce, E Espinosa re dismissing breach of contract claim (0.2); correspond with J Rousseau re 12(c) motion (0.1)	MDN	0.30	176.48
4-Mar-22	Correspond with J Rousseau, C Koonce re amending complaint (0.1)	MDN	0.10	58.83
7-Mar-22	Correspond with C Koonce, J Rousseau, E Espinosa re consent to magistrate	MDN	0.20	117.65
17-Mar-22	Review and revise motion for summary judgment and accompanying declarations (1.3); correspond with C Koonce re same (0.1); review joint R. 26 report (0.1)	MDN	1.50	882.38
22-Mar-22	Review motion for summary judgment (0.2)	MDN	0.20	117.65
Total Services				\$1,352.99

080608 ESPINOSA, EDUARDO S., AS RECEIVER FOR As of March 31, 2022
 RETIREMENT VALUE, LLC

0397373 DELAWARE LIFE V. RETIREMENT VALUE Invoice Number 9771114

<u>Initial</u>	<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
MDN	M. D. NAPOLI	2.30	588.26	1,352.99
	Total	2.30		\$1,352.99

EXHIBIT D-4



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

Remittance Copy

Invoice Date
Invoice No.

May 11, 2022
9778501

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: **DELAWARE LIFE V. RETIREMENT VALUE**
Matter Number: **0397373**

For professional services rendered through April 30, 2022 as summarized below:

Services	\$352.95
Disbursements	<u>\$0.00</u>
TOTAL THIS INVOICE	\$352.95

PREVIOUS BALANCE (Includes payments received through 05/11/22)	6,470.79
TOTAL AMOUNT DUE	<u>\$6,823.74</u>

*To ensure proper credit to the above account, please indicate invoice no. 9778501
Return remittance sheet with payment in US funds.*

Wired funds accepted:

Akerman LLP Operating Account
c/o Truist 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 May 11, 2022
Invoice No. 9778501

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: **DELAWARE LIFE V. RETIREMENT VALUE**
Matter Number: **0397373**

For professional services rendered through April 30, 2022 as summarized below:

Services	\$352.95
Disbursements	<u>\$0.00</u>
TOTAL THIS INVOICE	\$352.95

PREVIOUS BALANCE	6,470.79
(Includes payments received through 05/11/22)	
TOTAL AMOUNT DUE	<u>\$6,823.74</u>

*To ensure proper credit to the above account, please indicate invoice no. 9778501
Return remittance sheet with payment in US funds.*

Wired funds accepted:

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

080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	April 30, 2022
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0397373	DELAWARE LIFE V. RETIREMENT VALUE	Invoice Number	9778501
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<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
12-Apr-22	Review Defendant's response to MSJ (.5); confer with E Espinosa re same (0.1)	MDN	0.60	352.95

Total Services**\$352.95**

080608 ESPINOSA, EDUARDO S., AS RECEIVER FOR As of April 30, 2022
 RETIREMENT VALUE, LLC

0397373 DELAWARE LIFE V. RETIREMENT VALUE Invoice Number 9778501

<u>Initial</u>	<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
MDN	M. D. NAPOLI	<u>0.60</u>	588.25	<u>352.95</u>
	Total	0.60		\$352.95

EXHIBIT E-1

Retirement Value LLC
 1717 Main Street -Ste 2800
 Dallas, TX 75201-7342

 Invoice Number 2118929
 Invoice Date 02/24/2022
 Client Number 043200
 Matter Number 00001

For Professional Services Rendered Through: January 31, 2022

Re: Majerovic policy

<u>Date</u>	<u>Timekeeper</u>	<u>Narrative</u>	<u>Hours</u>	<u>Value</u>
01/03/22	Jule Rousseau	Review issues needed to answer and seek extension.	0.30	324.00
01/04/22	Eric A. Biderman	Coordinate stipulation for extension with opposing counsel.	0.90	747.00
01/05/22	Daniela Galeano Valencia	Collecting evidence from the Cotton trial in 2011 to be used as research by the team in this case.	1.00	300.00
01/05/22	James M. Westerlind	Analyzed strategy regarding new Lincoln lawsuit; reviewed Lincoln materials from Cotton suit.	1.20	1,098.00
01/05/22	Jule Rousseau	Analysis of fraud action in Texas.	0.50	540.00
01/12/22	Eric Flores	Coordinate the downloading, and staging of client data for further review.	1.00	380.00
01/14/22	Daniela Galeano Valencia	Review client document set 1 to remove unnecessary documents from the batch in preparation for printing and mailing to J. Rousseau for his review.	1.20	360.00
01/19/22	James M. Westerlind	Reviewed 3/10/10 Elder letter with attachments; analyzed strategy.	0.40	366.00
01/19/22	Jule Rousseau	Analysis of suit in TX on Elder documents.	0.70	756.00
01/20/22	James M. Westerlind	Reviewed Texas bankruptcy orders; analyzed strategy.	2.50	2,287.50
01/20/22	Jule Rousseau	Analysis of Elder email and policies.	1.50	1,620.00
01/21/22	Franjo M. Dolenac	Develop strategy regarding response to Complaint.	1.00	685.00
01/21/22	Jule Rousseau	Telephone conference with KL Gates, consider venue, strategy.	1.20	1,296.00
01/24/22	Jule Rousseau	review Lincoln docs and strategy	0.50	540.00
01/24/22	Jule Rousseau	Review client policies.	0.50	540.00

Arent Fox LLP
Attorneys at Law

043200 Retirement Value LLC
00001 Majerovic policy
February 24, 2022

Invoice Number 2118929
Page 2 of 3

<u>Date</u>	<u>Timekeeper</u>	<u>Narrative</u>	<u>Hours</u>	<u>Value</u>
01/25/22	Franjo M. Dolenac	Develop litigation strategy.	0.30	205.50
01/25/22	James M. Westerlind	Reviewed complaint and client list; prepared litigation hold.	1.30	1,189.50
01/27/22	James M. Westerlind	Analyzed strategy re venue and claims.	0.40	366.00
01/27/22	Jule Rousseau	Analysis of venue and claims.	1.00	1,080.00
01/28/22	Daniela Galeano Valencia	Updating case database with all Court filed documents to date.	0.40	120.00
01/28/22	Daniela Galeano Valencia	Review Lincoln policies and report to the team on face amount, state policy signed in, and owner at issue.	1.00	300.00
01/28/22	Jule Rousseau	Analysis of all Lincoln policies and correct jurisdiction.	1.30	1,404.00
01/31/22	Jule Rousseau	Analysis of basis for lawsuit in TX.	0.20	216.00
Fee Total			20.30	\$16,720.50

Timekeeper Summary:

<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Value</u>
Jule Rousseau	7.70	1,080.00	8,316.00
James M. Westerlind	5.80	915.00	5,307.00
Eric A. Biderman	0.90	830.00	747.00
Franjo M. Dolenac	1.30	685.00	890.50
Eric Flores	1.00	380.00	380.00
Daniela Galeano Valencia	3.60	300.00	1,080.00
Timekeeper Summary Total	20.30		16,720.50

	Current Fees	\$16,720.50
	Total Amount Due This Invoice	\$16,720.50

Retirement Value LLC
1717 Main Street -Ste 2800
Dallas, TX 75201-7342

Invoice Number 2118929
Invoice Date 02/24/22
Client Number 043200
Matter Number 00001

-- REMITTANCE COPY --

TOTAL AMOUNT DUE THIS INVOICE \$16,720.50

ELECTRONIC PAYMENT INSTRUCTIONS (Preferred Method of Payment):

Bank: PNC Bank
Address: 800 17th Street, NW
Washington, DC 20006
ABA #: 031000053 (for Wires Only)
054000030 (for ACH Only)
SWIFT CODE: PNCCUS33 (for international use)
Account #: 5559763933
Beneficiary Name: Arent Fox LLP
Beneficiary Address: 1717 K Street, NW
Washington, DC 20006

PLEASE REMIT PAYMENTS BY CHECK TO THE FOLLOWING ADDRESS:

Arent Fox LLP
P.O. Box 644672
Pittsburgh, PA 15264-4672

Please reference the following:

Client/Matter # 043200.00001
Client Name Retirement Value LLC
Invoice Number 2118929

EXHIBIT E-2



Retirement Value LLC
1717 Main Street -Ste 2800
Dallas, TX 75201-7342

Invoice Number 2123193
Invoice Date 03/14/2022
Client Number 043200
Matter Number 00001

For Professional Services Rendered Through: February 28, 2022

Re: Majerovic policy

<u>Date</u>	<u>Timekeeper</u>	<u>Narrative</u>	<u>Hours</u>	<u>Value</u>
02/03/22	Daniela Galeano Valencia	Review trial transcripts and depositions from the Cotton Trial for references where Ken Elder of Lincoln knew of Imperial Finance & Trading in regards to STOLI per J. Westerlind's instructions.	2.00	600.00
02/03/22	Daniela Galeano Valencia	Work with M. Reilly to review client documents and re-organize so there is one PDF per document instead of one PDF for page and to put in date order.	0.80	240.00
02/03/22	Eric A. Biderman	Call re: strategy for litigations.	0.50	415.00
02/03/22	Franjo M. Dolenac	Develop strategy regarding drafting Texas complaint.	0.60	411.00
02/03/22	James M. Westerlind	Analyzed strategy for complaint; collected materials from Cotton case regarding Elder knowledge of Imperial.	1.00	915.00
02/03/22	Jule Rousseau	Analysis of potential claims and suit in Texas	0.70	756.00
02/03/22	Michelle Reilly	Reviewing client produced documents and crafting e-version of Majerovic Docs binder per D. Galeano Valencia.	2.80	546.00
02/04/22	Daniela Galeano Valencia	Confer with M. Reilly regarding the organization of client's documents in preparation for attorney's reviews	0.20	60.00
02/04/22	Daniela Galeano Valencia	Review trial transcripts and depositions from the Cotton Trial for references where Ken Elder of Lincoln knew of Imperial Finance & Trading in regards to STOLI per J. Westerlind's instructions.	2.40	720.00
02/04/22	Michelle Reilly	Crafting E-version of Majerovic Docs binder per D. Galeano Valencia; isolating correspondences from same discovery re policy number JP557531 per J. Westerlind	6.10	1,189.50

Taxpayer Identification Number: 53-0214923

Due Upon Receipt

ArentFox Schiff LLP
Attorneys at Law

043200 Retirement Value LLC
00001 Majerovic policy
March 14, 2022

Invoice Number 2123193
Page 2 of 5

<u>Date</u>	<u>Timekeeper</u>	<u>Narrative</u>	<u>Hours</u>	<u>Value</u>
02/04/22	Thomas Rafferty	Assisting D. Valencia and M. Reilly with managing digital scans (PDFs) of documents pertaining to Majerovic policy to have organized in chronological order for team's use/review	1.80	351.00
02/06/22	James M. Westerlind	Prepared answer with defenses for NJ action.	1.00	915.00
02/07/22	Daniela Galeano Valencia	Finish review of trial transcripts and depositions from the Cotton Trial for references where Ken Elder of Lincoln knew of Imperial Finance & Trading in regards to STOLI per J. Westerlind's instructions.	1.40	420.00
02/07/22	James M. Westerlind	Reviewed Ken Elder testimony regarding Imperial from Cotton case.	0.50	457.50
02/07/22	Michelle Reilly	Reviewing client produced production sets; isolating correspondences from Majerovic Docs discovery re policy number JP557531 per J. Westerlind and D. Galeano Valencia	2.90	565.50
02/08/22	Daniela Galeano Valencia	Supplement with further documents the documents pulled by M. Reilly for attorneys' review.	0.60	180.00
02/08/22	Daniela Galeano Valencia	Updating case databases with new documents received from the client today.	0.20	60.00
02/08/22	Daniela Galeano Valencia	Search for documents regarding a certified statement from Lincoln and regarding the State of Texas v. Retirement Value per J. Rousseau's request.	0.40	120.00
02/08/22	Daniela Galeano Valencia	Call court clerk regarding response to application for extension of time to answer.	0.20	60.00
02/08/22	James M. Westerlind	Issues re client docs.	0.40	366.00
02/08/22	Jule Rousseau	Review client document.	1.00	1,080.00
02/11/22	Eric A. Biderman	Review and analyze client documents.	6.00	4,980.00
02/14/22	Eric A. Biderman	Additional review and analysis of client documents.	4.00	3,320.00
02/14/22	Eric A. Biderman	Draft Complaint	5.00	4,150.00
02/15/22	Eric A. Biderman	Draft Answer and Counterclaims	6.00	4,980.00
02/15/22	Eric A. Biderman	Further review client documents.	3.00	2,490.00
02/15/22	James M. Westerlind	Revised draft complaint.	6.80	6,222.00

ArentFox Schiff LLP
Attorneys at Law

043200 Retirement Value LLC
00001 Majerovic policy
March 14, 2022

Invoice Number 2123193
Page 3 of 5

<u>Date</u>	<u>Timekeeper</u>	<u>Narrative</u>	<u>Hours</u>	<u>Value</u>
02/15/22	Jule Rousseau	Prepare TX lawsuit.	2.00	2,160.00
02/16/22	Eric A. Biderman	Review and analysis of changes to complaint.	1.00	830.00
02/16/22	Eric A. Biderman	Prepare ancillary documents for answer and complaint	1.80	1,494.00
02/16/22	Eric A. Biderman	Further revise answer and counterclaims.	5.20	4,316.00
02/16/22	James M. Westerlind	Modified draft complaint for Texas.	3.80	3,477.00
02/16/22	Jule Rousseau	Analysis of client docs for complaint.	1.80	1,944.00
02/17/22	Eric A. Biderman	Coordinate with local counsel and client regarding information related to complaint and answer.	1.60	1,328.00
02/17/22	Eric A. Biderman	Finalize Answer and Counterclaims.	4.40	3,652.00
02/17/22	James M. Westerlind	Revised counterclaims for NJ action and complaint for Texas.	2.50	2,287.50
02/17/22	Jule Rousseau	Prepare complaint.	0.80	864.00
02/18/22	Eric A. Biderman	Review and analyze and finalize Answer with Counterclaims.	4.00	3,320.00
02/18/22	Eric Flores	Coordinate the downloading and staging of client data.	1.00	380.00
02/18/22	James M. Westerlind	Modified Texas complaint and NJ counterclaims; communications with client and Texas local counsel.	4.00	3,660.00
02/18/22	Jule Rousseau	Complete lawsuit filing.	0.50	540.00
Fee Total			92.70	\$66,822.00

Timekeeper Summary:

<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Value</u>
Jule Rousseau	6.80	1,080.00	7,344.00
James M. Westerlind	20.00	915.00	18,300.00
Eric A. Biderman	42.50	830.00	35,275.00
Franjo M. Dolenac	0.60	685.00	411.00
Eric Flores	1.00	380.00	380.00
Daniela Galeano Valencia	8.20	300.00	2,460.00
Michelle Reilly	11.80	195.00	2,301.00

ArentFox Schiff LLP
Attorneys at Law

043200 Retirement Value LLC
00001 Majerovic policy
March 14, 2022

Invoice Number 2123193
Page 4 of 5

<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Value</u>
Thomas Rafferty	1.80	195.00	351.00
Timekeeper Summary Total	92.70		66,822.00

Current Fees	\$66,822.00
Total Amount Due This Invoice	\$66,822.00
Prior Balance Due	\$16,720.50
Total Balance Due Upon Receipt	\$83,542.50

Summary of Accounts Receivable:

<u>Date</u>	<u>Invoice #</u>	<u>Amount</u>	<u>Credits</u>	<u>Balance</u>
02/24/22	2118929	16,720.50	0.00	16,720.50
		16,720.50	0.00	16,720.50

Aging:

0-30	31-90	91-180	181-365	366+
16,720.50	0.00	0.00	0.00	0.00



Retirement Value LLC
1717 Main Street -Ste 2800
Dallas, TX 75201-7342

Invoice Number 2123193
Invoice Date 03/14/22
Client Number 043200
Matter Number 00001

- - REMITTANCE COPY - -

TOTAL AMOUNT DUE THIS INVOICE \$66,822.00

ELECTRONIC PAYMENT INSTRUCTIONS (Preferred Method of Payment):

Bank: Citibank, N.A.
Address: 1101 Pennsylvania Ave., NW, Floor 9
Washington, DC 20004
ABA # (Wires & ACH): 254070116
SWIFT CODE: CITIUS33
Account #: 9250741881
Beneficiary Name: ArentFox Schiff LLP
Beneficiary Address: 1717 K Street, NW
Washington, DC 20006-5344

Internal policies require independent confirmation of updated electronic payment instructions. Please obtain verbal confirmation of this change from an existing ArentFox Schiff LLP contact prior to making the change.

Payments by Check

ArentFox Schiff LLP
Mail Code: 7350
P.O. Box 7247
Philadelphia, PA 19170-0001

Please reference the following:

Client/Matter # 043200.00001
Client Name Retirement Value LLC
Invoice Number 2123193

Taxpayer Identification Number: 53-0214923 Due Upon Receipt

EXHIBIT E-3



Retirement Value LLC
1717 Main Street -Ste 2800
Dallas, TX 75201-7342

Invoice Number 2137961
Invoice Date 05/18/2022
Client Number 043200
Matter Number 00001

For Professional Services Rendered Through: April 30, 2022

Re: Majerovic policy

<u>Date</u>	<u>Timekeeper</u>	<u>Narrative</u>	<u>Hours</u>	<u>Value</u>
03/02/22	Jule Rousseau	Email re case status.	0.20	216.00
03/29/22	Jule Rousseau	Analysis of Lincoln defenses in both cases.	0.40	432.00
04/02/22	James M. Westerlind	Reviewed Texas distribution order and issues regarding its enforceability against Lincoln to bar Lincoln's claims.	0.40	366.00
04/04/22	Jule Rousseau	Analysis of bar date issue.	0.40	432.00
04/05/22	Daniela Galeano Valencia	Analyze case docket, emails, imanage, and case drive to verify compliance with Court and Federal laws regarding answers, responses, replies, and other deadlines and report to team.	2.30	690.00
04/05/22	Michelle Reilly	Updating NJ and TX dockets	0.50	97.50
04/06/22	Michelle Reilly	Updating NJ and TX dockets	0.50	97.50
04/12/22	Daniela Galeano Valencia	Email to J. Westerlind attaching Dkt. 12 - Scheduling Order for his review.	0.10	30.00
04/12/22	James M. Westerlind	Analyzed strategy re MTD/Transfer in NJ; discovery issues.	0.40	366.00
04/12/22	Jule Rousseau	Respond to Rule 26 issues.	0.20	216.00
04/13/22	Franjo M. Dolenac	Review and analyze client documents for initial disclosures.	1.60	1,096.00
04/13/22	Franjo M. Dolenac	Review and analyze Lincoln's motion to dismiss the Texas lawsuit.	0.50	342.50
04/13/22	James M. Westerlind	Discovery issues; reviewed scheduling order; initial disclosure issues; reviewed MTD TX complaint.	1.80	1,647.00
04/13/22	Jule Rousseau	Analysis of motion to dismiss in TX.	0.50	540.00
04/14/22	Andrew J. Dykens	Review answer and counterclaims; confer with L. Pepper and E. Biderman regarding filing strategy	1.30	903.50

ArentFox Schiff LLP
Attorneys at Law

043200 Retirement Value LLC
00001 Majerovic policy
May 18, 2022

Invoice Number 2137961
Page 2 of 8

<u>Date</u>	<u>Timekeeper</u>	<u>Narrative</u>	<u>Hours</u>	<u>Value</u>
04/14/22	Franjo M. Dolenac	Draft discovery plan in New Jersey action.	1.80	1,233.00
04/14/22	Franjo M. Dolenac	Draft initial disclosures in New Jersey action.	3.60	2,466.00
04/14/22	James M. Westerlind	Discovery issues.	0.40	366.00
04/14/22	Lee A. Pepper	Meet with E. Biderman regarding case status.	0.30	241.50
04/15/22	Franjo M. Dolenac	Draft stipulated protective order.	1.30	890.50
04/15/22	Franjo M. Dolenac	Review and revise initial disclosures.	0.20	137.00
04/15/22	Franjo M. Dolenac	Draft ESI Protocol.	0.30	205.50
04/15/22	James M. Westerlind	Analyzed arguments for opp to MTD.	0.50	457.50
04/15/22	Jule Rousseau	Prepare Rule 26 statement and settlement emails.	0.30	324.00
04/15/22	Lee A. Pepper	Review and analyze pleadings and analyze potential motion to dismiss or transfer.	2.70	2,173.50
04/17/22	Daniela Galeano Valencia	Update case tracker by reviewing the week's emails to reflect work done by team over the week such as work being done on the initial disclosures, the proposed discovery plan, and the possible Motion to Transfer or Stay the case to the TX action and reviewing the court docket for new filings.	0.80	240.00
04/18/22	James M. Westerlind	Analyzed strategy regarding amending complaint vs. opp to MTD; analyzed arguments for opp to MTD.	0.40	366.00
04/18/22	Jule Rousseau	Calls with Eddy, Cozen re settlement, review response to motion.	0.70	756.00
04/18/22	Lee A. Pepper	Review and analyze Lincoln National's Motion to Dismiss Retirement Value's Complaint and cases cited therein.	4.30	3,461.50
04/19/22	Andrew J. Dykens	Direction to A. Mandel regarding research for 12(c) motion; review counterclaims concerning same	1.50	1,042.50
04/19/22	Anna Mandel	Review and analyze pleadings in Texas and New Jersey federal actions in order to prepare motion to stay or transfer venue of New Jersey action.	2.40	1,272.00
04/19/22	Anna Mandel	Review and analyze defendant's motion to dismiss the Texas action in order to	0.60	318.00

ArentFox Schiff LLP
Attorneys at Law

043200 Retirement Value LLC
00001 Majerovic policy
May 18, 2022

Invoice Number 2137961
Page 3 of 8

<u>Date</u>	<u>Timekeeper</u>	<u>Narrative</u>	<u>Hours</u>	<u>Value</u>
		prepare motion to stay or transfer venue of New Jersey action.		
04/19/22	James M. Westerlind	Reviewed and revised initial disclosures, confi agreement, ESI protocol, and discovery plan; discovery issues; MTD issues.	2.80	2,562.00
04/19/22	Lee A. Pepper	Prepare for and attend 26(f) discovery conference with opposing counsel; review and analyze Motion to Dismiss in Texas action; review and analyze cases cited in Motion to Dismiss in Texas action; call with A. Dykens and A. Mandel regarding Motion to Dismiss and Transfer or Stay New Jersey action.	5.00	4,025.00
04/20/22	Anna Mandel	Analysis of Third Circuit and related law regarding transfer of venue where regulator is situated in order to prepare motion to stay or transfer venue.	1.60	848.00
04/20/22	Daniela Galeano Valencia	Assisting with finalization of the Proposed Discovery Plan, Draft ESI Protocal, and Confidentiality Order, by updating the captions and signature blocks for accuracy.	0.30	90.00
04/20/22	Franjo M. Dolenac	Develop strategy regarding response to motion to dismiss in Texas lawsuit.	1.00	685.00
04/20/22	James M. Westerlind	Rule 26(f) conference strategy; prepared discovery plan; analyzed strategy in responding to MTD.	1.30	1,189.50
04/20/22	Jule Rousseau	Analysis of TX motion and amended complaint.	0.70	756.00
04/20/22	Lee A. Pepper	Strategy call regarding pending litigations in Texas and New Jersey, including proposed discovery schedule; revise proposed discovery plan; call with F. Dolenac regarding drafting Amended Complaint in Texas action.	2.70	2,173.50
04/21/22	Anna Mandel	Analysis of Texas law regarding continuing duty to disclose document and information in response to regulator in connection with preparing motion for judgment on pleadings.	1.20	636.00
04/21/22	Anna Mandel	Analysis of Third Circuit and related law regarding location of regulator in	0.60	318.00

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Attorneys at Law

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00001 Majerovic policy
May 18, 2022

Invoice Number 2137961
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<u>Date</u>	<u>Timekeeper</u>	<u>Narrative</u>	<u>Hours</u>	<u>Value</u>
		connection with transferring venue.		
04/22/22	Anna Mandel	Analysis of federal law regarding presence of regulator in jurisdiction where venue sought in connection with motion to transfer venue.	0.80	424.00
04/22/22	Anna Mandel	Analysis of Texas Insurance Code § 38.001 regarding continuing duty to respond to demand for information.	1.40	742.00
04/22/22	Anna Mandel	Review corporate information and registration of Lincoln National Life Insurance Company in order to assess personal jurisdiction over it in Texas.	0.40	212.00
04/22/22	Franjo M. Dolenac	Review and analyze client documents for amendments to Texas complaint.	0.20	137.00
04/22/22	Lee A. Pepper	Review and analyze client files; draft correspondence to A. Mandel regarding research for motion to transfer or stay the NJ action.	0.50	402.50
04/25/22	Anna Mandel	Analysis of Third Circuit and related law regarding continuing duty to comply with court order in order to prepare motion for judgment on the pleadings.	2.20	1,166.00
04/25/22	Daniela Galeano Valencia	Email to team to summarize current status of case (F. Dolenac to work on an amended complaint in the Texas Action, A. Dykens to work on Motion to Dismiss in the District of New Jersey Action, and need verification from client on receipt of all client docs for production).	0.20	60.00
04/25/22	Daniela Galeano Valencia	Email team Opposing's Motion to Strike filing for their review.	0.20	60.00
04/25/22	James M. Westerlind	Analyzed schedule issues and amended complaint allegations.	0.30	274.50
04/25/22	Jule Rousseau	Review client files and outline AC.	0.40	432.00
04/25/22	Lee A. Pepper	Attention to discovery status; review and analyze outstanding discovery plan and ESI protocol.	0.70	563.50
04/26/22	Daniela Galeano Valencia	Analyze case docket to bring our filed documents database up to date.	0.30	90.00
04/26/22	Daniela Galeano Valencia	Call with Court to verify if the Initial Conference for 5/5 is in person or over telephone and if PHV counsel can appear	0.60	180.00

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Attorneys at Law

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<u>Date</u>	<u>Timekeeper</u>	<u>Narrative</u>	<u>Hours</u>	<u>Value</u>
		and report to team.		
04/26/22	Daniela Galeano Valencia	Email to J. Rousseau and L. Pepper attaching correspondence with Eduardo Espinosa of Akerman where client documents were provided in order to verify whether or not we have all client documents needed to comply with discovery.	0.60	180.00
04/26/22	Franjo M. Dolenac	Review and analyze client documents for amendments to Texas complaint.	0.70	479.50
04/26/22	Lee A. Pepper	Review and analyze Motion to Dismiss affirmative defenses and counterclaims.	0.90	724.50
04/27/22	Daniela Galeano Valencia	Email to E. Flores to instruct him to upload client documents onto relativity.	0.10	30.00
04/27/22	Eric Flores	Coordinate with D. Valencia concerning a Relativity database creation for client data to be loaded and reviewed.	0.60	228.00
04/28/22	Daniela Galeano Valencia	Email to E. Flores providing case details needed to set up a relativity database to host client documents and run productions.	0.20	60.00
04/28/22	Daniela Galeano Valencia	Email to relativity vendor providing case details needed on the vendor's end to run conflict checks.	0.10	30.00
04/28/22	Daniela Galeano Valencia	Analyzing the Joint Proposed Discovery Plan to conform with current attorney and case information (caption and Signature Block and Widow/Orphan control).	0.40	120.00
04/28/22	Eric Flores	Coordinate with the case team to have conflict checks run and have client data uploaded for a Relativity database created.	1.00	380.00
04/28/22	Jule Rousseau	Issues re discovery, briefing.	0.30	324.00
04/28/22	Lee A. Pepper	Meet and confer with opposing counsel; revise proposed discovery plan; draft correspondence to Court regarding proposed discovery plan; attention to status conference preparation regarding proposed discovery plan; review and analyze motion to strike affirmative defenses and motion to dismiss counterclaims.	3.20	2,576.00

ArentFox Schiff LLP
Attorneys at Law

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00001 Majerovic policy
May 18, 2022

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<u>Date</u>	<u>Timekeeper</u>	<u>Narrative</u>	<u>Hours</u>	<u>Value</u>
04/29/22	Daniela Galeano Valencia	Email to lit docket to verify time for teleconference on 5/5.	0.10	30.00
04/29/22	Eric Flores	Coordinate in sending the vendor-client data via SFTP for the case team to review further.	1.00	380.00
Fee Total			67.80	\$46,991.00

Timekeeper Summary:

<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Value</u>
Jule Rousseau	4.10	1,080.00	4,428.00
James M. Westerlind	8.30	915.00	7,594.50
Lee A. Pepper	20.30	805.00	16,341.50
Andrew J. Dykens	2.80	695.00	1,946.00
Franjo M. Dolenac	11.20	685.00	7,672.00
Anna Mandel	11.20	530.00	5,936.00
Eric Flores	2.60	380.00	988.00
Daniela Galeano Valencia	6.30	300.00	1,890.00
Michelle Reilly	1.00	195.00	195.00
Timekeeper Summary Total	67.80		46,991.00

Current Fees \$46,991.00

For Disbursements:

04/26/22 Pacer - Court: NJDC Matter/User: 04320000001bf 1.17

Disbursement Total 1.17

Current Disbursements \$1.17

Total Amount Due This Invoice \$46,992.17

Prior Balance Due \$83,542.50

Total Balance Due Upon Receipt \$130,534.67



Summary of Accounts Receivable:

<u>Date</u>	<u>Invoice #</u>	<u>Amount</u>	<u>Credits</u>	<u>Balance</u>
02/24/22	2118929	16,720.50	0.00	16,720.50
03/14/22	2123193	66,822.00	0.00	66,822.00
		83,542.50	0.00	83,542.50

Aging:

0-30	31-90	91-180	181-365	366+
0.00	83,542.50	0.00	0.00	0.00



Retirement Value LLC
1717 Main Street -Ste 2800
Dallas, TX 75201-7342

Invoice Number 2137961
Invoice Date 05/18/22
Client Number 043200
Matter Number 00001

-- REMITTANCE COPY --

TOTAL AMOUNT DUE THIS INVOICE \$46,992.17

ELECTRONIC PAYMENT INSTRUCTIONS (Preferred Method of Payment):

Bank: Citibank, N.A.
Address: 1101 Pennsylvania Ave., NW, Floor 9
Washington, DC 20004
ABA # (Wires & ACH): 254070116
SWIFT CODE: CITIUS33
Account #: 9250741881
Beneficiary Name: ArentFox Schiff LLP
Beneficiary Address: 1717 K Street, NW
Washington, DC 20006-5344

Internal policies require independent confirmation of updated electronic payment instructions. Please obtain verbal confirmation of this change from an existing ArentFox Schiff LLP contact prior to making the change.

Payments by Check

ArentFox Schiff LLP
Mail Code: 7350
P.O. Box 7247
Philadelphia, PA 19170-0001

Please reference the following:

Client/Matter # 043200.00001
Client Name Retirement Value LLC
Invoice Number 2137961

Taxpayer Identification Number: 53-0214923 Due Upon Receipt

EXHIBIT E-4



Retirement Value LLC
1717 Main Street -Ste 2800
Dallas, TX 75201-7342

Invoice Number 2143484
Invoice Date 06/13/2022
Client Number 043200
Matter Number 00001

For Professional Services Rendered Through: May 31, 2022

Re: Majerovic policy

<u>Date</u>	<u>Timekeeper</u>	<u>Narrative</u>	<u>Hours</u>	<u>Value</u>
05/02/22	Daniela Galeano Valencia	Analyze case emails from the previous week and update team calendar and case tracker based on any corresponding changes by the Court and Team.	1.00	300.00
05/02/22	Eric Flores	Coordinate with the case team concerning additional client data that has been loaded to Relativity for review by the case team.	1.00	380.00
05/02/22	Franjo M. Dolenac	Develop strategy regarding amendments to Texas complaint.	0.20	137.00
05/02/22	Jule Rousseau	Review draft changes	0.20	216.00
05/03/22	Daniela Galeano Valencia	Analyze documents in relativity for use by F. Dolenac in drafting the amended complaint for the Texas action.	4.70	1,410.00
05/03/22	Franjo M. Dolenac	Draft first amended complaint.	0.60	411.00
05/03/22	Franjo M. Dolenac	Review and analyze client documents so support amendments to the complaint.	0.40	274.00
05/04/22	Franjo M. Dolenac	Review and analyze client documents to support amendments to the complaint.	2.00	1,370.00
05/04/22	Franjo M. Dolenac	Draft motion to stay or transfer New Jersey action.	2.00	1,370.00
05/04/22	Franjo M. Dolenac	Draft first amended complaint; correspondence with C. Koonce regarding same.	3.70	2,534.50
05/04/22	Lee A. Pepper	Review amended complaint; prepare for scheduling conference.	1.10	885.50
05/05/22	Lee A. Pepper	Review and analyze Amended Complaint in Texas action; prepare for and participate in initial scheduling conference; draft summary of initial scheduling conference.	2.60	2,093.00
05/06/22	Daniela Galeano Valencia	Email to Docketing department to calendar	0.20	60.00

Taxpayer Identification Number: 53-0214923

Due Upon Receipt

ArentFox Schiff LLP
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00001 Majerovic policy
June 13, 2022

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<u>Date</u>	<u>Timekeeper</u>	<u>Narrative</u>	<u>Hours</u>	<u>Value</u>
		discovery deadlines determined at conference with Magistrate Judge and also added same to team calendar.		
05/09/22	Anna Mandel	Further analysis of Third Circuit law regarding personal jurisdiction and contacts with regulator.	0.60	318.00
05/09/22	Anna Mandel	Further analysis of Texas law regarding continuing duty to respond to regulator.	0.40	212.00
05/09/22	Daniela Galeano Valencia	Analyze team emails and case docket in the both actions for any new deadlines and pending deadlines to report to team.	0.40	120.00
05/09/22	Lee A. Pepper	Draft requests for production.	2.70	2,173.50
05/10/22	Franjo M. Dolenac	Develop strategy regarding motion to stay or transfer.	0.20	137.00
05/11/22	Franjo M. Dolenac	Review and analyze draft requests for production of documents to Lincoln.	0.60	411.00
05/12/22	Andrew J. Dykens	Revise and edit discovery requests	0.90	625.50
05/12/22	Anna Mandel	Draft analysis of personal jurisdiction over insurer and insurer's continuing duty to respond to regulator's inquiry in connection with motion to stay/for judgment on the pleadings.	0.60	318.00
05/12/22	Anna Mandel	Further analysis of Third Circuit and related federal law regarding Draft analysis of personal jurisdiction over insurer and minimum contacts in connection with motion to stay/for judgment on the pleadings.	0.60	318.00
05/12/22	Anna Mandel	Further analysis of Texas law regarding insurer's continuing duty to respond to regulator's inquiry in connection with motion to stay/for judgment on the pleadings.	0.40	212.00
05/12/22	Franjo M. Dolenac	Review and analyze Lincoln's motion to strike.	2.00	1,370.00
05/12/22	Franjo M. Dolenac	Legal research regarding Lincoln's motion to strike; develop strategy regarding response to motion.	4.10	2,808.50
05/12/22	Lee A. Pepper	Finalize and serve first requests for production.	0.60	483.00
05/13/22	Andrew J. Dykens	Confer with F. Dolenac regarding	0.90	625.50

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Attorneys at Law

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June 13, 2022

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<u>Date</u>	<u>Timekeeper</u>	<u>Narrative</u>	<u>Hours</u>	<u>Value</u>
		amended answer and counterclaims; correspondence regarding same		
05/13/22	Daniela Galeano Valencia	Research on relativity for documents regarding the two Majerovic Policies, Applications, and the Trust for F. Dolenac's review to prepare the Amended Answer.	0.80	240.00
05/13/22	Franjo M. Dolenac	Develop strategy regarding first amended answer and counterclaim to New Jersey complaint.	1.10	753.50
05/13/22	Franjo M. Dolenac	Correspondence with P. Farinella regarding stipulation to file amended answer; develop strategy regarding stipulation.	0.70	479.50
05/13/22	Jule Rousseau	Review amended claims.	0.30	324.00
05/13/22	Kaila D. Clark	Researching and summarizing elements of conversion under Texas law.	0.50	245.00
05/13/22	Lee A. Pepper	Review and analyze case law regarding opposition to Motion to Strike Affirmative Defenses and Motion to Dismiss Counterclaims.	0.90	724.50
05/15/22	Franjo M. Dolenac	Draft first amended answer and counterclaim in New Jersey action.	6.10	4,178.50
05/16/22	Anna Mandel	Review correspondence to the client regarding responding to requests for production in New Jersey action.	0.10	53.00
05/16/22	Daniela Galeano Valencia	Updating formatting on the signature block of the 5/16 Letter to the Judge re Leave to Amend and the Stipulation and Order Permitting Leave to Amend.	0.20	60.00
05/16/22	Daniela Galeano Valencia	Relativity research for premium payments done in regards to the two Majerovic Policies.	0.80	240.00
05/16/22	Daniela Galeano Valencia	Analyze team emails and District of New Jersey case docket for new deadlines and status on pending deadlines to report to team.	0.60	180.00
05/16/22	Daniela Galeano Valencia	Analyze team emails and District of Northern Texas case docket for new deadlines and status on pending deadlines to report to team.	0.50	150.00
05/16/22	Daniela Galeano Valencia	Filing the Letter re Leave to Amend the	1.30	390.00

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Attorneys at Law

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<u>Date</u>	<u>Timekeeper</u>	<u>Narrative</u>	<u>Hours</u>	<u>Value</u>
		Answer with the Stipulation, Amended Answer, and a redline of the Answer and Amended answer, and file the Amended Answer as it's on docket entry as well.		
05/16/22	Franjo M. Dolenac	Review and revise first amended answer and counterclaim.	0.90	616.50
05/16/22	Franjo M. Dolenac	Draft motion to stay or transfer.	1.80	1,233.00
05/16/22	Franjo M. Dolenac	Legal research regarding motion to stay or transfer.	1.40	959.00
05/16/22	Franjo M. Dolenac	Correspondence with P. Farinella regarding stipulation for leave to file amended answer.	0.20	137.00
05/16/22	Lee A. Pepper	Revise stipulation regarding Amended Answer; review and analyze Amended Answer and Counterclaims.	1.80	1,449.00
05/17/22	Franjo M. Dolenac	Draft motion to stay or transfer.	3.30	2,260.50
05/18/22	Anna Mandel	Review pleadings in order to prepare responses and objections to plaintiff/counterclaim-defendant's first set of requests for the production of documents.	0.60	318.00
05/18/22	Anna Mandel	Draft responses and objections to plaintiff's/counterclaim defendant's first set of requests for production of documents.	0.60	318.00
05/18/22	Daniela Galeano Valencia	Updating team calendar with internal deadline to file the moving brief for a Motion to Stay/Transfer and our reply date.	0.10	30.00
05/18/22	Franjo M. Dolenac	Develop strategy regarding motion to transfer or stay.	0.60	411.00
05/20/22	Anna Mandel	Further revise and supplement responses and objections to first set of requests for production of documents.	0.70	371.00
05/20/22	Lee A. Pepper	Revise responses and objections to Lincoln's First Requests for Production.	0.60	483.00
05/23/22	Daniela Galeano Valencia	Research Local Rules and Federal Rules of Civil Procedure re Certificate of Service for filings (DNJ Action).	0.30	90.00
05/23/22	Daniela Galeano Valencia	Research Local Rules and Federal Rules of Civil Procedure re Proposed Orders with Oppositions (DNJ Action).	0.30	90.00

ArentFox Schiff LLP
Attorneys at Law

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00001 Majerovic policy
June 13, 2022

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<u>Date</u>	<u>Timekeeper</u>	<u>Narrative</u>	<u>Hours</u>	<u>Value</u>
05/23/22	Daniela Galeano Valencia	Editing the Response to the Motion to Dismiss in the District of New Jersey Action in preparation for filing.	0.50	150.00
05/23/22	Daniela Galeano Valencia	Filing with the Court the Response to the Motion to Dismiss for the District of New Jersey Action.	0.10	30.00
05/23/22	Jule Rousseau	Analysis of settlement position and discovery responses.	0.80	864.00
05/23/22	Kaila D. Clark	Researching 5th Circuit cases re: specific personal jurisdiction over an insurer.	2.70	1,323.00
05/23/22	Lee A. Pepper	Revise response to Lincoln's motion to strike and motion to dismiss; revise objections to requests for production.	0.90	724.50
05/24/22	Franjo M. Dolenac	Draft motion to stay or transfer.	1.30	890.50
05/25/22	Daniela Galeano Valencia	Analyze team emails and case docket for new deadlines and status on pending deadlines to report to team (DNJ Action).	0.70	210.00
05/25/22	Daniela Galeano Valencia	Analyze team emails and case docket for new deadlines and status on pending deadlines to report to team (DTX Action).	0.40	120.00
05/25/22	Daniela Galeano Valencia	Email to Lit docket to calendar due date for our opposition to the Motion to Dismiss the First Amended Complaint (DTX Action).	0.10	30.00
05/25/22	Daniela Galeano Valencia	Updating Case drive with latest court filings (DTX Action).	0.10	30.00
05/25/22	Daniela Galeano Valencia	Analyze client documents in relativity to verify if death clams packages were submitted for the Majerovic Policies per F. Dolenac's request.	0.60	180.00
05/25/22	Franjo M. Dolenac	Draft motion to stay or transfer.	7.00	4,795.00
05/26/22	Daniela Galeano Valencia	Drafting the Notice of Motion to Transfer or Stay for F. Dolenac.	0.50	150.00
05/26/22	Franjo M. Dolenac	Draft motion to stay or transfer.	8.60	5,891.00
05/27/22	Daniela Galeano Valencia	Intake and processing of the new client document provided, the Death Claims Processing Document relating to Majerovic by updating our case databases with it, email to upload onto the relativity platform, and report to team of its receipt.	0.40	120.00
05/27/22	Franjo M. Dolenac	Draft motion to stay or transfer.	3.20	2,192.00

ArentFox Schiff LLP
Attorneys at Law

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00001 Majerovic policy
June 13, 2022

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<u>Date</u>	<u>Timekeeper</u>	<u>Narrative</u>	<u>Hours</u>	<u>Value</u>
05/27/22	Franjo M. Dolenac	Review and revise motion to stay or transfer.	1.60	1,096.00
05/27/22	Franjo M. Dolenac	Review and revise notice of motion to stay or transfer.	0.60	411.00
05/29/22	Lee A. Pepper	Review draft motion to transfer or stay New Jersey Action to Texas.	0.60	483.00
Fee Total			92.50	\$58,047.00

Timekeeper Summary:

<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Value</u>
Jule Rousseau	1.30	1,080.00	1,404.00
Lee A. Pepper	11.80	805.00	9,499.00
Andrew J. Dykens	1.80	695.00	1,251.00
Franjo M. Dolenac	54.20	685.00	37,127.00
Anna Mandel	4.60	530.00	2,438.00
Kaila D. Clark	3.20	490.00	1,568.00
Eric Flores	1.00	380.00	380.00
Daniela Galeano Valencia	14.60	300.00	4,380.00
Timekeeper Summary Total	92.50		58,047.00

Current Fees	\$58,047.00
Total Amount Due This Invoice	\$58,047.00
Prior Balance Due	\$130,534.67
Total Balance Due Upon Receipt	\$188,581.67

Summary of Accounts Receivable:

<u>Date</u>	<u>Invoice #</u>	<u>Amount</u>	<u>Credits</u>	<u>Balance</u>
02/24/22	2118929	16,720.50	0.00	16,720.50
03/14/22	2123193	66,822.00	0.00	66,822.00
05/18/22	2137961	46,992.17	0.00	46,992.17
		130,534.67	0.00	130,534.67



Aging:

0-30	31-90	91-180	181-365	366+
46,992.17	0.00	83,542.50	0.00	0.00

Taxpayer Identification Number: 53-0214923 Due Upon Receipt



Retirement Value LLC
1717 Main Street -Ste 2800
Dallas, TX 75201-7342

Invoice Number 2143484
Invoice Date 06/13/22
Client Number 043200
Matter Number 00001

-- REMITTANCE COPY --

TOTAL AMOUNT DUE THIS INVOICE \$58,047.00

ELECTRONIC PAYMENT INSTRUCTIONS (Preferred Method of Payment):

Bank: Citibank, N.A.
Address: 1101 Pennsylvania Ave., NW, Floor 9
Washington, DC 20004
ABA # (Wires & ACH): 254070116
SWIFT CODE: CITIUS33
Account #: 9250741881
Beneficiary Name: ArentFox Schiff LLP
Beneficiary Address: 1717 K Street, NW
Washington, DC 20006-5344

Internal policies require independent confirmation of updated electronic payment instructions. Please obtain verbal confirmation of this change from an existing ArentFox Schiff LLP contact prior to making the change.

Payments by Check

ArentFox Schiff LLP
Mail Code: 7350
P.O. Box 7247
Philadelphia, PA 19170-0001

Please reference the following:

Client/Matter # 043200.00001
Client Name Retirement Value LLC
Invoice Number 2143484

Taxpayer Identification Number: 53-0214923 Due Upon Receipt

EXHIBIT F-1

Retirement Value LLC
 1717 Main Street -Ste 2800
 Dallas, TX 75201-7342

 Invoice Number 2118930
 Invoice Date 02/24/2022
 Client Number 043200
 Matter Number 00002

For Professional Services Rendered Through: January 31, 2022

Re: Segal Policy

<u>Date</u>	<u>Timekeeper</u>	<u>Narrative</u>	<u>Hours</u>	<u>Value</u>
01/19/22	Jule Rousseau	Review new suit, respond to client.	1.20	1,296.00
01/21/22	Jule Rousseau	Analysis of claim file, telephone conference with Cozen, Weinberger.	1.50	1,620.00
01/24/22	Jule Rousseau	Email to SRZ for info and review same.	0.50	540.00
01/25/22	Jule Rousseau	Analysis of client info and search for other connections to Rohe.	0.60	648.00
01/26/22	Jule Rousseau	Telephone conference with Weinberger re obtaining additional info on Segal.	0.30	324.00
01/27/22	Jule Rousseau	Emails and report to client re status, strategy.	0.90	972.00
01/28/22	Jule Rousseau	Review latest Berger info.	0.30	324.00
01/31/22	Daniela Galeano Valencia	Research on Lilly Segal's immigration to the United States per J. Rousseau's request.	4.40	1,320.00
01/31/22	Franjo M. Dolenac	Review and analyze court orders and develop litigation strategy.	1.10	753.50
01/31/22	Jule Rousseau	Analysis of material needed.	0.40	432.00
Fee Total			11.20	\$8,229.50

Timekeeper Summary:

<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Value</u>
Jule Rousseau	5.70	1,080.00	6,156.00
Franjo M. Dolenac	1.10	685.00	753.50
Daniela Galeano Valencia	4.40	300.00	1,320.00
Timekeeper Summary Total	11.20		8,229.50

Arent Fox LLP
Attorneys at Law

043200 Retirement Value LLC
00002 Segal Policy
February 24, 2022

Invoice Number 2118930
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Current Fees	\$8,229.50
Total Amount Due This Invoice	\$8,229.50

Retirement Value LLC
1717 Main Street -Ste 2800
Dallas, TX 75201-7342

Invoice Number 2118930
Invoice Date 02/24/22
Client Number 043200
Matter Number 00002

-- REMITTANCE COPY --

TOTAL AMOUNT DUE THIS INVOICE \$8,229.50

ELECTRONIC PAYMENT INSTRUCTIONS (Preferred Method of Payment):

Bank: PNC Bank
Address: 800 17th Street, NW
Washington, DC 20006
ABA #: 031000053 (for Wires Only)
054000030 (for ACH Only)
SWIFT CODE: PNCCUS33 (for international use)
Account #: 5559763933
Beneficiary Name: Arent Fox LLP
Beneficiary Address: 1717 K Street, NW
Washington, DC 20006

PLEASE REMIT PAYMENTS BY CHECK TO THE FOLLOWING ADDRESS:

Arent Fox LLP
P.O. Box 644672
Pittsburgh, PA 15264-4672

Please reference the following:

Client/Matter # 043200.00002
Client Name Retirement Value LLC
Invoice Number 2118930

EXHIBIT F-2



Retirement Value LLC
 1717 Main Street -Ste 2800
 Dallas, TX 75201-7342

Invoice Number 2123194
 Invoice Date 03/14/2022
 Client Number 043200
 Matter Number 00002

For Professional Services Rendered Through: February 28, 2022

Re: Segal Policy

<u>Date</u>	<u>Timekeeper</u>	<u>Narrative</u>	<u>Hours</u>	<u>Value</u>
02/03/22	Jule Rousseau	review Segal info.	0.30	324.00
02/07/22	Franjo M. Dolenac	Correspondence with J. Cruz regarding litigation strategy; draft analysis regarding same.	1.20	822.00
02/07/22	Franjo M. Dolenac	Review and analyze legal research relating to Texas Deceptive Trade Practices Act; draft analysis regarding same.	1.00	685.00
02/08/22	Franjo M. Dolenac	Correspondence with H. Griffen and H. Davis regarding litigation strategy.	0.40	274.00
02/08/22	Jule Rousseau	Coordinate discovery and info with SRZ, H&K, obtain DR agreement to affidavit.	0.40	432.00
02/09/22	Franjo M. Dolenac	Draft declaration of E. Inzlicht-Sprei; correspondence with C. Koonce regarding same.	1.40	959.00
02/09/22	Jule Rousseau	Affidavit for Inzlicht.	0.30	324.00
02/17/22	Franjo M. Dolenac	Review and finalize E. Inzlicht-Sprei declaration.	0.20	137.00
02/17/22	Jule Rousseau	Emails re affidavit.	0.20	216.00
02/18/22	Jule Rousseau	Prepare answer.	0.50	540.00
02/21/22	Franjo M. Dolenac	Develop litigation strategy for answer and counterclaim.	0.30	205.50
02/22/22	Jule Rousseau	Prepare answer and counterclaim.	0.50	540.00
02/24/22	Jule Rousseau	Review strategy and Rule 16 requirement.	0.30	324.00
Fee Total			7.00	\$5,782.50

Timekeeper Summary:

<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Value</u>
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Taxpayer Identification Number: 53-0214923 Due Upon Receipt

ArentFox Schiff LLP
Attorneys at Law

043200 Retirement Value LLC
00002 Segal Policy
March 14, 2022

Invoice Number 2123194
Page 2 of 3

<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Value</u>
Jule Rousseau	2.50	1,080.00	2,700.00
Franjo M. Dolenac	4.50	685.00	3,082.50
Timekeeper Summary Total	7.00		5,782.50

Current Fees	\$5,782.50
Total Amount Due This Invoice	\$5,782.50
Prior Balance Due	\$8,229.50
Total Balance Due Upon Receipt	\$14,012.00

Summary of Accounts Receivable:

<u>Date</u>	<u>Invoice #</u>	<u>Amount</u>	<u>Credits</u>	<u>Balance</u>
02/24/22	2118930	8,229.50	0.00	8,229.50
		8,229.50	0.00	8,229.50

Aging:

0-30	31-90	91-180	181-365	366+
8,229.50	0.00	0.00	0.00	0.00



Retirement Value LLC
1717 Main Street -Ste 2800
Dallas, TX 75201-7342

Invoice Number 2123194
Invoice Date 03/14/22
Client Number 043200
Matter Number 00002

- - REMITTANCE COPY - -

TOTAL AMOUNT DUE THIS INVOICE \$5,782.50

ELECTRONIC PAYMENT INSTRUCTIONS (Preferred Method of Payment):

Bank: Citibank, N.A.
Address: 1101 Pennsylvania Ave., NW, Floor 9
Washington, DC 20004
ABA # (Wires & ACH): 254070116
SWIFT CODE: CITIUS33
Account #: 9250741881
Beneficiary Name: ArentFox Schiff LLP
Beneficiary Address: 1717 K Street, NW
Washington, DC 20006-5344

Internal policies require independent confirmation of updated electronic payment instructions. Please obtain verbal confirmation of this change from an existing ArentFox Schiff LLP contact prior to making the change.

Payments by Check

ArentFox Schiff LLP
Mail Code: 7350
P.O. Box 7247
Philadelphia, PA 19170-0001

Please reference the following:

Client/Matter # 043200.00002
Client Name Retirement Value LLC
Invoice Number 2123194

Taxpayer Identification Number: 53-0214923 Due Upon Receipt

EXHIBIT F-3



Retirement Value LLC
 1717 Main Street -Ste 2800
 Dallas, TX 75201-7342

Invoice Number 2128666
 Invoice Date 04/08/2022
 Client Number 043200
 Matter Number 00002

For Professional Services Rendered Through: March 31, 2022

Re: Segal Policy

<u>Date</u>	<u>Timekeeper</u>	<u>Narrative</u>	<u>Hours</u>	<u>Value</u>
03/03/22	Jule Rousseau	Discuss and agree on procedure with Cozen, client to move quickly.	0.80	864.00
03/04/22	Jule Rousseau	Decide on dismissal, respond to question on DOB.	0.40	432.00
03/07/22	Jule Rousseau	M&C on schedule, prepare motion.	0.40	432.00
03/09/22	Jule Rousseau	Review answer, new affidavits.	0.50	540.00
03/14/22	Jule Rousseau	Issues re affidavits to use, cooperation with Cozen.	0.30	324.00
03/17/22	Jule Rousseau	Prepare MSJ	0.40	432.00
03/21/22	Jule Rousseau	MSJ revisions.	0.30	324.00
03/22/22	Jule Rousseau	Finalize draft order on SJ.	0.30	324.00
Fee Total			3.40	\$3,672.00

Timekeeper Summary:

<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Value</u>
Jule Rousseau	3.40	1,080.00	3,672.00
Timekeeper Summary Total	3.40		3,672.00

Current Fees	\$3,672.00
Total Amount Due This Invoice	\$3,672.00
Prior Balance Due	\$14,012.00
Total Balance Due Upon Receipt	\$17,684.00



Summary of Accounts Receivable:

<u>Date</u>	<u>Invoice #</u>	<u>Amount</u>	<u>Credits</u>	<u>Balance</u>
02/24/22	2118930	8,229.50	0.00	8,229.50
03/14/22	2123194	5,782.50	0.00	5,782.50
		14,012.00	0.00	14,012.00

Aging:

0-30	31-90	91-180	181-365	366+
5,782.50	8,229.50	0.00	0.00	0.00



Retirement Value LLC
1717 Main Street -Ste 2800
Dallas, TX 75201-7342

Invoice Number 2128666
Invoice Date 04/08/22
Client Number 043200
Matter Number 00002

-- REMITTANCE COPY --

TOTAL AMOUNT DUE THIS INVOICE \$3,672.00

ELECTRONIC PAYMENT INSTRUCTIONS (Preferred Method of Payment):

Bank: Citibank, N.A.
Address: 1101 Pennsylvania Ave., NW, Floor 9
Washington, DC 20004
ABA # (Wires & ACH): 254070116
SWIFT CODE: CITIUS33
Account #: 9250741881
Beneficiary Name: ArentFox Schiff LLP
Beneficiary Address: 1717 K Street, NW
Washington, DC 20006-5344

Internal policies require independent confirmation of updated electronic payment instructions. Please obtain verbal confirmation of this change from an existing ArentFox Schiff LLP contact prior to making the change.

Payments by Check

ArentFox Schiff LLP
Mail Code: 7350
P.O. Box 7247
Philadelphia, PA 19170-0001

Please reference the following:

Client/Matter # 043200.00002
Client Name Retirement Value LLC
Invoice Number 2128666

Taxpayer Identification Number: 53-0214923 Due Upon Receipt

EXHIBIT F-4



Retirement Value LLC
 1717 Main Street -Ste 2800
 Dallas, TX 75201-7342

Invoice Number 2137962
 Invoice Date 05/18/2022
 Client Number 043200
 Matter Number 00002

For Professional Services Rendered Through: April 30, 2022

Re: Segal Policy

<u>Date</u>	<u>Timekeeper</u>	<u>Narrative</u>	<u>Hours</u>	<u>Value</u>
04/12/22	Franjo M. Dolenac	Review and analyze Delaware Life's response to the summary judgment motion.	0.40	274.00
04/12/22	Jule Rousseau	Analysis of Delaware brief.	0.20	216.00
04/13/22	Jule Rousseau	Review filing document re confidentially and effect on motion.	0.30	324.00
04/19/22	Franjo M. Dolenac	Legal research regarding standard for motion for summary judgment.	1.00	685.00
04/19/22	Franjo M. Dolenac	Legal research regarding materiality standard for summary judgment motion.	0.50	342.50
04/20/22	Franjo M. Dolenac	Draft reply to motion for summary judgment.	4.80	3,288.00
04/21/22	Franjo M. Dolenac	Review and revise reply to motion for summary judgment.	0.40	274.00
04/21/22	Jule Rousseau	Prepare reply brief.	0.50	540.00
Fee Total			8.10	\$5,943.50

Timekeeper Summary:

<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Value</u>
Jule Rousseau	1.00	1,080.00	1,080.00
Franjo M. Dolenac	7.10	685.00	4,863.50
Timekeeper Summary Total	8.10		5,943.50

Current Fees	\$5,943.50
Total Amount Due This Invoice	\$5,943.50
Prior Balance Due	\$17,684.00

ArentFox Schiff LLP
Attorneys at Law

043200 Retirement Value LLC
00002 Segal Policy
May 18, 2022

Invoice Number 2137962
Page 2 of 3

Total Balance Due Upon Receipt

\$23,627.50

Summary of Accounts Receivable:

<u>Date</u>	<u>Invoice #</u>	<u>Amount</u>	<u>Credits</u>	<u>Balance</u>
02/24/22	2118930	8,229.50	0.00	8,229.50
03/14/22	2123194	5,782.50	0.00	5,782.50
04/08/22	2128666	3,672.00	0.00	3,672.00
		17,684.00	0.00	17,684.00

Aging:

0-30	31-90	91-180	181-365	366+
0.00	17,684.00	0.00	0.00	0.00



Retirement Value LLC
1717 Main Street -Ste 2800
Dallas, TX 75201-7342

Invoice Number 2137962
Invoice Date 05/18/22
Client Number 043200
Matter Number 00002

-- REMITTANCE COPY --

TOTAL AMOUNT DUE THIS INVOICE \$5,943.50

ELECTRONIC PAYMENT INSTRUCTIONS (Preferred Method of Payment):

Bank: Citibank, N.A.
Address: 1101 Pennsylvania Ave., NW, Floor 9
Washington, DC 20004
ABA # (Wires & ACH): 254070116
SWIFT CODE: CITIUS33
Account #: 9250741881
Beneficiary Name: ArentFox Schiff LLP
Beneficiary Address: 1717 K Street, NW
Washington, DC 20006-5344

Internal policies require independent confirmation of updated electronic payment instructions. Please obtain verbal confirmation of this change from an existing ArentFox Schiff LLP contact prior to making the change.

Payments by Check

ArentFox Schiff LLP
Mail Code: 7350
P.O. Box 7247
Philadelphia, PA 19170-0001

Please reference the following:

Client/Matter # 043200.00002
Client Name Retirement Value LLC
Invoice Number 2137962

Taxpayer Identification Number: 53-0214923 Due Upon Receipt

EXHIBIT G-1

**Brown Fox PLLC**

8111 Preston Road, Suite 300

Dallas, Texas 75225

Phone: (214) 327-5000

Fax: (214) 327-5001

INVOICE

Invoice # 29290

Date: 03/03/2022

Retirement Value, LLC
 c/o Eddie Espinosa
 Akerman LLP
 2001 Ross Avenue, Suite 3600
 Dallas, TX 75201

Statement of Account

Outstanding Balance		New Charges		Total Balance
\$0.00	+	\$5,422.90	=	\$5,422.90

For professional fees and expenses incurred.

Delaware Life Ins. Co. v. Retirement Value

Date	Initials	Description	Hours	Rate	Total
02/04/2022	CCK	Review Complaint filed in NDTX, assigned to Judge Lindsay and forward same to lead counsel and client.	0.20	\$392.00	\$78.40
02/09/2022	CCK	Review and execute waiver of service (.1); review rule 26(d)(1) and email lead counsel regarding propriety of early subpoena if parties stipulate to agreement for timing (.1); review draft Declaration of Dr. Sprei and respond to inquiry from Mr. Dolenac regarding same (.2); respond to further inquiry regarding use Declaration rather than affidavit (.1)	0.50	\$392.00	\$196.00
02/10/2022	CCK	Email exchange with Mr. Espinosa regarding waiving service.	0.10	\$392.00	\$39.20
02/17/2022	CCK	Review signed Sprei declaration and confer with J. Rousseau regarding strategy for obtaining stipulated judgment and getting the declaration on file for use regarding other policies.	0.20	\$392.00	\$78.40
02/18/2022	CCK	Multiple emails among counsel regarding edits to Complaint (.3); review and revise same,	1.70	\$392.00	\$666.40

incorporating changes requested by various counsel or client (.8); forward copies of filed documents to all counsel with information about assigned judge (.2); confer w/lead counsel regarding service of summons or requesting waiver (.1); confer with assistant regarding same (.1).

02/18/2022	SRL	Research process of service through Texas Department of Insurance.	0.30	\$150.00	\$45.00
02/21/2022	CCK	Conference with J. Rousseau and F. Dolenac regarding strategy for use of physician's affidavit and obtaining judgment declaring Sprinta Burger is the same person insured (.3); Draft answer and counterclaim (3.2); forward same to J. Rousseau for review and edits (.1).	3.60	\$392.00	\$1,411.20
02/22/2022	CCK	Review edits and comments from J. Rousseau regarding draft answer and counterclaim and make further edits to same, exchanging drafts 2x (1.1); forward draft to E. Espinosa and M. Napoli for review and comments (.1); review edits and comments received from M. Napoli and make further revisions to draft complaint and counterclaim, adding breach of contract claim (1.0).	2.20	\$392.00	\$862.40
02/23/2022	CCK	Confer with M. Napoli and J. Rousseau regarding strategy related to counterclaims (.2); further conference and instructions to assistant regarding exhibits and Certificate of Interested Persons (.2).	0.40	\$392.00	\$156.80
02/24/2022	CCK	Brief review of order requiring Rule 26(f) conference and forward same to J. Rousseau, conferring about whether he will handle.	0.20	\$392.00	\$78.40
02/25/2022	CCK	Further communications with J. Rousseau regarding strategy for proposals in 26(f) conference regarding quick and possibly multiple MSJs if necessary (.3); email plaintiffs' counsel requesting available dates and times for Rule 26(f) conference (.1).	0.40	\$392.00	\$156.80

Quantity Subtotal **9.8**

Subtotal **\$3,769.00**

Lincoln National Life Ins. Co. v. Retirement Value

Services

Date	Initials	Description	Hours	Rate	Total
02/15/2022	CCK	Email conference with E. Biderman regarding local requirements for civil cover sheet and certificate of interested parties and timing regarding same.	0.20	\$392.00	\$78.40
02/16/2022	CCK	Email exchanges with J. Rousseau regarding bankruptcy proceedings for Retirement Value; review Receiver's website for filings regarding same and forward same to Mr. Rousseau, responding to questions regarding same (.4); review lengthy draft Complaint, including research regarding DTPA and Insurance Code provisions cited to ensure accurate reference; email suggested edits to J. Rousseau (.7).	1.10	\$392.00	\$431.20
02/17/2022	CCK	Review civil cover sheet, Corporate Disclosure and summons rec'd from E. Biederman (.2); further review of draft Complaint, evaluating pleaded elements of promissory estoppel, negligent misrepresentation, breach of contract and DTPA claims and revising same (.9); confer w/J. Rousseau, J. Westerlind and E. Biederman regarding same (.2).	1.30	\$392.00	\$509.60
02/21/2022	CCK	Review notice from process server confirming services and forward same to all counsel.	0.10	\$392.00	\$39.20
Quantity Subtotal					2.7
Services Subtotal					\$1,058.40

Expenses

Date	Description	Total
02/18/2022	Filing fee for Complaint - N.D. Texas.	\$402.00
02/21/2022	Service of process fee - Lincoln National Life Ins. Co.	\$193.50
Expenses Subtotal		\$595.50
Subtotal		\$1,653.90
Hours Total		12.5

Subtotal	\$5,422.90
Total	\$5,422.90

Detailed Statement of Account

Current Invoice

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
29290	04/02/2022	\$5,422.90	\$0.00	\$5,422.90
Outstanding Balance				\$5,422.90
Total Amount Outstanding				\$5,422.90

Current Statement payable upon receipt and due within 30 days.

Federal Tax ID 61-1764390

Wire Payments
 Veritex Community Bank
 17950 Preston Road, Suite 500
 Dallas, TX 75225
 ABA # 111024865 Account # 30081159

Check Payments
 Brown Fox PLLC
 8111 Preston Road, Suite 300
 Dallas, TX 75225

Credit Card Payments <https://secure.lawpay.com/pages/brown-fox-pllc/operating>

Direct payment inquiries to the Account Services Department at accounting@brownfoxlaw.com

Thank you for choosing Brown Fox. We appreciate your business.

EXHIBIT G-2

**Brown Fox PLLC**

8111 Preston Road, Suite 300

Dallas, Texas 75225

Phone: (214) 327-5000

Fax: (214) 327-5001

INVOICE

Invoice # 29662

Date: 04/06/2022

Retirement Value, LLC
 c/o Eddie Espinosa
 Akerman LLP
 2001 Ross Avenue, Suite 3600
 Dallas, TX 75201

Statement of Account

Outstanding Balance		New Charges		Total Balance
\$5,422.90	+	\$7,722.40	=	\$13,145.30

For professional fees and expenses incurred.

Delaware Life Ins. Co. v. Retirement Value

Date	Initials	Description	Hours	Rate	Total
03/01/2022	CCK	Email exchanges with all counsel regarding scheduling Rule 26(f) conference.	0.20	\$392.00	\$78.40
03/03/2022	CCK	Email exchanges with lead counsel regarding strategy related to filing 12(c) motion.	0.20	\$392.00	\$78.40
03/04/2022	CCK	Begin drafting Rule 12(c) motion for judgment on the pleadings; (1.0); confer with J. Rousseau regarding waiting until pleadings are closed to file same and manner in which to dismiss the breach of contract counterclaim, brief review of rules regarding same and email exchanges with M. Napoli regarding same; (.3) draft amended counterclaim omitting breach of contract claim (.3); continue drafting Rule 12(c) motion (1.5)	3.10	\$392.00	\$1,215.20
03/07/2022	CCK	Continue drafting and editing Rule 12(c) motion; forward same to J. Rousseau; review order requiring Rule 26(f) conference and confer with J. Rousseau regarding consenting to magistrate; participate in 26(f) conference with all counsel.	1.40	\$392.00	\$548.80
03/09/2022	CCK	Brief review of answer filed by Delaware Life,	0.50	\$392.00	\$196.00

forwarding same to lead counsel (.2); Review additional declarations filed in related cases rec'd from J. Rousseau and confer regarding strategy for 12(c) motion vs MSJ and issues related to same (.3)

03/14/2022	CCK	Review draft report regarding 26(f) conference and edit same, forwarding to J. Rousseau for further review and instructions regarding strategy for dispositive motion (.5); review emails between J. Rousseau and Delaware Life's counsel confirming no opposition to use of additional declarations and use of MSJ procedure rather than 12(c) motion and confirm J. Rousseau's desire to convert draft 12(c) motion to an MSJ (.3); further revisions to draft Rule 26(f) report and forward same to J. Rousseau (.2).	1.00	\$392.00	\$392.00
03/15/2022	CCK	Research for authorities supporting summary judgment in similar insurance/declaratory judgment context (1.9); confer with J. Rousseau regarding choice of law issues and revisions to Joint Report to incorporate assertions in two additional declarations (.3); revise draft Joint Report and forward same to J. Rousseau (.3); continue revising/converting draft 12(c) motion to MSJ, incorporating additional facts from Donofrio and Damm declarations, drafting supporting declarations for E. Espinosa and J. Rousseau (4.0).	6.50	\$392.00	\$2,548.00
03/16/2022	CCK	Forward draft 26(f) report with Retirement Value's edits to Delaware Life's counsel (.1); review "final" draft of same received from Delaware Life's counsel and provide additional edits (.2); continued edits to and drafting of motion for summary judgment, supporting declarations and provide attachments to each declaration to assistant for creation of appendix (1.0).	1.30	\$392.00	\$509.60
03/17/2022	CCK	Continued revisions and edits to motion for summary judgment, adding additional specificity regarding mooted/defeating Delaware Life's competing claim and forward all draft documents to J. Rousseau for review (.8); confer with J. Rousseau regarding various edits and add detail to his declaration regarding physician's dec (.4); forward draft to E. Espinosa and M. Napoli and review edits received, and conform draft (.3); add all appendix references to brief (.8).	2.30	\$392.00	\$901.60

03/18/2022	CCK	Telephone conference with E. Espinosa regarding potential edits to his Declaration.	0.20	\$392.00	\$78.40
03/21/2022	CCK	Final edits to motion, supporting decs and appendix (.4); confer with J. Rousseau regarding signature for his declaration and conferring with Delaware Life before filing (.2); email draft motion to Delaware Life and confer regarding their request for a draft order, which I proposed as a draft judgment instead (.2); draft same and circulate (.9).	1.80	\$392.00	\$705.60
03/22/2022	CCK	Review edits to proposed final judgment and MSJ rec'd from Delaware Life's counsel, make changes to MSJ as requested, and confer with J. Rousseau regarding same (.4); email DL counsel regarding strategy for having court consider proposed final judgment that arguably exceeds the declaration sought in Retirement Value's pleadings (.2); further edits to motion and supporting appendix, adding proposed judgment as an exhibit as agreed with DL's counsel (.3)	0.90	\$392.00	\$352.80
			Quantity Subtotal		19.4
				Subtotal	\$7,604.80

Lincoln National Life Ins. Co. v. Retirement Value

Date	Initials	Description	Hours	Rate	Total
03/09/2022	CCK	Review proposed Joint Stipulation and respond to email from Lincoln's counsel regarding same (.2); review revised joint motion regarding extension for Lincoln's answer/response and confer with Lincoln's counsel regarding permission to use my e-signature on same (.1)	0.30	\$392.00	\$117.60
			Quantity Subtotal		0.3
				Subtotal	\$117.60
			Hours Total		19.7
				Subtotal	\$7,722.40
				Total	\$7,722.40

Detailed Statement of Account

Prior Outstanding Invoices

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
29290	04/02/2022	\$5,422.90	\$0.00	\$5,422.90

Current Invoice

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
29662	05/06/2022	\$7,722.40	\$0.00	\$7,722.40
Outstanding Balance				\$13,145.30
Total Amount Outstanding				\$13,145.30

Current Statement payable upon receipt and due within 30 days.

Federal Tax ID 61-1764390

Wire Payments
Veritex Community Bank
17950 Preston Road, Suite 500
Dallas, TX 75225
ABA # 111024865 Account # 30081159

Check Payments
Brown Fox PLLC
8111 Preston Road, Suite 300
Dallas, TX 75225

Credit Card Payments <https://secure.lawpay.com/pages/brown-fox-pllc/operating>

Direct payment inquiries to the Account Services Department at accounting@brownfoxlaw.com

Thank you for choosing Brown Fox. We appreciate your business.

EXHIBIT G-3



Brown Fox PLLC
Billing Department
8111 Preston Road, Suite 300
Dallas, Texas 75225
Telephone: 214-327-5000
Fax: 214-327-5001

INVOICE

Invoice # 30031
Date: 05/04/2022

Retirement Value, LLC
c/o Eddie Espinosa
Akerman LLP
2001 Ross Avenue, Suite 3600
Dallas, TX 75201

Statement of Account

Outstanding Balance		New Charges		Total Balance
\$13,145.30	+	\$1,372.00	=	\$14,517.30

For professional fees and expenses incurred.

Delaware Life Ins. Co. v. Retirement Value

Date	Initials	Description	Hours	Rate	Total
04/12/2022	CCK	Review email from Delaware Life regarding conference on their request to file certain information in response to MSJ under seal; confer with J. Rousseau regarding same and respond to Delaware Life's email (.2); review response and supporting evidence filed by Delaware Life and forward same to client and J. Rousseau (.4); telephone Judge Lindsay's chambers regarding consent to Magistrate and email lead counsel and parties regarding same (.2); review communication from lead counsel regarding review of response and strategy for reply and respond to same (.3).	1.10	\$392.00	\$431.20
04/13/2022	CCK	Telephone conference with E. Espinosa regarding Delaware's motion to file certain information under seal (.1); confer with lead counsel regarding drafting assignment and strategy for reply (.1); review order of referral to magistrate for pretrial management only; review consent to trial by Magistrate, and confer with C. Thomas regarding addressing same to obtain referral of dispositive motions (.2); telephone Judge Lindsay's chambers regarding limited referral to magistrate and update	0.60	\$392.00	\$235.20

		lead counsel and clients regarding same (.2).			
04/20/2022	CCK	Telephone conference with J. Rousseau regarding status and strategy regarding motion for summary judgment.	0.10	\$392.00	\$39.20
04/21/2022	CCK	Review and revise draft Reply in Support of Retirement Value's MSJ and forward same to F. Dolenac and J. Rousseau (.6) review further edits from J. Rousseau and conform draft (.3); forward same to client for review (.1).	1.00	\$392.00	\$392.00
04/22/2022	CCK	Review email from M. Napoli approving Reply and confer with assistant regarding filing same, and forward file copy to J. Rousseau and clients.	0.10	\$392.00	\$39.20
			Quantity Subtotal		2.9
				Subtotal	\$1,136.80

Lincoln National Life Ins. Co. v. Retirement Value

Date	Initials	Description	Hours	Rate	Total
04/13/2022	CCK	Quick review of motion to dismiss filed by Lincoln Nat'l; forward same to lead counsel and clients (.3).	0.30	\$392.00	\$117.60
04/20/2022	CCK	Telephone conference with J. Rousseau regarding status and strategy for amending complaint, facts and arguments supporting jurisdiction and related considerations.	0.30	\$392.00	\$117.60
			Quantity Subtotal		0.6
				Subtotal	\$235.20
			Hours Total		3.5
				Subtotal	\$1,372.00
				Total	\$1,372.00

Detailed Statement of Account

Prior Outstanding Invoices

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
29290	04/02/2022	\$5,422.90	\$0.00	\$5,422.90
29662	05/06/2022	\$7,722.40	\$0.00	\$7,722.40

Current Invoice

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
30031	06/04/2022	\$1,372.00	\$0.00	\$1,372.00
Outstanding Balance				\$14,517.30
Total Amount Outstanding				\$14,517.30

Current Statement payable upon receipt and due within 30 days.

Federal Tax ID 61-1764390

Wire Payments
Veritex Community Bank
17950 Preston Road, Suite 500
Dallas, TX 75225
ABA # 111024865 Account # 30081159

Check Payments
Brown Fox PLLC
8111 Preston Road, Suite 300
Dallas, TX 75225

Credit Card Payments <https://secure.lawpay.com/pages/brown-fox-pllc/operating>

Direct payment inquiries to the Account Services Department at accounting@brownfoxlaw.com

Thank you for choosing Brown Fox. We appreciate your business.

EXHIBIT G-4



Brown Fox PLLC
Billing Department
8111 Preston Road, Suite 300
Dallas, Texas 75225
Telephone: 214-327-5000
Fax: 214-327-5001

INVOICE

Invoice # 30467
Date: 06/02/2022

Retirement Value, LLC
c/o Eddie Espinosa
Akerman LLP
2001 Ross Avenue, Suite 3600
Dallas, TX 75201

Statement of Account

Outstanding Balance		New Charges		Total Balance
\$14,517.30	+	\$401.80	=	\$14,919.10

For professional fees and expenses incurred.

Lincoln National Life Ins. Co. v. Retirement Value

Services

Date	Initials	Description	Hours	Rate	Total
05/04/2022	CCK	Review redline of proposed amended complaint and rule regarding whether motion for leave to file is necessary, and confer with F. Dolenac regarding potential additional changes (.3); confer with assistant regarding filing same, together with original exhibit and redline attached to clean version. (.1)	0.40	\$392.00	\$156.80
05/11/2022	CCK	Review order denying first motion to dismiss as moot and forward same to lead counsel group.	0.10	\$392.00	\$39.20
05/18/2022	CCK	Brief review of Motion to Dismiss filed by Lincoln Nat'l and forward same to lead counsel and client	0.30	\$392.00	\$117.60
05/26/2022	SRL	Research the existence of a registered agent in Texas for The Lincoln National Life Insurance Company.	0.30	\$150.00	\$45.00
05/26/2022	CCK	Emails with F. Dolenac regarding whether Lincoln has a registered agent for service of process	0.10	\$392.00	\$39.20

Quantity Subtotal	1.2
Services Subtotal	\$397.80

Expenses

Date	Description	Total
05/31/2022	Texas SOS Direct - fees to search for registered agent of Lincoln National Life Insurance Company.	\$4.00
Expenses Subtotal		\$4.00
Hours Total		1.2
Subtotal		\$401.80
Total		\$401.80

Detailed Statement of Account

Prior Outstanding Invoices

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
29290	04/02/2022	\$5,422.90	\$0.00	\$5,422.90
29662	05/06/2022	\$7,722.40	\$0.00	\$7,722.40
30031	06/04/2022	\$1,372.00	\$0.00	\$1,372.00

Current Invoice

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
30467	07/02/2022	\$401.80	\$0.00	\$401.80
Outstanding Balance				\$14,919.10
Total Amount Outstanding				\$14,919.10

Current Statement payable upon receipt and due within 30 days.

Federal Tax ID 61-1764390

Wire Payments
Veritex Community Bank
17950 Preston Road, Suite 500
Dallas, TX 75225
ABA # 111024865 Account # 30081159

Check Payments
Brown Fox PLLC
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