

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

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

Eduardo S. Espinosa, court-appointed receiver for Retirement Value, LLC, files his Thirty-Sixth application for fees incurred by the Receiver and his counsel, Akerman, LLP (“Akerman”), for the months of October 2020 through September 2021.

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 \$143,220.68 from the Receivership's assets for fees and expenses incurred by the Receiver and receiver's counsel from October 2020 through September 2021.

The Receiver has incurred fees of \$75,448.00 during the 12-month period covered by this Application. He has retained the legal services of Akerman which incurred fees for the periods covered by this Application of \$60,480.30 and expenses

of \$7,292.38. Affidavit of Eduardo S. Espinosa (“Espinosa Affid.”) at ¶11 (attached as Exhibit 1). While substantial, these fees were both reasonable and necessary.

The fees charged by the Receiver and his counsel represent a 34.62% 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 46.67% discount from his usual and customary rate of \$600/hour. In addition, Akerman has discounted all other timekeepers’ rates by 9.5%. In the aggregate the discounts and write-offs associated with this Application amount to \$71,967.26. *Id.* The chart below summarizes the fees charged and the discounts applied.

Invoice Summary	Total
Fees Requested	
Receiver	\$75,448.00
Akerman	\$60,480.30
Expenses	<u>\$7,292.38</u>
Total	\$143,220.68
Receiver Incurred	\$141,106.50
Receiver Billed	\$75,488.00
Receiver adj	(\$65,618.50)
All other Tkpr Incurred	\$66,789.06
All other Tkpr Billed	\$60,440.30
(9.5%) adj.	(\$6,348.76)
Write-offs	
Total Adj	(\$71,967.26)

The Receiver certifies that the estate has sufficient cash reserves from which to pay this Application after taking into account the estate’s receipts and

expenditures since the last actuarial analysis of the portfolio in May 2019. *Id.* at ¶ 12.

I. What We Have Accomplished During This Period

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

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

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

In addition, the Receiver and his team have invested an inordinate amount of time to facilitate competing tender offers for the purchase of the investor-victims' claims. The Receiver and his team have: (i) maintained communications with two distinct claim purchasers interested in purchasing the investor-victims' claims against the estate; (ii) responding to the investor-victims' inquiries regarding their offers, the investor-victims' claims and the portfolio's forecasts; (iii) reconciled disparities with IRA Custodians; and (iv) reviewed the assignment documentation submitted and transferred the acquired claims.

Moreover, the Receiver has invested significant effort in unravelling the facts and circumstances surrounding an insured's demise obfuscated by her ne'er-do-well son. The insured changed her name before she passed and assumed other misleading personal identifying information, frustrating the estate's efforts to collect the death benefits associated with her demise.

The Receiver's investigation of Retirement Value's business and collection of readily available assets and to implement interim measures to protect those assets' value is complete. The Receiver is currently executing the court-approved plan for the portfolio of insurance policies in order to maximize the policies' value and return to investor victims. The Receiver has completed the litigation against the licensees

and other defendants. He is now engaged in collecting on the judgments against the licensees, including asserting the estate's claims in their bankruptcy proceedings.

The majority of the Receiver's and his team's investment efforts are directed at responding to inquiries and suggestions from investors. Substantively, their efforts are primarily directed to: (i) administering and deploying the estate's funds to maintain and collect on the estate's life insurance portfolio; (ii) preparing the quarterly and annual reports to the Court and the investors; (iii) evaluating the effect of and responding to increases in the cost of insurance of certain of the Estate's policies; (iv) exploring alternative funding sources in order to reduce the estate's reserve requirements and accelerate distributions; and (v) maintaining the claims schedule, including recording transfers, assignments, inheritance and IRA in-kind distributions. The Receivership continues its collection efforts against its judgments-debtors has also objected to certain attempts to discharge said judgments in bankruptcy.

II. What Work Remains to Be Done

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

The estate's claims litigation was largely completed by its contingency fee counsel. Negotiated settlements entered into pursuant to the estate's collection efforts afforded the estate the opportunity to make an interim distribution. The first interim distribution was funded entirely from amounts collected. The remaining claims against licensees have been resolved by judgments in the

Receiver's favor totaling \$6.1 million. Many of the judgment debtors entered into settlement agreements with the Receiver pursuant to which they have agreed to pay the estate over \$1.63 million. To the extent any of the licensees against whom a judgment has been secured file an appeal or otherwise seek to adversely affect the estate's judgments, the Receiver will seek to preserve and enforce the estate's legal rights.

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

The Court's adoption of the Initial Plan substantially reduces, if not eliminates, the need for further expense or delay associated with evaluating alternative asset management strategies. The proof of claim process has been concluded, each claimant's proportionate interests in the estate's assets 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.

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 2nd quarter of 2020. The Receiver has also undertaken disseminating the quarterly reports by way of an e-mail distribution to each claimants' email address of record.

ARGUMENT

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

In evaluating the reasonableness of the fees, the Court should consider the following factors: (1) the time and labor involved, the novelty and difficulty of the questions involved, and the skill required to perform the legal services properly; (2) the likelihood that the acceptance of the particular employment will preclude other employment by the lawyer; (3) the fee customarily charged in the locality for similar

legal services; (4) the amount involved and the results obtained; (5) the time limitations imposed by the client or the circumstances; (6) the nature and length of the professional relationship with the client; (7) the experience, reputation, and ability of the lawyer or lawyers performing the services; and (8) whether the fee is fixed or contingent on results obtained or uncertainty of collection before the legal services have been rendered. *Arthur Andersen & Co. v. Perry Equip. Corp.*, 945 S.W.2d 812, 818 (Tex. 1997). These factors support the award of the requested fees.

Time, labor, skill & complexity. By its nature, a receivership proceeding is unique and complicated. As discussed above, this receivership is particularly complicated due to its size, the assets involved, the poor record keeping of Retirement Value and the sheer number of people involved (1,084 investors, 1,000 licensees, 18 insurance companies and several banks). To properly administer the estate requires a high degree of skill and diligence. Moreover, the Receiver and his counsel have had to devote significant time to this matter. The exact time expended and work performed by the Receiver and his counsel are shown on the invoices attached to the Espinosa Affidavit. In addition, the Receiver's reports of July 28, 2010, April 30, 2011, December 31, 2011, May 31, 2013, May 31, 2014, May 31, 2015, December 31, 2015, June 17, 2016, September 30, 2016, April 19, 2017, June, 2017, December 31, 2018, December 31, 2019, April 2020, and the fee applications previously filed with the Court summarize the work of the Receiver and his counsel.

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

Customary fees. An attorney's usual and customary fees are presumed to be reasonable. TEX. CIV. PRAC. & REM. CODE § 38.003. The fees charged by Akerman in this case are the usual and customary fees that they charge to and collect from their clients for the services of the attorneys and other professionals working on this matter, except that: (i) the Receiver is charging 46.67% less than his usual and customary rate; and (ii) Akerman is charging 9.5% less than its usual and customary rates on all other timekeepers. Espinosa Affid. at ¶7. Further, the court may take judicial notice of customary fees and of the contents of the case file without further evidence. TEX. CIV. PRAC. & REM. CODE § 38.004.

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

Amount involved and results obtained. The amount involved in this matter, measured either by the \$77 million invested by the investors or the over \$35 million of estate assets administered by the Receiver, is very large. During the Receiver's decade on the job, the Receiver has actively managed the estate's affairs and discharged his court-imposed duties. All told, the Receiver has brought nearly

\$29.9 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 \$55.5 million in premiums. That's \$46 million more than the \$20.5 million in cash that the receivership started with.

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

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

Experience, reputation, and ability of the professionals. Akerman's Fraud and Recovery Practice Group provides comprehensive fraud management services, representing insurers, retailers, investors, financial institutions, and

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.

others affected by organized fraud. As one of the first U.S. law firms with a national focus on fraud and recovery, we are valued for our multi-jurisdictional experience and deep sector knowledge. We are ardent advocates for our clients and, as a multidisciplinary team, we provide seamless representation throughout the entire fraud and recovery process. By judicial appointment, we routinely represent victims of Ponzi and other investment fraud schemes in bankruptcy cases stemming from fraudulent actors and operations. Our work has resulted in a number of the largest recoveries in U.S. history on behalf of institutional investors, high-net-worth individuals, and other trustees and creditors.

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

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

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

Respectfully submitted,

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

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 11th day of October 2021.

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nlaurent@mcginnislaw.com
**COUNSEL FOR THIRD PARTY DEFENDANTS RON
JAMES, DON JAMES, AND JAMES SETTLEMENT
SERVICES**

/s/ Michael D. Napoli
Michael D. Napoli

EXHIBIT 1

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

AFFIDAVIT OF EDUARDO S. ESPINOSA

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

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

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

3. I am making this Affidavit in support of the Thirty-Sixth Application for Fees by the Receiver and Receiver’s Counsel (the “*Application*”).

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

5. Attached to this Affidavit as (i) Exhibits A through L are copies of Akerman's invoices for the Receiver's fees incurred between October 2020 through September 2021; and (ii) as Exhibits M through X are copies of Akerman's invoices for the Receiver's Counsel's fees incurred between October 2020 through September 2021 (collectively, the "*Akerman Invoices*"). The Akerman Invoices detail the services performed, during the corresponding months, by: (a) me, as Receiver; and (b) Akerman as Receiver's counsel. At the end of each Invoice is a Professional Summary that lists the professional staff that billed time to this matter during the relevant time period, the number of hours billed and their respective rates.

6. As a general matter, the charge for the services provided by Akerman are determined by multiplying the total number of hours worked by each timekeeper by that timekeeper's billing rate, respectively. The fees charged by the Receiver and his counsel represent a discount of approximately 34.62% from the usual and customary fees charged by the respective firms. In this case, the billing rate of each timekeeper was discounted from the usual and customary rates charged

by the firm. The Receiver is charging \$320/hour, which represents a 46.67% discount from my usual and customary rate of \$600/hour. In addition, Akerman has discounted its rates for all other timekeepers by 9.5%. Taken together, the discounts and write-offs associated with this Application amount to \$35,151.66. The chart below summarizes the fees charged and the discounts applied.

Invoice Summary	Total
Fees Requested	
Receiver	\$75,448.00
Akerman	\$60,480.30
Expenses	<u>\$7,292.38</u>
Total	\$143,220.68
Receiver Incurred	\$141,106.50
Receiver Billed	\$75,488.00
Receiver adj	(\$65,618.50)
All other Tkpr Incurred	\$66,789.06
All other Tkpr Billed	\$60,440.30
(9.5%) adj.	(\$6,348.76)
Write-offs	
Total Adj	(\$71,967.26)

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

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

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

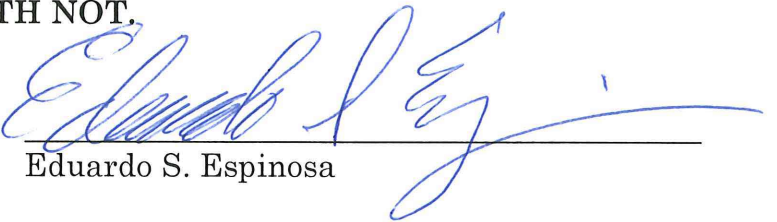
9. The hourly rates charged are reasonable rates for this case, given: (1) the time and labor involved, the novelty and difficulty of the questions involved, and the skill required to perform the legal services properly; (2) the likelihood that the acceptance of the particular employment will preclude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

10. The amount billed for my services during the period covered by this application is \$75,448.00. The amount billed for my counsel's professional services during the period covered by this application is \$60,480.30. These amounts were calculated by taking the time billed for each task performed in connection with this case multiplied by the discounted hourly rate for the professional or staff member who performed the task. Based on my experience and knowledge of this matter, the fees charged by myself and my team for work during the periods covered by this Fee Application are reasonable.

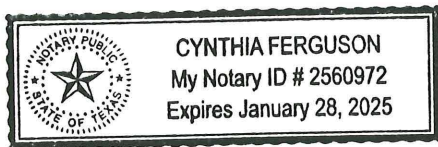
11. I have reviewed the Akerman Invoices for services rendered during the periods covered by this Fee Application. Based on my experience and knowledge of this matter, the work performed by my staff during that period was reasonable and necessary to properly allow me to fulfill my duties and responsibilities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

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

FURTHER AFFIANT SAYETH NOT.


Eduardo S. Espinosa

SUBSCRIBED AND SWORN TO BEFORE ME this 12th day of October 2021.



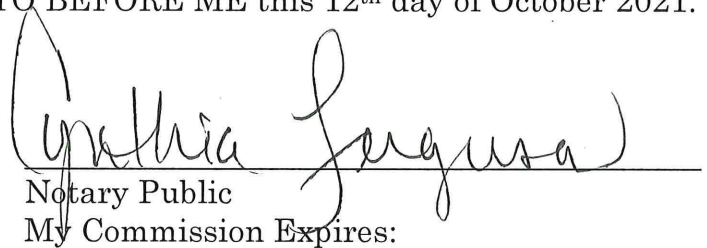

Notary Public
My Commission Expires:

EXHIBIT A



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

Remittance Copy

Invoice Date November 24, 2020
Invoice No. 9625331

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, 2020 as summarized below:

Services	\$9,248.00
Disbursements	<u>\$0.00</u>
TOTAL THIS INVOICE	\$9,248.00

*To ensure proper credit to the above account, please indicate invoice no. 9625331
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 24, 2020
Invoice No. 9625331

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

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

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Wired funds accepted:

Akerman LLP Operating Account

c/o SunTrust Bank, Atlanta, GA

ABA Number: 061000104

Account Number: 0215-252207533

Swift code SNTRUS3A (For International Wires Only)

IRS EIN 59-3117860

080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	October 31, 2020
0336809	RECEIVER	Invoice Number	9625331

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
1-Oct-20	Corresp w/ L.Verma re M.Arnold; Corresp w/ M.Razo re mail received at Dykema. attend to Change of Address from T.Khan.	ESE	0.30	96.00
2-Oct-20	Edited doc RV - Proof of Claim Schedule 44620433 v 2 (.2); Edited doc RV- Application for Payment(fee App) back-up calculations 4831-9582-3916 2 44457530 v 1 (.3); Confer w/ K.Vickers re his claim. (.3)	ESE	0.80	256.00
5-Oct-20	Corresp w/ K.Feller re Abstract of Judgment on J.ames Dunn; LRR re Capital Financial Group/James Dunn; Corresp w/ J.Thomas re same. Review Estate Recovery Schedule 4837-3118-7500 6 44431567 v 1.xlsx #54354762v1<Active> - 2013-04-19 Default Judgment as to listed 3rd Party Defendants(PDF/A) - Kofax Power PDF Advanced. Review SunLife policies (040000495 & 040000652) and review draft claim documents. Call Delaware Life re same (1.0) Confer w/ J.Campo, & M.Napoli re James E. Mulvaney (.1)	ESE	2.50	800.00
5-Oct-20	(N/C) DRAFT Fee App 35 (Receiver and Counsel) and Receiver's Affidavit inSupport of FA #35.	ESE	2.00	640.00
6-Oct-20	Corresp w/ J.White RE: RV035 LFG566-071509-MR and Oct 2020 COI increase (.3) Corresp w/ av@primeshares.com: Offer Issue (reference to Allowed claim instead of Outstanding claim)(.2)	ESE	0.50	160.00
6-Oct-20	T/C w/ James Dunn re Abstract of Judgment; Confer w/ J.Thomas and J.,McConnell re same; LRRR re J.Dunn's identifying information; respond to J.Dunn and corresp w/ K.Feller re same.	ESE	1.10	352.00

080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	October 31, 2020
0336809	RECEIVER	Invoice Number	9625331

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
7-Oct-20	Composed email to lauren@ArgoPartners.net, scott@ArgoPartners.net, Brooks-Patton, Janice: RE: Retirement Value - Argo Partners Corresp w/ A.Connell, Ashley, B.Barnes re AmGen Conflict check; Respond to voicemail from A.Good, reply to response. Attend to Argo Transfers; Attend to VonWin Transfer; Corresp w/ C.Ferguson, RE: Bustillos Notice of Change of Ownership Edited T/C w/ Mr. Vickers; Composed email to atye@BKD.com, Ferguson, Cindy, Brooks-Patton, Janice: Transfer Protocol 1 - Molly Arnold Read email from dr@vonwincapital.com: RE: Retirement Value / Notices of Assignment Composed email to dr@vonwincapital.com, cw@vonwincapital.com, Brooks-Patton, Janice: RE: Retirement Value / Notices of Assignment Composed email to atye@BKD.com, Ferguson, Cindy, Brooks-Patton, Janice: TP!: Witten & Martinelli Composed email to Ferguson, Cindy, Barnes, Barbara: FW: N/A, Eduardo Espinosa as Receiver for the Estate of Retirement Value /	ESE	2.60	832.00
8-Oct-20	Corresp w/ dr@vonwincapital.com: Retirement Value / Notices of Assignment re whether Custodian are required to resign IRA custodian to effectuate assignment. Effectuate assignment of M.LARose, A.Norman; Composed email to atye@BKD.com, Ferguson, Cindy, Brooks-Patton, Janice: FW: Notices of Assignment. Corresp w/ adele@adelegood.com: Re: Estate status Edited doc RV - Proof of Claim Schedule 44620433 v 2; Review Quarterly+Repor t+for+the+Combined+Estates++(2Q2020).PDF - Kofax Power PDF Advanced ; T/c w/ J.Hollick (investor); Corresp w/ Ferguson, Cindy: RE: Transfer Protocol 1 - Molly Arnold; Review corresp form IRS re Lewis & Ellis EIN #; corresp w/ S.Gibson and A.Tye re same.Resolved by email from dhong@lewisellis.com: RE: 54920999 1.pdf Read email from adele@adelegood.com: Fwd: The Retirement Value LLC Receivership	ESE	2.20	704.00
9-Oct-20	Finalize claim for Segal Claim SunLife-Delaware 09-14-2020.pdf ; Composed email to ChadEdwards@jhancock.com: RE: Claim Forms o/b/o Retirement Value LLC; Insured: (Policies 59885442 and 59708305) Composed email to IndividualClaimsClientServices@sunlife.co m, Claims@8888638311: Policies 040000495 and 040000652 Composed email to IndividualClaimsClientServices@sunlife.co m, Claims@8888638311, jwhite@asgllc.us: Policies 040000495 and 040000652.	ESE	0.90	288.00

080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	October 31, 2020
0336809	RECEIVER	Invoice Number	9625331

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
12-Oct-20	Composed email to IndividualClaimsClientServices@sunlife.com, jwhite@asgllc.us: RE: Policies 040000495 and 040000652 (.1) Composed email to ChadEdwards@jhancock.com: RE: Claim Forms o/b/o Retirement Value LLC; Insured:(Policies 59885442 and 59708305) (.1); Attend to inquiry from S.DiGiovanni, Susan re beneficiary designation Review Proof of Claim Schedule 44620433 v 2 Composed email to Brooks-Patton, Janice, Ferguson, Cindy: RE: DiGiovanni Trust (.4) Retirement Value LLC 2019 Tax Returns.pdf - Kofax Power PDF Advanced Retirement Value LLC 2019 Authorizations and Instructions.pdf - Kofax Power PDF Advanced	ESE	0.70	224.00
12-Oct-20	Read email from Brooks-Patton, Janice: RE: RV - Walker Barbara J. & Billy J. -- FW: Retirement Value beneficiaries . Review Walker files and composed email to Brooks-Patton, Janice: RE: RV - Walker Barbara J. & Billy J. -- FW: Retirement Value beneficiaries	ESE	0.40	128.00
12-Oct-20	Corresp w/ E.Hicks re (Amanda & Courtney's account) and status reports.	ESE	0.20	64.00
14-Oct-20	Review Management Invoice, October full Invoice and November 2020 Projections from ASG; Review Holick Change of Address Composed email to Ferguson, Cindy: RE: Holick Change of Address; T/c w/ R.Kleppe (o.b/o E.Bakshandeh)	ESE	1.00	320.00
15-Oct-20	Confer w. M.napoli re engagement of Gordian consulting	ESE	0.80	256.00
16-Oct-20	Revised Guardian engagement re L Segal 55057883 v 1.docx; corresp w/ M.Napoli re same.	ESE	0.50	160.00
19-Oct-20	Review D.Holbrook change of address	ESE	0.10	32.00
20-Oct-20	Review email from Av@primeshares.com: CVP-PSP=Review files and compose email to av@primeshares.com, Brooks-Patton, Janice: RE: CVP-PSP	ESE	0.30	96.00
21-Oct-20	Corresp w/ L.Verma @ Argo PArtners re assignment of claims from R.Alexander, J.Gillaspie, D.Holbrook C.HowardJ.Hollick and J.Abreu.; Update records to reflect same and corresp w/ A.Tye, J.Brooks and C.Ferguson re same	ESE	0.80	256.00

080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	October 31, 2020
0336809	RECEIVER	Invoice Number	9625331

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
21-Oct-20	Corresp w/ A.Vinny re CVP-PSP's claim; Corresp w/ Sun Life re status of claim; Revise draft agreement with Guardian Consulting and confer w/ M.Napoli re same. Edited doc RV- Application for Payment(fee App) back-up calculations 4831-9582-3916 2 44457530 v 1 Edited doc RV- Application for Payment(fee App) back-up calculations 4831-9582-3916 2 44457530 v 1 Composed email to IndividualClaimsClientServices@sunlife.co m, RE: Policies 040000495 and 040000652 Edited doc RV - Proof of Claim Schedule 44620433 v 2; RVHoward.pdf - Kofax Power PDF Advanced Composed email to lauren@ArgoPartners.net, scott@ArgoPartners.net, zeeshan@ArgoPartners.net, Brooks-Patton, Janice: RE: Retirement Value - Argo Partners Composed email to Napoli, Michael, Mercado, Jamal: A/R from Client # 080608 Edited doc DA-#3115829-v5-RV Po licy Premium analysis workbook 4839-6770-6924 2 44441795 v 1 Composed email to atye@BKD.com: DA-#3115829-v5-RV Po licy Premium analysis workbook 4839-6770-6924 2.XLS Edited doc Guardian re L Segal 55057883 v 1.docx	ESE	1.80	576.00
23-Oct-20	T/C w. M.Costuma re CVP-PSP; follow on call with G.Chahin re docs evidencing Costuma's authority to act o/b/o PSP. CVP-PSP Info for Espinosa.pdf - Kofax Power PDF Advanced Edited doc GuardianreLSegal.docx; attend to A/P and PRemium remittance; Attend to Guardian's retainer;	ESE	1.90	608.00
26-Oct-20	Corresp w/ T.Merlucci re Argo's & VonWin's offer. Corresp w. D.Reichelschiener re assignment from J.Gist & M. Insley. Process same and corresp w/ A.Tye, J.Brooks & C.Ferguson. Process IKD for D.McDonald (IRA) And R.McDonald (IRA). Corresp w/ C.Ferguson, J.Brooks and a.Tye re transfer protocol. Corresp w/ A.Tye re Texas Franchise Tax . T/C w/ N.Cline re offer to purchase claim. Corresp w/ Michael Costuma re CVP-PSP trustee authority.	ESE	2.80	896.00

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

0336809 RECEIVER Invoice Number 9625331

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
27-Oct-20	T/C w/ R.Minkoff (Cedar Glade) re Argo & status report; (.3). T/C w/ K.Singstad re VonWin offer (.6); Attend to Guardian engagement (.2) Read email from Ferguson, Cindy: ACH wire transfer to Guardian Services Composed email to Ferguson, Cindy: RE: ACH wire transfer to Guardian Services Read email from Ferguson, Cindy: RE: Retirement Value Edited doc RV - Proof of Claim Schedule 44620433 v 2 Read email from Ferguson, Cindy: FW: ACH question Composed email to Ferguson, Cindy, Gascoine, Cathy: RE: ACH question Read email from Ferguson, Cindy: FW: ACH question Composed email to ChadEdwards@jhancock.com: RE: Claim Forms o/b/o Retirement Value LLC; Insured: L.Segal (Policies 59885442 and 59708305)	ESE	1.50	480.00
28-Oct-20	T/C w/ S.Krochek; T/C w K.Hinkle re prospective bidder and matured policy	ESE	1.40	448.00
30-Oct-20	Confer w/ K.Hinkle re NDA; Circulate same	ESE	0.60	192.00
30-Oct-20	Edited doc RV Fund Values May19 1 Edited doc RV Stochastic Summary 100 May19 3.xlsx Edited doc RV Fund Values May19 1 Edited doc Form of Nondisclosure Agreement (NDA) 55225354 v 1.docx	ESE	1.20	384.00
Total Services				\$9,248.00

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

0336809 RECEIVER Invoice Number 9625331

<u>Initial</u>	<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
ESE	E. S. ESPINOSA	<u>28.90</u>	320.00	<u>9,248.00</u>
	Total	28.90		\$9,248.00

EXHIBIT B



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

Remittance Copy

Invoice Date December 17, 2020
Invoice No. 9631968

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, 2020 as summarized below:

Services	\$7,584.00
Disbursements	<u>\$0.00</u>
TOTAL THIS INVOICE	\$7,584.00

PREVIOUS BALANCE	9,248.00
(Includes payments received through 12/17/20)	
TOTAL AMOUNT DUE	<u>\$16,832.00</u>

*To ensure proper credit to the above account, please indicate invoice no. 9631968
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 17, 2020
Invoice No. 9631968

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, 2020 as summarized below:

Services	\$7,584.00
Disbursements	<u>\$0.00</u>
TOTAL THIS INVOICE	\$7,584.00

PREVIOUS BALANCE	9,248.00
(Includes payments received through 12/17/20)	<u> </u>
TOTAL AMOUNT DUE	\$16,832.00

*To ensure proper credit to the above account, please indicate invoice no. 9631968
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, 2020
0336809	RECEIVER	Invoice Number	9631968

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
2-Nov-20	Read email from lauren@ArgoPartners.net: Retirement Value - Argo Partners	ESE	0.10	32.00
3-Nov-20	Review correspondence from L.Verma re claim acquisition ; effectuate transfers of S.Beck, D.Duszynski, A.Good, A Granados and R.LAshley, Reject Adams and McDavid Transfers. Review Jade Mountain comments to the NDA.	ESE	1.20	384.00
4-Nov-20	Correspond with Lauren@ArgoPartners.net: RE: Retirement Value - Argo Partners RVEstateJAdams (002).pdf; Composed email to kim@khinklelaw.com: RE: Form of Nondisclosure Agreement (NDA).DOCX Composed email to atye@BKD.com, Brooks-Patton, Janice, Ferguson, Cindy: FW: RVEstateJAdams (002) Composed email to Ferguson, Cindy: RE: RVEstateJAdams (002); Composed email to dr@vonwincapital.com, Ferguson, Cindy: FW: RV - Proof of 2016 Distribution (Claimants: Jonathan and Rachel Dealy)	ESE	0.80	256.00
6-Nov-20	Confer w/ K..Hinkle re NDA. Espinosa JMP NDA Signed - 11.4.2020.docx.pdf - Kofax Power PDF Advanced Espinosa JMP NDA Signed - 11.4.2020.docx.pdf - Kofax Power PDF Advanced Composed email to kim@khinklelaw.com, jwhite@asgllc.us, Ferguson, Cindy: Espinosa JMP NDA Signed - 11.4.2020.docx Composed email to joe.petry@cprinvestmentsinc.com, receiver@rvllcreceivership.com: RE: 24z548210 Edited doc RV - Proof of Claim Schedule 44620433 v 2 Composed email to Ferguson, Cindy: RE: Mail for 11/6/2020 Composed email to av@primeshares.com: RE: CVP-PSP Edited doc Book1	ESE	1.70	544.00
6-Nov-20	Research Blackman claims and corresp w/ A.Vinny re same; corresp w/ J.Petry re S.Ferguson' claims; Confer w/ C.Ferguson re change of address submitted by unknown person.	ESE	1.30	416.00
9-Nov-20	Confer w/ C.Ferguson re J.Brook's former duties; Edited doc RV - Proof of Claim Schedule 44620433 v 2 Composed email to Ferguson, Cindy: RE: Mail for 11/6/2020 Read email from jwhite@asgllc.us: RE: Espinosa JMP NDA Signed - 11.4.2020.docx Read email from jwhite@asgllc.us: RE: Espinosa JMP NDA Signed - 11.4.2020.docx; T/c w/ B.Ghavari re E.Bakshandeh and .Ariagohar's claims Read email from BGahvari@canterwealth.com: FW: Retirement Value, LLC Call to (310) 709-1089	ESE	1.30	416.00

080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	November 30, 2020
0336809	RECEIVER	Invoice Number	9631968

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
10-Nov-20	Read email from IndividualClaimsClientServices@sunlife.com: RE: Policies 040000495 and 040000652 Composed email to IndividualClaimsClientServices@sunlife.com: RE: Policies 040000495 and 040000652. Read email from noella.nathaniel@jhancock.com: John Hancock Life Insurance Claim Status--Pol# 59855442 and 59708305 Composed email to noella.nathaniel@jhancock.com, ChadEdwards@jhancock.com: RE: John Hancock Life Insurance Claim Status--Pol# 59855442 and 59708305	ESE	0.60	192.00
12-Nov-20	Telecon w/ Tom Marks (investor)	ESE	0.50	160.00
12-Nov-20	Edited doc RV - Proof of Claim Schedule 44620433 v 2 RVOlson.pdf - Kofax Power PDF Advanced JimJones.pdf - Kofax Power PDF Advanced Composed email to Ferguson, Cindy: Provident Trust Group (f b o Gray Ant Corp) Composed email to Ferguson, Cindy: RE: Provident Group (F B O Jerald Witten) Read email from Ferguson, Cindy: RV Read email from Ferguson, Cindy: RV	ESE	0.60	192.00

080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	November 30, 2020
0336809	RECEIVER	Invoice Number	9631968

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
13-Nov-20	NRAF Document.pdf - Kofax Power PDF Advanced Composed email to jwhite@asgllc.us, kim@khinklelaw.com, Ferguson, Cindy: RE: Espinosa JMP NDA Signed - 11.4.2020.docx Composed email to kim@khinklelaw.com, jwhite@asgllc.us, Ferguson, Cindy: a little DD jump start Edited doc RV PolicyStats April20 1.xlsx Edited doc RV Stochastic Summary 100 May19 3.xlsx Composed email to jwhite@asgllc.us: RE: Espinosa JMP NDA Signed - 11.4.2020.docx Composed email to jwhite@asgllc.us, kim@khinklelaw.com: RE: Espinosa JMP NDA Signed - 11.4.2020.docx Composed email to jwhite@asgllc.us, kim@khinklelaw.com: FW: a little DD jump start Read email from jwhite@asgllc.us: FW: jessica white has shared the folder 'Client Requested Documents' with you. Composed email to vlad@jademountainpartners.com, jwhite@asgllc.us: FW: jessica white has shared the folder 'Client Requested Documents' with you. Read email from vlad@jademountainpartners.com: Re: jessica white has shared the folder 'Client Requested Documents' with you. Read email from jwhite@asgllc.us: FW: jessica white has shared the folder 'Client Requested Documents' with you. Edited doc RV Stochastic Summary 100 May19 3.xlsx Read email from vlad@jademountainpartners.com: Re: FW: jessica white has shared the folder 'Client Requested Documents' with you. Composed email to tdm@markslawsla.com: RV Distributions Call from Ferguson, Cindy Composed email to cferguson@vmail.akerman.com: RE: VoiceMail Message from Cindy Ferguson (54304) Read email from Ferguson, Cindy: RV Read email from Ferguson, Cindy: RV Edited doc RV - Proof of Claim Schedule 44620433 v 2 Call to Ferguson, Cindy	ESE	3.20	1,024.00
16-Nov-20	Composed email to joe. petry@cprinvestmentsinc.com, sscottferg@gmail.com, aaron@libertytrustcompany.com: RE: Disbursements Read email from aaron@libertytrustcompany.com: RE: Disbursements Read email from aaron@libertytrustcompany.com: RE: Disbursements	ESE	0.70	224.00
16-Nov-20	Corresp w/ S.Ferguson & J.Petry; Attend to Assignments by Sanders Trust, Light, Olson & Jones; Review corresp from Delaware Life; Confer w/ C.Ferguson re A.Vanderpoel; Corresp w/ G.Johnson re M.Freitas	ESE	2.10	672.00

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

0336809 RECEIVER Invoice Number 9631968

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
17-Nov-20	Corresp w/ aaron@libertytrustcompany.com: S.Ferguson & J.Petry; corresp w/ A.Vanderpoel re Retitling the claim in her Trust; Confer w/ C.Ferguson, Cindy: FW: VoiceMail Message from M.Freitas; Review file and telecon w. G.Johnson re same	ESE	1.70	544.00
18-Nov-20	Edited doc RV - Proof of Claim Schedule 44620433 v 2 Reviewed doc Freitas - Hilltop Securities Reissue 2016 distribution check 45607347 v 1 ; follow up call w. G.Johnson and M.Freitas	ESE	1.50	480.00
20-Nov-20	Composed email to Ferguson, Cindy: RE: Transfer Protocol #1 - VonWin Notices of Assignment	ESE	0.40	128.00
25-Nov-20	Corresp w/ C.Ferguson and D.Teague re broken links	ESE	0.20	64.00
30-Nov-20	Corresp w/ J.White re JSSRV001; T/C w/ J.White re same; Transfer December premiums; Corresp w/ D.Teague re website maintenance; Corresp w. A.Tye re Tx Franchise Tax filing; Attend to transfers to Argo and VonWin; Review COA for R.Baker; Corresp with R.Clark re portfolio inquiries	ESE	5.80	1,856.00
Total Services				\$7,584.00

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

0336809 RECEIVER Invoice Number 9631968

<u>Initial</u>	<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
ESE	E. S. ESPINOSA	<u>23.70</u>	320.00	<u>7,584.00</u>
	Total	23.70		\$7,584.00

EXHIBIT C



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

Remittance Copy

Invoice Date January 20, 2021
Invoice No. 9639928

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, 2020 as summarized below:

Services	\$6,784.00
Disbursements	<u>\$0.00</u>
TOTAL THIS INVOICE	\$6,784.00

PREVIOUS BALANCE (Includes payments received through 01/20/21)	16,832.00
TOTAL AMOUNT DUE	<u>\$23,616.00</u>

*To ensure proper credit to the above account, please indicate invoice no. 9639928
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 20, 2021
Invoice No. 9639928

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, 2020 as summarized below:

Services	\$6,784.00
Disbursements	<u>\$0.00</u>
TOTAL THIS INVOICE	\$6,784.00

PREVIOUS BALANCE	16,832.00
(Includes payments received through 01/20/21)	<u> </u>
TOTAL AMOUNT DUE	\$23,616.00

*To ensure proper credit to the above account, please indicate invoice no. 9639928
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, 2020
0336809	RECEIVER	Invoice Number	9639928

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
1-Dec-20	Confer w/ C.Ferguson re broken links; attend to Olson transfer	ESE	0.60	192.00
2-Dec-20	Confer w/ C.Ferguson re 3q2020 Report. Confer w/ C.Ferguson re her telecon w/ Michelle Fojtasek re Nancy Marlow ; T/C w/ Olson confirming assignment. Composed email to gcantwell@ssb.Texas.gov, Ferguson, Cindy: Retirement Value Edited doc RV - Proof of Claim Schedule 44620433 v 2 Edited doc RV - Proof of Claim Schedule 44620433 v 2 Reviewed doc Olson, Leslie - Change of Address 4832-7005-9084 1 44441737 v 1 - iManage Acrobat Integration Composed email to noella.nathaniel@jhancock.com, ChadEdwards@jhancock.com, asgllc.notification@zixmessagecenter.com: RE: John Hancock Life Insurance Claim Status--Pol# 59855442 and 59708305 Composed email to atye@BKD.com: Dec remittances 59982686 Segal Letter for 59982686.pdf - Kofax Power PDF Advanced #55573710v1<Active> - 59942979 Segal Letter - Kofax Power PDF Advanced	ESE	1.50	480.00
3-Dec-20	Confer w/ C.Ferguson & D.Teague re broken link docs. Composed email to gcantwell@ssb.texts.gov, Ferguson, Cindy: RE: Retirement Value	ESE	0.60	192.00
4-Dec-20	Composed email to hwalker@asgllc.us: FW: John Hancock Life Insurance Claim Status--Pol# 59855442 and 59708305; Edited doc RV - Proof of Claim Schedule 44620433 v 2 Read email from dr@vonwincapital.com: Retirement Value / VonWin Notices of Assignment ; Execute Transfers; Read email from dr@vonwincapital.com: Retirement Value / VonWin Notices of Assignment Mohanty- Notice of Assignment.pdf; Composed email to atye@BKD.com, Ferguson, Cindy: FW: Retirement Value / VonWin Notices of Assignment ; Review Cash Sources & Uses Report 4815-4303-2363 5 44444896 v 14.xlsx Edited doc RV -- MMR Life Expectancy (LE) Chart and Portfolio Profile 4818-0871-5563 2 44440760 v 2; Draft 3Q2020 Receiver's report and release for publication.	ESE	3.10	992.00

080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	December 31, 2020
0336809	RECEIVER	Invoice Number	9639928

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
7-Dec-20	Corresp w/ L.Verma RE: JimJones Composed email to atye@BKD.com: FW: Mail for 11/30/2020; Attend to Assignments Read email from ChadEdwards@jhancock.com: RE: John Hancock Life Insurance Claim Status--Pol# 59855442 and 59708305 Read email from ChadEdwards@jhancock.com: RE: John Hancock Life Insurance Claim Status--Pol# 59855442 and 59708305 Composed email to ChadEdwards@jhancock.com, noella.nathaniel@jhancock.com, asgllc.notification@zixmessagecenter.com: RE: John Hancock Life Insurance Claim Status--Pol# 59855442 and 59708305 Read email from ChadEdwards@jhancock.com: RE: John Hancock Life Insurance Claim Status--Pol# 59855442 and 59708305 Composed email to hwalker@asgllc.us, jwhite@asgllc.us: Can you get me premiums to date on HCF policies.	ESE	1.90	608.00
8-Dec-20	Telecon w/ J.Mulvaney re Initial Report; review wilmington01.pdf - segalakerman01.docx ; T/C w/ G/Johnson re M.Freita; T.C w/ Jaci Chalker (Hilltop securities) re same; provide G.Johnson with additional claim details. Composed email to atye@BKD.com: RE: Mail for 11/30/2020 Read email from Ferguson, Cindy: RV Bank Statements RV001005 2015-12-29 TOA-OUT - Retirement Value.pdf - Kofax Power PDF Advanced Edited doc RV - Proof of Claim Schedule 44620433 v 2 Read email from Morrison, Melody: 2020 Officers & Directors Conflict System Update - RETIREMENT VALUE LLC Composed email to Kerr, Don, Steward, Raina, Willis, Brittni Ke'ona, Ferguson, Cindy, Morrison, Melody: RE: 2020 Officers & Directors Conflict System Update - RETIREMENT VALUE LLC	ESE	5.00	1,600.00
9-Dec-20	Review Schulte litigation against H.Segal01.pdf ; Review correspondence from J.Mulvaney and process invoice Composed email to Napoli, Michael, Ferguson, Cindy: FW: Segal bill and time #55653190v1<Active> - youngvsegal01 - Kofax Power PDF Advanced	ESE	0.40	128.00
10-Dec-20	T/C w ROUSSEAU JULIUS (+19175332034) John Hancock Life Insurance Claim Status-Pol# 59855442 and 59708305 Telecon w. ChadEdwards@jhancock.com: #55668011v1<Active> - schultesegal01 - Kofax Power PDF Advanced	ESE	1.30	416.00

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

0336809 RECEIVER Invoice Number 9639928

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
11-Dec-20	Reviewed Claims schedule corresponds w. A., Vinny re Marsha Lynn Smith and Sammy Joe Smith. Composed email to av@primeshares.com: RE: Retirement Value Read email from dr@vonwincapital.com: RE: Retirement Value / VonWin Notices of Assignment Composed email to (no recipients): FW: Retirement Value / VonWin Notices of Assignment Composed email to dr@vonwincapital.com, atye@BKD.com, Ferguson, Cindy: FW: Retirement Value / VonWin Notices of Assignment	ESE	0.60	192.00
14-Dec-20	Corresp w/ K.Hinkle; T/C w/ J.Simony re offer on portfolio	ESE	0.50	160.00
16-Dec-20	Read email from unityc onnection@vmail.akerman.com: VoiceMail Message from WIRELESS CALLER (+18588645582) Call to (617) 312-6132 Edited doc RV - Proof of Claim Schedule 44620433 v 2 Call to Kimberly White (Public administrators Office, San diego)	ESE	0.20	64.00
17-Dec-20	T/C w/ J.Walsh re Catherine Walsh (deceased); T/C w/ K.White re Est of Robert Hansen. Correspond with each transmitting forms and reports. Attend to Anderson assignment	ESE	2.10	672.00
18-Dec-20	Corresp w J.White re Grace Notice on RV0020; PProcess January PRemiums, Xfer funds from MM to checking and remit same to ASG.	ESE	0.70	224.00
28-Dec-20	Composed email to WILLIAM GROVES (MapleMark Bank): RE: Retirement Value re maturing CD	ESE	0.10	32.00
28-Dec-20	Corresp w/ L.Verma @ Argo re assignments s; Attend to VVanNameIRA.PDF Corresp w/ lauren@ArgoPartners.net, atye@BKD.com, scott@ArgoPartners.net, Ferguson, Cindy: RE: Retirement Value - Argo Partners confirmation. Corresp w. dr@vonwincapital.com: dr@vonwincapital.com, atye@BKD.com, cw@vonwincapital.com, Ferguson, Cindy: RE: Retirement Value / VonWin Capital Management, LP assignments. Corresp w. mmcintyre@axosbank.com: RE: Rates	ESE	1.40	448.00
29-Dec-20	Confer/corresp w/ MayAnn McIntyre, David.sirna@bbva.com: and W.Groves at MAPle MARk re Rates Composed email to WILLIAM GROVES (MapleMark Bank): RE: Retirement Value Composed email to WILLIAM GROVES (MapleMark Bank): Accepted: Lunch w/ MapleMark	ESE	1.00	320.00
31-Dec-20	Attend to RV018 maturity.	ESE	0.20	64.00
Total Services				\$6,784.00

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

As of

December 31, 2020

0336809 RECEIVER

Invoice Number

9639928

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

0336809 RECEIVER Invoice Number 9639928

<u>Initial</u>	<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
ESE	E. S. ESPINOSA	<u>21.20</u>	320.00	<u>6,784.00</u>
	Total	21.20		\$6,784.00

EXHIBIT D



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

Remittance Copy

Invoice Date February 16, 2021
Invoice No. 9648282

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, 2021 as summarized below:

Services	\$6,400.00
Disbursements	<u>\$0.00</u>
TOTAL THIS INVOICE	\$6,400.00

PREVIOUS BALANCE	23,616.00
(Includes payments received through 02/16/21)	
TOTAL AMOUNT DUE	<u>\$30,016.00</u>

*To ensure proper credit to the above account, please indicate invoice no. 9648282
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 16, 2021
Invoice No. 9648282

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, 2021 as summarized below:

Services	\$6,400.00
Disbursements	<u>\$0.00</u>
TOTAL THIS INVOICE	\$6,400.00

PREVIOUS BALANCE	23,616.00
(Includes payments received through 02/16/21)	<u> </u>
TOTAL AMOUNT DUE	\$30,016.00

*To ensure proper credit to the above account, please indicate invoice no. 9648282
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, 2021
0336809	RECEIVER	Invoice Number	9648282

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
4-Jan-21	Corresp w/ J.Thomas re Trust account reconciliation; T/ Cw. F.Brunette; attend to Assignments to +Von Win and Argo; Review payment history on John Hancock policies ; Review RV018 maturity	ESE	2.40	768.00
5-Jan-21	Mtg w/ W.Groves (mapleMark) re CD rollover and funding a Line of Credit. T/C w/ Jack.S re offer on the portfolio.	ESE	1.20	384.00
7-Jan-21	Analyze Hohweiler claim and reconcile distribution disparity (former licensee). Prepared Interim Schedule of Claims; Corresp w. D.Serna (BBVA);	ESE	1.20	384.00
11-Jan-21	Attend to Falcon death claim for RV018; Corresp w/ H.Walker (ASG) re Death certificate; T/C w/ M.Kaye; Attend to Banking statements and corresp w/ A.Tye re same.	ESE	1.10	352.00
13-Jan-21	Attend to assignment to VonWin, reject G.Gajardo assignment, corresp with VonWin re same.	ESE	0.70	224.00
14-Jan-21	Attend to G.Gajardo transfer. (.2)	ESE	0.20	64.00
19-Jan-21	Review #56138750v1<Active> - 20221.01.13 Notice of Change of Ownership - analyze impact on J.Witten's claim and assignment to Claim buyer; Review 2021.01.19 Certificate of Deposit Renewal Notice and corresp w/ R.Groves re Interest Rate correction. Update RV - Proof of Claim Schedule 44620433 v 2; Corresp w/ J.White re (HCF Insured) premium history.	ESE	1.30	416.00
20-Jan-21	Corresp w. J.White re cost for full premium history (.2); Read email from jwhite@asgllc.us: FW: Your Request For Information - Segal 040000495 Composed email to jwhite@asgllc.us: RE: Your Request For Information - Segal 040000495 Edited doc RV Variance 2020-01 56077730 v 1.xlsx Read email from lauren@ArgoPartners.net: RE: Retirement Value - Argo Partners Read email from lauren@ArgoPartners.net: RE: Retirement Value - Argo Partners Retirement Value 01.11.21.pdf - Kofax Power PDF Advanced #56151842v1<Active> - Insured Tracking and Contact - January 2021 - Kofax Power PDF Advanced McWilliams Document 1.pdf - Kofax Power PDF Advanced	ESE	0.70	224.00

080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	January 31, 2021
0336809	RECEIVER	Invoice Number	9648282

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
21-Jan-21	Composed email to jt@twmattorneys.com, gllewis@gbkh.com: RE: RV #55905702v1<Active> - LLetter from John Thomas to GBKH re Trust account (1/2/2021); Edited doc Book1 Edited doc Book1 Composed email to jt@twmattorneys.com, gllewis@gbkh.com: RE: RV Read email from jwhite@asgllc.us: RE: Your Request For Information - Segal 040000495 Composed email to lauren@ArgoPartners.net, atye@BKD.com, Ferguson, Cindy: RE: Retirement Value - Argo Partners Read email from lauren@ArgoPartners.net: RE: Retirement Value - Argo Partners Composed email to Ferguson, Cindy: RE: RV - Michael Hentschel. Corresp w/ L.Verma re Allen Charitable Trust, M.Dubose and M.MATthews; Corresp w/ A.Tye re correcting entires for Dubose claim.	ESE	2.10	672.00
21-Jan-21	Edited doc RV - Proof of Claim Schedule 44620433 v 2 Composed email to lauren@ArgoPartners.net, atye@BKD.com: RE: Interim Schedule of Claims 01 07 2021.PDF Edited doc RV - Proof of Claim Schedule 44620433 v 2 Composed email to atye@BKD.com: FW: Interim Schedule of Claims 01 07 2021.PDF Edited doc RV - Proof of Claim Schedule 44620433 v 2	ESE	0.80	256.00
22-Jan-21	Attend to Van Name transfer. Reconcile Rizzuto transfers	ESE	0.60	192.00
25-Jan-21	T/C w/ S.Leverton re his claim status and the portfolio's performance; Update contact information re same; Confer w. C.Ferguson re S.Leverton's contact history. Corresp w. A.Tye re 4Q2020 Cash flow report.	ESE	2.30	736.00
26-Jan-21	Confer with C.Ferguson, Cindy: re GoDaddy emails (.2); Review CD Renewal notice and corresp w/ W.Groves (.2); Corresp w/ M.McDermott re claim status (.6); Confer w. w/ San Diego Public Administrators office re Robert Hansen T/C w/ J. Stone re same (1.1); Prepare holdings s report for Argo PARTners and circulate same (.5); Review correspondence regarding (Insured) litigation (.2); Reach out to H.Davis (SRZ) re same (.1); Draft correspondence for S.Shah re status (.3)	ESE	3.20	1,024.00
27-Jan-21	Corresp w/ Gcantwell@ssb.Texas.gov: Ron James Trial Continued; confer w/ M.Napoli re same	ESE	0.20	64.00
29-Jan-21	Attend to A/R collections; deposit same at BBVA; T/C w/ H.Davis re (Insured) litigation in NY.	ESE	1.20	384.00
30-Jan-21	Review A/R from GBKH; Reconcile same and correspond with Gary (GBKH) J.Thomas and A.Tye (BKD)	ESE	0.80	256.00

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

0336809 RECEIVER Invoice Number 9648282

Total Services\$6,400.00

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

0336809 RECEIVER Invoice Number 9648282

<u>Initial</u>	<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
ESE	E. S. ESPINOSA	<u>20.00</u>	320.00	<u>6,400.00</u>
	Total	20.00		\$6,400.00

EXHIBIT E



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

Remittance Copy

Invoice Date March 11, 2021
Invoice No. 9655365

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 February 28, 2021 as summarized below:

Services	\$3,328.00
Disbursements	<u>\$0.00</u>
TOTAL THIS INVOICE	\$3,328.00

PREVIOUS BALANCE (Includes payments received through 03/11/21)	30,016.00
TOTAL AMOUNT DUE	\$33,344.00

*To ensure proper credit to the above account, please indicate invoice no. 9655365
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 11, 2021
 Invoice No. 9655365

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 February 28, 2021 as summarized below:

Services	\$3,328.00
Disbursements	\$0.00
TOTAL THIS INVOICE	\$3,328.00

PREVIOUS BALANCE (Includes payments received through 03/11/21)	30,016.00
TOTAL AMOUNT DUE	\$33,344.00

*To ensure proper credit to the above account, please indicate invoice no. 9655365
 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, 2021
0336809	RECEIVER	Invoice Number	9655365

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
1-Feb-21	Composed email to Harry Davis (Schulte Roth & Zabel Llp): Accepted: Conference Call re: Lilly Segal FW: Conference Call re: Lilly Segal Composed email to jt@twmattorneys.com: RE: RV; Composed email to mquilling@qslwm.com, llarue@qslwm.com, Napoli, Michael: Lilly Segal; Update RV- Estate Recovery Schedule 4837-3118-7500 6 44431567 v 1.xlsx re Dolph settlement; corresp w/ A.Tye (BKD) re same. Edited doc 01/29/21 Reconciliation 56305964 v 1.xlsx Composed email to atye@BKD.com, Ferguson, Cindy: RE: RV - A/R Collections (UPDATED) Reply to L. TAUCHERT L (investor) Composed email to robin@twmattorneys.com: RE: Dolph RV wire	ESE	2.20	704.00
2-Feb-21	T/C w/ J.Thomas re A/R (collected & outstanding) (.3); T/C w/ M.Quilling re LPI's collection of (insured) w/o death certificate(.4). T/C w/ L.Tauchert re portfolio status and offer to acquire claim. (.4) Edited doc RV - Proof of Claim Schedule 44620433 v 2 (.2) Edited doc RV- Estate Recovery Schedule 4837-3118-7500 6 44431567 v 1.(.2) Email atye@BKD.com: FW: Dolph RV wire (.1) Email robin@twmattorneys.com: Dolph RV wire (.2) Edited doc RV - Proof of Claim Schedule 44620433 v 2 (.2); #56350625v1<Active> - 2021.01.27 Notification of Change of Address - Kofax Power PDF Advanced (.1) Read email from dr@vonwincapital.com: Retirement Value Assignments / VonWin 2.2.21 Submissions April J. Eng Living Trust- Notice of Assignment.pdf - Kofax Power PDF Advanced Matsuo Irrevocable Trust- Notice of Assignment.pdf - Kofax Power PDF Advanced Composed email to dr@vonwincapital.com, atye@BKD.com, cw@vonwincapital.com, Ferguson, Cindy: RE: Retirement Value Assignments / VonWin 2.2.21 Submissions Edited doc DA-#3115829-v5-RV Po licy Premium analysis workbook 4839-6770-6924 2 44441795 v 1 Composed email to atye@BKD.com: DA-#3115829-v5-RV Po licy Premium analysis workbook 4839-6770-6924 2.XLS	ESE	2.40	768.00
3-Feb-21	Read email from cw@vonwincapital.com: FW: Emailing: Von Win Claims.pdf Research Rizzuto's & Insley's claim. Composed email to cw@vonwincapital.com, atye@BKD.com, dr@vonwincapital.com, Ferguson, Cindy: RE: Emailing: Von Win Claims.pdf Edited doc RV - Proof of Claim Schedule 44620433 v 2 Von Win Claims.	ESE	0.80	256.00

080608 ESPINOSA, EDUARDO S., AS RECEIVER FOR As of February 28, 2021
RETIREMENT VALUE, LLC

0336809 RECEIVER Invoice Number 9655365

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
4-Feb-21	Corresp w/ Hwalker@asgllc.us: RE: Pending Maturity Report as of 01/29/202 (.2); Attend to Assignments by Eng, Matsuo, Duszynski, & Hentschel (.5)	ESE	0.70	224.00
5-Feb-21	T/C w/ R.Ward (.6) Read email from hwalker@asgllc.us: RE: Pending Maturity Report as of 01/29/2021 Composed email to Daryn Teague (Teague Communications): RE: Invoice 2115 Read email from Ferguson, Cindy: FW: VoiceMail Message from WARD ROBERT (+12147833984) Read email from Ferguson, Cindy: FW: VoiceMail Message from WARD ROBERT (+12147833984) Edited doc RV - Proof of Claim Schedule 44620433 v 2	ESE	0.80	256.00
9-Feb-21	T/C w/ L & R Tauchert	ESE	0.30	96.00
12-Feb-21	Corresp w/ Ferguson, Cindy: Re: VoiceMail Message from TIMOTHY LOZES; T/C w/ T/Lozes re Estate status and offers. Follow up w. C.Ferguson re same. Composed email to Ferguson, Cindy: RE: VoiceMail Message from Luttrell M (+14696287181) Edited doc RV - Proof of Claim Schedule 44620433 v 2	ESE	0.80	256.00
16-Feb-21	Review -- HCFRV652 Payment History 08-12-05 to 06-15-19.pdf - Kofax Power PDF Advanced	ESE	0.10	32.00
19-Feb-21	Review ASG Mortality Report	ESE	0.10	32.00
23-Feb-21	Review MApple MARK accounts, confer with W.Groves.	ESE	0.50	160.00
24-Feb-21	Revisit 4Q2020 Report from BKD (.3)	ESE	0.30	96.00
24-Feb-21	Attend to Argo transfers (.6)	ESE	0.60	192.00
25-Feb-21	Corresp w/ Hilltop secriteis re M. Freitas (.2) Read email from listwithgail@gmail.com: Re: (send secure) RE: RV001005 2015-12-29 TOA-OUT - Retirement Value Maria Freitas IRA Composed email to listwithgail@gmail.com, Jaci.Chalker@hilltopsecurities.com: RE: (send secure) RE: RV001005 2015-12-29 TOA-OUT - Retirement Value Maria Freitas IRA	ESE	0.30	96.00
26-Feb-21	Corresp w/ M.McDermott; Review ASG's maturity report.	ESE	0.50	160.00
Total Services				\$3,328.00

080608 ESPINOSA, EDUARDO S., AS RECEIVER FOR As of February 28, 2021
 RETIREMENT VALUE, LLC

0336809 RECEIVER Invoice Number 9655365

<u>Initial</u>	<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
ESE	E. S. ESPINOSA	<u>10.40</u>	320.00	<u>3,328.00</u>
	Total	10.40		\$3,328.00

EXHIBIT F



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

Remittance Copy

Invoice Date April 19, 2021
Invoice No. 9665931

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, 2021 as summarized below:

Services	\$7,520.00
Disbursements	<u>\$0.00</u>
TOTAL THIS INVOICE	\$7,520.00

PREVIOUS BALANCE	33,344.00
(Includes payments received through 04/19/21)	
TOTAL AMOUNT DUE	<u>\$40,864.00</u>

*To ensure proper credit to the above account, please indicate invoice no. 9665931
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 19, 2021
Invoice No. 9665931

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, 2021 as summarized below:

Services	\$7,520.00
Disbursements	<u>\$0.00</u>
TOTAL THIS INVOICE	\$7,520.00

PREVIOUS BALANCE	33,344.00
(Includes payments received through 04/19/21)	
TOTAL AMOUNT DUE	<u>\$40,864.00</u>

*To ensure proper credit to the above account, please indicate invoice no. 9665931
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, 2021
0336809	RECEIVER	Invoice Number	9665931

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
1-Mar-21	Corresp w. M.Majerovic. Confer w/ M.Napoli re same. Review ASG Remittance advice and transfer rMarch premiums to ASG. Review correspondence re RV014; Reconcile Grace notice. Composed email to jwhite@asgllc.us, tmoran@theasg.net: FW: Retirement Value	ESE	1.60	512.00
3-Mar-21	T/c W/ G.Crespi (.4); Confer w/ L.Ivy (.3); Analyze 4q2020 Cash flows (.7); Draft Annual Report (1.2)	ESE	2.60	832.00
4-Mar-21	Edited doc Annual Report for the Combined Estates 45023622 v 11.docx Edited doc RV -- MMR Life Expectancy (LE) Chart and Portfolio Profile 4818-0871-5563 2 44440760 v 2 Edited doc RV PolicyStats April20 1 52850890 v 1.xlsx Composed email to Daryn Teague (Teague Communications), Ferguson, Cindy: Annual Report and website update Read email from dr@vonwincapital.com: Retirement Value Assignments / VonWin 3.4.21 Submissions Edited doc RV - Proof of Claim Schedule 44620433 v 2 Composed email to dr@vonwincapital.com, cw@vonwincapital.com, atye@BKD.com, Ferguson, Cindy: RE: Retirement Value Assignments / VonWin 3.4.21 Submissions	ESE	1.20	384.00
8-Mar-21	Composed email to hwalker@asgllc.us: RE: Rita Berkowitz-RV003 Composed email to Ferguson, Cindy: RE: VoiceMail Message from KOEHLER ELWIN (+18306093400) Reply to KOEHLER ELWIN (left voicemail)	ESE	0.20	64.00
9-Mar-21	T/c w/ M.Davis (Marvin Davis QTIP Trust) (.4); T/C w/ S.Krocheck (Argo PARTners) (.4); T/C w/ E.Koehler res status report (.4)	ESE	1.20	384.00
10-Mar-21	T/C w/ S.Krocheck (Argo); Review and circulate offer reinstatement; Corresp w/ C.Ferguson & D.Teague re same.	ESE	0.50	160.00
11-Mar-21	Read email from Ferguson, Cindy: RE: Email for RV Investors Edited doc RV - Proof of Claim Schedule 44620433 v 2 Composed email to hwalker@asgllc.us: RE: Maturity Proceeds RV018	ESE	0.10	32.00

080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	March 31, 2021
0336809	RECEIVER	Invoice Number	9665931

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
12-Mar-21	Edited doc RV - Proof of Claim Schedule 44620433 v 2 Composed email to Ferguson, Cindy: RE: GoDaddy inquiries; Researched on respond to Lehr, Norman - Change of Ownership 4845-4670-0364 1 - Composed email to receiver@rvllcreceivership.com: RE: Retirement Value - Reinstatement of Argo Partners' Offer to Purchase Your Claim; Corresp w/ dr@vonwincapital.com: Retirement Value Contact List ; Edited doc RV PolicyStats April20 1.xlsx Draft email to A.Lang; Draft email to Kiburz; Draft email to N.Lehr; Call to Ferguson, Cindy Composed email to dr@vonwincapital.com, Ferguson, Cindy: RE: Retirement Value Contact List	ESE	2.10	672.00
13-Mar-21	Composed email to atye@BKD.com: FW: Maturity Proceeds RV018	ESE	0.10	32.00
15-Mar-21	Read email from Ferguson, Cindy: FW: VoiceMail Message from ANDERSON DAVID (+12146954612); Composed email to Ferguson, Cindy: RE: VoiceMail Message from ANDERSON DAVID (+12146954612) (.2)	ESE	0.20	64.00
15-Mar-21	Attend to RV018 proceeds.	ESE	0.30	96.00
16-Mar-21	Draft valuation response to T.Liebelt Composed email to tony@tonyliebelt.com, receiver@rvllcreceivership.com: RE: Remaining Value of Claim (.6); t/c w/ S.Brae (est of R. Hansen)(.4) Read email from unityconnection@vmail.akerman.com: VoiceMail Message from SHERRIE BRAY (+14802927744) Call to (480) 292-7744	ESE	1.40	448.00
17-Mar-21	Review Rv003 purchase and Trust documents Read email from lauren@ArgoPartners.net: Retirement Value - Argo Partners Edited doc RV - Proof of Claim Schedule 44620433 v 2 Edited doc RV - Proof of Claim Schedule 44620433 v 2 Composed email to lauren@ArgoPartners.net, atye@BKD.com, scott@ArgoPartners.net, Ferguson, Cindy: RE: Retirement Value - Argo Partners Read email from Ferguson, Cindy: RV Policy Documents.pdf - Kofax Power PDF Advanced Trust-Entity- Court Documents (5).pdf - Kofax Power PDF Advanced Composed email to hwalker@asgllc.us: RE: Rita Berkowitz- RV003 Read email from hwalker@asgllc.us: RE: Rita Berkowitz- RV003 Policy Documents.pdf - Kofax Power PDF Advanced Trust-Entity-Court Documents (5).pdf - Kofax Power PDF Advanced Read email from hwalker@asgllc.us: RE: Rita Berkowitz- RV003	ESE	1.30	416.00
18-Mar-21	Process VonWin Transfer ; Research RV0003 title history;	ESE	0.70	224.00

080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	March 31, 2021
0336809	RECEIVER	Invoice Number	9665931

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
19-Mar-21	Read email from Ferguson, Cindy: RE: Retirement Value Assignments / VonWin 3.4.21 Submissions Composed email to Ferguson, Cindy: RE: Retirement Value Assignments / VonWin 3.4.21 Submissions Read email from Ferguson, Cindy: RE: Retirement Value Assignments / VonWin 3.4.21 Submissions	ESE	0.30	96.00
22-Mar-21	LRR re E.Soefje's claims and correspond w. Millennium Trust re same (1.2) Confirmation of Custodianship Change - Retirement Value LLC (Rcvrship)(Hill Country) (02).pdf - Kofax Power PDF Advanced Read email from dziegler@mtrustcompany.com: Confirmation of Custodianship Change - Retirement Value LLC / Confirmation of Custodianship Change - Retirement Value LLC (Rcvrship)(Hill Country) Composed email to dziegler@mtrustcompany.com: RE: Confirmation of Custodianship Change - Retirement Value LLC / Confirmation of Custodianship Change - Retirement Value LLC (Rcvrship)(Hill Country) Edited doc RV - Proof of Claim Schedule 44620433 v 2 Read email from dziegler@mtrustcompany.com: Confirmation of Custodianship Change - Retirement Value LLC / Confirmation of Custodianship Change - Retirement Value LLC (Rcvrship)(Hill Country) Confirmation of Custodianship Change - Retirement Value LLC (Rcvrship)(Hill Country) (02).pdf - Kofax Power PDF Advanced Composed email to dziegler@mtrustcompany.com: RE: Confirmation of Custodianship Change - Retirement Value LLC / Confirmation of Custodianship Change - Retirement Value LLC (Rcvrship)(Hill Country) Read email from dziegler@mtrustcompany.com: Confirmation of Custodianship Change - Retirement Value LLC / Confirmation of Custodianship Change - Retirement Value LLC (Rcvrship)(Hill Country) Composed email to dziegler@mtrustcompany.com: RE: Confirmation of Custodianship Change - Retirement Value LLC / Confirmation of Custodianship Change - Retirement Value LLC (Rcvrship)(Hill Country)	ESE	1.80	576.00
23-Mar-21	T/C w/ J.Ball re portfolio status	ESE	1.20	384.00
24-Mar-21	T/C w/. S.Johnson re Est of R.Hansen (Betty Cochran); Confer w/ L.Griffith re his holdings; Corresp w/ D.Horowitz re offers for claims.; Update portfolio profile on website; corresp w/ S.Krocchek re claim offer;	ESE	3.30	1,056.00

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

0336809 RECEIVER Invoice Number 9665931

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
30-Mar-21	T/c w/ D.Horowitz re claim offers (.8). Corresp w/ lauren@ArgoPartners.net: Retirement Value - re Argo transfers of 3/23 and 3/30 (.6) Corresp w/ L.Verma re RVNewDirectionTrust.pdf (.2) Edited doc RV - Proof of Claim Schedule 44620433 v 2 Read email from Ferguson, Cindy: FW: VoiceMail Message from JOSEPH BALL (+19498870291) Composed email to Donna.Horowitz@thedeal.com: RE: (EXT) RE: RE: Please tell me about these tender offers for Retirement Value investors	ESE	1.80	576.00
31-Mar-21	T/C w/ Same & Nancy Shewmaker	ESE	1.60	512.00
Total Services				\$7,520.00

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

0336809 RECEIVER Invoice Number 9665931

<u>Initial</u>	<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
ESE	E. S. ESPINOSA	<u>23.50</u>	320.00	<u>7,520.00</u>
	Total	23.50		\$7,520.00

EXHIBIT G

080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	April 30, 2021
0336809	RECEIVER	Invoice Number	9671808

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
1-Apr-21	Review Mail for 04/01/2021 Composed email to Ferguson, Cindy: RE: H.Lopez COA	ESE	0.30	96.00
8-Apr-21	Edited Policy Premium analysis workbook; Remit April Premiums to ASG; Composed email to atye@BKD.com: re: April Premiums.	ESE	1.00	320.00
12-Apr-21	Review Mail for 4/12/2021; Edited Proof of Claim Schedule; Attend to pending transfers email lauren@ArgoPartners.net, scott@ArgoPartners.net, atye@BKD.com, Ferguson, Cindy: RE: same; LRR M.Jones' claim file; Corresp w/ A.Tye & C.Ferguson, Ltr from Colin Jones encl Letter of Authority and Death Certificate;	ESE	1.00	320.00
13-Apr-21	T/C w/ M.Davis & G. Davis re Marvin Davis QTIP Trust; T/C w VonWin re same; Composed email to dr@vonwincapital.com: RV - Marvin W Davis QTIP Trust	ESE	0.50	160.00
14-Apr-21	Composed email to dr@vonwincapital.com: RE: RV - Marvin W Davis QTIP Trust (0.1)	ESE	0.10	32.00
15-Apr-21	Composed email to John@jwttattorney.com: Re: Magaraci's Book.pdf; Corresp w/ M.Nasher (ASG) re Prof Fee App.	ESE	0.40	128.00
16-Apr-21	Review inquiry re J.Lawrence Trust, Question regarding our client's information; Review claim history and draft response re status of claim. Review VonWin Assignments 4.16.21 Submissions, process same and confirm assignment; Update Schedule of Claims accordingly. Composed email to atye@BKD.com, C.Ferguson RE: J.MERRILL-Signed Trust & W-9; J.LAWRENCE, Change of Ownership .	ESE	1.30	416.00
19-Apr-21	Edited Proof of Claim Schedule; T/C w/ M.Kaye re Argo/VonWin offer and Portfolio status; T/C and corresp w/ N.Lehr re IRA status, allocation of proceeds and tax status.	ESE	1.30	416.00
20-Apr-21	Review 2020 Annual Report and Stochastic Analysis; Composed email to zach@legalist.com: RE: potential line of credit DA-#3124932-v3-RV -- Investor Presentation; Corresp w/ jt@twmattorneys.com: RE: Magaraci's Book; T/C w/ M.Kaye re portfolio status; Corresp w/ a.Tye re 1Q2021 Cashflows	ESE	1.10	352.00
21-Apr-21	Attend to check for Death certificate on HCF policies	ESE	0.10	32.00

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

0336809 RECEIVER Invoice Number 9671808

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
22-Apr-21	Corresp w/ L.Verm,a re Shewmaker assignment; Review Shewmaker's Trust vs individual claims; Attend to May Premiums and transmit same; Composed email to atye@BKD.com: May Premiums and 1Q2021 Cash flows; Edited Policy Premium analysis workbook. Review Retirement Values Bulk Re-Registration, RV - Proof of Claim Schedule re Shewmaker's IRA claims. Review 2020.06.23 Letter to Shewmaker, Distribution request; Composed email to lauren@ArgoPartners.net, scott@ArgoPartners.net, atye@BKD.com, Ferguson, Cindy: RE: Retirement Value; Composed email to Ferguson, Cindy: RE: Retirement Value	ESE	1.30	416.00
23-Apr-21	T/C w/ M.Sanders re C.Carson' sclaim & Designation of beneficiaries	ESE	0.50	160.00
26-Apr-21	Composed email to atye@BKD.com: RE: 1st qtr 2021 cash flow	ESE	0.10	32.00
27-Apr-21	Edited MMR Life Expectancy (LE) Chart and Portfolio Profile	ESE	0.10	32.00
28-Apr-21	Confer w/ C.Ferguson, Cindy: RV - Fee Applications #28 (Professionals) ; Review and prep exhibits for same.	ESE	0.30	96.00
29-Apr-21	Review correspondence from Sun Life re HCF policies. Confer w/ M.Napoli re same; Composed email to Taveras, Laura, Napoli, Michael: FW: Life Insured: HCF652/HCF495.. LRR Re NY ETP 2-1.7. Confer w/ L.Taveras re SEGAL-Policy SunLife HCF495	ESE	2.50	800.00
Total Services				\$3,808.00

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

As of

April 30, 2021

0336809 RECEIVER

Invoice Number

9671808

<u>Initial</u>	<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
ESE	E. S. ESPINOSA	<u>11.90</u>	320.00	<u>3,808.00</u>
	Total	11.90		\$3,808.00

EXHIBIT H



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

Remittance Copy

Invoice Date: June 08, 2021
Invoice No.: 9680482

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, 2021 as summarized below:

Services	\$3,488.00
Disbursements	<u>\$0.00</u>
TOTAL THIS INVOICE	\$3,488.00

PREVIOUS BALANCE	44,672.00
(Includes payments received through 06/08/21)	
TOTAL AMOUNT DUE	<u>\$48,160.00</u>

*To ensure proper credit to the above account, please indicate invoice no. 9680482
Return remittance sheet with payment in US funds.*

Wired funds accepted:

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



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

Invoice Date June 08, 2021
Invoice No. 9680482

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, 2021 as summarized below:

Services	\$3,488.00
Disbursements	<u>\$0.00</u>
TOTAL THIS INVOICE	\$3,488.00

PREVIOUS BALANCE	44,672.00
(Includes payments received through 06/08/21)	<u> </u>
TOTAL AMOUNT DUE	\$48,160.00

*To ensure proper credit to the above account, please indicate invoice no. 9680482
Return remittance sheet with payment in US funds.*

Wired funds accepted:

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

080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	May 31, 2021
0336809	RECEIVER	Invoice Number	9680482

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
3-May-21	Read email from dr@vonwincapital.com: Retirement Value Assignment / VonWin / 5.3.21 Submission	ESE	0.10	32.00
4-May-21	Review #58056104v1<Active> - 2021.04.29 Ltr from Delaware Life re LS policy	ESE	0.10	32.00
5-May-21	Confer w/ S.Cordero re collecting Magaraci judgment	ESE	0.20	64.00
6-May-21	Edited doc RV - Proof of Claim Schedule 44620433 v 2.xls; Confer w./ Cordero, Steven: Magaraci, Salvatore -- Estate Protection Planning Services; Corresp w/ dr@vonwincapital.com: Retirement Value Assignment / VonWin / 5.3.21 Submission; Execute same. Norris Grant B. (IRA)- Notice of Assignment.pdf - Attend to Notice of Change of Ownership - Petrovic, Kathleen & Mullet, Stephen.	ESE	1.10	352.00
12-May-21	Complete ASG's Resource Access Form for C.Ferguson; Attend to June Remittance advice & invoices. NRAF Document.pdf - Kofax Power PDF Advanced	ESE	0.40	128.00
13-May-21	Review corresp form ASG re updated address; update records with BKD re same. T/C w/ M.Sanders re C.Carson	ESE	0.40	128.00
18-May-21	Corresp w/ S.Crohn re potential fund source	ESE	0.10	32.00
19-May-21	Confer w/ S.Cordero, re Magaracci; Review due diligence files for j.debtor identification -- Sal Answers to Interrogs (final) 4849-9791-6976 1 - Kofax Power PDF Advanced; T/C w/ S/Crohn @ Axiom Edited doc Magaraci, Salvatore - Person Search Results - List 49879633 v 1.xlsx; T/C w/ S.Crohn re potential funding source	ESE	1.10	352.00

080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	May 31, 2021
0336809	RECEIVER	Invoice Number	9680482

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
20-May-21	Confer w/ J.Mcfarland@northstarlife.com: Lilly Segal (1.0) Read email from jwhite@asgllc.us: Management Invoice, April full Invoice and May 2021 Projections (.2) Confer w/ hwalker@asgllc.us: Lilly Segal (1.0); T/C w/ Steve Sklaver re introductions to Sun Life's counsel (.5). Composed email to mquilling@qslwm.com, llarue@qslwm.com: Contact at Sun Life -- Lilly Segal (.2): Corresp w/ jmcfarland@northstarlife.com (.2): Composed email to CVinicombe@cozen.com, ssklaver@susmangodfrey.com: RE: Sun Life discussions (.3) ; Composed email to scrohn@axiomassetadvisors.com: RE: Form of NDA (.3); Edited doc RV 28th Fee App - Invoices - Worksheet 57952912 Corresp w/ C. Ferguson re same (.4); Edited Policy Premium analysis workbook 4839-6770-6924 2 44441795 v 1 (.2); Composed email to atye@BKD.com: Vendor payments (.2) Composed email to atye@BKD.com: DA-#3115829-v5-RV Policy Premium analysis workbook 4839-6770-6924 2.XLS (.4); Read email from Cordero, Steven: RE: Asset Search-Matter #0336869 [(REF#2021-06736) (.2) Composed email to Ferguson, Cindy: Certificate of No Obj to Fee App 28th (Professionals). (.1)	ESE	5.20	1,664.00
21-May-21	Read email from scrohn@axiomassetadvisors.com: RE: Comments to NDA (.2) Corresp & T/C w/ CVinicombe@cozen.com: RE: Sun Life - L. S Policy (.6) Corresp w/ llarue@qslwm.com: RE: (EXTERNAL) - Contact at Sun Life -- LS policy (.2)	ESE	0.90	288.00
24-May-21	Read email from jwhite@asgllc.us: RE: LS policy	ESE	0.10	32.00
26-May-21	Confer w/ J.White re SunLife's reinstatement of HCF policies	ESE	0.80	256.00
31-May-21	Execute Von win transfer of 05/24/21; confirm same; verify June premium transfers	ESE	0.40	128.00
Total Services				\$3,488.00

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

As of

May 31, 2021

0336809 RECEIVER

Invoice Number

9680482

<u>Initial</u>	<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
ESE	E. S. ESPINOSA	<u>10.90</u>	320.00	<u>3,488.00</u>
	Total	10.90		\$3,488.00

EXHIBIT I



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

Remittance Copy

Invoice Date: July 12, 2021
Invoice No.: 9690037

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 June 30, 2021 as summarized below:

Services	\$7,840.00
Disbursements	<u>\$0.00</u>
TOTAL THIS INVOICE	\$7,840.00

PREVIOUS BALANCE	48,160.00
(Includes payments received through 07/12/21)	
TOTAL AMOUNT DUE	<u>\$56,000.00</u>

*To ensure proper credit to the above account, please indicate invoice no. 9690037
Return remittance sheet with payment in US funds.*

Wired funds accepted:

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



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

Invoice Date July 12, 2021
Invoice No. 9690037

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 June 30, 2021 as summarized below:

Services	\$7,840.00
Disbursements	<u>\$0.00</u>
TOTAL THIS INVOICE	\$7,840.00

PREVIOUS BALANCE	48,160.00
(Includes payments received through 07/12/21)	
TOTAL AMOUNT DUE	<u>\$56,000.00</u>

*To ensure proper credit to the above account, please indicate invoice no. 9690037
Return remittance sheet with payment in US funds.*

Wired funds accepted:

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

080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	June 30, 2021
0336809	RECEIVER	Invoice Number	9690037

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
1-Jun-21	Edited doc RV - Proof of Claim Schedule 44620433 v 2.xls; T/C w/ Dr. R. Ward; Corresp w/ Matt @ Argo PArtners; corresp w/ D.Reichesheimer @ VonWin; Composed email to Mattb@ArgoPartners.net: RE: Retirement Value - Argo Partners Composed email to Mattb@ArgoPartners.net, lauren@ArgoPartners.net: RE: Retirement Value - Argo Partners Composed email to Mattb@ArgoPartners.net, lauren@ArgoPartners.net: RE: Retirement Value - Argo Partners Read email from CVinicombe@cozen.com: RE: Sun Life - HCF LS Read email from CVinicombe@cozen.com: RE: Sun Life - HCF LS Composed email to CVinicombe@cozen.com: RE: Sun Life -HCF LS; Review Invoice from Teague Comm; remit same and corresp w/ BKD re entry.	ESE	1.80	576.00
9-Jun-21	T/C w/ Al Mendez re M.C. Hernandez' Claim (.3); T/C w/ C.Henck re M.Pittman's claim (.4); T/C w. G.Burchfield re Wes' demise (.7); Confer w/ S.Cordero re EPPC & Magaraci (.5); T/C w/ A.Vinny (.1); Composed email to atye@BKD.com: RE: TX franchise extension (.1)	ESE	2.10	672.00
10-Jun-21	Review corresp from Pearson, Alex: RE: Asset Search-Matter #0336869 [(REF#2021-07721) (.2); Read email from & confer w/ Cordero, Steven: RE: Asset Search-Matter #0336869 [(REF#2021-07721) (.4); Corresp w/ atye@BKD.com: RE: TX franchise extension (.2) Corresp w/ A.Vinny (VonWin) re Retirement Value and Argo's realignment; Telecon re same (0.5) Corresp w/ stacey@sljlawfirm.com: RE: ESTATE OF ROBERT HANSEN/ESTATE OF BETTY COCHRAN (.3); T/C w/ M.Kaye re status (1.1)	ESE	2.70	864.00
11-Jun-21	Corresp w/ A.Vinny re Universal Life policies (.2); T/C w. Matthew Binstock and other re RV, Argo Partners and the portfolio (1.0); Review 1Q2021 Cash flow report and draft the 1Q2021 Receiver 's Report (2.3). Revisit w/ M.Kaye (.5); Corresp w/ C.Reid re archiving old record (.3); Update C.Henk's email (.1); Review Portfolio profile and actuarial projections (.5); Follow up w/ S.Johnson re Estate of R.Hansen (.1)	ESE	5.00	1,600.00
15-Jun-21	Confer w/ J.Thomas re Ikey's settlement proposal.	ESE	0.50	160.00
21-Jun-21	Corresp w/ jwhite@asgllc.us:HCF LS; attend to inquiries from K.Hill & S. HArris	ESE	0.40	128.00

080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	June 30, 2021
0336809	RECEIVER	Invoice Number	9690037

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
22-Jun-21	Corresp w/ Argo re their acquired claims (.3); T/C w/ J.Ritter re his claim (.3) Composed email to skrochek@marblegate.com: RE: Contact Info (.1) Edited doc RV - Proof of Claim Schedule 44620433 v 2.xls (.4) Call to J.Ritter; (.3) Composed email to C. Ferguson re same; (.1) Composed email to zeeshan@ArgoPartners.net: RE: Argo RV Position (.1); Confer w/ D.Reichelscheimer re Kaye Family Trust (.4)	ESE	2.00	640.00
23-Jun-21	T/C w/ S.DiGiovani re her claims (.6)	ESE	0.60	192.00
23-Jun-21	Corresp w. C.Vinicombe re HCF452 & HCF695.	ESE	0.20	64.00
25-Jun-21	Confer w/ Shaughn.Sutton@maplemarkbank.com: RE: relationship maintenance & upcoming CD maturities Read email from CVinicombe@cozen.com: RE: Sun Life - L. Segal Lilly Segal Settlement Option Delaware Life Insurance.pdf; Confer w/ M.Napoli re offer from Sun Life; Review (#56540410v1) HCFRV652 Payment History 08-12-05 to 06-15-19 & (#56489589v1) HCFRV495 Premium History(PDF/A) ; RV -- MMR Life Expectancy (LE) Chart and Portfolio Profile; REview valuation and longevity estimates; Read email from jmcfarland@northstarlife.com: RE: HCF LS ; Review HCF LS Settlement Option Delaware Life Insurance.pdf; Confer w/ T.Moran re Sun Life's settlement offer. Review ASG premiums for July 2021, execute transfers and corresp w/ A.Tye (BKD) accordingly.	ESE	3.90	1,248.00
28-Jun-21	Review M.Baker's claim status vis a vis R.Baker and corresp w/ A.Vinny (VonWin) re same (.5). T/C w/ S/Gibson (L&E) RE valuations and Sun Life offer (.8); T/C w/ N.Evans @ Maple Leaf re locating missing insured and introductions to Preston Ventures (.3) T/C w K.Hinkle re same (.4) Attend to Notification of Change of Address - Raymond Baker (Mary Baker) (.1); Edited Proof of Claim Schedule 44620433 v 2 (.2); Composed email to Ferguson, Cindy: Baker, Mary (.1); Composed email to av@primeshares.com: RE: RV - Baker, Mary (.1) Read Corresp w/ HENCK C (+17602487777) re M.Pittman Trust (.2) Composed email to harry.davis@sz.com:HCF LS (.1)	ESE	2.80	896.00
29-Jun-21	Corresp & Confer w/ Harry Davis (Schulte Roth & Zabel Llp): RE: HCF LS (.5); corresp w/ J.Nelson & J.Hogan at Preston Ventures (.3); Confer w/ A.Pearson re HCF LS name change in Somerset County NJ and procuring the records (.4). LRR re S.Berger(.5)	ESE	1.70	544.00

080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	June 30, 2021
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0336809	RECEIVER	Invoice Number	9690037
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<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
30-Jun-21	T/C w/ J.Simeone (Ralph Lamparello's office) ; LRR re Sprinta Berger and New Jersey	ESE	0.80	256.00

Total Services\$7,840.00

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

As of

June 30, 2021

0336809 RECEIVER

Invoice Number

9690037

<u>Initial</u>	<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
ESE	E. S. ESPINOSA	<u>24.50</u>	320.00	<u>7,840.00</u>
	Total	24.50		\$7,840.00

EXHIBIT J



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

Remittance Copy

Invoice Date August 09, 2021
Invoice No. 9698572

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 July 31, 2021 as summarized below:

Services	\$10,784.00
Disbursements	<u>\$0.00</u>
TOTAL THIS INVOICE	\$10,784.00

PREVIOUS BALANCE	56,000.00
(Includes payments received through 08/09/21)	
TOTAL AMOUNT DUE	<u>\$66,784.00</u>

*To ensure proper credit to the above account, please indicate invoice no. 9698572
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 August 09, 2021
Invoice No. 9698572

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 July 31, 2021 as summarized below:

Services	\$10,784.00
Disbursements	<u>\$0.00</u>
TOTAL THIS INVOICE	\$10,784.00

PREVIOUS BALANCE	56,000.00
(Includes payments received through 08/09/21)	
TOTAL AMOUNT DUE	\$66,784.00

*To ensure proper credit to the above account, please indicate invoice no. 9698572
Return remittance sheet with payment in US funds.*

Wired funds accepted:

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

080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	July 31, 2021
0336809	RECEIVER	Invoice Number	9698572

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
1-Jul-21	T/C w/ J.Nelson re missing insured's death certificate and Preston Venture's desire to recover cost associated with locating same	ESE	0.50	160.00
2-Jul-21	Read email from tharder@asgllc.us: Welcome to the ASG Portal!; Review portal information ; confer with M.Napoli re portal and portfolio profile. Coordinate call with J.Nelson (Preston Ventures) . Review HCF LS policies, premium history; analyze Preston's value add. Review Maturity Report Corresp w. hwalker@asgllc.us: Maturity Report Composed email to hwalker@asgllc.us, dist-rv@asgllc.us: RE: Maturity Report	ESE	2.90	928.00
7-Jul-21	Address inquiry for SAENZ, DELTA (.1); T/C w/ J.Nelson to finalize cost sharing terms, memorialize same in an email (.8); corresp w/ H.Walker (ASG) re HCF LS (.3) Review DC 11-07-2018.pdf (LS Death cert) (.2)	ESE	1.40	448.00
8-Jul-21	Corresp w/ cw@vonwincapital.com: Retirement Value Assignment / VonWin Confirm claim and reply to audit audit inquiry from MRothleder@fulviollp.com, cw@vonwincapital.com. Composed email to Eli zabeth.Collazo@maplemarkbank.com, Shaughn.Sutton@maplemarkbank.com: RE: Mail for 6/14/2021	ESE	0.30	96.00
9-Jul-21	Attend to CD closure and fund transfer;Corresp w/ C.Vinicombe (Sun Life) and (John Hancock) re HCF policies.	ESE	1.80	576.00
11-Jul-21	Draft Preston Venture Cost Recovery agreement	ESE	1.10	352.00
12-Jul-21	Confer w/ M.Napoli re Preston Ventures Agreement;, & SunLife communications; Corresp w/ A.Vinny re Argo acquisition	ESE	0.60	192.00
13-Jul-21	Corresp w/ stacey@sljlawfirm.com: RE: ESTATE OF ROBERT HANSEN - Attend to inquiries from Delta Saenz re her IRA Funds; Edited doc RV - Proof of Claim Schedule 44620433 v 2 Attend to Claim submission for HCFRV058; Corresp w/ ASG re Sun Life Option #3 on LS policies. Corresp w Donna Foster re the estate's use of proceeds; reconcile A/P with BKD.	ESE	2.90	928.00
14-Jul-21	Attend to maturity of HCFRV 058 (.3); T/C w/ A.Vinny (VonWin) to reconcile discrepancies between the Gross Claim and Outstanding Claim (1.7); correspond confirming same (.2); Corresp w/ C.Vinicombe re SunLife policies (.9); Corresp w. C.Murphy (Sun Life) re same (1.2);. Edited doc Copy of Argo Claim List.xlsx Edited doc RV - Proof of Claim Schedule 44620433 v 2 (.2)	ESE	4.50	1,440.00

080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	July 31, 2021
0336809	RECEIVER	Invoice Number	9698572

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
15-Jul-21	Attend to assignment by S.Harris (.3); Attend to refund of HCFRV058 premium (.2); T/c w/ L/Zoc o/b/o J.Madison (.7); T/C w/ S.Johnson re Est of Robert Hansen and assignment of the claim (.6); Confirm conversation with an email (.2) Edited doc RV - Proof of Claim Schedule 44620433 v 2	ESE	2.20	704.00
15-Jul-21	Composed email to ChadEdwards@jhancock.com: RE: John Hancock Life Insurance Claim Status--Pol# 59855442 and 59708305	ESE	0.30	96.00
16-Jul-21	Edited doc RV - Proof of Claim Schedule 44620433 v 2 ; Composed email to av@primeshares.com: RE: Retirement Value; Read email from Daryn Teague (Teague Communications): RV Invoice; Read email from av@primeshares.com: RE: Retirement Value; Confer w/ K.Hinkle re LS policies and proof of death	ESE	1.80	576.00
19-Jul-21	Attend to VonWin assignments from M.Baker, P.Hoey, & B&C Spady (.6); Corresp w/ J.Nelson (Preston Ventures) re finalizing agreement and Motion to approve (.5); Corresp w C.Reid (ASG) re JSSRV003 & JSSRV004 - greenmail from Insured son, Review policies and insured information, review chronology of correspondence, LRR re insured and public information reports, locate insureds grave site, Confer with Firm librarian re Accurant report, Run & review Truthfinder search, correspond with ASG re same (5.3); LRR re John Hancock v. Baum Irrev. Family Trust (See Signature Capital) (.4)	ESE	6.80	2,176.00
20-Jul-21	Review Accurant Finder Report - (HM - JSSRV003-004)(.3); Review John Hancock Life Ins. Co. of N.Y. v. Solomon Baum Irrevocable Family Life Ins. Tr.pdf (.2) Call to H.Walker re MH Claim and execution of NYS death certificate request (.5) ; Corresp w/ M.Napoli re (LS) and (MH) policies (.5); Reconcile Argo holdings and execute assignment to VonWin (.9)	ESE	2.40	768.00
21-Jul-21	Corresp w/ C.Ferguson re Argo assignment to VonWin. and transfer protocols (.3).	ESE	0.30	96.00
22-Jul-21	Review correspondence from H.Walker re Insured Tracking and review Report on ASG portal (.5); Confer w/ K.Hinkle re (LS) (.4);	ESE	0.90	288.00
22-Jul-21	LRR re whereabouts of (MRC) (RV035)	ESE	0.60	192.00
23-Jul-21	Corresp w. D.Reichellsheimer (dr@primeshares.com) re: The Estate of Robert Hansen	ESE	0.60	192.00

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

0336809 RECEIVER Invoice Number 9698572

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
26-Jul-21	Corresp w/ D.Reichelscheimer & S.Johnson re assignment of R.Hansen claims (.4)	ESE	0.40	128.00
27-Jul-21	Read email from stacey@sljlawfirm.com: Estate of Robert Hansen	ESE	0.10	32.00
28-Jul-21	Attend to Notification of Change of Address - J.Rice (.1) , corresp w/ A.Tye re same.	ESE	0.10	32.00
29-Jul-21	Read email from hwalker@asgllc.us: Just FYI Read email from hwalker@asgllc.us: Just FYI	ESE	0.10	32.00
30-Jul-21	REview Aug Premium Remittance Advice , adjust for mortalities and remit same; corresp w/ A.Tye re allocations; attend to A/P.	ESE	1.10	352.00
Total Services				\$10,784.00

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

0336809 RECEIVER Invoice Number 9698572

<u>Initial</u>	<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
ESE	E. S. ESPINOSA	<u>33.70</u>	320.00	<u>10,784.00</u>
	Total	33.70		\$10,784.00

EXHIBIT K



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

Remittance Copy

Invoice Date September 07, 2021
Invoice No. 9706819

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 August 31, 2021 as summarized below:

Services	\$3,936.00
Disbursements	<u>\$0.00</u>
TOTAL THIS INVOICE	\$3,936.00

PREVIOUS BALANCE	66,784.00
(Includes payments received through 09/07/21)	
TOTAL AMOUNT DUE	<u>\$70,720.00</u>

*To ensure proper credit to the above account, please indicate invoice no. 9706819
Return remittance sheet with payment in US funds.*

Wired funds accepted:

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

080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	August 31, 2021
0336809	RECEIVER	Invoice Number	9706819

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
3-Aug-21	Attend to demise of Wes Burchfield; Edited doc RV - Proof of Claim Schedule 44620433 v 2 Corresp w/ atye@BKD.com, Ferguson, Cindy: RE: same.	ESE	0.40	128.00
4-Aug-21	Corresp w/ Jwhite@asgllc.us: Management Invoice, July full Invoice and August 2021 Projections; Review same.	ESE	0.40	128.00
4-Aug-21	Attend to HCFRV0058 Premium Refund Check No 521077386 (.2)	ESE	0.20	64.00
5-Aug-21	Composed email to ChadEdwards@jhancock.com: RE: John Hancock Life Insurance Claim Status--Pol# 59855442 and 59708305; Composed email to hwalker@asgllc.us, alopez@asgllc.us, Mkave@asgllc.us, Michelle Nashert (ASG), creid@asgllc.us: RE: Maturity Proceeds HCFRV058; Update -- MMR Life Expectancy (LE) Chart and Portfolio Profile 4818-0871-5563 2 44440760 v 2.xls Composed email to Daryn Teague (Teague Communications), Napoli, Michael: RE: Website Updates	ESE	1.10	352.00
9-Aug-21	Corresp w/ A.Tye re - BKD Statement dated 2021.08.04 - and appropriate allocations.	ESE	0.20	64.00
10-Aug-21	Review Management Invoice, August full Invoice and September 2021 Projections. Composed email to jnelson@prestonv.com, Napoli, Michael: RE: Segal/Berger Read email from dr@primeshares.com: Retirement Value Assignments / VonWin / 8.10.21 Submission Execute assignments; Composed email to dr@primeshares.com, atye@BKD.com, Ferguson, Cindy: RE: Retirement Value Assignments / VonWin / 8.10.21 Submission.	ESE	0.90	288.00
11-Aug-21	Review 2nd qtr cash report ; corresp w/ atye@BKD.com: RE: 2nd qtr cash report	ESE	0.30	96.00
12-Aug-21	Corresp w/ Gcantwell@ssb.Texas.gov: Ron James Trial Cancelled; Confer w/ G.Cantwell re James trial and receivership status; ; Corresp w. jnelson@prestonv.com, jbrooks@prestonv.com: RE: Segal/Berger Revised Preston Ventures Cost Recovery Agreement 58980727 v 2 - Circulate same to jnelson@prestonv.com: Revised Agreement;	ESE	1.80	576.00
13-Aug-21	Corresp w/ Atye@BKD.com: RE: Retirement Value TX 2nd Extension; Corresp w/ J.Nelson re Cost Recovery Agreement Revised, execute and circulate same.	ESE	0.30	96.00

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

0336809 RECEIVER Invoice Number 9706819

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
16-Aug-21	Edited Affidavit re Preston Ventures; validate maturity profile, Reviewed MMR Life Expectancy (LE) Chart and Portfolio Profile , Composed email to Napoli, Michael, Ferguson, Cindy: Affidavit Composed email to Napoli, Michael, Ferguson, Cindy: RE: Affidavit.	ESE	0.50	160.00
17-Aug-21	T/C w/ B.Beach re portfolio status ; Review RV -- MMR Life Expectancy (LE) Chart and Portfolio Profile; Corresp w/ brucebeach@pricepaid.org: re Notice of Change of Address (FORM).PDF	ESE	0.70	224.00
18-Aug-21	Revise - Espinosa Affidavit - Preston Ventures 58996181 v 2 Composed email to Napoli, Michael, Ferguson, Cindy: Affidavit Composed email to atye@BKD.com: HCFRV058	ESE	0.60	192.00
19-Aug-21	Attend to Mail for 8/19/2021; Corresp w/ Daryn Teague (Teague Communications): re: Domain Renewal ; Corresp w/ B.Beach (investor) and update his contact information,	ESE	0.40	128.00
24-Aug-21	Confer w/ M.Napoli re Preston Motion and hearing.	ESE	0.20	64.00
25-Aug-21	Corresp w/ JMcCarroll@prestonv.com, jnelson@prestonv.com: RE: (LS policies), Motion and hearing. Confer w/ Napoli re posting a notice on the website	ESE	0.30	96.00
25-Aug-21	Composed email to Daryn Teague (Teague Communications): FW: update to RV website	ESE	0.10	32.00
26-Aug-21	Corresp w/ hwalker@asgllc.us: RE: JSSRV003/004	ESE	0.20	64.00
30-Aug-21	T/C w/ IRA Custodian re L.Folden (investor) (.3); T/Cw/JMcCarroll re Preston Ventures motion (.8)	ESE	1.10	352.00
30-Aug-21	Review/Update Cash Sources & Uses Report; RV -- MMR Life Expectancy (LE) Chart and Portfolio Profile, and RV Stochastic Summary 100 May19 3 (002); Draft Quarterly Report for the Combined Estates 2Q2021; 50123708 v 1.xlsx Edited doc Quarterly Report for the Combined Estates - new version each quarter 52820898 v 5.docx	ESE	1.40	448.00
31-Aug-21	Finalize Quarterly Report for the Combined Estates; Corresp w/ D.Teague and C.Ferguson re distribution; Corresp w/ D.Teague re website updates.	ESE	1.20	384.00
Total Services				\$3,936.00

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

0336809 RECEIVER Invoice Number 9706819

<u>Initial</u>	<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
ESE	E. S. ESPINOSA	<u>12.30</u>	320.00	<u>3,936.00</u>
	Total	12.30		\$3,936.00

EXHIBIT L

080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	September 30, 2021
0336809	RECEIVER	Invoice Number	9716514

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
2-Sep-21	Confer w/ J.Mulvaney re HM Call w/ J.McCarrol	ESE	0.90	288.00
3-Sep-21	Corresp w/ C.Vinicombe (Cozen O'Connor) re claim on the LS policies and supplemental information.; T/C w/ J.Mulvaney re HM death certificate/grave site. HEaring re Preston Ventures Motion	ESE	1.80	576.00
3-Sep-21	Respond to inquiry from J.Walsh RE: Retirement Value - Quarterly Report for the Quarter Ending June 30, 2021 (2Q2021)	ESE	0.80	256.00
7-Sep-21	T/C w/ John Chapman re portfolio status.	ESE	0.50	160.00
9-Sep-21	Review corresp from J.McCarroll & Schulte Roth re LS policy corresp with J.McCarrol re same.	ESE	0.40	128.00
10-Sep-21	Review correspondence re H.Vance and claim pay-off ; Read email from Betty.Bran@srz.com: Re: Segal Response Letter to the Carrier - (Fully Executed with Exhibits.pdf) Composed email to Betty.Bran@srz.com, JMcCarroll@prestonv.com, Thomas Weinberger (Schulte Roth & Zabel Lp), Napoli, Michael: re same.	ESE	0.60	192.00
13-Sep-21	Corresp w/ J.McCarroll re Order and Verified Complaint; review same and raft transmittal to Sun Life (& Counsel) re supplemental information tying (LS) to (SB) ; Transfer & transmit September premiums to ASG.	ESE	4.10	1,312.00
14-Sep-21	T/C w/ J.Mulvaney re (HM) Death Certificate; Confer w/ M.Napoli re death tracking; corresp w/ H.Walker (ASG) re claim supplement; finalize response to Sun Life and John Hancock re (LS).	ESE	1.50	480.00
17-Sep-21	T/c w/ C.Jones (heir to M.Jones) (.5); Edited doc RV - Proof of Claim Schedule 44620433 v 2 (.2) MMR Life Expectancy (LE) Chart and Portfolio Profile 4818-0871-5563 2 44440760 v 2 (.2); T/C w/ M.Davis (0.8); Attend to Assignment of T.Kolenda (.2)	ESE	1.90	608.00
23-Sep-21	T/C w/ L.Ivy (claimant) (.1)	ESE	0.10	32.00
29-Sep-21	Confer w/ J.White (ASG) re (i) Oct Premium Advice and (ii) processing of JSSRV003 & JSSRV004. (1.0); Attend to Oct Premium Advice, transfer funds and remit premiums. (.5); Review Claim statement, revise corresp w/ H.Walker re same; complete and transmit same(.5); Confer w/ H.Walker & C.Reid re same (.3)	ESE	2.30	736.00

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

0336809 RECEIVER Invoice Number 9716514

Total Services\$4,768.00

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

0336809 RECEIVER Invoice Number 9716514

<u>Initial</u>	<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
ESE	E. S. ESPINOSA	<u>14.90</u>	320.00	<u>4,768.00</u>
	Total	14.90		\$4,768.00

EXHIBIT M



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

Remittance Copy

Invoice Date November 24, 2020
Invoice No. 9625332

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, 2020 as summarized below:

Services	\$8,426.00
Disbursements	<u>\$1,582.62</u>
TOTAL THIS INVOICE	\$10,008.62

*To ensure proper credit to the above account, please indicate invoice no. 9625332
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 24, 2020
Invoice No. 9625332

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, 2020 as summarized below:

Services	\$8,426.00
Disbursements	<u>\$1,582.62</u>
TOTAL THIS INVOICE	\$10,008.62

*To ensure proper credit to the above account, please indicate invoice no. 9625332
Return remittance sheet with payment in US funds.*

Wired funds accepted:

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

080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	October 31, 2020
0336869	RECEIVERSHIP'S COUNSEL	Invoice Number	9625332

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
1-Oct-20	Receive and respond to investor communications (J. Ariaigohar, Y. Staley, M. Cline, G. Graves, J. Purvis, E. Bakshandeh, P. Drake, J. Palmer, V. Barnard, M. Jones, J. Ball) (3.2); update investor records (.1); update MailChimp (.2).	JEB	3.50	759.50
2-Oct-20	Review draft of proposed class action	MDN	1.20	662.40
5-Oct-20	Email exchange with E. Espinosa and M. Napoli re review and preparation of the 35th Fee Application (.2); review 35th Fee Application and supporting documents to begin preparation for filing of fee application (.7); receive and respond to investor calls (James Dunbar, Paula Robertson, Judy Kutugata, Doug Berke, Karl Williams, C. Carter, Dennis Johnson, W. Wurst, J. Elwell,) (2.9).	JEB	3.80	824.60
5-Oct-20	Continue review of class action complaint (0.8); confer with J Campo re Brooklyn private investigator (0.2)	MDN	1.00	552.00
6-Oct-20	Receive and respond to investor telephone calls (Eli Bakshandeh, Scott Neighbors/ Virginia Neighbors, Carol Howard, A. Good, Monica Noyes, Jerry Helick, Susan DiGiovanni, B. Payne) (1.7); review exhibits to Fee Application and redact privileged information (.4).	JEB	2.10	455.70
7-Oct-20	Receive and respond to investor telephone calls (Crespy, Garrett, C. Jasper, Lynn Johnson, Sarah Harris, Leslie Gillet, Scott Neighbors/ Virginia Neighbors, Carol Howard, A. Good, Monica Noyes, Jerry Helick, Susan DiGiovanni, W. Nester, J. Peterson, P. Hansel, B. Payne) (3.0); research investor questions (.4); renew RV Microsoft 365 email account (.3); prepare for and file Receiver's 35th Fee Application (.6).	JEB	4.30	933.10
8-Oct-20	Receive and respond to investor calls and email (Shirley Ray, Carol Howard, J. Walker, Monica Noyes, Jerry Helick, Garrett Crespy, Susan DiGiovanni, W. Nester, J. Peterson, Tim Harkins, Carol Guerin)(2.0); research investor questions (.3); review RV website re broken links to documents issues (.1); email exchange with Daryn Teague re RV website missing links to documents (.1); research and compile pleadings and court documents for RV website link repair (.6).	JEB	3.10	672.70
8-Oct-20	Correspond with E Espinosa re class action and HCF-LS policies (0.1); correspond with J Mulvaney re investigatory assistance in NY re HCF-LS policies (0.2)	MDN	0.30	165.60

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

0336869 RECEIVERSHIP'S COUNSEL Invoice Number 9625332

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
9-Oct-20	Research investor questions (.2); receive and respond to investor telephone calls (Carol Howard, Tim Harkins, J. Walker, Garrett Crespy, A. Good, D. Fial, Michael Costuma, E. Payne, S.Neighbors/ Virginia Neighbors, Monica Noyes, Jerry Helick, Susan DiGiovanni) (2.7); email exchange with Daryn Teague re RV website update and revisions (.1)	JEB	3.00	651.00
13-Oct-20	Teleconference with J Mulvaney re HCF-LS investigation (0.3); confer with E Espinosa re same (0.2)	MDN	0.50	276.00
15-Oct-20	Correspond with E Espinosa re investigator (0.1)	MDN	0.10	55.20
16-Oct-20	Review maturity report (0.1); revise Guardian engagement letter (0.6)	MDN	0.70	386.40
19-Oct-20	Revise Guardian engagement letter	MDN	0.10	55.20
20-Oct-20	Research the court's docket for objections to 35th fee application (.5); draft notice of no objections to the 35th fee application (.3); update RV website re recent filings (.2).	JEB	1.00	217.00
23-Oct-20	Review latest maturity report (0.1); correspond with J Mulvaney re Guardian engagement letter (0.1)	MDN	0.20	110.40
27-Oct-20	Receive and respond to investor telephone calls (S. Neighbors, R. Ward, R. Noyes) (.9); work with RV court documents and compile set of pleadings for repair of lost document links on RV website Related Cases page and Court Documents page (1.0).	JEB	1.90	412.30
28-Oct-20	Receive and respond to investor telephone calls (S. Neighbors, R. Ward, R. Noyes] (.6); work with RV court documents and compile set of pleadings for repair of lost document links on RV website Related Cases page and Court Documents page (2.6).	JEB	3.20	694.40
29-Oct-20	Receive and respond to investor telephone calls (Gary Pinkerton, Scott Neighbors, Scott Walcheff)	JEB	0.80	173.60
30-Oct-20	Receive and respond to investor telephone calls (R. Ward, S. Neighbors, C. Howard) (.7); continued preparation of RV court documents for use in repair of lost document links on RV website Related Cases page and Court Documents page (1.0).	JEB	1.70	368.90

Total Services\$8,426.00

080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	October 31, 2020
0336869	RECEIVERSHIP'S COUNSEL	Invoice Number	9625332

<u>Date</u>	<u>Disbursements</u>	<u>Value</u>
7-Oct-20	POSTAGE	2.00
8-Oct-20	POSTAGE	1.00
23-Oct-20	POSTAGE	3.00
Total for POSTAGE		6.00
8-Oct-20	OTHER CHARGES - BANK OF AMERICA - Microsoft 365 Starter from GoDaddy renewal on 10/07/20; Customer #71171259; Receipt # 1759551670.. EE/6000	76.62
23-Oct-20	OTHER CHARGES - GUARDIAN CONSULTING LLC - Retainer Fee for Consulting Services. CF/6539	1,500.00
Total for OTHER CHARGES		1,576.62
Total Disbursements		\$1,582.62

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

0336869 RECEIVERSHIP'S COUNSEL Invoice Number 9625332

<u>Initial</u>	<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
JEB	J. E. BROOKS-PATTON	28.40	217.00	6,162.80
MDN	M. D. NAPOLI	4.10	552.00	2,263.20
	Total	32.50		\$8,426.00

EXHIBIT N



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

Invoice Date December 17, 2020
Invoice No. 9631969

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, 2020 as summarized below:

Services	\$3,036.24
Disbursements	<u>\$0.00</u>
TOTAL THIS INVOICE	\$3,036.24

PREVIOUS BALANCE	10,008.62
(Includes payments received through 12/17/20)	
TOTAL AMOUNT DUE	<u>\$13,044.86</u>

*To ensure proper credit to the above account, please indicate invoice no. 9631969
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, 2020
 RETIREMENT VALUE, LLC

0336869 RECEIVERSHIP'S COUNSEL Invoice Number 9631969

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
2-Nov-20	Receive and respond to investor telephone calls (Scott Neighbors, Scott Walcheff,) (2.0); prepare RV pleadings and court documents and send to Daryn Teague for repairing lost/broken links on RV website pages (1.3);	JEB	3.30	716.76
3-Nov-20	Receive and respond to investor email and telephone calls (Scott Neighbors, Scott Walcheff, Robert Ward, R. Noyes, David Bowen) (1.2); research investor questions (.5).	JEB	1.70	369.24
4-Nov-20	Receive and respond to investor telephone calls and email (Amy Vanderpoel) (.4); research investor questions (.3); update investor files (.2).	JEB	0.90	195.48
4-Nov-20	Prepare memo re transition of RV duties to LAA	JEB	2.00	434.40
5-Nov-20	Receive and respond to investor calls and email (Bello, James & Carol, D. Bowen, A. Vanderpoel, Scott Neighbors, Irving Katz, Freitas, Maria) (2.0); research investor questions (.6); conference call with C. Ferguson re RV email, investor contact information spreadsheet, investor calls and website (1.2).	JEB	3.80	825.36
9-Nov-20	Receive and respond to investor telephone calls (Monica Noyes, Stuart Ferguson, Tom Marks) (.2); conduct research to answer investor questions (.2); update investor files and contact spreadsheet (.3).	C F	0.70	105.00
11-Nov-20	Receive and respond to investor telephone call (Richard Clark) (.2); conduct research to answer investor questions (.2); telephone call with GoDaddy representative regarding update to client domain (.3).	C F	0.70	105.00
12-Nov-20	Receive and respond to investor telephone call (Tom Marks) (.2); conduct research to answer investor questions (.1).	C F	0.20	30.00
13-Nov-20	Update contact spreadsheet and MailChimp email list (.5); receive and respond to investor telephone call (Tom Marks)(.2).	C F	0.70	105.00
16-Nov-20	Receive and respond to investor telephone calls (Maria Freitas, Amy Vanderpoel).	C F	0.20	30.00
17-Nov-20	Update investor files, contact spreadsheet and MailChimp website and email list.	C F	0.30	45.00
25-Nov-20	Research investor questions (.2); receive and respond to investor telephone calls (M. Krueger; Reginald Clark) (.2).	C F	0.50	75.00
Total Services				\$3,036.24

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

As of

November 30, 2020

0336869 RECEIVERSHIP'S COUNSEL

Invoice Number

9631969

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

0336869 RECEIVERSHIP'S COUNSEL Invoice Number 9631969

<u>Initial</u>	<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
C F	C. FERGUSON	3.30	150.00	495.00
JEB	J. E. BROOKS-PATTON	11.70	217.20	2,541.24
	Total	15.00		\$3,036.24

EXHIBIT O



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

Invoice Date January 20, 2021
Invoice No. 9639929

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, 2020 as summarized below:

Services	\$1,267.29
Disbursements	<u>\$1,502.00</u>
TOTAL THIS INVOICE	\$2,769.29

PREVIOUS BALANCE	13,044.86
(Includes payments received through 01/20/21)	
TOTAL AMOUNT DUE	<u>\$15,814.15</u>

*To ensure proper credit to the above account, please indicate invoice no. 9639929
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, 2020
 RETIREMENT VALUE, LLC

0336869 RECEIVERSHIP'S COUNSEL Invoice Number 9639929

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
2-Dec-20	Receive and respond to investor telephone call (Michelle Fojtasek for Nancy Marlow) (.1); Research investor question (.1).	C F	0.20	30.00
3-Dec-20	Prepare and send documents for website update and broken link update (.2); respond to investor telephone call (R. Baker) (.1); update investor files, investor contact sheet and MailChimp (.2).	C F	0.50	75.00
9-Dec-20	Review investigators report re HCF policies	MDN	0.30	171.05
15-Dec-20	Review mandate from 3rd Court of Appeals dismissing Schroeder appeal .2	MDN	0.20	114.03
17-Dec-20	Review docket to determine status of case	RED	0.20	79.00
18-Dec-20	Review latest maturity report (0.1); review HCF policy report by investigator; research suit against insured's son (0.5)	MDN	0.60	342.09
30-Dec-20	Review latest maturity report (0.2); research matured policy (0.3); review investigators report on matured HCF policies (0.3)	MDN	0.80	456.12
Total Services				\$1,267.29

<u>Date</u>	<u>Disbursements</u>	<u>Value</u>
11-Dec-20	POSTAGE	0.50
15-Dec-20	POSTAGE	0.50
21-Dec-20	POSTAGE	1.00
Total for POSTAGE		2.00
9-Dec-20	OTHER CHARGES - GUARDIAN CONSULTING LLC - Consulting Services - First Phase Final Report. MN/6002	1,500.00
Total for OTHER CHARGES		1,500.00
Total Disbursements		\$1,502.00

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

0336869 RECEIVERSHIP'S COUNSEL Invoice Number 9639929

<u>Initial</u>	<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
C F	C. FERGUSON	0.70	150.00	105.00
MDN	M. D. NAPOLI	1.90	570.15	1,083.29
RED	R. D. DELPINO	0.20	395.00	79.00
	Total	2.80		\$1,267.29

EXHIBIT P



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

Invoice Date February 16, 2021
Invoice No. 9648283

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, 2021 as summarized below:

Services	\$174.03
Disbursements	<u>\$5.00</u>
TOTAL THIS INVOICE	\$179.03

PREVIOUS BALANCE	15,814.15
(Includes payments received through 02/16/21)	<u> </u>
TOTAL AMOUNT DUE	\$15,993.18

*To ensure proper credit to the above account, please indicate invoice no. 9648283
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, 2021
 RETIREMENT VALUE, LLC

0336869 RECEIVERSHIP'S COUNSEL Invoice Number 9648283

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
4-Jan-21	Update client contact sheet and MailChimp contacts.	C F	0.20	30.00
7-Jan-21	Update client contact sheet and MailChimp contacts.	C F	0.20	30.00
8-Jan-21	Review latest maturity report	MDN	0.20	114.03
Total Services				\$174.03

<u>Date</u>	<u>Disbursements</u>	<u>Value</u>
4-Jan-21	POSTAGE	2.00
8-Jan-21	POSTAGE	1.00
14-Jan-21	POSTAGE	1.50
22-Jan-21	POSTAGE	0.50
Total for POSTAGE		5.00
Total Disbursements		\$5.00

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

0336869 RECEIVERSHIP'S COUNSEL Invoice Number 9648283

<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	570.15	114.03
	Total	0.60		\$174.03

EXHIBIT Q

080608 ESPINOSA, EDUARDO S., AS RECEIVER FOR As of February 28, 2021
 RETIREMENT VALUE, LLC

0336869 RECEIVERSHIP'S COUNSEL Invoice Number 9655366

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
1-Feb-21	Teleconference with R Griffin, H Davis, E Espinosa re HCF policy insured (0.5); teleconference with E Espinosa re same (0.4); review documents re name change (0.2)	MDN	1.10	627.17
5-Feb-21	Review latest maturity report .2	MDN	0.20	114.03
11-Feb-21	Update client contact sheet and MailChimp contacts.	C F	0.20	30.00
12-Feb-21	Review latest maturity report .2	MDN	0.20	114.03
19-Feb-21	Review maturity report	MDN	0.20	114.03
24-Feb-21	Update client contact sheet and MailChimp contacts.	C F	0.20	30.00
26-Feb-21	Review maturity report	MDN	0.20	114.03
Total Services				\$1,143.29

<u>Date</u>	<u>Disbursements</u>	<u>Value</u>
5-Feb-21	POSTAGE	3.57
22-Feb-21	POSTAGE	1.02
24-Feb-21	POSTAGE	1.02
Total for POSTAGE		5.61
Total Disbursements		\$5.61

080608 ESPINOSA, EDUARDO S., AS RECEIVER FOR As of February 28, 2021
 RETIREMENT VALUE, LLC

0336869 RECEIVERSHIP'S COUNSEL Invoice Number 9655366

<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	1.90	570.15	1,083.29
	Total	2.30		\$1,143.29

EXHIBIT R



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

Invoice Date April 19, 2021
Invoice No. 9665932

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, 2021 as summarized below:

Services	\$639.11
Disbursements	<u>\$3.06</u>
TOTAL THIS INVOICE	\$642.17

PREVIOUS BALANCE	17,142.08
(Includes payments received through 04/19/21)	
TOTAL AMOUNT DUE	<u>\$17,784.25</u>

*To ensure proper credit to the above account, please indicate invoice no. 9665932
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, 2021
 RETIREMENT VALUE, LLC

0336869 RECEIVERSHIP'S COUNSEL Invoice Number 9665932

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
3-Mar-21	Receive and respond to investor telephone calls (G. Crespy & L. Ivy).	C F	0.20	30.00
8-Mar-21	Emailed Receiver's 2020 Annual Report to Investors; receipt of telephone calls (L. Griffith, E. Koehler); returned telephone call with L. Griffith regarding latest report; updates to MailChimp and membership roster; email to P. Hansel regarding distribution information update; email to E Koehler enclosing Receiver's 2020 Annual Report.	C F	0.40	60.00
12-Mar-21	Correspond with E Espinosa re RV018 maturity proceeds (0.1); teleconference with E Espinosa (0.4)	MDN	0.50	285.08
16-Mar-21	Research and respond to investor telephone call (D. Anderson).	C F	0.20	30.00
19-Mar-21	Update RV Customer Contact List and MailChimp pursuant to recent Notices of Assignment of claims; research and respond to investor telephone call (S. Shewmaker).	C F	0.30	45.00
24-Mar-21	Receive, research and respond to investor telephone calls (G. Pogue and L. Griffith). Update MailChimp audience list.	C F	0.30	45.00
26-Mar-21	Review latest maturity report	MDN	0.20	114.03
31-Mar-21	Research questions brought up in voice message from investor (S. Shewmaker).	C F	0.20	30.00
Total Services				\$639.11

<u>Date</u>	<u>Disbursements</u>	<u>Value</u>
8-Mar-21	POSTAGE	0.51
17-Mar-21	POSTAGE	1.02
24-Mar-21	POSTAGE	1.02
24-Mar-21	POSTAGE	0.51
Total for POSTAGE		3.06
Total Disbursements		\$3.06

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

0336869 RECEIVERSHIP'S COUNSEL Invoice Number 9665932

<u>Initial</u>	<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
C F	C. FERGUSON	1.60	150.00	240.00
MDN	M. D. NAPOLI	<u>0.70</u>	570.16	<u>399.11</u>
	Total	2.30		\$639.11

EXHIBIT S



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

Invoice Date May 11, 2021
Invoice No. 9671809

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, 2021 as summarized below:

Services	\$3,172.12
Disbursements	<u>\$2.55</u>
TOTAL THIS INVOICE	\$3,174.67

PREVIOUS BALANCE	17,784.25
(Includes payments received through 05/11/21)	
TOTAL AMOUNT DUE	<u>\$20,958.92</u>

*To ensure proper credit to the above account, please indicate invoice no. 9671809
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 April 30, 2021
 RETIREMENT VALUE, LLC

0336869 RECEIVERSHIP'S COUNSEL Invoice Number 9671809

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
1-Apr-21	Update customer contact and MailChimp lists.	C F	0.10	15.00
12-Apr-21	Update client contact list and MailChimp audience.	C F	0.20	30.00
13-Apr-21	Research and return phone call to investor; update MailChimp audience information.	C F	0.30	45.00
16-Apr-21	Research and return telephone call to investor (L. Griffith).	C F	0.20	30.00
23-Apr-21	Update customer contact and MailChimp lists.	C F	0.20	30.00
28-Apr-21	Review and revise motion to pay non-receiver professionals	MDN	0.30	171.05
29-Apr-21	Call with Eduardo Espinosa (.7); Call with Michael Napoli (.2) both calls regarding research relating to HCF Sun Life policies.	L T	0.90	317.70
29-Apr-21	Research NY state law and procedure to determine what is required to establish that an individual is dead when a death certificate is not available	L T	1.70	600.10
30-Apr-21	Read and review insurance policy 0652 and 0495 re "Attained Age,;" (1.0); legal research what constitutes "Due Proof" insured's death in NY (2.7)	L T	3.70	1,306.10
30-Apr-21	Review Sun Life letter (0.1); confer with E Espinosa re HCF LS policies (0.8); teleconference with L Taveras re research assignments re HCF LS policies (0.2)	MDN	1.10	627.17
Total Services				\$3,172.12

<u>Date</u>	<u>Disbursements</u>	<u>Value</u>
2-Apr-21	POSTAGE	1.02
12-Apr-21	POSTAGE	0.51
23-Apr-21	POSTAGE	1.02
Total for POSTAGE		2.55
Total Disbursements		\$2.55

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

0336869 RECEIVERSHIP'S COUNSEL Invoice Number 9671809

<u>Initial</u>	<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
C F	C. FERGUSON	1.00	150.00	150.00
L T	L. TAVERAS	6.30	353.00	2,223.90
MDN	M. D. NAPOLI	1.40	570.16	798.22
	Total	8.70		\$3,172.12

EXHIBIT T



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

Invoice Date June 08, 2021
Invoice No. 9680486

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, 2021 as summarized below:

Services	\$9,058.36
Disbursements	<u>\$0.51</u>
TOTAL THIS INVOICE	\$9,058.87

PREVIOUS BALANCE	20,958.92
(Includes payments received through 06/08/21)	
TOTAL AMOUNT DUE	<u>\$30,017.79</u>

*To ensure proper credit to the above account, please indicate invoice no. 9680486
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 May 31, 2021
 RETIREMENT VALUE, LLC

0336869 RECEIVERSHIP'S COUNSEL Invoice Number 9680486

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
3-May-21	Legal research re proof of death in NY state for a life insurance policy.	L T	4.30	1,517.90
4-May-21	Conduct/continue research regarding re substitutes for death certificate under N.Y. law (2.7); legal research re proof of death under life insurance policies (1.8); legal research re additional remedies for breach of insurance contract (2)	L T	6.50	2,294.50
10-May-21	Confer with E Espinosa and M Napoli re proof of death (.4); legal research and draft memorandum re proof of death (2.0).	L T	2.40	847.20
10-May-21	Review Taveras memo re proof of death in NY (0.3); correspond with L Taveras re same (0.1)	MDN	0.40	228.06
11-May-21	Receive and respond to investor telephone call (D. Rogers).	C F	0.20	30.00
11-May-21	Legal research re presumption of death statute (3.7)	L T	3.70	1,306.10
12-May-21	Correspond with M Napoli re legal research on proof of death (0.2)	L T	0.20	70.60
13-May-21	Legal research re standing to sue (1.0) and N.Y. EPT 2-1.7 (.9).	L T	1.90	670.70
13-May-21	Review memo and cases regarding HCF LS policies (1.0); additional legal research re proof of death under NY law (1.0); review investigator's results for HCF LS policies (0.8); correspond with E Espinosa re HCF LS options (0.5)	MDN	3.30	1,881.50
17-May-21	Meet with M Napoli and E Espinosa to discuss research regarding the presumption of death and next steps for the case.	L T	0.60	211.80
Total Services				\$9,058.36

<u>Date</u>	<u>Disbursements</u>	<u>Value</u>
7-May-21	POSTAGE	0.51
Total for POSTAGE		0.51
Total Disbursements		\$0.51

080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	May 31, 2021
0336869	RECEIVERSHIP'S COUNSEL	Invoice Number	9680486

<u>Initial</u>	<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
C F	C. FERGUSON	0.20	150.00	30.00
L T	L. TAVERAS	19.60	353.00	6,918.80
MDN	M. D. NAPOLI	3.70	570.15	2,109.56
	Total	23.50		\$9,058.36

EXHIBIT U



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

Invoice Date July 12, 2021
Invoice No. 9690038

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

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

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

Services	\$2,943.75
Disbursements	<u>\$1,826.18</u>
TOTAL THIS INVOICE	\$4,769.93

PREVIOUS BALANCE	30,017.79
(Includes payments received through 07/12/21)	
TOTAL AMOUNT DUE	<u>\$34,787.72</u>

*To ensure proper credit to the above account, please indicate invoice no. 9690038
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 June 30, 2021
 RETIREMENT VALUE, LLC

0336869 RECEIVERSHIP'S COUNSEL Invoice Number 9690038

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
4-Jun-21	Receipt of and reply to investor correspondence (G. Burchfield & J. Whitaker); update contact list and Mailchimp.	C F	0.40	60.00
11-Jun-21	Confer with E Espinosa re ASG files (0.2); review latest maturity report (0.1)	MDN	0.30	171.05
14-Jun-21	Review and revise Quarterly Report to investors	MDN	0.20	114.03
21-Jun-21	Receipt of and reply to investor correspondence (S. Mackay); update contact list and Mailchimp.	C F	0.20	30.00
22-Jun-21	Receipt of and reply to investor correspondence (S. Harris & C. Henck); update contact list and Mailchimp.	C F	0.40	60.00
25-Jun-21	Confer with E Espinosa re HCF LS policies and Sun Life settlement offer	MDN	2.00	1,140.30
28-Jun-21	Correspond with G Cantwell re James trial (.1); confer with E Espinosa re options for resolution of HCF LS policies (1.5)	MDN	1.60	912.24
29-Jun-21	Confer with E Espinosa re status of HCF LS and potential litigation strategy	MDN	0.30	171.05
30-Jun-21	Confer with E Espinosa re HCF LS policies (.5)	MDN	0.50	285.08
Total Services				\$2,943.75

<u>Date</u>	<u>Disbursements</u>	<u>Value</u>
4-Jun-21	POSTAGE	1.02
23-Jun-21	POSTAGE	0.51
Total for POSTAGE		1.53
31-May-21	Lexis Advance Research	1,782.02
Total for Lexis Advance Research		1,782.02
31-May-21	LIBRARY RESEARCH CHARGES TLO Charges	20.00
31-May-21	LIBRARY RESEARCH CHARGES TLO Charges	5.00
31-May-21	LIBRARY RESEARCH CHARGES Accurint 3 052021	17.63
Total for MISCELLANEOUS LIBRARY CHARGES		42.63

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

0336869 RECEIVERSHIP'S COUNSEL Invoice Number 9690038

Total Disbursements\$1,826.18

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

0336869 RECEIVERSHIP'S COUNSEL Invoice Number 9690038

<u>Initial</u>	<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
C F	C. FERGUSON	1.00	150.00	150.00
MDN	M. D. NAPOLI	4.90	570.15	2,793.75
	Total	5.90		\$2,943.75

EXHIBIT V



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

Remittance Copy

Invoice Date August 09, 2021
Invoice No. 9698573

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 July 31, 2021 as summarized below:

Services	\$24,147.36
Disbursements	<u>\$2,348.31</u>
TOTAL THIS INVOICE	\$26,495.67

PREVIOUS BALANCE	34,787.72
(Includes payments received through 08/09/21)	
TOTAL AMOUNT DUE	<u>\$61,283.39</u>

*To ensure proper credit to the above account, please indicate invoice no. 9698573
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 August 09, 2021
Invoice No. 9698573

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 July 31, 2021 as summarized below:

Services	\$24,147.36
Disbursements	<u>\$2,348.31</u>
TOTAL THIS INVOICE	\$26,495.67

PREVIOUS BALANCE	34,787.72
(Includes payments received through 08/09/21)	
TOTAL AMOUNT DUE	<u>\$61,283.39</u>

*To ensure proper credit to the above account, please indicate invoice no. 9698573
Return remittance sheet with payment in US funds.*

Wired funds accepted:

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

080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	July 31, 2021
0336869	RECEIVERSHIP'S COUNSEL	Invoice Number	9698573

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
2-Jul-21	Confer with E Espinosa re HCF LS investigation and response to Sun Life (.8); confer with E Espinosa re status of premium reserves (.2); confer with E Espinosa re new ASG portal (.2); legal research re effect of allowing policy to lapse (.4); consideration of requirements for potential settlement with Sun Life (.6); analysis of potential further steps for investigation (.6)	MDN	2.80	1,596.42
6-Jul-21	Consider potential options for proving HCF LS death including related legal and factual research (2.7); analysis of proposed transaction with Preston Ventures and structure of agreement (1.0)	MDN	3.70	2,109.56
7-Jul-21	Review Preston Ventures term sheet re HCF LS policies (.3); correspond with E Espinosa re same (.1); teleconference with E Espinosa re Preston Ventures term sheet, agreement and approval (.3); consider motion to approve agreement (4.0)	MDN	4.70	2,679.71
8-Jul-21	Prepare motion to approve Preston Ventures agreement	MDN	5.80	3,306.87
9-Jul-21	Confer with E Espinosa re HCF LS policies, Sun Life and Preston Ventures (0.4); review documents from Preston Ventures (0.3); prepare motion to approve Preston Ventures agreement (4.5)	MDN	5.20	2,964.78
12-Jul-21	Review correspondence from Sun Life counsel re HCF LS policies and death certificate (0.1); review and revise Preston Ventures agreement (0.3); prepare motion to approve Preston Ventures agreement (6.0); confer with E Espinosa re Sun Life and John Hancock claims (0.3); prepare E Espinosa affidavit in support of motion (1.5)	MDN	8.20	4,675.23
13-Jul-21	Prepare E Espinosa affidavit in support Preston Ventures motion (3.5); prepare Preston Ventures motion (2.5); correspond with H Walker re HCF PF maturity (0.1); correspond with E Espinosa re HCF PF maturity (0.1)	MDN	6.20	3,534.93
14-Jul-21	Prepare motion to approve Preston Ventures agreement and affidavit in support (1.0)	MDN	1.00	570.15
16-Jul-21	Receipt of and respond to telephone message (J. Rice).	C F	0.10	15.00
19-Jul-21	Receipt of and respond to investor telephone call (J. Parker).	C F	0.10	15.00

080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	July 31, 2021
0336869	RECEIVERSHIP'S COUNSEL	Invoice Number	9698573

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
26-Jul-21	Confer with E Espinosa re recent maturities, status of HCF policies and potential distribution (.4); correspond with E Espinosa re comments on Preston Ventures motion, request by MM for payment to assist with death certificate and estate's A/R (.3); review additional information re HS (0.5)	MDN	1.20	684.18
27-Jul-21	Revise E Espinosa affidavit in support of Preston Ventures motion (1.5); confer with E Espinosa re additional maturities, execution of Preston Ventures agreement and potential distribution (.4); confer with E Espinosa re issues with insured's family members (.3)	MDN	2.20	1,254.33
28-Jul-21	Revise motion to approve Preston Ventures agreement (.6); Revise E Espinosa affidavit in support (.7)	MDN	1.30	741.20
Total Services				\$24,147.36

<u>Date</u>	<u>Disbursements</u>	<u>Value</u>
16-Jul-21	POSTAGE	1.02
23-Jul-21	POSTAGE	0.51
Total for POSTAGE		1.53
30-Jun-21	Lexis Advance Research	49.32
Total for Lexis Advance Research		49.32
23-Jul-21	FEDERAL EXPRESS Airbill: 281440457449 per 6000 Invoice No: 744513848 Ship Dt: 07/14/21	11.23
30-Jul-21	FEDERAL EXPRESS Airbill: 281776686900 per 6000 Invoice No: 745219618 Ship Dt: 07/23/21	11.23
Total for FEDERAL EXPRESS		22.46

080608	ESPINOSA, EDUARDO S., AS RECEIVER FOR RETIREMENT VALUE, LLC	As of	July 31, 2021
0336869	RECEIVERSHIP'S COUNSEL	Invoice Number	9698573

<u>Date</u>	<u>Disbursements</u>	<u>Value</u>
8-Jul-21	MISCELLANEOUS LIBRARY CHARGES - BANK OF AMERICA - CheckMate Investigative Services: 6/16/2021 - Level 3A Individual Asset Search w/ 2-State Bank Search - Salvatore Magaraci - NY & NJ; Level 3A Business Asset Search w/ 2-State Bank Search - Estate Protection Planning, Corp. - NY & NJ - Inv # 000421. SC/4963	2,275.00
Total for MISCELLANEOUS LIBRARY CHARGES		2,275.00
Total Disbursements		\$2,348.31

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

0336869 RECEIVERSHIP'S COUNSEL Invoice Number 9698573

<u>Initial</u>	<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
C F	C. FERGUSON	0.20	150.00	30.00
MDN	M. D. NAPOLI	42.30	570.15	24,117.36
	Total	42.50		\$24,147.36

EXHIBIT W



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

Remittance Copy

Invoice Date September 07, 2021
Invoice No. 9706820

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

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

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

Services	\$3,336.90
Disbursements	<u>\$14.95</u>
TOTAL THIS INVOICE	\$3,351.85

PREVIOUS BALANCE	61,283.39
(Includes payments received through 09/07/21)	
TOTAL AMOUNT DUE	<u>\$64,635.24</u>

*To ensure proper credit to the above account, please indicate invoice no. 9706820
Return remittance sheet with payment in US funds.*

Wired funds accepted:

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

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

0336869 RECEIVERSHIP'S COUNSEL Invoice Number 9706820

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
2-Aug-21	Review latest ASG maturity and contact reports (.3)	MDN	0.30	171.05
6-Aug-21	Revise motion to approve Preston Ventures transaction (0.3); prepare exhibits (0.8); review weekly reports (0.3)	MDN	1.40	798.21
10-Aug-21	Correspond with E Espinosa re status of Preston Ventures agreement (.1)	MDN	0.10	57.02
16-Aug-21	Finalize Preston Ventures motion (1.5); teleconference with E Espinosa re motion and outstanding maturities (.5)	MDN	2.00	1,140.30
19-Aug-21	Update customer and Mailchimp contact lists.	C F	0.10	15.00
20-Aug-21	Receive and respond to investor telephone call (P. Maxfield).	C F	0.10	15.00
25-Aug-21	Prepare text for website re Preston Ventures (.5)	MDN	0.50	285.08
26-Aug-21	Update web site	MDN	0.50	285.08
27-Aug-21	Confer with E Espinosa re revisions to website, 2Q21 report	MDN	0.20	114.03
30-Aug-21	Review and revise report for second quarter 2021 (0.2); review latest maturity report (0.1)	MDN	0.30	171.05
31-Aug-21	Correspond with 200th District Court re hearing on Preston Ventures motion (0.3); correspond with M Martin re Preston Ventures motion and status of portfolio (0.1); confer with E Espinosa re hearing (0.2)	MDN	0.50	285.08
Total Services				\$3,336.90

<u>Date</u>	<u>Disbursements</u>	<u>Value</u>
11-Aug-21	POSTAGE	0.51
20-Aug-21	POSTAGE	2.04
Total for POSTAGE		2.55
31-Jul-21	LIBRARY RESEARCH CHARGES Accurint 3 072021	12.40
Total for MISCELLANEOUS LIBRARY CHARGES		12.40
Total Disbursements		\$14.95

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

0336869 RECEIVERSHIP'S COUNSEL Invoice Number 9706820

<u>Initial</u>	<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
C F	C. FERGUSON	0.20	150.00	30.00
MDN	M. D. NAPOLI	5.80	570.16	3,306.90
	Total	6.00		\$3,336.90

EXHIBIT X



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

Remittance Copy

Invoice Date October 04, 2021
Invoice No. 9716517

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

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

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

Services	\$3,135.85
Disbursements	<u>\$1.59</u>
TOTAL THIS INVOICE	\$3,137.44

PREVIOUS BALANCE	64,635.24
(Includes payments received through 10/04/21)	
TOTAL AMOUNT DUE	<u>\$67,772.68</u>

*To ensure proper credit to the above account, please indicate invoice no. 9716517
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 September 30, 2021
 RETIREMENT VALUE, LLC

0336869 RECEIVERSHIP'S COUNSEL Invoice Number 9716517

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
1-Sep-21	Teleconference with M Hammond re Preston Ventures motion (0.2); correspond with M Martin re Preston Ventures motion (0.2)	MDN	0.40	228.06
2-Sep-21	Prepare for hearing on Preston Ventures motion (1.1); teleconference with E Espinosa re motion (.4)	MDN	1.50	855.23
3-Sep-21	Appear for hearing on Preston Ventures motion (0.5); confer with E Espinosa re other maturities (0.3)	MDN	0.80	456.12
9-Sep-21	Review materials from Preston Venture re HCF LS policy	MDN	0.80	456.12
13-Sep-21	Review latest maturity report (0.1); review documentation re name change on HCF LS policies (0.5); confer with E Espinosa re proof of name change and identity of insured (0.5); revise letter to Sun Life (0.2)	MDN	1.30	741.20
14-Sep-21	Review unofficial death certificate fro JSSRV04 and 03 (0.1); correspond with E Espinosa re same (0.1); confer with E Espinosa re same (0.2)	MDN	0.40	228.06
17-Sep-21	Correspond with E Espinosa re potential banking relationships	MDN	0.10	57.02
22-Sep-21	Review latest maturity report (0.1)	MDN	0.10	57.02
27-Sep-21	Review latest maturity report (0.1)	MDN	0.10	57.02
Total Services				\$3,135.85

<u>Date</u>	<u>Disbursements</u>	<u>Value</u>
17-Sep-21	POSTAGE	1.06
24-Sep-21	POSTAGE	0.53
Total for POSTAGE		1.59
Total Disbursements		\$1.59

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

0336869 RECEIVERSHIP'S COUNSEL Invoice Number 9716517

<u>Initial</u>	<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
MDN	M. D. NAPOLI	<u>5.50</u>	570.15	<u>3,135.85</u>
	Total	5.50		\$3,135.85