

**NITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA**

CASE NO.: 20-CV-81205-RAR

SECURITIES AND EXCHANGE
COMMISSION,

Plaintiff,

v.

COMPLETE BUSINESS SOLUTIONS
GROUP, INC. d/b/a PAR FUNDING, *et al.*

Defendants.

**RECEIVER, RYAN K. STUMPHAUZER'S TWENTY-FOURTH APPLICATION
FOR ALLOWANCE AND PAYMENT OF PROFESSIONALS' FEES AND
REIMBURSEMENT OF EXPENSES FOR APRIL 1, 2026 – JUNE 30, 2026**

Ryan K. Stumphauzer, Esq., Court-Appointed Receiver (“Receiver”) of the Receivership Entities,¹ by and through undersigned counsel, pursuant to the Court’s Amended Order Appointing Receiver dated August 13, 2020, [ECF No. 141] (“Operative Receivership Order”), hereby files this Twenty-Fourth Application (the “Application”) for Allowance and Payment of Professionals’ Fees and Reimbursement of Expenses for April 1, 2026, through June 30, 2026 (the “Application Period”). In support thereof, the Receiver states:

¹ The “Receivership Entities” are Complete Business Solutions Group, Inc. d/b/a Par Funding (“Par Funding”); ABetterFinancialPlan.com LLC d/b/a A Better Financial Plan; ABFP Management Company, LLC f/k/a Pillar Life Settlement Management Company, LLC; ABFP Income Fund, LLC; ABFP Income Fund 2, L.P.; United Fidelis Group Corp.; Fidelis Financial Planning LLC; Retirement Evolution Group, LLC; RE Income Fund LLC; RE Income Fund 2 LLC; ABFP Income Fund 3, LLC; ABFP Income Fund 4, LLC; ABFP Income Fund 6, LLC; ABFP Income Fund Parallel LLC; ABFP Income Fund 2 Parallel; ABFP Income Fund 3 Parallel; ABFP Income Fund 4 Parallel; and ABFP Income Fund 6 Parallel; ABFP Multi-Strategy Investment Fund LP; ABFP Multi-Strategy Fund 2 LP; Fast Advance Funding LLC; New Field Ventures, LLC; Heritage Business Consulting, Inc.; Eagle Six Consulting, Inc.; Liberty Eighth Avenue LLC; The LME 2017 Family Trust; and Contract Financing Solutions, Inc.

Preliminary Statement

The Receiver seeks Court approval to pay the sum of \$217,980.00 to the professionals engaged by the Receiver for fees incurred and reimbursement of \$2,702.59 in expenses for a total payment of \$220,682.59. The Receiver and the professionals assisting him have worked as efficiently as possible and at rates significantly discounted from their work on other matters.

The professionals who seek payment pursuant to this fee application have financed this receivership for the last three months due to their agreement to defer payment for their fees and expenses pending the Court's approval of their Quarterly Fee Applications. The Receiver, in consultation with his operations consultant, Development Specialists, Inc. ("DSI"), is overseeing and managing the operations of Par Funding. These operational costs would have ordinarily been incurred in the normal course of business and deducted from the operating income of the business. As more fully described herein, these professionals have provided valuable services, have billed at significantly reduced rates, and are entitled to reasonable payment of the fees and reimbursement of their expenses.

The Receiver has paid critical operating expenses, including payroll for employees that the Receiver has rehired, as well as other costs necessary to preserve assets for the investors' and creditors' benefit from the funds it has recovered. In addition, the Receiver and his operations team continue to negotiate with many of Par Funding's merchants in an effort to reach significant settlements and other resolutions of their MCA account balances. The Receiver anticipates that these ongoing efforts with Par Funding's merchants will continue to provide a source of payment for the operations of the company, while maximizing the assets of the Receivership Entities.

The Receiver is also pursuing various claims against non-parties that may generate additional income to the Receivership Estate. In addition, upon diligent research and asset tracing, the Receiver moved this Court to expand the Receivership Estate multiple times, which resulted

in bringing numerous entities and properties within the scope of the Receivership Estate, the proceeds of which are available to satisfy a portion of the anticipated distribution to claimants.

I. BACKGROUND

On July 24, 2020, the Securities and Exchange Commission (“SEC”) filed a Complaint for Injunctive and Other Relief in the United States District Court for the Southern District of Florida alleging that Defendants committed multiple violations of federal securities laws. [ECF No. 1]. According to the allegations in the Complaint, the Defendants were engaged in a web of unregistered, fraudulent securities offerings that raised hundreds of millions of dollars from investors to fund a merchant cash advance (“MCA”) business. As of July 2020, Par Funding had open MCA accounts with more than 1,300 merchants with a gross balance of over \$400 million.

On July 27, 2020, the District Court appointed Mr. Ryan K. Stumphauzer as Receiver over the Receivership Entities, their subsidiaries, successors, and assigns. [ECF No. 36]. The Court issued an Order Granting Plaintiff’s Urgent Motion to Amend Order Appointing Receiver to Include Litigation Injunction on July 31, 2020, [ECF No. 56], and thereafter issued the Operative Receivership Order on August 13, 2020. The Operative Receivership Order empowers the Receiver to “engage and employ persons in his discretion to assist him in carrying out his duties and responsibilities hereunder, including, but not limited to, accountants, attorneys, securities traders, registered representatives, financial or business advisers, liquidating agents, real estate agents, forensic experts, brokers, traders or auctioneers.” *See* Operative Receivership Order at ¶ 7(F). Moreover, the “Receiver and his Retained Personnel are entitled to reasonable compensation and expense reimbursement from the Receivership Estates,” subject to approval of the Court. *See* Operative Receivership Order at ¶ 58. The Court’s December 16, 2020 Order, [ECF No. 436], expanded the subject matter of the Receivership but in no way changed the substantive duties or

responsibilities of the Receiver with respect to each Receivership entity or the reporting requirements to the Court.

The Receivership Order directs the Receiver to file applications for reasonable compensation “within forty-five (45) days after the end of each calendar quarter.” *Id.* at ¶ 59. The twenty-fourth calendar quarter of this Receivership concluded on June 30, 2026, and, thus, this is the Receiver’s twenty-fourth Application to the Court for compensation.

II. INFORMATION ABOUT APPLICANT AND THE APPLICATION

This Application has been prepared in accordance with the Billing Instructions for Receivers in Civil Actions Commenced by the U.S. Securities and Exchange Commission (the “Billing Instructions”). Pursuant to the Billing Instructions, the Receiver states as follows:

- (a) Time Period Covered by Application: April 1, 2026, through June 30, 2026
- (b) Date of Receiver’s Appointment: July 27, 2020
- (c) Date Services Commenced: July 27, 2020
- (d) Names and Rates of all Professionals: See Exhibits 3(a) – (c)
- (e) Interim or Final Application: Interim
- (f) Records Supporting Fee Application: See below

The following exhibits are provided in accordance with the Billing Instructions:

Exhibit 1: Receiver’s Certification

Exhibit 2: Total Compensation and Expenses Requested

Exhibit 3: Fee Schedule: Names and Hourly Rates of Professionals and Paraprofessionals & Total Amount Billed for each Professional and Paraprofessional:

Exhibit 3(a): Stumphauzer Kolaya & Sloman, PLLC

Exhibit 3(b): Pietragallo Gordon Alfano Bosick & Raspanti, LLP

Exhibit 3(c): Development Specialists, Inc.

Exhibit 4: The Professionals' time records for the time period covered by this Application, sorted in chronological order, including a summary and breakdown of the requested reimbursement of expenses:

Exhibit 4(a): Stumphauzer Kolaya & Sloman, PLLC

Exhibit 4(b): Pietragallo Gordon Alfano Bosick & Raspanti, LLP

Exhibit 4(c): Development Specialists, Inc.

III. CASE STATUS

A. Cash on Hand

The amount of cash on hand in the Receivership bank accounts as of June 30, 2026, which is the end of the Application Period, was \$14,965,809. All of the cash is unencumbered.

B. Summary of Administration of the Case

Since the inception of the case, the Court has conducted multiple status conferences and presided over a preliminary injunction hearing that spanned over two separate days. In addition, the docket has been extraordinarily active, with more than 2,233 filed documents. The discovery process in this case has been extensive, as the Receiver has been required to respond to multiple sets of discovery requests from numerous Defendants. To date, the Receiver has processed, Bates stamped and produced documents consisting of more than 948,949 pages. In addition, the Receiver has processed and produced additional documents consisting of more than 3.63 million emails and attachments that comprise more than 2 terabytes of data. In addition, there have been numerous depositions taken in the case. The Court also conducted a multi-day jury trial involving claims against Michael Furman, which required the Receiver's attention with respect to the coordination of witnesses within the control of the Receivership Entities, providing information and documentation residing within the records of the Receivership Entities, and otherwise

providing status updates to investors and responding to their numerous questions and inquiries regarding the status of this matter.

The United States Attorney's Office for the Eastern District of Pennsylvania, as well as other governmental agencies, are conducting parallel investigations into this matter and have requested voluminous information from the Receiver as the successor-in-interest to the subject business entities. Responding to requests from the Defendants and the government has required the Receiver to analyze hundreds of thousands of documents. Needless to say, this has been a busy case that has required substantial attention from the Receiver and his team.

C. Summary of Creditor Claims Proceedings

The Court approved and the Receiver executed a process for soliciting, accepting and evaluating Proof of Claims forms submitted by potential claimants against the Receivership Estate. On August 23, 2024, the Receiver filed a motion to approve his proposed distribution plan and to authorize an initial distribution, [ECF No. 2014] ("Distribution Motion"). After the filing of various motions to supplement the Distribution Motion, [ECF Nos. 2047, 2061, 2070], as well as various responses and replies to these motions, the Court entered an Order granting the Distribution Motion on December 16, 2024, [ECF No 2078] ("Distribution Order"). In the Distribution Order, the Court approved the Receiver's distribution plan and authorized the Receiver to issue a first interim distribution payment to various Claimants with Allowed Claims, which totaled \$110,868,715. On November 21, 2025, the Receiver filed a motion to authorize a proposed second interim distribution payment, with additional distributions totaling \$96,871,261.19. The Court granted that motion in an order dated December 12, 2025, and the Receiver issued these distribution payments in the first quarter of 2026. Through these two distributions, the Receiver has distributed more than \$207 million to Claimants.

D. Description of Assets

In addition to the descriptions provided herein, for detailed information about the assets of the receivership estate, including the anticipated or proposed disposition of the assets, the Receiver respectfully refers the Court and interested parties to the Receiver's various quarterly status reports filed on the Court's docket and motions to expand the Receivership Estate over real estate, luxury vehicles, artwork, and jewelry.

E. Description of Liquidated and Unliquidated Claims Held by the Receiver

The Receiver and the collections team that the Receiver has rehired have been in communications with many of the more than 1,300 merchants that entered into MCA agreements with Par Funding. The Receiver is continuing to collect amounts that remain due from these merchants under their MCA agreements, although the collection rate has decreased significantly over time. In addition, the Receiver is evaluating potential settlements or other resolutions with various merchants that are in default under their MCA agreements and entering into settlements, where appropriate, which are resulting in significant additional payments into the Receivership Estate. The Receiver is evaluating these proposed resolutions based on various commercially reasonable factors.

IV. THE PROFESSIONALS

A. The Receiver and Stumphauzer Kolaya & Sloman, PLLC

The Receiver is a partner at the law firm of Stumphauzer Kolaya & Sloman, PLLC ("SKS"). The Receiver has served as a court-appointed receiver and special master in other matters in the United States District Court for the Southern District of Florida. In addition to his experience in private practice, the Receiver served for over six years as a federal prosecutor in the Southern District of Florida, where he personally directed hundreds of cases involving allegations of health care fraud, mail and wire fraud, securities fraud, bank fraud, money laundering, identity theft, and

violations of HIPAA and the Anti-Kickback Statute. Prior to his service as a federal prosecutor, the Receiver was a senior accountant at an international accounting firm, where he performed audit and business advisory services for Fortune 500 corporations.

The Receiver is working with a team of attorneys and paralegals at SKS, as his counsel, to administer this case. The Receiver and SKS have agreed to reduce their billing rates for this case. Instead of their standard billing rates, which range from \$695.00 to \$995.00 for partners, all partners are billed in this case at \$395.00. Similarly, associate rates, which range from \$350.00 to \$595.00, have been set as \$295.00. Paraprofessionals, who regularly bill at \$150.00 per hour, are being billed in this case at a rate of \$125.00. In addition to the rate reduction, all time billed to travel is reduced by an additional 50%. During the period covered by this Application, the Receiver and SKS billed 81.7 hours and seek payment of fees in the sum of \$31,947.50, and reimbursement of expenses in the sum of \$60.56, for a total of \$32,008.06.

B. Pietragallo Gordon Alfano Bosick & Raspanti, LLP

The law firm of Pietragallo Gordon Alfano Bosick & Raspanti, LLP (“Pietragallo”), whose efforts in this Receivership are led by partner Gaetan J. Alfano, serves as co-counsel to the Receiver. Mr. Alfano is a renowned attorney in Philadelphia with more than 40 years of litigation and trial experience. He is a former prosecutor who is frequently retained to conduct complex internal investigations, and who has been appointed as the counsel to the receiver or as Rehabilitator in a number of high-profile matters.

The Pietragallo firm — with its sixty (60) attorneys, including nineteen (19) professionals in the Philadelphia office, as well as approximately ten (10) paralegals, a forensic accountant and two Certified Fraud Examiners — is uniquely suited to serve as counsel to the Receiver because, in addition to defending high-profile government investigations and litigating complex

commercial disputes in federal and state courts, they also work collaboratively with the government on whistleblower suits under the Federal False Claims Act. Indeed, Pietragallo is one of the most successful whistleblower firms in the country, having recovered more than \$2 billion dollars on behalf of the United States government in matters throughout the United States.

Mr. Alfano and the Pietragallo firm have agreed to reduce the rates of their professionals for this case. Instead of their standard billing rates of \$550.00 to \$800.00, all partners are billed at \$395.00; all associates rates are reduced from the standard rate of \$325.00 to \$375.00, to \$295.00; and all paraprofessionals are billed at \$100.00. In addition to the rate reduction, all time billed to travel is reduced by an additional 50%. This represents a significant reduction from Pietragallo's standard billing rates. It should be noted that voluminous review of documents completed by attorneys at the Pietragallo firm have been billed at the paraprofessional rate of \$100.00 for additional savings to the Receivership. During the period covered by this Application, Pietragallo billed 266.4 hours and seeks payment of fees in the sum of \$84,017.50, and reimbursement of expenses in the sum of \$2,318.83 for a total of \$86,336.33.

C. Development Specialists, Inc.

Development Specialists, Inc. ("DSI") is an advisory and fiduciary services firm with experienced specialists in crisis management, financial advisory and third-party fiduciary services, and interim management. DSI has significant prior experience in similar matters in the financial services industry, serving as chief restructuring officer and in other fiduciary roles in connection with the management of other merchant cash advance and financial services related businesses. DSI has been involved in assisting the Receiver in an operational capacity, and has been responsible for: (a) reviewing and analyzing the financial records of the Receivership Entities; (b) assisting the Receiver with forensic accounting services; (c) assessing the ongoing

operations of the Receivership Entities and providing input and guidance regarding the management and oversight of the ongoing operations of the Receivership Entities, including efforts to collect on accounts receivable and to maximize recovery for investors; and (d) providing various other consulting services

DSI has agreed to charge the time for its professionals on this case on an hourly basis at their standard hourly rates, with an agreed-upon cap on the total amount charged in any periodic invoice submitted to the Court based on a blended hourly rate for all professionals of \$450 per hour. In addition to the rate reduction, all time billed to travel is reduced by an additional 50%. This represents a savings for the Receivership Estate. During the period covered by this Application, DSI billed 226.7 hours and seeks payment of fees the sum of \$102,015.00 and reimbursement of expenses in the sum of \$323.20, for a total of \$102,338.20.

V. Summary of Services Rendered During the Application Period

Summaries of the services rendered during the Application Period are provided below. More detailed information is included in the professionals' time records which are attached hereto as Exhibits 4(a) – (c).

A. The Receiver and his Co-Counsel

The Receiver and his counsel at SKS and Pietragallo (“Co-Counsel”) have separated their time into the activity categories provided in the Billing Instructions. Narrative summaries of these activity categories are provided below.

1. Asset Analysis and Recovery

Asset Analysis and Recovery consists of the identification and review of potential assets including causes of action and non-litigation recoveries. The Receiver and his Co-Counsel initially familiarized themselves with the operations of the Receivership Entities and the extent of the assets of the Receivership Entities. The Receiver and his Co-Counsel analyzed documents and researched

potential claims against third parties, issued subpoenas duces tecum to agent funds, and have conducted interviews and other analysis into third parties that may be holding receivership assets. With assistance from DSI, the Receiver and his Co-Counsel have identified all financial accounts associated with the Receivership entities and advised the financial institutions of the existence of the receivership estate and the asset freeze ordered by the Court. Once the Court released the Receivership Entities from the asset freeze, the Receiver liquidated bank accounts and opened new accounts which were under the Receiver's control.

In addition, the Receiver and his Co-Counsel are actively involved in discussions and negotiations with Par Funding's more than 1,300 merchants. These discussions have resulted in numerous merchants resuming regular payments on the outstanding balance owed under their MCA agreements. In addition, the Receiver and his Co-Counsel have been in active negotiations with several of Par Funding's merchants with larger balances remaining on their MCA accounts, which have resulted in settlements and other agreements that have and will continue to bring significant additional payments into the Receivership Estate.

2. Asset Disposition

Asset Disposition relates to sales, leases, abandonment, and related transaction work. Upon the creation of the receivership, the Receivership Entities were operating out of at least six different office locations across Pennsylvania and Florida. Early in the proceedings, the Receiver determined that the Receivership Entities did not need to occupy and operate from each of these locations, and has worked to release lease obligations with respect to several of these offices. In addition, the Receivership Estate obtained control over several different properties, including various multi-use and multi-family properties in Philadelphia, single family residences in Pennsylvania and South Florida, and a rural hospital in Williston, Florida. The Receiver has now

sold all of the residences and all remaining commercial properties, and the only real property remaining within the Receivership Estate is the Williston hospital property.

3. Business Operations

Business Operations cover the issues related to operation of an ongoing business. Early on in the receivership, the Receiver retained DSI to assist with the operations of Par Funding. The Receiver and DSI have been working together closely to manage and operate Par Funding's merchant cash advance business and to continue with collections on the significant account balances that remain pending with the company's more than 1,300 merchants. The Receiver and his Co-Counsel have met with and interviewed several employees of the Receivership Entities, merchants who have account balances with Par Funding, the managers of many of the various agent funds that raised investor funds for investment into Par Funding, and other interested parties.

The Receiver and DSI hired back several employees of Par Funding / Full Spectrum, who have assisted the company in the areas of collections and accounting. The Receiver regularly confers with DSI's professionals, communicates and negotiates with merchants, reviews operating reports and financial statements prepared by DSI's staff, works closely with DSI's professionals on procedures for operating the company, reporting and analyzing collections and accounting, and is involved with the many other daily operational issues that arise. The Receiver has reduced the number of employees to one remaining staff member, and the Receiver continues to wind down the remaining business operations.

4. Case Administration

Case Administration includes coordination and compliance activities, preparation of reports and responding to investor inquiries. During the initial phase of the Receivership, the Receiver and his Co-Counsel have prepared and filed many documents with the Court (which now

has more than 2,233 filed documents on the docket) and participated in several status conferences. The discovery process in this case has been extensive, as the Receiver has been required to respond to multiple sets of discovery requests from numerous Defendants. To date, the Receiver has processed, Bates stamped and produced documents consisting of more than 948,949 pages. In addition, the Receiver has processed and produced additional documents consisting of more than 3.63 million emails and attachments that comprise more than 2 terabytes of data. In addition, there have been numerous depositions taken in the case. The Court also conducted a multi-day jury trial involving claims against Michael Furman, which required the Receiver's attention with respect to the coordination of witnesses within the control of the Receivership Entities, providing information and documentation residing within the records of the Receivership Entities, and otherwise providing status updates to investors and responding to their numerous questions and inquiries regarding the status of this matter.

The Receiver has established a website and dedicated email addresses for inquiries and other questions regarding the Receivership. The Receiver and his Counsel continue to respond to numerous inquiries, usually through e-mail and telephone calls, from investors, merchants, and other interested parties. Because it is not practical or cost efficient for the Receiver to respond to every single inquiry, the Receiver has established a tollfree investor telephone number, an email address for general inquiries, and a website to provide up to date information for investors and interested parties. The Receiver has posted copies of key court filings, status reports, key dates and deadlines, and other pertinent information on the website. The Receiver has also prepared and posted numerous updates on his website, including letters to investors, former employees, merchants, and other groups of interested parties.

5. Claims Administration and Objections

Claims Administration and Objections relates to formulating, gaining approval of, and administering claims procedure. Holders of claims include the many investors—both those who invested directly in the Receivership Entities and those who invested indirectly through various agent funds—as well as other general creditors of the various Receivership Entities. The claims bar date under this process was March 23, 2023. The Receiver received and issued notices of determination of claims. He has also received objections to these notices of determination and has filed a motion seeking the Court’s approval of his claims determinations, which the Court has granted. Additionally, the Receiver has filed two Distribution Motions, which the Court granted. Through these distributions, the Receiver has returned more than \$200 million to investors.

6. Employee Benefits/Pensions

Employee Benefits/Pensions covers issues such as severance, retention, 401K coverage and continuance of pension plan. The Receiver directed professionals at the Pietragallo firm who specialize in employment law, employee benefits, and other related fields, to evaluate potential issues related to the termination of all employees of the Receivership Entities, the rehiring of select employees, and other issues involving the Receivership Entities’ benefits.

7. Litigation/Contested Matters

Over the course of the receivership, the Receiver has obtained orders lifting the litigation stay to allow the institution of litigation claims against third-parties against whom the Receiver may be entitled to recover funds and assets. That litigation is ongoing. At the same time, however, the Receiver has relied upon this Court’s stay of litigation to minimize the amount of work required in connection with various litigation matters involving the Receivership Entities that were pending at the time the Court established the Receivership.

B. DSI

DSI has separated its time into the activity categories provided in the Billing Instructions. Without limiting the detail of DSI's services, the following are summary descriptions of the categories of services provided during the Application Period.

1. Business Analysis

DSI continues to assist in the oversight and management of the operations of the Receivership Entities. DSI oversaw the preparation of reports by the remaining staff and, when possible, utilized the work product. DSI has prepared financial information utilized by the Receiver and counsel to assist in reporting to the Court on the current and historical operations of the Receivership Entities.

2. Monthly Reporting

DSI prepared information to be included in the quarterly SEC reporting format and assisted the Receiver and Counsel in the preparation of the interim reporting for the quarter ending March 31, 2026, that was filed on April 30, 2026. DSI also prepared periodic updates of the Receivership entities' cash activity as a reporting tool for the Receiver and counsel and provided these reports to the Receiver and counsel.

3. A/R Review/Collection

During the Reporting Period, DSI worked with the collector on select matters including escalation of accounts and settlements with merchants. This process includes on-going communications with merchants, merchants' counsel, the collectors and Receiver's counsel. DSI also worked with staff on the reporting of settlement agreements made between merchants and the Receivership and other periodic management reports. DSI also oversaw the analysis of accounts receivable resulting in the write-offs of uncollectible accounts.

4. Tax Issues

During the quarter, DSI reviewed notices and assisted in the response to taxing authorities relative to the notices.

5. Asset Analysis and Recovery

DSI identified and marshaled assets of the Receivership Entities not related to the MCA portfolio. These assets include bank and investment accounts, interests in life insurance policies, real and personal property and the entities and assets that were added to the Receivership pursuant to the Orders Granting Motion to Expand the Receivership Estate that have been entered to date.

6. Disbursing Agent / Distributions

During the period, DSI worked with Counsel and the distribution agent to respond to questions from creditors. DSI also reviewed data related to distributions to deceased creditors in order to ensure the re-distribution to heirs. DSI also reconciled the distributions made to periodic and final reports.

7. Managing Operations

During the Reporting Period, DSI worked with the Receiver and counsel to implement the Receivership Order(s) and assisted in the advancement of the Receivership. DSI provided management and oversight of the day-to-day operations of the Receivership Entities, including accounting, collections, information technology, staffing and human resource functions, as detailed herein. DSI performed certain operations and financial tasks as well as managed staff. DSI provided input to the Receiver and counsel as to operations matters.

8. Real Estate Management

DSI continues to assist in the day-to-day management and administration of real property

holdings.

9. A/R Exception Portfolio

As requested by counsel, DSI continued to review the historical records on certain transactions with these accounts. Prior to this period, DSI transitioned most of the accounts in the exception portfolio to counsel and has assisted counsel in the advancement of litigation and settlement efforts on these accounts.

10. Other Notes and Loans Receivables

DSI provided services for the review and collection of the non-traditional MCA obligations that are owed to the Receivership entities, Eagle Six Consultants and Heritage Business Consulting. As requested by counsel, DSI works directly with the borrowers to achieve resolutions of the outstanding obligations and assisted counsel in the advancement of litigation and settlement efforts on these accounts

11. Fee Application Preparation

Pursuant to the SEC fee guidelines, no time was charged in the period for the preparation of the billings and fee applications.

VI. Memorandum of Law

The Receiver and his professionals are entitled to reasonable compensation and expenses, pursuant to the Receivership Order. Receivership courts have traditionally determined reasonableness by utilizing the familiar lodestar approach, calculating a reasonable hourly rate in the relevant market and the reasonable number of hours expended. *See, e.g., S.E.C. v. Aquacell Batteries, Inc.*, No. 6:07-cv-608-Orl-22DAB, 2008 WL 276026, *3 (M.D. Fla. Jan 31, 2008); *see*

also *Norman v. Hous. Auth.*, 836 F.2d 1292, 1299-1302 (11th Cir. 1988).² The hourly rates billed by the Receiver and his professionals are reasonable for professionals practicing in the Southern District of Florida. The Receiver and his counsel at SKS and Pietragallo have reduced their standard rates significantly, by as much as \$600.00 per hour (depending on the individual's standard rate). These reductions have resulted in substantial savings to the receivership estate.

"In general, a reasonable fee is based on all circumstances surrounding the receivership." *SEC v. W. L. Moody & Co., Bankers*, 374 F. Supp. 465, 480 (S.D. Tex. 1974), *aff'd*, 519 F.2d 1087 (5th Cir. 1975); ("[T]he court may consider all of the factors involved in a particular receivership in determining an appropriate fee." *Gaskill v. Gordon*, 27 F.3d 248, 253 (7th Cir. 1994). "In determining the amount of their compensation, due consideration should be given to the amount realized, as well as the labor and skill needed or expended, and other circumstances having a bearing on the question of the value of the services." *Sec. & Exch. Comm'n v. Striker Petroleum, LLC* (N.D. Tex., 2012) (citing *City of New Orleans v. Malone*, 12 F.2d 17, 19 (5th Cir. 1926)). Part of "determining the nature and extent of the services rendered," however, includes an analysis as to the reasonableness of the services rendered, bearing in mind the nature of a receivership. As the Supreme Court has noted:

The receiver is an officer of the court, and subject to its directions and orders [H]e is . . . permitted to obtain counsel for himself, and counsel fees are considered as within the just allowances that may be made by the court. . . . So far as the allowances to counsel are concerned, it is a mere question as to their reasonableness. The compensation is usually determined according to the circumstances of the particular case, and corresponds with the degree of responsibility and business ability required in the management of the affairs intrusted to him, and the perplexity and difficulty involved in that management.

² The law in this circuit for assessing the reasonableness of fees is set out in *Norman v. Hous. Auth. of Montgomery*, 836 F.2d 1292. (11th Cir.1988). According to *Norman*, the starting point in determining an objective estimate of the value of professional services is to calculate the "lodestar" amount, by multiplying a reasonable hourly rate by the number of hours reasonably expended. *Id.* at 1299 (citing *Hensley v. Eckerhart*, 461 U.S. 424, 433, 103 S.Ct. 1933, 76 L.Ed.2d 40 (1983)).

Stuart v. Boulware, 133 U.S. 78, 81-82 (1890).

The circumstances of this receivership are unique. The Receiver quickly needed to assess the financial situation of the Receivership Entities and, in particular, Par Funding, to determine how to proceed with operations of that company so as to maximize the value of the assets for the benefit of the investors and creditors. The Receiver had engaged DSI, rehired employees, and was already engaged in starting back up operations and resuming efforts to collect on the significant outstanding receivable balances from the company's merchants, many of which were in default at the time the Court established the Receiver. The Receiver and his Co-Counsel have also responded to the concerns of the investors, creditors, employees, and other interested parties. The Receiver utilized the skills of forensic accountants and specialists in information technology to preserve records and information of the company, as well as to assess the financial records and understand the finances of Par Funding, including efforts to trace transfers of the investors' funds. The Receiver utilized the data and knowledge gained through this process to expand the Receivership to include additional entities, properties, and a trust, which creates a larger group of assets the Receiver can protect for the benefit of the investors.

In addition to fees, the receiver is "also entitled to be reimbursed for the actual and necessary expenses" that the receiver "incurred in the performance of [its] duties." *Fed. Trade Comm'n v. Direct Benefits Grp., LLC*, No. 6:11-cv-1186-Orl-28TBS, 2013 WL 6408379, at *3 (M.D. Fla. Dec. 6, 2013). The Receiver and his professionals support their claims for reimbursement of expenses with "sufficient information for the Court to determine that the expenses are actual and necessary costs of preserving the estate." *Sec. & Exch. Comm'n v. Kirkland*, No. 6:06-cv-183-Orl-28KRS, 2007 WL 470417, at *2 (M.D. Fla. Feb. 13, 2007) (citing *In re Se. Banking Corp.*, 314 B.R. 250, 271 (Bankr. S.D. Fla. 2004)). A court-appointed receiver who reasonably and diligently discharges his duties is entitled to be fairly compensated for services

rendered and expenses incurred. *See SEC v. Byers*, 590 F.Supp.2d 637, 644 (S.D.N.Y. 2008); *see also SEC v. Elliott*, 953 F.2d 1560 (11th Cir. 1992) (“[I]f a receiver reasonably and diligently discharges his duties, he is entitled to compensation.”). As more fully described herein and supported by the time records, the Receiver and his professionals have reasonably and diligently discharged their duties, and provided a benefit to the receivership estate, the investors and creditors.

WHEREFORE, the Receiver seeks entry of an Order granting this motion and awarding the Receiver and his professionals their interim fees, reimbursement of costs, and such other relief that is just and proper. A proposed Order granting this Application is attached as Exhibit 5.

CERTIFICATION REGARDING PRE-FILING CONFERENCE

Pursuant to Local Rule 7.1 and the Operative Receivership Order at ¶ 59, the Receiver hereby certifies that he has conferred with counsel for Plaintiff, Securities and Exchange Commission (“SEC”), and confirms that the SEC has no objection to the Application. A hearing is requested only in the event that someone files an objection to this Application.

Dated: September 22, 2026

Respectfully Submitted,

STUMPHAUSER KOLAYA & SLOMAN, PLLC
Two South Biscayne Blvd., Suite 1600
Miami, FL 33131
Telephone: (305) 614-1400

By: /s/ Timothy A. Kolaya
TIMOTHY A. KOLAYA
Florida Bar No. 056140
tkolaya@skslegal.com

Co-Counsel for Receiver

**PIETRAGALLO GORDON ALFANO
BOSICK & RASPANTI, LLP**
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Telephone: (215) 320-6200
Facsimile: (215) 981-0082

By: /s/ Gaetan J. Alfano
GAETAN J. ALFANO
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DOUGLAS K. ROSENBLUM
Pennsylvania Bar No. 90989
(Admitted Pro Hac Vice)
DKR@Pietragallo.com

Co-Counsel for Receiver

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on September 22, 2026, I electronically filed the foregoing document with the clerk of the Court using CM/ECF. I also certify that the foregoing document is being served this day on counsel of record via transmission of Notices of Electronic Filing generated by CM/ECF.

/s/ Timothy A. Kolaya
TIMOTHY A. KOLAYA

Exhibit 1

(Receiver's Certification)

CERTIFICATION

I, Ryan K. Stumphauzer, Esq. (the “Applicant”), certify, declare, and state:

1. The Applicant is a partner/member at the law firm of Stumphauzer Kolaya & Sloman, PLLC (“SKS”) and the Court-Appointed Receiver in this action. This Certification is based on the Applicant’s first-hand knowledge and review of the books, records and documents prepared and maintained by SKS in the ordinary course of its business. The Applicant knows that the facts contained in this Application regarding work performed by the Applicant, his staff, and retained professionals, as well as the facts contained in this Certification, are true and correct, and the Applicant is authorized by SKS to make this Certification. Having reviewed the time records and data that support the Application, the Applicant further certifies that said Application is well grounded in fact and justified.

2. The billing records of SKS, which are attached to this Application, are true and correct copies of the records maintained by SKS. These records were made at or near the time the acts, events, conditions, or opinions described in such records occurred or were made. The Applicant knows that the records were made by persons with knowledge of the transactions or occurrences described in such records or that the information contained in the records was transmitted by a person with knowledge of the transactions or occurrences described in the records. The records were kept in the ordinary course of the regularly conducted business activity of SKS and it is the regular business practice of SKS to prepare these records.

3. To the best of the Applicant's knowledge, information and belief formed after reasonable inquiry, the Application and all fees and expenses therein are true and accurate and comply with the Billing Instructions for Receivers in Civil Actions Commenced by the Securities and Exchange Commission.

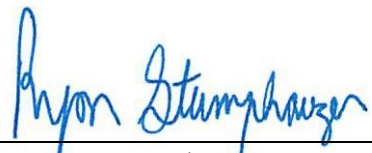
4. All fees contained in the Application are based on the rates listed in the Applicant's fee schedule attached hereto and such fees are reasonable, necessary, and commensurate with the skill and experience required for the activity performed.

5. The Applicant has not included in the amount for which reimbursement is sought the amortization of the cost of any investment, equipment, or capital outlay (except to the extent that any such amortization is included within the permitted allowable amounts set forth herein for photocopies and facsimile transmission).

6. In seeking reimbursement for a service which the Applicant justifiably purchased or contracted for from a third party (such as copying, imaging, bulk mail, messenger service, overnight courier, computerized research, or title and lien searches), the Applicant requests reimbursement only for the amount billed to the Applicant by the third-party vendor and paid by the Applicant to such vendor. If such services are performed by the Applicant, the Applicant will certify that he is not making a profit on such reimbursable service.

I declare and certify under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Executed on September 22, 2026.



Ryan K. Stumphauzer., Esq.

Exhibit 2

(Total Compensation and Expenses Requested)

Total Compensation and Expenses Requested

<u>Professional Firm</u>	<u>Category</u>	<u>Hours</u>	<u>Fees</u>	<u>Expenses</u>	<u>Total Billed</u>
Stumphauzer Kolaya & Sloman, PLLC	Attorneys	81.7	\$31,947.50	\$60.56	\$32,008.06
Pietragallo Gordon Alfano Bosick & Raspanti, LLP	Attorneys	266.4	\$84,017.50	\$2,318.83	\$86,336.33
Development Specialists, Inc.	Operations Consultant	226.7	\$102,015.00	\$323.20	\$102,338.20
		574.8	\$217,980.00	\$2,702.59	\$220,682.59

Exhibit 3(a)

**(Fee Schedule: Stumphauzer
Kolaya & Sloman, PLLC)**

Receiver and Stumphauzer Kolaya Nadler & Sloman, PLLC

<u>Professional</u>	<u>Hours</u>	<u>Discounted Rate</u>	<u>Discounted Total</u>
Timothy Kolaya	58.4	\$395.00	\$23,068.00
Ryan Stumphauzer	22.1	\$395.00	\$8,729.50
Adriana Hidalgo	1.2	\$125.00	\$150.00
	81.7		\$31,947.50

Total Expenses \$60.56

Total Invoiced **\$32,008.06**

Exhibit 3(b)

**(Fee Schedule: Pietragallo Gordon
Alfano Bosick & Raspanti, LLP)**

Pietragallo Gordon Alfano Bosick & Raspanti,LLP

<u>Professional</u>	<u>Hours</u>	<u>Discounted Rate</u>	<u>Discounted Total</u>
Alfano, Gaetan J.	52.10	\$395	\$20,579.50
Kettering, John W.	109.60	\$395	\$43,292.00
Parks, Richard J.	0.60	\$395	\$237.00
Rosenblum , Douglas K.	32.20	\$395	\$12,719.00
Ser, Marjii	28.50	\$100	\$2,850.00
Siegel, Kimberly A.	42.80	\$100	\$4,280.00
Zytnick, Zachary H.	0.60	\$100	\$60.00
	266.40		\$84,017.50

Total Expenses \$2,318.83

Total Invoiced **\$86,336.33**

Exhibit 3(c)

(Fee Schedule: Development Specialists, Inc.)

Development Specialists, Inc.

<u>Professional</u>	<u>Total Hours</u>	<u>Total Fees</u>	<u>Total Bill</u>
Yale S. Bogen	86.0	\$62,350.00	\$62,350.00
George E. Shoup, III	6.9	\$4,105.50	\$4,105.50
Thomas J. Frey	7.6	\$3,572.00	\$3,572.00
John B. O'Brien	85.8	\$29,601.00	\$29,601.00
William H. Fredricks	37.0	\$10,915.00	\$10,915.00
Salvatore C. Arena	3.4	\$1,003.00	\$1,003.00
	226.7	\$111,546.50	\$111,546.50

Reduction of Fees applying caps	Apr-26	-\$2,717.50
	May-26	-\$3,467.00
	Jun-26	-\$3,347.00
		<u>-\$9,531.50</u>
Total Fees Billed		<u><u>\$102,015.00</u></u>
Total Expenses		\$323.20
Total Invoiced		<u><u>\$102,338.20</u></u>

Exhibit 4(a)

**(Time Records: Stumphauzer
Kolaya & Sloman, PLLC)**



INVOICE

Invoice # 10407
Date: 07/28/2026
Due On: 08/27/2026

Stumphauzer Kolaya & Sloman, PLLC

2 South Biscayne Blvd, Suite 1600
Miami, Florida 33131

CBSG / Par Funding Receivership

2020-00554

CBSG / Par Funding Receivership

Services

Type	Attorney	Date	Notes	Quantity	Rate	Total
Service	TAK	04/01/2026	Case Administration: Review of order granting Motion to Lift the Litigation Injunction to Allow Tax Deed Sale to Proceed for Receivership Property located at 125 SW 7th Street, Williston, Florida 32696, , review and analyze provisions regarding tax deed sale, post to receivership website, and forward to counsel for Levy County Tax Collector to confirm that tax deed sale can proceed.	0.70	\$395.00	\$276.50
Service	TAK	04/01/2026	Asset Disposition: Emails with Chief Rolls from Williston Police regarding tax deed sale for hospital property and follow up regarding pending issues and ongoing discussions about monitoring and securing property.	0.30	\$395.00	\$118.50
Service	TAK	04/01/2026	Case Administration: Review and proposed edits to presentence report for CBSG and follow up emails with receivership team re same.	0.50	\$395.00	\$197.50
Service	TAK	04/02/2026	Claims Administration and Objections: Emails with investor D. Kane regarding questions about issuance of 1099 and reported income.	0.30	\$395.00	\$118.50
Service	TAK	04/02/2026	Case Administration: Emails with B. Lechich regarding confirmation that	0.20	\$395.00	\$79.00

			SEC does not oppose motions regarding approval of stipulation with merchants and approval of settlement with Chehebars and merchants.			
Service	TAK	04/02/2026	Asset Disposition: Emails with Chief Rolls from Williston Police regarding tax deed sale for Williston Hospital property and ongoing discussions regarding various issues.	0.30	\$395.00	\$118.50
Service	TAK	04/02/2026	Asset Disposition: Review of materials posted on Levy County website regarding tax deed sale for Williston Hospital and confirm that process is on track for sale on April 13.	0.70	\$395.00	\$276.50
Service	TAK	04/03/2026	Case Administration: Finalize and file motion to approve stipulation regarding reduction to remaining account balance for certain merchant clients, submit proposed order, and upload to receivership website.	0.80	\$395.00	\$316.00
Service	TAK	04/03/2026	Case Administration: Finalize and file motion to approve settlement agreement with Chehebars and merchants, submit proposed order, and upload to receivership website.	0.80	\$395.00	\$316.00
Service	TAK	04/03/2026	Claims Administration and Objections: Emails with investor J. Creed regarding questions about issuance of 1099 and reported income.	0.20	\$395.00	\$79.00
Service	RKS	04/03/2026	Case Administration: Reviewed email correspondence from Nick Williams at LifeRoc Capital who expressed interest in purchasing the remaining life settlement assets under the receivership portfolio.	0.10	\$395.00	\$39.50
Service	TAK	04/04/2026	Case Administration: Review of criminal information and new SEC Complaint against Camarda, and emails with R. Stumphauzer, G. Alfano, and D. Rosenblum re same.	0.30	\$395.00	\$118.50
Service	TAK	04/05/2026	Case Administration: Emails with J. Creed, AGM investor, to address questions regarding investment in AGM, denial of MHL Union Alliance claim, and possibility of filing late-filed claim.	0.30	\$395.00	\$118.50
Service	TAK	04/05/2026	Case Administration: Follow up with	0.30	\$395.00	\$118.50

Chief Rolls regarding request for items from hospital property.						
Service	RKS	04/06/2026	Case Administration: Attention to several administrative emails including review of the settlement agreement log for the period ending on April 3rd, correspondence from Rosenblum re: Cherubini Yachts, and correspondence from Alfano regarding the net investment approach and limitations of the Court's approval for a 95% distribution to all investors.	0.40	\$395.00	\$158.00
Service	TAK	04/06/2026	Asset Disposition: Explore options related to potential donation of Cherubini and strategy and plan for proceeding with potential sale.	0.70	\$395.00	\$276.50
Service	TAK	04/06/2026	Case Administration: Emails with Mainstar IRA regarding request to transfer and assign rights under note and receivership claim on behalf of claimant.	0.50	\$395.00	\$197.50
Service	TAK	04/06/2026	Case Administration: Review of order establishing briefing schedule on motions to approve merchant stipulation and motion to approve settlement with Chehebars and merchants, consider timing for potential order approving motions, and follow up regarding next steps regarding requested relief and sale of portfolio.	0.30	\$395.00	\$118.50
Service	RKS	04/07/2026	Case Administration: Review of Rosenblum email with attached PSR questions re CBSG, as well as proposed responses.	0.40	\$395.00	\$158.00
Service	RKS	04/07/2026	Business Operations: Review of cash collections report from Bogen; drafted email response to group re: scheduled meeting re: "winding down."	0.20	\$395.00	\$79.00
Service	RKS	04/07/2026	Case Administration: Supplemental review of typed responses to PSR questions in CBSG Criminal case (EDPA); execute same and return to Rosenblum with cover email.	0.30	\$395.00	\$118.50
Service	RKS	04/07/2026	Asset Disposition: Drafted response to Rosenblum, Kolaya, and Alfano on the Cherubini Yachts sale; advised	0.30	\$395.00	\$118.50

			focusing on time and resources invested and feedback from the boatyard/dealership rather than solely the sale price. Addressed Jet Skis in storage, noted potential obstacles to sale, and flagged for discussion in the next call.			
Service	TAK	04/07/2026	Case Administration: Call with Jim Sallah, potential counsel for AGM investors, regarding position on potential late-filed claims and status of claims from AGM and MHL Union Alliance.	0.50	\$395.00	\$197.50
Service	TAK	04/07/2026	Asset Disposition: Call with Y. Bogen and follow up with co-counsel regarding donation or sale of Cherubini.	0.20	\$395.00	\$79.00
Service	TAK	04/07/2026	Case Administration: Call with Lawrence Klayman, potential counsel for AGM investors, regarding position on potential late-filed claims and status of claims from AGM and MHL Union Alliance.	0.40	\$395.00	\$158.00
Service	TAK	04/07/2026	Claims Administration and Objections: Follow up with executor for estate of G. Fretz regarding reissuance of distribution check, and forward reissuance request to Epiq for processing and voiding of old check.	0.50	\$395.00	\$197.50
Service	TAK	04/07/2026	Claims Administration and Objections: Follow up with A. Wilson regarding reissuance of distribution check to inherited IRA accounts based on instructions from IRA custodian, and forward reissuance request to Epiq for processing and voiding of old check.	0.50	\$395.00	\$197.50
Service	TAK	04/07/2026	Claims Administration and Objections: Emails with counsel for remainder beneficiaries in Tember Eaton trust regarding depositing of second distribution check with the clerk of the court in Pasco County, Colorado, and update on case and judgment.	0.40	\$395.00	\$158.00
Service	TAK	04/07/2026	Claims Administration and Objections: Emails with P. Giuffrida, investor in ABFP multi-strategy fund II regarding assets available for distribution to investors and follow up on timing and amount of potential distributions.	0.30	\$395.00	\$118.50

Service	TAK	04/07/2026	Claims Administration and Objections: Emails with B. Taylor at Mainstar Trust regarding questions about claims and distribution process, additional distributions to investors through Sherpa Fund, and follow up on other questions about status of receivership and transferring of accounts.	0.30	\$395.00	\$118.50
Service	TAK	04/07/2026	Claims Administration and Objections: Respond to email from investor J. Colianni regarding questions about issuance of 1099 and tax treatment of distributions that are reported as other income.	0.30	\$395.00	\$118.50
Service	TAK	04/07/2026	Claims Administration and Objections: Emails with M. Laude, AGM investor, to address questions related to concerns about late-filed claims and lack of notice from Camarda and Zingarelli.	0.40	\$395.00	\$158.00
Service	TAK	04/07/2026	Case Administration: Review of draft presentence investigation report for CBSG and emails with co-counsel re same.	0.30	\$395.00	\$118.50
Service	TAK	04/07/2026	Case Administration: Email with P. Hannon, AGM investor, regarding position on potential late-filed claims and status of claims from AGM and MHL Union Alliance, and additional background re same.	0.30	\$395.00	\$118.50
Service	RKS	04/08/2026	Case Administration: Reviewed cleared deposits report, emails and voicemails from AGM Capital Funds investors B.S. and G.S. re: possibility of filing a claim to recover funds; forwarded to Kolaya and Alfano for resolution.	0.30	\$395.00	\$118.50
Service	TAK	04/08/2026	Claims Administration and Objections: Follow up emails with beneficiaries of L. Logero and reissuance of distribution payments to inherited IRA accounts, and follow up with B. Logero re same, and emails with Epiq regarding processing of replacement checks.	0.40	\$395.00	\$158.00
Service	TAK	04/08/2026	Claims Administration and Objections: Emails with J. Conway, AGM investor, to discuss questions about status of claims process, background related to	0.40	\$395.00	\$158.00

			AGM and MHL claims, and possibility of pursuing late-filed claims.			
Service	TAK	04/08/2026	Claims Administration and Objections: Emails with B. Shostal, AGM investor, to discuss questions about status of claims process, background related to AGM and MHL claims, and possibility of pursuing late-filed claims.	0.40	\$395.00	\$158.00
Service	TAK	04/08/2026	Claims Administration and Objections: Emails with G. Brown, AGM investor, to discuss questions about status of claims process, background related to AGM and MHL claims, and possibility of pursuing late-filed claims.	0.40	\$395.00	\$158.00
Service	RKS	04/09/2026	Case Administration: Review email correspondence from Coventry re: death of John Peterson and details pertaining to the estimated net claim amount.	0.10	\$395.00	\$39.50
Service	TAK	04/09/2026	Case Administration: Review of IRS correspondence regarding 2015 and 2016 tax returns and follow up with Y. Bogen re same.	0.30	\$395.00	\$118.50
Service	TAK	04/09/2026	Case Administration: Call with A. Witsosky, AGM investor, to discuss claim from AGM and status of receivership proceedings.	0.60	\$395.00	\$237.00
Service	TAK	04/09/2026	Case Administration: Review of death notification for insured that is the subject of MSIF II policy and follow up with receivership team regarding submission of claim, death benefits, and analysis of remaining portfolio.	0.40	\$395.00	\$158.00
Service	TAK	04/09/2026	Claims Administration and Objections: Follow up emails with Mainstar Trust regarding potential assignment and transfer of noteholder rights and claim against receivership estate.	0.30	\$395.00	\$118.50
Service	TAK	04/09/2026	Claims Administration and Objections: Call with A. Hannon, investor in AGM, to discuss AGM and MHL Union claims, position on late-filed claims, and status of overall distribution process.	0.40	\$395.00	\$158.00
Service	AH	04/09/2026	Case Administration: Phone call with Valerie Aliano and Robert McNicholl AG Morgan investors, requesting information re: claims process,	0.40	\$125.00	\$50.00

			emailed Stumphauzer regarding same.			
Service	TAK	04/10/2026	Case Administration: Review of draft transcript from status conference and emails with report regarding corrections and clarifications, and forward final transcript to receivership team.	0.50	\$395.00	\$197.50
Service	RKS	04/13/2026	Case Administration: Review of weekly cash report and cleared deposits report.	0.20	\$395.00	\$79.00
Service	TAK	04/13/2026	Claims Administration and Objections: Follow up call with investor A. Hannon to discuss questions related to AGM claims.	0.30	\$395.00	\$118.50
Service	TAK	04/13/2026	Asset Analysis and Recovery: Emails to discuss strategy regarding life settlement policy and efforts to confirm status of insured on largest policy.	0.30	\$395.00	\$118.50
Service	RKS	04/14/2026	Case Administration: Review and sign claim package for John Peterson as requested by Coventry.	0.30	\$395.00	\$118.50
Service	AH	04/14/2026	Case Administration: Scan executed claim package for John Peterson; drafted email correspondence to Coventry with digital copy of same; packaged originals and sent via FedEx using the pre-paid label.	0.20	\$125.00	\$25.00
Service	TAK	04/14/2026	Claims Administration and Objections: Review of motion to allow late-filed claim from AGM investor M. Laude and follow up discussions with co-counsel re same.	0.50	\$395.00	\$197.50
Service	AH	04/15/2026	Case Administration: Review emails, voicemails and correspondence to put together a list of AG Morgan investors who have contacted our offices re: claims process; sent to Stumphauzer for review.	0.30	\$125.00	\$37.50
Service	RKS	04/15/2026	Case Administration: Upon reviewing correspondence from Hidalgo and the attached list of AG Morgan investors who have contacted the Receivership since Comrada's guilty plea seeking more information on the claims process, forwarded the same to Kolaya and Alfano to determine the	0.20	\$395.00	\$79.00

response status for each.						
Service	RKS	04/15/2026	Case Administration: Reviewed the settlement agreement log and the Pillar Receiver report for April, 2026.	0.20	\$395.00	\$79.00
Service	TAK	04/15/2026	Case Administration: Review of motion for leave to file late-filed claims from AGM investors and initial strategy regarding proposed response, and order striking motion.	0.30	\$395.00	\$118.50
Service	RKS	04/16/2026	Case Administration: Review of EPIQ invoice for services rendered from March 16th through April 16th.	0.20	\$395.00	\$79.00
Service	TAK	04/16/2026	Case Administration: Call with Dore Louis to discuss timing for issuance of third distribution payment and claims from AGM Investors, request for approval of late-filed claims, and impact on potential distributions to the Chehebars.	0.30	\$395.00	\$118.50
Service	RKS	04/17/2026	Case Administration: Reviewed Judge Ruiz's order granting the motion to approve settlement agreement with the Chehebars and Merchants; reviewed Michael Laude's letter to Judge Ruiz and request to extend the claim period for AG Morgan investors.	0.20	\$395.00	\$79.00
Service	RKS	04/20/2026	Claims Administration and Objections: Review of Dean Vagnozzi video to investors, which in turn have prompted inquiries to receiver counsel re: Multi-strategy fund; review of lengthy email chain with Judge Kearney staff related to inquiry from AGM investors; reviewed responses to Judge Kearney by Rosenblum (on behalf of Receivership) and Newcomer (on behalf of USA). Review of additional inquiries from AGM investors.	0.80	\$395.00	\$316.00
Service	RKS	04/20/2026	Case Administration: Review of the settlement agreement log and weekly cash report.	0.30	\$395.00	\$118.50
Service	TAK	04/20/2026	Case Administration: Call with M. Laude to discuss order regarding late-filed claim and to follow up on potential process for substantive review of request for approval of late-filed claims.	0.40	\$395.00	\$158.00

Service	TAK	04/20/2026	Case Administration: Emails with D. Rosenblum regarding investor lists for AGM Capital and discussions regarding sending lists to USAO for EDPA in connection with restitution payments and requests from investors to participate in claims process.	0.30	\$395.00	\$118.50
Service	TAK	04/20/2026	Case Administration: Emails with receivership team regarding MSIF investors and potential next steps regarding life insurance portfolio.	0.20	\$395.00	\$79.00
Service	TAK	04/21/2026	Case Administration: Review of status of account for Taylor Made Lawns, follow up with A. Ratner re same, and respond to representative for merchant regarding recorded judgment by NY Unity Factor.	0.40	\$395.00	\$158.00
Service	TAK	04/21/2026	Case Administration: Review of notice of disallowance of tax refund for 2018 and follow up emails with Y. Bogen and receivership team re same.	0.30	\$395.00	\$118.50
Service	RKS	04/22/2026	Business Operations: Review of several emails pertaining to Alma Brown life insurance policy and DSI communications with Brown next of kin; email correspondence re: IRS decision re: 2018 CBSG return, re: weekly collections.	0.40	\$395.00	\$158.00
Service	TAK	04/22/2026	Case Administration: Emails with Y. Bogen regarding A. Brown insurance policy and contact with family member to confirm status.	0.20	\$395.00	\$79.00
Service	TAK	04/22/2026	Case Administration: Review of order approving stipulation with certain merchants regarding remaining balances, and review of order granting approval of settlement with Chehebars and the Merchants.	0.40	\$395.00	\$158.00
Service	TAK	04/22/2026	Case Administration: Emails with counsel for merchant Taylor Made Lawns regarding position on lien from NY Unity.	0.20	\$395.00	\$79.00
Service	TAK	04/23/2026	Case Administration: Emails and follow up with Trisha Sindler Fuchs regarding investor A. Pulsone and investments with Gissas, research and detailed response email, and efforts to follow up with investor re	0.60	\$395.00	\$237.00

			same.			
Service	TAK	04/23/2026	Case Administration: Call with G. Alfano to discuss pending matters, including recent motions and orders, upcoming status meeting, and other related issues, and follow up regarding next steps in connection with recently entered orders.	0.30	\$395.00	\$118.50
Service	TAK	04/24/2026	Claims Administration and Objections: Follow up on emails from A. Wilson re distributions to beneficiaries of claim by Provident Trust f/b/o L. Logero.	0.40	\$395.00	\$158.00
Service	TAK	04/24/2026	Case Administration: Follow up emails with SEC counsel regarding inquiry from A. Pulsone, investor with J. Gissas, and proposed follow up re same.	0.30	\$395.00	\$118.50
Service	TAK	04/24/2026	Case Administration: Emails and coordinate with receivership team regarding status call to review pending issues and remaining matters to be resolved for winding down of receivership.	0.20	\$395.00	\$79.00
Service	RKS	04/24/2026	Case Administration: Reviewed email correspondence from Milton Allimadi re: request for media comment relating to Joseph LaForte's sentencing, timing of distributions and allegations of over-billing.	0.10	\$395.00	\$39.50
Service	RKS	04/27/2026	Case Administration: Reviewed the settlement agreement log and weekly cash report; reviewed correspondence from Yale Bogen attaching DSI invoices from January through March.	0.40	\$395.00	\$158.00
Service	RKS	04/28/2026	Case Administration: Meeting with Bogen, Kolaya, Alfano (via Zoom) and Kettering (via Zoom) to address pending receivership tasks including sale of remaining non-exception portfolio, management of life settlement policies.	2.50	\$395.00	\$987.50
Service	RKS	04/28/2026	Case Administration: Prepare for receivership meeting by reviewing Bogen agenda, as well as reviewing most recent emails pertinent to Kingdom Logistics settlement / status hearing, cash collections / merchant accounts, jet skis, etc.	0.70	\$395.00	\$276.50

Service	RKS	04/28/2026	Case Administration: Reviewed email correspondence from Rosenblun re: response from the USPO related to the documents provided in response to the PSR questionnaire.	0.20	\$395.00	\$79.00
Service	TAK	04/28/2026	Case Administration: Meeting with receivership team to discuss pending issues related to wind down of receivership, including Williston property, remaining portfolio, life insurance policies, third distribution and issues related to second distribution, and other pending litigation matters.	2.50	\$395.00	\$987.50
Service	TAK	04/28/2026	Case Administration: Review of order requiring dismissal of merchant cases against the Chehebars, and emails and follow-up with counsel for the Chehebars and the merchants to discuss filing of stipulation of dismissal.	0.30	\$395.00	\$118.50
Service	TAK	04/28/2026	Case Administration: Review wire transfers to be issued to merchants, counsel and release of lien required as part of merchant settlement, follow up with J. Kettering regarding lien release, and discussions with Y. Bogten related to wire transfer to merchants' counsel.	0.20	\$395.00	\$79.00
Service	TAK	04/28/2026	Case Administration: Call with offices of Bochetto and Associates to discuss proposed motion regarding requests from Vagnozzi to take over responsibility for managing life settlements following wind down of receivership, and discussion of proposal with receivership team.	0.20	\$395.00	\$79.00
Service	TAK	04/29/2026	Claims Administration and Objections: Call with R. McNichols, AGM investor, regarding potential late-filed claim against Par Funding, status of claims process, and history of AGM and MHL Union Alliance claims.	0.30	\$395.00	\$118.50
Service	TAK	04/29/2026	Claims Administration and Objections: Call with K. McFall, AGM investor, to discuss request for late filed claim and to provide overview of claims process and history of AGM / MHL Union claims.	0.30	\$395.00	\$118.50
Service	TAK	04/29/2026	Case Administration: Receive and	0.30	\$395.00	\$118.50

			review Genworth policy regarding ABFP MSIF 2 policy for J. Peterson and follow up emails with Y. Bogen re same.			
Service	TAK	04/29/2026	Claims Administration and Objections: Emails with Epiq regarding splitting of claim involving Provident Trust f/b/o LEL for benefit of his beneficiaries.	0.20	\$395.00	\$79.00
Service	TAK	04/29/2026	Case Administration: Revisions and edits to status report and follow up regarding updates to figures and coordination with Y. Bogen to incorporate edits to report on operations.	1.50	\$395.00	\$592.50
Service	TAK	04/29/2026	Case Administration: Emails regarding investor N. Schwartz and request for additional information regarding further distributions, and follow up re same.	0.20	\$395.00	\$79.00
Service	TAK	04/29/2026	Case Administration: Review of Vagnozzi's motion to amend receivership order to allow Vagnozzi to manage life settlements, and confer with receivership team regarding proposed response.	0.30	\$395.00	\$118.50
Service	RKS	04/30/2026	Case Administration: Reviewed draft status report from Alfano and proposed edits by Kolaya; reviewed additional email correspondence related to the same, including numerical corrections by Bogen.	0.20	\$395.00	\$79.00
Service	RKS	04/30/2026	Case Administration: Reviewed motion filed by Dean Vagnozzi requesting control of the ABFP Multi-Strategy Investment Fund LP and related LP entities; corresponded with Doug Rosenblum to coordinate availability for a meeting to discuss the same.	0.20	\$395.00	\$79.00
Service	TAK	04/30/2026	Case Administration: Finalize and file quarterly status report.	2.00	\$395.00	\$790.00
Service	TAK	04/30/2026	Case Administration: Updates to website, including posting of recent filings, and general website maintenance.	1.50	\$395.00	\$592.50
Service	TAK	04/30/2026	Case Administration: Emails with B. Lechich regarding SEC's position on Vagnozzi motion and inclusion in	0.20	\$395.00	\$79.00

Receiver's response.						
Service	TAK	04/30/2026	Case Administration: Review of order dismissing merchant case against Chehebars and follow up with S. Heskin regarding settlement terms and timing for payment.	0.20	\$395.00	\$79.00
Service	TAK	04/30/2026	Case Administration: Review of order denying Vagnozzi's motion to amend receivership order with respect to management of life settlements and follow up discussions with co-counsel re same.	0.20	\$395.00	\$79.00
Service	RKS	05/04/2026	Case Administration: Reviewed the settlement agreement log and cleared deposit report; signed the ABFP/ ABFP 2 authorization forms; sent executed copy to Towey and Bogen.	0.30	\$395.00	\$118.50
Service	RKS	05/04/2026	Case Administration: Reviewed the motion for leave to file late receivership claims filed by AG investor Michael Laude, reviewed order denying same.	0.30	\$395.00	\$118.50
Service	TAK	05/04/2026	Claims Administration and Objections: Emails and follow up with A. Wilson and B. Logero regarding forms and information required for reissuance of distribution payment.	0.40	\$395.00	\$158.00
Service	TAK	05/04/2026	Claims Administration and Objections: Review of filing from M. Laude regarding request to file late-filed AGM claim and order from Judge Ruiz re same.	0.20	\$395.00	\$79.00
Service	TAK	05/05/2026	Case Administration: Emails with agent for Taylor Made Lawns regarding efforts to remove NY Unity Factor lien.	0.30	\$395.00	\$118.50
Service	TAK	05/05/2026	Claims Administration and Objections: Emails with Epiq team regarding Logero replacement checks and tax forms from beneficiaries in connection with inherited IRA accounts.	0.20	\$395.00	\$79.00
Service	RKS	05/05/2026	Case Administration: Reviewed email correspondence from investor R.S. re: incomplete distribution and reasoning behind same.	0.10	\$395.00	\$39.50
Service	RKS	05/06/2026	Case Administration: Reviewed Notice and Motion for Leave to file	0.20	\$395.00	\$79.00

			late receivership claims submitted by Alan Laude and subsequent order striking same issued by Judge Ruiz.			
Service	RKS	05/06/2026	Case Administration: Reviewed correspondence relating to default under the settlement agreement between Kingdom Logistics and the receivership entities.	0.20	\$395.00	\$79.00
Service	TAK	05/07/2026	Case Administration: Emails and follow up regarding Genworth refund payment in connection with premiums paid on Peterson policy.	0.20	\$395.00	\$79.00
Service	TAK	05/08/2026	Case Administration: Review of articles from counsel for LaForte in effort to support pardon request and emails with co-counsel re same.	0.20	\$395.00	\$79.00
Service	TAK	05/10/2026	Case Administration: Emails with VenturesX regarding mail forwarding, current address, and ongoing services.	0.20	\$395.00	\$79.00
Service	RKS	05/11/2026	Case Administration: Reviewed settlement agreement log and updates regarding expiration of severance terms for former employees; reviewed media inquiries concerning Dan Vagnozzi from reporters.	0.30	\$395.00	\$118.50
Service	RKS	05/12/2026	Case Administration: Reviewed the weekly cash report.	0.10	\$395.00	\$39.50
Service	TAK	05/12/2026	Case Administration: Call with investor W. Lyon to discuss questions about status of distribution process and possibility of submitting late-filed claim.	0.20	\$395.00	\$79.00
Service	TAK	05/12/2026	Case Administration: Call with Y. Bogen to discuss questions related to pending issues.	0.20	\$395.00	\$79.00
Service	RKS	05/13/2026	Case Administration: Reviewed email correspondence from Yale Bogen regarding an update on the status of the Alma Brown life insurance policy, including communications with relatives to verify whether she was still alive and to coordinate a point of contact and medical provider; reviewed attached death certificate and trustee Richard Brown's update confirming that Alma Brown has	0.20	\$395.00	\$79.00

			passed away; analyzed monthly premiums paid on the policy and potential for recovery of same.			
Service	TAK	05/13/2026	Case Administration: Call with certificate holder for Williston Hospital property regarding questions about unsuccessful tax deed sale and next steps.	0.30	\$395.00	\$118.50
Service	TAK	05/13/2026	Claims Administration and Objections: Review of request from M. Newcomer regarding questions about distribution analysis versus restitution figures and follow up with Y. Bogen re same.	0.50	\$395.00	\$197.50
Service	TAK	05/13/2026	Case Administration: Emails and discussions regarding A. Brown life insurance policy, follow-up with Y. Bogen re same, and discussions of next steps to obtain insurance proceeds.	0.40	\$395.00	\$158.00
Service	RKS	05/14/2026	Case Administration: Reviewed email correspondence from Kolaya and SEC counsel Brian Lechich re: CBSG payment questions and coordinately availabiltiy with Alfano and Bogen to discuss same.	0.10	\$395.00	\$39.50
Service	TAK	05/14/2026	Case Administration: Emails with investor R. Pace regarding questions about receivership and recent status report.	0.30	\$395.00	\$118.50
Service	TAK	05/14/2026	Case Administration: Emails with B. Lechich regarding questions about disgorgement awards entered against defendants and attribution of amounts collected by receiver.	0.30	\$395.00	\$118.50
Service	RKS	05/14/2026	Case Administration: Reviewed EPIQ invoices for services rendered during April 2026.	0.10	\$395.00	\$39.50
Service	TAK	05/15/2026	Case Administration: Follow up with SEC trial counsel regarding questions about judgment amounts and credit for amounts recovered by receiver.	0.30	\$395.00	\$118.50
Service	RKS	05/15/2026	Case Administration: Attention to various administrative emails, including review of the cleared deposits report and May 2026 monthly receivership report; further reviewed email correspondence from Yale Bogen regarding details related	0.40	\$395.00	\$158.00

to the CBSG payment questions posed by the SEC.						
Service	TAK	05/16/2026	Case Administration: Review of detailed information regarding amounts received on behalf of various defendant groups and questions from SEC regarding attribution for reduction of judgment amounts.	0.30	\$395.00	\$118.50
Service	TAK	05/17/2026	Case Administration: Detailed review and analysis of discrepancies between government's restitution chart and details from all receiver distributions, confer with Y. Bogen re same, and prepare and send detailed email to D. Rosenblum for forwarding to M. Newcomer.	1.40	\$395.00	\$553.00
Service	TAK	05/17/2026	Claims Administration and Objections: Review of Epiq invoice and emails with Y. Bogen re same.	0.20	\$395.00	\$79.00
Service	RKS	05/18/2026	Case Administration: Review and catalogue investor inquiries, including those from investors of AG Morgan, to ascertain whether any had not yet been responded to; further reviewed media inquiry and forwarded same to counsel with recommendation re: same.	0.40	\$395.00	\$158.00
Service	TAK	05/19/2026	Claims Administration and Objections: Follow up regarding request for reissuance of checks for Logero claim and issuance of replacement checks to beneficiaries.	0.30	\$395.00	\$118.50
Service	TAK	05/20/2026	Case Administration: Teams call with SEC trial counsel, B. Lechich, and collections attorneys, M. Roessner, and J. Reimelt, R. Stumphauzer, G. Alfano, and Y. Bogen to discuss collections issues, judgment amounts and attribution to various defendants, and other pending issues.	1.20	\$395.00	\$474.00
Service	RKS	05/20/2026	Case Administration: Teams meeting with SEC Attorneys Brian Lechich and Michel Roessner, Tim Kolaya, Gaetan Alfano and Yale Bogen to discuss receivership issues, including amounts recovered from individual defendants, and to answer questions regarding the dollar value of investor claims versus the distribution amounts.	1.20	\$395.00	\$474.00

Service	TAK	05/20/2026	Case Administration: Emails with B. Lechich with summary of sources of the amounts within the receivership, allocated by company/defendant, pursuant to requests related to pending judgments.	0.30	\$395.00	\$118.50
Service	TAK	05/21/2026	Claims Administration and Objections: Call with A. Wisotsky, AGM investor, to discuss multiple questions related to potential late filed claims from individual investors.	0.90	\$395.00	\$355.50
Service	TAK	05/21/2026	Case Administration: Review of IRS notice regarding tax obligations of Heritage Business Consulting and follow up with Y. Bogen re same.	0.30	\$395.00	\$118.50
Service	TAK	05/21/2026	Case Administration: Emails with S. Heskin regarding Shah lien release and follow-up regarding delivery of wire transfer.	0.40	\$395.00	\$158.00
Service	TAK	05/21/2026	Case Administration: Emails with D. Louis regarding Chehebar payment to the receivership estate as part of settlement.	0.30	\$395.00	\$118.50
Service	TAK	05/21/2026	Claims Administration and Objections: Emails with D. Cory regarding latest status report and addressing questions from investors regarding life insurance policies.	0.30	\$395.00	\$118.50
Service	TAK	05/22/2026	Claims Administration and Objections: Emails with Y. Bogen regarding issuance of check to court registry in connection with Tember Eaton claim.	0.30	\$395.00	\$118.50
Service	TAK	05/22/2026	Case Administration: Begin to work on draft of motion for approval of proposed disallowance of late-filed claims from individual investors in AGM Funds.	1.30	\$395.00	\$513.50
Service	RKS	05/22/2026	Case Administration: Reviewed Murray's proposed MTW, approved same for filing; reviewed the cleared deposits report.	0.30	\$395.00	\$118.50
Service	TAK	05/25/2026	Claims Administration and Objections: Additional revisions and edits to motion to approve disallowance of claims from individual investors in AGM Funds, circulate to G. Alfano and R. Stumphauzer for review and comment, and additional edits and	3.80	\$395.00	\$1,501.00

			revisions to agreement based on comments from G. Alfano.			
Service	RKS	05/25/2026	Case Administration: Reviewed draft motion seeking Court approval of the Receiver's recommended disallowance of late-filed claims submitted by individual investors in the AGM Funds, together with the proposed order and briefing schedule; further reviewed Gaetan's proposed edits and feedback regarding same.	0.30	\$395.00	\$118.50
Service	RKS	05/26/2026	Case Administration: Attention to several administrative emails including review of the weekly cash report and the settlement agreement log.	0.30	\$395.00	\$118.50
Service	RKS	05/26/2026	Case Administration: Reviewed executed and filed copies of the praecipe to enter consent judgment against Kingdom Logistics and the praecipe to settle, discontinue, and end claims without prejudice against Joseph LaForte.	0.30	\$395.00	\$118.50
Service	TAK	05/26/2026	Case Administration: Review of CBSG filings in Kingdom Logistics case and in LaForte case and emails with co-counsel re same.	0.20	\$395.00	\$79.00
Service	TAK	05/26/2026	Case Administration: Review of "freejoelaforte.com" website and emails with co-counsel re same.	0.70	\$395.00	\$276.50
Service	TAK	05/27/2026	Case Administration: Call with D. Louis to discuss status of claims and distribution process, and follow up regarding AGM investor requests for late-filed claims.	0.30	\$395.00	\$118.50
Service	RKS	05/28/2026	Case Administration: Signed the ABFP 1 and ABFP 2 MPS authorization forms, scanned and provided copy of same to Andrew Towney.	0.20	\$395.00	\$79.00
Service	TAK	05/28/2026	Case Administration: Review ECF filing on motion to withdraw from F. Murray; emails re erroneous party designation (Pacific Life) and clerk correction.	0.20	\$395.00	\$79.00
Service	TAK	05/28/2026	Claims Administration and Objections: Emails with Y. Bogen regarding payment to Pasco County Clerk's	0.30	\$395.00	\$118.50

office for deposit to registry of court in connection with Tember Eaton claim.						
Service	RKS	05/29/2026	Case Administration: Reviewed email correspondence re: payment receipt for CBSG's special assessment fee.	0.10	\$395.00	\$39.50
Service	RKS	06/01/2026	Case Administration: Reviewed the settlement agreement log, cleared depositis report and the weekly cash report.	0.30	\$395.00	\$118.50
Service	TAK	06/01/2026	Case Administration: Review of weekly cash report from Y. Bogen at DSI Consulting regarding Par Funding receivership.	0.10	\$395.00	\$39.50
Service	TAK	06/01/2026	Claims Administration and Objections: Review and consider response to email from B. Tyler (Mainstar Trust) re Sherpa I A, B, C Notes and re-titling of claim to beneficiaries.	0.20	\$395.00	\$79.00
Service	RKS	06/02/2026	Case Administration: Reviewed the cleared deposits report.	0.10	\$395.00	\$39.50
Service	RKS	06/02/2026	Case Administration: Reviewed email correspondence from Lincoln Financial Group related to A. Brown; forwarded same to Y. Bogen for resolution.	0.20	\$395.00	\$79.00
Service	TAK	06/02/2026	Case Administration: Review of FLSB CM/ECF notice regarding re-noticed hearing by video conference in Calderin v. Complete Business Solutions Group d/b/a Par Funding, rescheduled to June 25 via Zoom, and review of Zoom appearance information from Court clerk S. Gutierrez.	0.20	\$395.00	\$79.00
Service	TAK	06/02/2026	Case Administration: Review of correspondence from J. Kettering at Pietragallo regarding Shah lien release and delivery of official copy.	0.10	\$395.00	\$39.50
Service	TAK	06/02/2026	Case Administration: Review of claims form related to claim for death benefits on A. Brown policy and coordinate regarding completion and submission.	0.20	\$395.00	\$79.00
Service	TAK	06/03/2026	Claims Administration and Objections: Call from claimant D. Schmidt regarding status of claims process in receivership.	0.20	\$395.00	\$79.00

Service	TAK	06/04/2026	Case Administration: Call with Merchant N. Sewpersad and follow up emails with A. Ratner regarding merchant's request for release of lien on primary residence and potential foreclosure.	0.20	\$395.00	\$79.00
Service	TAK	06/04/2026	Case Administration: Review of recent new article and additional publications from Laforte's team in effort to obtain presidential pardon.	0.20	\$395.00	\$79.00
Service	RKS	06/04/2026	Case Administration: Review and analysis of various operational emails re: daily deposits, collections report, life settlement issues.	0.40	\$395.00	\$158.00
Service	TAK	06/06/2026	Case Administration: Review of email from Y. Bogen at DSI Consulting regarding reconciliation of Epiq files for second interim distribution and status of remaining uncashed checks from January 23, 2026 distribution, and review and analysis of list of uncashed checks and consider contact to investors.	0.40	\$395.00	\$158.00
Service	TAK	06/06/2026	Case Administration: Review of lengthy letter from merchant J. Lapin regarding judgment in Philadelphia Court of Common Pleas matter and purported claims against the receivership estate.	0.30	\$395.00	\$118.50
Service	RKS	06/08/2026	Case Administration: Reviewed email correspondence between Y. Bogen and T. Kolaya regarding outstanding checks issued as part of the second distribution; discussion of order establishing 90-day claim period and potential forfeiture of unclaimed funds and whether stop-payment procedures should be initiated.	0.20	\$395.00	\$79.00
Service	RKS	06/08/2026	Case Administration: Reviewed the settlement agreement log; reviewed motion for allowance and payment of professional fees and reimbursement of expenses for Q1 of 2026.	0.30	\$395.00	\$118.50
Service	TAK	06/08/2026	Case Administration: Review of Settlement Agreement Log update through 6/5/2026 from J. O'Brien at DSI, reflecting completed deals (Flawless Interior, Stone Tyndall) and overdue matters.	0.10	\$395.00	\$39.50

Service	TAK	06/08/2026	Case Administration: Emails with G. Alfano, J. Kettering, D. Rosenblum, and R. Stumphauzer regarding letter to Receiver re: judgment in Complete Business Solutions Group matter and follow-up discussion re same.	0.20	\$395.00	\$79.00
Service	TAK	06/08/2026	Case Administration: Messages with K. Lyon re Buffalo Bill's tax certificates on Williston Hospital, research regarding purchase of property following unsuccessful tax deed sale, and consider next steps regarding disposition of property.	0.50	\$395.00	\$197.50
Service	TAK	06/09/2026	Case Administration: Call with K. Lyon regarding maintenance and repairs at Williston Hospital, follow up regarding tax certificate sale process following unsuccessful auction, and follow up with DSI regarding lawn care and repairs.	0.30	\$395.00	\$118.50
Service	RKS	06/09/2026	Case Administration: Reviewed Rosenblum email with voluminous attachments re: Pauciulo hearing; review of weekly cash report, cleared deposits, other operational emails.	0.60	\$395.00	\$237.00
Service	TAK	06/09/2026	Case Administration: Emails with Y. Bogen regarding Williston Hospital property maintenance and lawn care; follow up re same.	0.30	\$395.00	\$118.50
Service	TAK	06/09/2026	Case Administration: Review of weekly cash report from Y. Bogen.	0.10	\$395.00	\$39.50
Service	TAK	06/09/2026	Case Administration: Email with Y. Bogen regarding code enforcement notice and CB Holdings' anticipated acquisition of Williston Hospital property and status of outreach.	0.30	\$395.00	\$118.50
Service	RKS	06/10/2026	Case Administration: Review of docket sheet activity on CBSG matter, including Judge Ruiz order, as well as information pertinent to AG Morgan investors that have expressed concern, sought intervention.	0.60	\$395.00	\$237.00
Service	TAK	06/11/2026	Case Administration: Review of email from M. Newcomer (USAO EDPA) regarding restitution schedule vs. receiver's first distribution schedule, including questions on CamaPlan investor items.	0.20	\$395.00	\$79.00

Service	TAK	06/11/2026	Claims Administration and Objections: Review of email from B. Lombardo regarding CamaPlan account distribution status and follow-up request for updates.	0.20	\$395.00	\$79.00
Service	RKS	06/12/2026	Asset Analysis and Recovery: Following Bogen email concerning Zinc Five IPO, reviewed and analyzed historical emails concerning investment by HBC, reviewed Kapila Mukamal spreadsheet / reconciliation to identify transactions; drafted email to Bogen with questions / observations.	1.60	\$395.00	\$632.00
Service	TAK	06/12/2026	Case Administration: Emails with investor regarding next payout for class 3 claimants and other questions related to claims and distribution process.	0.20	\$395.00	\$79.00
Service	TAK	06/12/2026	Case Administration: Emails with R. Stumphauzer, G. Alfano, Y. Bogen, and D. Rosenblum regarding ZincFive going public on Nasdaq and potential recovery for Heritage Business Consulting investment in Par Funding receivership; review of underlying details and follow up re same.	0.20	\$395.00	\$79.00
Service	TAK	06/12/2026	Case Administration: Review of recent bankruptcy filings and emails with co-counsel re same.	0.10	\$395.00	\$39.50
Service	RKS	06/15/2026	Business Operations: Review of cleared deposits, settlement agreement log; review multiple weekend emails from Alfano re: voluminous COJs preening in Philadelphia CCP and questions pertaining to same; reviewed cash collection.	0.40	\$395.00	\$158.00
Service	RKS	06/16/2026	Case Administration: Reviewed the Bankruptcy Tracker and Pillar Monthly Report for June 2026.	0.20	\$395.00	\$79.00
Service	RKS	06/16/2026	Case Administration: Reviewed email correspondence from M. Allimadi re: request for media comment pertaining to on-site merchant underwriting visits.	0.10	\$395.00	\$39.50
Service	TAK	06/16/2026	Case Administration: Review of notice from Buffalo Bill, LLC regarding scheduled asbestos survey at	0.30	\$395.00	\$118.50

			Williston General Regional Hospital property for June 19-20 and follow up emails with receiver and Y. Bogen and W. Fredericks at DSI Consulting re same.			
Service	TAK	06/16/2026	Case Administration: Review of and analyze PAR Funding payroll documents for week of June 18, 2026.	0.10	\$395.00	\$39.50
Service	TAK	06/16/2026	Case Administration: Review of Pillar Receiver Monthly Reports for June 2026 forwarded by J. Restrepo at Coventry.	0.10	\$395.00	\$39.50
Service	TAK	06/17/2026	Case Administration: Review of email from D. Rosenblum forwarding article regarding Par Funding merchant declarations and collapse of Ponzi narrative.	0.20	\$395.00	\$79.00
Service	TAK	06/17/2026	Claims Administration and Objections: Review of email from G. Alfano regarding N. Schwartz inquiry.	0.10	\$395.00	\$39.50
Service	RKS	06/17/2026	Case Administration: Reviewed the PAR bankruptcy tracker.	0.20	\$395.00	\$79.00
Service	RKS	06/18/2026	Case Administration: Reviewed Epiq invoice for services rendered during May 2026.	0.10	\$395.00	\$39.50
Service	TAK	06/19/2026	Case Administration: Emails with Y. Bogen at DSI Consulting regarding IRS notice on collection of 2020 taxes.	0.20	\$395.00	\$79.00
Service	RKS	06/22/2026	Case Administration: Reviewed several metric reports including the updates to the settlement agreement log and the weekly cash report.	0.30	\$395.00	\$118.50
Service	TAK	06/22/2026	Case Administration: Review of weekly cash report and settlement log and consider outstanding A/R and additional write-offs.	0.10	\$395.00	\$39.50
Service	TAK	06/22/2026	Case Administration: Emails with E. Saavedra regarding status conference on June 25, 2026 and agreement to continuance and extension of stay through August 2026 in bankruptcy case in SD Fla.	0.30	\$395.00	\$118.50
Service	RKS	06/23/2026	Case Administration: Reviewed email from D. Rosenblum re:	0.10	\$395.00	\$39.50

			correspondence to USAPAE to request position on a joint request to continue sentencing ahead of the four week scheduled date noting that the receivership is not yet ready to wind down.			
Service	RKS	06/23/2026	Case Administration: Received voicemail from investor R. Kanefsky regarding entry of a Consent of Judgment against him and his request for resolution; drafted email to Alfano and Kettering summarizing same and requesting follow-up and reviewed Kettering response and attachments detailing the judgement balance, payment history and analysis of outcomes.	0.40	\$395.00	\$158.00
Service	RKS	06/23/2026	Case Administration: Reviewed voice mail from A. Eddings re: uncashed bankruptcy settlement funds; forwarded same to Kettering for resolution.	0.10	\$395.00	\$39.50
Service	RKS	06/24/2026	Case Administration: Review of email correspondence from D. Rosenblum summarizing his discussion with R. Kanefsky regarding proposed settlement terms related to the judgment against Mr. Kanefsky's property, which is currently listed for sale.	0.10	\$395.00	\$39.50
Service	RKS	06/24/2026	Case Administration: Reviewed the cleared deposits report.	0.10	\$395.00	\$39.50
Service	TAK	06/24/2026	Case Administration: Review of notice of status conference and reaffirmation hearing in adversary proceeding 21-01199 (Calderin v. Complete Business Solutions Group) and forward to R. Stumphauzer.	0.20	\$395.00	\$79.00
Service	TAK	06/24/2026	Case Administration: Review of order granting continuance of status conference in adversary proceeding 21-01199, extending stay through August 31, 2026.	0.20	\$395.00	\$79.00
Service	TAK	06/24/2026	Case Administration: Review of notification of death of MSIF 2 insureds (Policy IDs 122733 & 122734) from J. Restrepo at Coventry and follow up regarding claim process.	0.20	\$395.00	\$79.00

Service	TAK	06/24/2026	Case Administration: Emails with Kristie Lewis at City of Williston and A.J. Koontz at CB Holdings regarding stray cat at hospital property and response on behalf of receiver.	0.20	\$395.00	\$79.00
Service	RKS	06/25/2026	Case Administration: Reviewed and considered request for media comment from M. Allimadi concerning the working relationship between the receiver and the SEC; evaluated same for appropriate response.	0.10	\$395.00	\$39.50
Service	TAK	06/25/2026	Case Administration: Emails with M. Dore Louis of Boies Schiller regarding wire instructions, confirmation of settlement payment amount of \$100,000, and QSF account wiring information for Chehebar settlement.	0.20	\$395.00	\$79.00
Service	TAK	06/25/2026	Case Administration: Coordinate with Y. Bogen of DSI regarding verbal confirmation of wire instructions with counsel for Chehebars.	0.10	\$395.00	\$39.50
Service	TAK	06/25/2026	Case Administration: Follow up with M. Dore Louis regarding restitution chart from criminal case and confirmation of victims identified for bank documentation purposes.	0.10	\$395.00	\$39.50
Service	TAK	06/25/2026	Case Administration: Review of notification of death for policies IDs 122733 & 122734 for MSIF2 policies and follow up regarding recovery of death benefits and analysis of status of remaining portfolio.	0.20	\$395.00	\$79.00
Service	TAK	06/25/2026	Case Administration: Review of status of Calderin adversary hearing and attend video conference hearing on re-notice of hearing on motion to stay and status conference.	0.20	\$395.00	\$79.00
Service	TAK	06/26/2026	Case Administration: Review of voicemail from Rodger Cree of HPC Solutions regarding Par Funding judgment and claim of bankruptcy discharge and follow up emails re same.	0.20	\$395.00	\$79.00
Service	RKS	06/26/2026	Case Administration: Reviewed email correspondence from J. Kettering regarding proposed \$15,000 settlement with R. Kanefsky; attention to preparation of settlement agreement and necessity of lifting	0.10	\$395.00	\$39.50

			litigation injunction in connection with same.			
Service	TAK	06/28/2026	Case Administration: Review of email from D. Rosenblum at Pietragallo regarding correspondence with government about timing for sentencing in U.S. v. CBSG criminal matter.	0.10	\$395.00	\$39.50
Service	RKS	06/29/2026	Asset Disposition: Reviewed email correspondence from J. Kettering regarding mortgage settlement and related mortgage satisfaction for 232 Buckingham Road; reviewed documents pertaining to same and executed where warranted to provide to opposing counsel for recording.	0.20	\$395.00	\$79.00
Service	TAK	06/29/2026	Case Administration: Response to investor K. McCrink regarding AGM investor claim and receivership distribution process.	0.20	\$395.00	\$79.00
Service	TAK	06/29/2026	Case Administration: Emails with A. Ratner regarding Par Funding judgment against HPC Solutions and research into prior settlement and judgment status.	0.20	\$395.00	\$79.00
Service	TAK	06/29/2026	Case Administration: Emails with Y. Bogen regarding Chehebar settlement wire confirmation.	0.10	\$395.00	\$39.50
Service	TAK	06/29/2026	Case Administration: Emails with M. Dore Louis regarding Chehebar settlement payment, restitution chart, and anticipated government distributions from criminal case.	0.30	\$395.00	\$118.50
Service	AH	06/29/2026	Case Administration: Review and notarize the settlement agreement and mortgage satisfaction for 232 Buckingham Rd; create FedEx label for shipping same to opposing counsel.	0.30	\$125.00	\$37.50
Service	RKS	06/29/2026	Case Administration: Reviewed the document transmitted for signature regarding the 232 Buckingham Road property and responded to John at the Pietragallo firm; acknowledged the status of payments collected.	0.20	\$395.00	\$79.00
Service	RKS	06/30/2026	Case Administration: Reviewed email correspondence from M. Allimadi regarding a request for comment	0.10	\$395.00	\$39.50

relating to the DSI and Glick Report.						
Service	TAK	06/30/2026	Case Administration: Review of R. Stumphauzer email regarding media inquiry about Par Funding DSI/Glick report and intended criticism about Judge Ruiz.	0.10	\$395.00	\$39.50
Service	TAK	06/30/2026	Case Administration: Emails with D. Louis to confirm receipt of settlement payment and forwarding of executed agreement.	0.20	\$395.00	\$79.00
Service	RKS	06/30/2026	Case Administration: Reviewed correspondence from Yale Bogen of DSI Consulting regarding the Alma Brown life settlement policies and coordinated with Adriana Hidalgo on transmitting the required documents; responded to DSI Consulting and Pietragallo counsel.	0.40	\$395.00	\$158.00
Non-billable services						
Service	TAK	05/20/2026	Case Administration: Prepare quarterly fee application and submit to B. Lechich for review and approval prior to submission to the court.	2.50	\$395.00	\$987.50
Service	TAK	06/03/2026	Case Administration: Emails with B. Lechich at SEC regarding receiver's quarterly fee application and SEC's non-opposition to same.	0.20	\$395.00	\$79.00
Service	TAK	06/08/2026	Case Administration: Prepare and submit to Judge Ruiz proposed order granting Receiver's Twenty-Third Application for Allowance and Payment of Professionals' Fees and Reimbursement of Expenses for January 1, 2026 – March 31, 2026.	1.50	\$395.00	\$592.50
				Quantity Subtotal		85.9
				Services Subtotal		\$31,947.50

Expenses

Type	Date	Notes	Quantity	Rate	Total
Expense	04/15/2026	FedEx label to send correspondence to Stacey Cooper (DSI)	1.00	\$15.26	\$15.26
Expense	06/09/2026	Correspondence to Marjii Ser, Pietragallo Gordon Alfano Bosick & Raspanti, LLP. (Full Recoveyance of Dee (12190842.1)	1.00	\$15.17	\$15.17

Expense	06/17/2026	FedEx label to send correspondence to Stacey Cooper from DSI Consulting.	1.00	\$15.11	\$15.11
Expense	06/29/2026	Correspondence to opposing counsel re: settlement agreement and mortgage satisfaction for 232 Buckingham Rd.	1.00	\$15.02	\$15.02
Expenses Subtotal					\$60.56

Time Keeper	Quantity	Rate	Total
Timothy Kolaya	58.4	\$395.00	\$23,068.00
Ryan Stumphauzer	22.1	\$395.00	\$8,729.50
Adriana Hidalgo	1.2	\$125.00	\$150.00
Quantity Total			85.9
Subtotal			\$32,008.06
Total			\$32,008.06

Detailed Statement of Account

Current Invoice

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
10407	08/27/2026	\$32,008.06	\$0.00	\$32,008.06
Outstanding Balance				\$32,008.06
Total Amount Outstanding				\$32,008.06

Please make all checks payable to:
Stumphauzer Kolaya & Sloman, PLLC
Two South Biscayne Blvd, Suite 1600, Miami FL 33131

Exhibit 4(b)

**(Time Records: Pietragallo Gordon
Alfano Bosick & Raspanti, LLP)**

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JULY 17, 2026

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RYAN STUMPHAUZER, ESQUIRE
ONE BISCAYNE TOWER
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MIAMI, FL 33131

INVOICE NO: 389473

DATE	PROF	DESCRIPTION	HOURS	RATE	FEES
1/30/2026	RJP	REVIEW OF DOCUMENTS AND MARK UP OF BRANN ENTERPRISE DBA STAFF WORKS AUTHORIZED THE UCC FILING DESPITE DELETIONS	0.60	395.00	237.00
3/12/2026	DKR	MEETING WITH GJA REGARDING CORPORATE PLEA	0.30	395.00	118.50
3/12/2026	GJA	MEETING WITH DKR REGARDING CORPORATE PLEA	0.30	395.00	118.50
3/20/2026	GJA	VARIOUS EMAILS WITH JK AND DSI STAFF RE: UPDATING ON TERMINATED ENTITIES LIST AND NEXT STEPS	0.40	395.00	158.00
3/20/2026	JK	RECEIPT OF TERMINATION OF 20 N.3RD STREET AND VARIOUS EMAILS WITH GJA AND DSI STAFF RE: UPDATING ON TERMINATED ENTITIES LIST AND NEXT STEPS	0.40	395.00	158.00
4/1/2026	DKR	DRAFTING CORRESPONDENCE TO BROKER RE: MARKETING OF CHERUBINI BOAT FOR SALE	0.10	395.00	39.50
4/1/2026	DKR	DRAFTING RESPONSE TO PRE SENTENCE INVESTIGATION QUESTIONNAIRE IN U.S. V. CBSG AND COMPILING DOCUMENTS TO ATTACH TO SAME	2.80	395.00	1,106.00
4/1/2026	DKR	REVIEWING COURT ORDER LIFTING STAY TO ALLOW TAX SALE OF PROPERTY IN WILLISTON, FLORIDA	0.10	395.00	39.50
4/1/2026	GJA	REVISE, REVISE PRESENTENCE REPORT	0.70	395.00	276.50
4/2/2026	GJA	CONFERENCE CALL WITH VARIOUS INVESTORS REGARDING THIRD DISTRIBUTION	0.40	395.00	158.00
4/2/2026	JK	CALL WITH DSI STAFF RE: DISCUSSION ON OUTSTANDING TAX ISSUES AND CORPORATE WIND DOWN MATTERS	0.50	395.00	197.50
4/2/2026	JK	CONTINUED FOLLOW UP ON KINGDOM LOGISTICS BREACH OF AGREEMENT AND POTENTIAL FOR JUDGMENT	0.40	395.00	158.00

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DATE	PROF	DESCRIPTION	HOURS	RATE	FEES
4/2/2026	JK	ANALYSIS OF MULTIPLE RECENT REDMOND BANKRUPTCY FILINGS RE: CLAIMS BY TRUSTEE OF NO ASSETS, OBJECTIONS BY CREDITORS INCLUDING REFERENCES TO CLAIMS AGAINST CBSG	1.00	395.00	395.00
4/2/2026	MS	VH FLOORING - CORRESPONDENCE FROM FSP STAFF RE: REQUEST UCC1 FILING; REVIEW MERCHANT AND SECURITY AGREEMENTS; CK PACER AND BK TRACKER-NO FILINGS LOCATED; PREPARE AND FILE UCC1 ONLINE W/CA SECRETARY OF STATE; CORRESPONDENCE TO FSP STAFF RE: FORWARD FILED UCC1	0.80	100.00	80.00
4/2/2026	MS	ENNOVATIONS TECHNOLOGIES - CORRESPONDENCE FROM FSP STAFF RE: REQUEST UCC3 CONTINUANCE FILING; REVIEW MERCHANT AND SECURITY AGREEMENTS; CK PACER AND BK TRACKER-NO FILINGS LOCATED; CK TX SECRETARY OF STATE RE: BUSINESS STATUS; PREPARE AND FILE UCC3 CONTINUANCE ONLINE W/TX SECRETARY OF STATE; CORRESPONDENCE TO FSP STAFF RE: FORWARD FILED UCC3 CONTINUANCE	0.90	100.00	90.00
4/2/2026	MS	UPDATE/REVISE UCC SPREADSHEET OF SCHEDULED UCC FILINGS FROM FSP STAFF	0.30	100.00	30.00
4/3/2026	GJA	REVIEW MOTION, SUPPORTING MATERIALS REGARDING MERCHANT SETTLEMENT	1.10	395.00	434.50
4/3/2026	GJA	REVIEW MOTION AND SUPPORTING MATERIALS TO APPROVE SETTLEMENT WITH CHEHEBARS AND MERCHANTS	1.60	395.00	632.00
4/4/2026	GJA	REVIEW SEC COMPLAINT, CRIMINAL INFORMATION AGAINST CAMARDA, A.G. MORGAN	0.90	395.00	355.50
4/4/2026	GJA	ANALYZE UPDATED SETTLEMENT LOG	0.30	395.00	118.50

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DATE	PROF	DESCRIPTION	HOURS	RATE	FEES
4/5/2026	DKR	REVIEWING CORRESPONDENCE FROM CO-COUNSEL AND RECEIVER RE: STATUS OF MATTERS INVOLVING CAMARDA AND AG MORGAN	0.10	395.00	39.50
4/6/2026	DKR	REVIEWING RECEIVER'S MOTION TO APPROVE STIPULATION RE: REDUCTION OF CERTAIN MERCHANTS' ACCOUNT BALANCES	0.20	395.00	79.00
4/6/2026	DKR	REVIEWING RECEIVER'S MOTION TO APPROVE SETTLEMENT AGREEMENT WITH CHEHEBARS AND MERCHANTS	0.20	395.00	79.00
4/6/2026	DKR	MULTIPLE CORRESPONDENCE RE: POTENTIAL SALE OF CHERUBINI BOAT	0.20	395.00	79.00
4/6/2026	DKR	REVIEWING DETAILED CORRESPONDENCE FROM GJA RE: ANALYSIS OF GAP IN RECOVERIES BY AGENT INVESTORS IN FUNDS	0.20	395.00	79.00
4/6/2026	GJA	REVIEW STATUS, ALTUS COLLECTIONS	0.10	395.00	39.50
4/6/2026	GJA	CORRESPONDENCE REGARDING SALE OF CHERUBINI YACHT	0.40	395.00	158.00
4/6/2026	GJA	EMAIL CORRESPONDENCE AND FOLLOW UP CALLS WITH INVESTORS REGARDING NET INVESTMENT METHODOLOGY AND POTENTIAL THIRD DISTRIBUTION	0.60	395.00	237.00
4/6/2026	GJA	REVIEW OF ANY OUTSTANDING COLLECTIONS ISSUES FROM PRIOR CORRESPONDENCES IN PAST MONTHS INCLUDING VALUE IN PROCEEDING AND MATTERS WHERE COLLATERAL REMAINS IN PLACE	0.70	395.00	276.50
4/6/2026	JK	RECEIPT AND REVIEW OF UPDATED SETTLEMENT LOG WITH STATUS OF PAYMENT PARTIES	0.10	395.00	39.50
4/6/2026	JK	REVIEW OF ANY OUTSTANDING COLLECTIONS ISSUES FROM PRIOR CORRESPONDENCES IN PAST MONTHS INCLUDING VALUE IN PROCEEDING AND MATTERS WHERE COLLATERAL REMAINS IN PLACE	1.60	395.00	632.00

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DATE	PROF	DESCRIPTION	HOURS	RATE	FEES
4/7/2026	DKR	CORRESPONDENCE WITH RECEIVER RE: HIS APPROVAL OF RESPONSE TO PROBATION DEPARTMENT QUESTIONNAIRE FOR PRE SENTENCE REPORT IN CRIMINAL CASE AGAINST CBSG IN E.D.PA.; COMPILING FINANCIAL REPORTS AND COURT ORDERS AND ATTACHING SAME TO QUESTIONNAIRE AND SUBMITTING SAME TO PROBATION DEPARTMENT	0.80	395.00	316.00
4/7/2026	DKR	MULTIPLE CORRESPONDENCE RE: POTENTIAL SALE OF CHERUBINI BOAT	0.50	395.00	197.50
4/7/2026	GJA	CORRESPONDENCE WITH FSP STAFF, JK REGARDING STATUS OF SETTLEMENT, MOTION TO LIFT REGARDING COJS IN CCP PHILADELPHIA	0.60	395.00	237.00
4/7/2026	GJA	REVIEW UPDATED COLLECTIONS, CASH	0.20	395.00	79.00
4/7/2026	GJA	REVIEW COMPLETED CORPORATE PRESENTENCE QUESTIONNAIRE	0.60	395.00	237.00
4/7/2026	GJA	CORRESPONDENCE WITH T. KOLAYA, RECEIVER REGARDING INVESTOR INQUIRIES	0.20	395.00	79.00
4/7/2026	GJA	CORRESPONDENCE WITH RECEIVER, T. KOLAYA REGARDING A.G. MORGAN INVESTORS; REVIEW CORRESPONDENCE FROM A.G. MORGAN INVESTORS	0.40	395.00	158.00
4/7/2026	JK	REVIEW AND WRITTEN ANALYSIS ON ISSUES INVOLVING HOUR DINER RE: PAYMENT RECEIVED, NOT ON PREVIOUS LIFT MOTIONS, AND HOLDING UNTIL OTHER PAYOFFS	0.50	395.00	197.50
4/7/2026	JK	FOLLOW UP CORRESPONDENCES TO MIKE HINO RE: UPDATE ON STATUS OF KINGDOM PAYMENTS	0.20	395.00	79.00
4/7/2026	JK	CORRESPONDENCE WITH FSP STAFF, GJA REGARDING STATUS OF SETTLEMENT, MOTION TO LIFT REGARDING COJS IN CCP PHILADELPHIA	0.60	395.00	237.00

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DATE	PROF	DESCRIPTION	HOURS	RATE	FEES
4/7/2026	MS	RECEIPT AND REVIEW OF RECENT TERMINATION REPORT FROM FSP STAFF	0.20	100.00	20.00
4/7/2026	MS	SET UP ACCOUNT NY SECRETARY OF STATE (NEW WEBSITE) FOR FILING OF UCCS	0.50	100.00	50.00
4/7/2026	MS	LEE NIGEN - CORRESPONDENCE FROM FSP STAFF RE: REQUEST UCC3 TERMINATION FILING; REVIEW ORIGINAL UCC1; PREPARE AND FILE UCC3 TERMINATION ONLINE W/NY SECRETARY OF STATE; CORRESPONDENCE TO FSP STAFF RE: FORWARD FILED UCC3 TERMINATION	0.60	100.00	60.00
4/7/2026	MS	HOUIR DINER - CORRESPONDENCE FROM FSP STAFF RE: REQUEST UCC3 TERMINATION FILING; REVIEW ORIGINAL UCC1; PREPARE AND FILE UCC3 TERMINATION ONLINE W/PA SECRETARY OF STATE; CORRESPONDENCE TO FSP STAFF RE: FORWARD FILED UCC3 TERMINATION	0.70	100.00	70.00
4/8/2026	DKR	REVIEWING CORRESPONDENCE FROM RECEIVER RE: POTENTIAL SALE OF CHERUBINI BOAT	0.10	395.00	39.50
4/8/2026	DKR	REVIEWING CORRESPONDENCE FROM INVESTOR A. WISOTSKY; FORWARDING SAME TO T. KOLAYA, ESQUIRE TO RETURN MS. WISOTSKY'S CALL	0.20	395.00	79.00
4/8/2026	DKR	CALLING BROKER RE: POTENTIAL SALE OF CHERUBINI BOAT	0.10	395.00	39.50
4/8/2026	GJA	CORRESPONDENCE WITH RECEIVER, T. KOLAYA, DKR REGARDING SALE OF CHERUBINI YACHT	0.10	395.00	39.50
4/8/2026	GJA	CORRESPONDENCE WITH FSP STAFF, JK REGARDING STATUS OF SETTLEMENTS	0.30	395.00	118.50
4/8/2026	GJA	CORRESPONDENCE WITH RECEIVER, T. KOLAYA REGARDING CONTACT, RESPONSE TO AG MORGAN INVESTOR	0.20	395.00	79.00

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DATE	PROF	DESCRIPTION	HOURS	RATE	FEES
4/8/2026	JK	CORRESPONDENCE WITH FSP STAFF, GJA REGARDING STATUS OF SETTLEMENTS	0.30	395.00	118.50
4/9/2026	DKR	CORRESPONDENCE RE: POTENTIAL SALE OF CHERUBINI BOAT	0.10	395.00	39.50
4/9/2026	DKR	REVIEWING NOTICE OF MATURITY OF LIFE INSURANCE POLICY OF INSURED IN MS II FUND	0.10	395.00	39.50
4/9/2026	DKR	REVIEWING CORRESPONDENCE RE: INVESTOR N. SCHWARTZ	0.10	395.00	39.50
4/9/2026	DKR	TELEPHONE CONFERENCE WITH AGM INVESTOR ALICE HANNON; DRAFTING CORRESPONDENCE TO RECEIVER RE: SAME	0.60	395.00	237.00
4/9/2026	GJA	CORRESPONDENCE WITH RECEIVER, T. KOLAYA, DSI REGARDING POLICY REDEMPTION ABFP MULTI STRATEGY II	0.60	395.00	237.00
4/9/2026	GJA	CORRESPONDENCE REGARDING STATUS, MSI LIFE POLICY	0.40	395.00	158.00
4/10/2026	DKR	REVIEWING TRANSCRIPT OF 3/2/26 CONFERENCE WITH RECEIVERSHIP COURT (GRANTING AUTHORITY FOR RECEIVER TO ENTER GUILTY PLEA ON BEHALF OF CBSG IN E.D.PA.); MULTIPLE CORRESPONDENCE RE: SAME	0.80	395.00	316.00
4/10/2026	JK	EMAILS WITH STACEY COOPER RE: CONFIRMATION ON BYUN PAYMENT	0.10	395.00	39.50
4/10/2026	JK	BRIEF REVIEW OF ISSUES ON PREVIOUS BYUN PAYMENTS AND REMAINING ONES UNDER PLAN	0.30	395.00	118.50
4/11/2026	DKR	REVIEWING AND FORWARDING TO CO-COUNSEL AND RECEIVER MEDIA COVERAGE OF CASE BY BLACK STAR NEWS	0.10	395.00	39.50
4/13/2026	GJA	FURTHER CORRESPONDENCE WITH RECEIVER, T. KOLAYA, DSI REGARDING STATUS OF SPECIFIC POLICY IN ABFP MULTI-STRATEGY 1	0.20	395.00	79.00
4/13/2026	GJA	ANALYZE COLLECTIONS, CASH UPDATES	0.20	395.00	79.00

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DATE	PROF	DESCRIPTION	HOURS	RATE	FEES
4/13/2026	JK	RECEIPT AND REVIEW OF BANKRUPTCY FILING RE: MORGAN MATTER	0.10	395.00	39.50
4/14/2026	DKR	CORRESPONDENCE WITH BROKER RE: POTENTIAL SALE OF CHERUBINI BOAT; CORRESPONDENCE WITH RECEIVER AND CO-COUNSEL RE: SAME	0.20	395.00	79.00
4/14/2026	DKR	REVIEWING FILINGS BY ALAN AND MICHAEL LAUDE RE: REQUEST TO FILE A CLAIM AFTER DEADLINE	0.50	395.00	197.50
4/14/2026	GJA	CORRESPONDENCE WITH RECEIVER, T. KOLAYA, DKR REGARDING STATUS OF SALE, CHERUBINI YACHT	0.10	395.00	39.50
4/14/2026	GJA	REVIEW UPDATED SETTLEMENT LOG	0.20	395.00	79.00
4/14/2026	GJA	REVIEW MOTION FOR LEAVE TO FILE LATE CLAIM (AG MORGAN INVESTORS); CORRESPONDENCE WITH RECEIVER, T. KOLAYA, DKR REGARDING SAME	0.50	395.00	197.50
4/14/2026	JK	RECEIPT AND REVIEW OF UPDATED SETTLEMENT LOG WITH STATUS OF PAYMENTS	0.10	395.00	39.50
4/15/2026	DKR	REVIEWING COURT ORDER STRIKING MOTION BY ALAN AND MICHAEL LAUDE TO FILE CLAIM AFTER DEADLINE	0.10	395.00	39.50
4/15/2026	GJA	CONFERENCE CALL WITH INVESTOR N. SCHWARTZ REGARDING RECEIPT OF DISTRIBUTION, GUARDIANSHIP ISSUES	0.20	395.00	79.00
4/15/2026	GJA	CORRESPONDENCE WITH RECEIVER, T. KOLAYA, DKR REGARDING AG MORGAN INVESTORS	0.10	395.00	39.50
4/15/2026	JK	RECEIPT AND REVIEW OF UPDATED SETTLEMENT LOG AND ACCOUNTS FOR ACTION	0.10	395.00	39.50

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RYAN STUMPHAUZER, ESQUIRE
ONE BISCAYNE TOWER
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INVOICE NO: 389473

DATE	PROF	DESCRIPTION	HOURS	RATE	FEES
4/15/2026	JK	REVIEW AND UPDATE ON REDMOND BANKRUPTCY INCLUDING OVERLAP WITH CRIMINAL RE: MULTIPLE MOTIONS AGAINST FORMER ATTORNEY, PROCEEDING PRO SE, AND CREDITORS SEEKING TO AVOID CHAPTER 7 ACCOUNTING AND DISCHARGE	0.80	395.00	316.00
4/16/2026	JK	FOLLOW UP TO MIKE HINO RE: SEEKING UPDATE ON STATUS OF KINGDOM PAYMENT BUT NO MATERIAL CHANGE	0.20	395.00	79.00
4/17/2026	JK	REVIEW AND UPDATE ON OTHER POTENTIAL MATTERS NEEDING LIFTING LITIGATION STAY FOR OMNIBUS MOTION	0.40	395.00	158.00
4/17/2026	MS	BRAD KLIEVE - CORRESPONDENCE FROM FSP STAFF RE: REQUEST UCC1 FILING; REVIEW MERCHANT AND SECURITY AGREEMENTS; CK PACER AND BK TRACKER-NO FILINGS LOCATED; SEARCH NC SOS, NO LISTINGS LOCATED; PREPARE AND FILE UCC1 ONLINE W/NC SECRETARY OF STATE; CORRESPONDENCE TO FSP STAFF RE: FORWARD FILED UCC1	0.80	100.00	80.00
4/17/2026	MS	MULTIPLE TELEPHONE CALLS AND EMAILS TO NC SECRETARY OF STATE UCC DIVISION; WEBSITE DOWN THEN HAVING ISSUES WHEN BACK UP; ATTEMPT TO RESOLVE THEIR WEBSITE ISSUES FOR UCC FILING	0.30	100.00	30.00
4/18/2026	DKR	REVIEWING AND REPLYING TO MULTIPLE CORRESPONDENCE FROM RECEIVER AND CO-COUNSEL RE: D. VAGNOZZI'S EFFORTS TO RECLAIM MANAGEMENT OF LIFE INSURANCE POLICIES AND D. VAGNOZZI SOLICITING FORMER CLIENTS TO LOBBY RECEIVER FOR SAME	0.30	395.00	118.50

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4/18/2026	GJA	CORRESPONDENCE WITH RECEIVER, T. KOLAYA, DKR REGARDING VAGNOZZI CONTACT WITH MULTI STRATEGY FUND 1 INVESTORS	0.60	395.00	237.00
4/20/2026	DKR	REVIEWING CORRESPONDENCE FROM RECEIVER RE: CASE STATUS	0.10	395.00	39.50
4/20/2026	DKR	REVIEWING CORRESPONDENCE FROM JUDGE KEARNEY'S CLERK IN EDPA RE: AGM INVESTOR LETTER RECEIVED BY JUDGE; MULTIPLE CORRESPONDENCE WITH RECEIVER AND CO-COUNSEL RE: SAME; CORRESPONDENCE WITH GOVERNMENT RE: SAME; DRAFTING RESPONSE TO JUDGE'S CLERK RE: SAME	1.20	395.00	474.00
4/20/2026	DKR	REVIEWING AND FORWARDING TO GOVERNMENT WRITTEN CORRESPONDENCE AND VIDEO RE: D. VAGNOZZI	0.50	395.00	197.50
4/20/2026	GJA	CALLS WITH VARIOUS MULTI-STRATEGY FUND INVESTORS REGARDING STATUS, RESPONSE TO REQUEST FROM D. VAGNOZZI REGARDING LETTERS OF SUPPORT TO MANAGE FUNDS	0.60	395.00	237.00
4/20/2026	GJA	REVIEW UPDATED COLLECTIONS, CASH	0.20	395.00	79.00
4/20/2026	GJA	REVIEW UPDATED SETTLEMENT LOG	0.20	395.00	79.00
4/20/2026	GJA	REVIEW CORRESPONDENCE FROM AG MORGAN INVESTOR TO JUDGE KEARNEY; REVIEW PROPOSED RESPONSE TO COURT	0.30	395.00	118.50
4/20/2026	GJA	REVIEW ALTUS COLLECTION REPORT	0.10	395.00	39.50
4/20/2026	JK	CALL TO MIKE HINO RE: REQUESTING UPDATE AND CHECKING ON CONTINUANCE FOR UPCOMING DEADLINES	0.10	395.00	39.50
4/20/2026	JK	RECEIPT AND REVIEW OF NEW BANKRUPTCY FILING MATERIALS FOR AWARD	0.20	395.00	79.00

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4/20/2026	JK	RECEIPT AND REVIEW OF UPDATED CHART FROM ALTUS ON RECOVERY ACTIVITY	0.10	395.00	39.50
4/21/2026	DKR	INDIVIDUAL CORRESPONDENCE WITH T. KOLAYA, ESQUIRE AND GOVERNMENT RE: DETAILED LIST OF AGM INVESTORS	0.40	395.00	158.00
4/21/2026	GJA	CORRESPONDENCE WITH DSI, RECEIVER, T. KOLAYA REGARDING IRS NOTICE, TAX STATUS, 2018	0.30	395.00	118.50
4/21/2026	JK	REVIEW, REVISE AND FILE PROOF OF CLAIM IN AWAD BANKRUPTCY PROCEEDINGS	0.50	395.00	197.50
4/21/2026	JK	WORK WITH FSP STAFF RE: IDENTIFICATION OF 15+ MERCHANTS REQUIRING FOLLOW COLLECTIONS ATTEMPTS AND IDENTIFICATION OF COLLECTABILITY ISSUES	1.80	395.00	711.00
4/22/2026	DKR	REVIEWING COURT ORDER GRANTING RECEIVER'S MOTION TO APPROVE SETTLEMENT WITH CHEHEBARS AND MERCHANTS	0.10	395.00	39.50
4/22/2026	DKR	REVIEWING COURT ORDER GRANTING RECEIVER'S MOTION TO APPROVE STIPULATION RE: REDUCTION OF CERTAIN MERCHANTS' BALANCES	0.10	395.00	39.50
4/22/2026	GJA	FURTHER ANALYSIS OF LIFE POLICY IN ABFP MULTI STRATEGY FUND I, STATUS, CORRESPONDENCE WITH TRUSTEE	0.70	395.00	276.50
4/22/2026	JK	CALLS AND COLLECTIONS AGAINST LL CONGLOMERATE RE: CALL, SEARCH FOR COLLECTABILITY ISSUES, AND FOLLOW UP WRITTEN CORRESPONDENCES ON FINAL ATTEMPT TO RESOLVE OBLIGATION BEFORE POTENTIAL TRANSFER OF DEBT	1.30	395.00	513.50
4/22/2026	JK	REVIEW OF NEW EVELYN YOUNG BANKRUPTCY FILINGS INCLUDING PREPARATION AND FILING OF POC	0.60	395.00	237.00

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4/22/2026	JK	MULTIPLE EMAILS WITH FSP STAFF AND ALTUS RE: COLLECTIONS AGAINST CO-GUARANTORS IN YOUNG MATTER	0.30	395.00	118.50
4/22/2026	JK	CALLS AND COLLECTIONS AGAINST PAMELA KOSOWSKI RE: MULTIPLE CALL AND FOLLOW UP WRITTEN CORRESPONDENCES	0.90	395.00	355.50
4/22/2026	JK	CALLS AND EMAILS WITH MIKE HINO RE: UPDATE ON KINGDOM AND PREPARATION OF EXTENSION DOCUMENTS	0.30	395.00	118.50
4/22/2026	MS	CORRESPONDENCE FROM AZ SOS RE: REJECTION OF FILED UCC3 AMENDMENT AND UCC3 CONTINUANCE FOR YES AUTO SALES, REJECTED INDICATING CANNOT VERIFY AUTHORIZED PARTY WHICH IS CBSG AS LISTED ON THE ORIGINAL UCC1; CORRESPONDENCE TO AZ SOS RE: FORWARDED ORIGINAL UCC1 VERIFYING THAT THE PROPERTY AUTHORIZED PARTY IS LISTED ON THE AMENDMENT AND CONTINUANCE AND REQUESTING A REVIEW OF SAME, ALSO FORWARDED COURT ORDER AUTHORIZING RYAN STUMPHAUZER AS COURT APPOINTED RECEIVER; CORRESPONDENCE TO FSP STAFF RE: STATUS OF FILINGS	0.80	100.00	80.00
4/23/2026	DKR	CORRESPONDENCE WITH BROKER RE: POTENTIAL SALE OF CHERUBINI BOAT	0.10	395.00	39.50
4/23/2026	JK	CALLS AND COLLECTIONS AGAINST ARCHITECTS PLUS RE: CALL AND FOLLOW UP WRITTEN CORRESPONDENCES ON FINAL ATTEMPT TO RESOLVE OBLIGATION BEFORE POTENTIAL TRANSFER OF DEBT	1.20	395.00	474.00

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4/23/2026	JK	CALLS AND COLLECTIONS AGAINST CAROUSELL LEARNING RE: CALL, SEARCH FOR COLLECTABILITY ISSUES, AND FOLLOW UP WRITTEN CORRESPONDENCES ON FINAL ATTEMPT TO RESOLVE OBLIGATION BEFORE POTENTIAL TRANSFER OF DEBT	1.10	395.00	434.50
4/23/2026	JK	CALLS AND COLLECTIONS TO GREAT AMERICAN GOLD RE: EFFORTS TO REACH PREVIOUS ATTORNEY WITH FINAL COLLECTIONS EFFORTS	0.60	395.00	237.00
4/23/2026	JK	CALLS AND COLLECTIONS AGAINST 2 FAST 2 SERIOUS RE: CALL, SEARCH FOR COLLECTABILITY ISSUES, AND FOLLOW UP WRITTEN CORRESPONDENCES ON FINAL ATTEMPT TO RESOLVE OBLIGATION BEFORE POTENTIAL TRANSFER OF DEBT	1.20	395.00	474.00
4/23/2026	JK	CALLS AND COLLECTIONS AGAINST BOSTON LOGISTICS RE: CALL, SEARCH FOR COLLECTABILITY ISSUES, AND FOLLOW UP WRITTEN CORRESPONDENCES ON FINAL ATTEMPT TO RESOLVE OBLIGATION BEFORE POTENTIAL TRANSFER OF DEBT	1.10	395.00	434.50
4/23/2026	JK	CALLS AND COLLECTIONS AGAINST DBX RE: CALL, SEARCH FOR COLLECTABILITY ISSUES, AND FOLLOW UP WRITTEN CORRESPONDENCES ON FINAL ATTEMPT TO RESOLVE OBLIGATION BEFORE POTENTIAL TRANSFER OF DEBT	1.20	395.00	474.00
4/23/2026	JK	CALLS AND COLLECTIONS AGAINST 5 STAR EXPRESS LLC RE: CALL, SEARCH FOR COLLECTABILITY ISSUES, AND FOLLOW UP WRITTEN CORRESPONDENCES ON FINAL ATTEMPT TO RESOLVE OBLIGATION BEFORE POTENTIAL TRANSFER OF DEBT	0.90	395.00	355.50

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4/23/2026	JK	CALLS AND COLLECTIONS AGAINST FORKEL CORP RE: CALL, SEARCH FOR COLLECTABILITY ISSUES, AND FOLLOW UP WRITTEN CORRESPONDENCES ON FINAL ATTEMPT TO RESOLVE OBLIGATION BEFORE POTENTIAL TRANSFER OF DEBT INCLUDING RESPONSIVE EMAILS FROM DEBTOR	1.40	395.00	553.00
4/23/2026	JK	REVIEW OF KINGDOM STIPULATIONS FOR EXTENSION AND EMAILS WITH MIKE HINO ON CONSENT FOR FILING	0.30	395.00	118.50
4/23/2026	MS	CORRESPONDENCE FROM FSP STAFF RE: STATUS OF UCC3 CONTINUANCE FILING FOR GEOBODEN, REVIEW FILE, VERIFY W/CA SOS THAT UCC WAS FILED ON 2/4 AND FORWARD SAME TO FSP STAFF; UPDATE UCC SPREADSHEET	0.60	100.00	60.00
4/23/2026	MS	K & M ENTERPRISE - CORRESPONDENCE FROM FSP STAFF RE: REQUEST TO FILE UCC1; REVIEW FACTORING AND SECURITY AGREEMENTS; CK PACER AND BK TRACKER, NO FILINGS LOCATED; PREPARE AND FILE UCC1 ONLINE W/MA SECRETARY OF STATE; CORRESPONDENCE TO FSP STAFF RE: FORWARD FILED UCC1	0.90	100.00	90.00
4/23/2026	MS	LARRY KEITH DENSON/TRUE TEXAN - CORRESPONDENCE FROM FSP STAFF RE: REQUEST TO FILE UCC3 CONTINUANCE; REVIEW MERCHANT AND SECURITY AGREEMENTS; CK PACER AND BK TRACKER, BK FILED 2/2/24, DISMISSED 4/18/24 FOR DEBTOR'S FAILURE TO FILE INFORMATION; PREPARE AND FILE UCC3 CONTINUANCE ONLINE W/TX SECRETARY OF STATE; CORRESPONDENCE TO FSP STAFF RE: FORWARD FILED UCC3 CONTINUANCE	0.80	100.00	80.00
4/24/2026	DKR	CORRESPONDENCE WITH BROKER RE: POTENTIAL SALE OF CHERUBINI BOAT	0.10	395.00	39.50

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4/24/2026	DKR	CALLING AND LEAVING VOICEMAIL MESSAGE FOR PROBATION OFFICER RE: PRE SENTENCE INVESTIGATION OF CBSG FOR CRIMINAL CASE IN E.D.PA.	0.10	395.00	39.50
4/24/2026	GJA	REVIEW STIPULATIONS IN CCP PHILADELPHIA REGARDING KINGDOM LOGISTICS SETTLEMENT	0.30	395.00	118.50
4/24/2026	JK	EMAILS WITH FORKEL GROUP RE: OFFER OF SETTLEMENT	0.20	395.00	79.00
4/24/2026	JK	CALLS AND COLLECTIONS AGAINST TRANSPORT CONNECT RE: CALL, SEARCH FOR COLLECTABILITY ISSUES, AND FOLLOW UP WRITTEN CORRESPONDENCES ON FINAL ATTEMPT TO RESOLVE OBLIGATION BEFORE POTENTIAL TRANSFER OF DEBT	1.30	395.00	513.50
4/24/2026	JK	EMAILS WITH MIKE HINO ON KINGDOM EXTENSION AND HAVING STIPULATIONS FILED	0.20	395.00	79.00
4/24/2026	MS	ANDY TRAM/PHOENIX HEALTHY USA - CORRESPONDENCE FROM FSP STAFF RE: REQUEST UCC1 FILING; REVIEW MERCHANT AND SECURITY AGREEMENTS; CK PACER AND BK TRACKER, NO RECENT FILINGS; PREPARE AND FILE UCC1 ONLINE W/CA SECRETARY OF STATE; CORRESPONDENCE TO FSP STAFF RE: FORWARD FILED UCC1	1.00	100.00	100.00
4/25/2026	DKR	DRAFTING CORRESPONDENCE TO RECEIVER, CO-COUNSEL, AND FBI RE: NEW MEDIA COVERAGE BY BLACK STAR NEWS	0.10	395.00	39.50
4/25/2026	DKR	REVIEWING CORRESPONDENCE FROM BROKER RE: POTENTIAL SALE OF CHERUBINI BOAT	0.10	395.00	39.50
4/26/2026	DKR	REVIEWING RECENT MEDIA COVERAGE BY BLACK STAR NEWS	0.10	395.00	39.50

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4/27/2026	GJA	CORRESPONDENCE WITH FSP STAFF, JK REGARDING MERCHANT SETTLEMENTS	0.30	395.00	118.50
4/27/2026	GJA	REVIEW COLLECTIONS, CASH	0.20	395.00	79.00
4/27/2026	JK	SEARCH ON CONTACT AND JUDGMENT INFORMATION FOR DBMS FOR FINAL ATTEMPT AT CONTACT AND RECOMMENDATIONS ON WRITE OFF	0.40	395.00	158.00
4/27/2026	JK	MULTIPLE EMAILS WITH PILLAR FORKER COSTA RE: SETTLEMENT DISCUSSION AND HARDSHIP DOCUMENTS	0.30	395.00	118.50
4/27/2026	JK	EMAILS WITH FSP STAFF RE: STATUS OF MULTIPLE SETTLEMENTS FOR LIFTING LITIGATION STAY	0.20	395.00	79.00
4/27/2026	JK	BRIEF REVIEW AND ANALYSIS ON STATUS OF 8 BANKRUPTCIES FROM DSI STAFF	0.30	395.00	118.50
4/28/2026	DKR	REVIEWING CORRESPONDENCE FROM PROBATION DEPARTMENT RE: PRE SENTENCE INVESTIGATION RE: CBSG; DRAFTING CORRESPONDENCE TO RECEIVER AND CO-COUNSEL RE: SAME	0.10	395.00	39.50
4/28/2026	DKR	REVIEWING DOCUMENTS FOR USE IN PREPARATION OF CRIMINAL PROCEEDINGS SECTION OF RECEIVER'S QUARTERLY STATUS REPORT	0.20	395.00	79.00
4/28/2026	GJA	ZOOM MEETING WITH RECEIVER, T. KOLAYA, JK, DSI REGARDING WIND DOWN ITEMS	2.30	395.00	908.50
4/28/2026	GJA	PREPARE QUARTERLY REPORT	1.60	395.00	632.00
4/28/2026	JK	MEETING WITH GJA, RYAN STUMPHAUZER, TIM KOLAYA AND DSI STAFF RE: OPERATIONS AND WINDDOWN MATTERS	2.30	395.00	908.50

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4/28/2026	JK	REVIEW, SEARCH FOR CONTACT INFORMATION, AND MULTIPLE CALLS AND EMAILS TO G&F WROUGHT IRON RE: FINAL COLLECTIONS ATTEMPTS BEFORE POTENTIAL LIQUIDATION OF PORTFOLIO TO THIRD PARTY	1.40	395.00	553.00
4/28/2026	JK	REVIEW, SEARCH FOR CONTACT INFORMATION, AND MULTIPLE CALLS AND EMAILS TO DBMS RE: FINAL COLLECTIONS ATTEMPTS BEFORE POTENTIAL LIQUIDATION OF PORTFOLIO TO THIRD PARTY	0.90	395.00	355.50
4/28/2026	JK	REVIEW, SEARCH FOR CONTACT INFORMATION, AND MULTIPLE CALLS AND EMAILS TO FUNDERFUNK FARMS RE: FINAL COLLECTIONS ATTEMPTS BEFORE POTENTIAL LIQUIDATION OF PORTFOLIO TO THIRD PARTY	1.40	395.00	553.00
4/28/2026	JK	EMAILS WITH TIM KOLAYA ON TERMINATION OF SHAH MORTGAGE AND BRIEF REVIEW OF DEED DOCUMENT FOR SATISFACTION	0.20	395.00	79.00
4/28/2026	MS	CORRESPONDENCE FROM JOHN KETTERING RE: REQUEST FOR SATISFACTION OF MORTGAGE ON BEHALF OF ROSE MARIE SHAH	0.20	100.00	20.00
4/29/2026	DKR	REVIEWING STIPULATION RE: HMC V. CBSG	0.10	395.00	39.50
4/29/2026	DKR	DRAFTING AND EDITING CRIMINAL PROCEEDINGS SECTION OF RECEIVER'S QUARTERLY STATUS REPORT	1.00	395.00	395.00
4/29/2026	DKR	MULTIPLE CORRESPONDENCE RE: PAYMENT OF MANDATORY SPECIAL ASSESMENT BY CBSG IN CRIMINAL CASE PRIOR TO SENTENCING	0.20	395.00	79.00
4/29/2026	DKR	REVIEWING CORRESPONDENCE RE: INVESTOR N. SCHWARTZ; CONFERRING WITH GJA RE: SAME	0.10	395.00	39.50

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4/29/2026	DKR	REVIEWING D. VAGNOZZI'S MOTION TO AMEND RECEIVERSHIP; DRAFTING CORRESPONDENCE TO GOVERNMENT ATTACHING SAME; DRAFTING CORRESPONDENCE TO CO-COUNSEL AND RECEIVER RE: SAME	0.60	395.00	237.00
4/29/2026	DKR	CORRESPONDENCE WITH BROKER RE: POTENTIAL SALE OF CHERUBINI BOAT	0.10	395.00	39.50
4/29/2026	GJA	REVIEW, REVISE QUARTERLY REPORT	1.90	395.00	750.50
4/29/2026	GJA	CONFERENCE CALL WITH INVESTOR N. SCHWARTZ; CONFERENCE CALL WITH MORGAN INVESTOR K. FAULS	0.30	395.00	118.50
4/29/2026	JK	REVIEW AND UPDATE ON ADDITIONAL MERCHANTS FOR ACTIONS PROVIDED BY FSP STAFF BEFORE FINAL WRITE OFF	0.30	395.00	118.50
4/29/2026	JK	REVIEW OF PREVIOUS EAGLE SIX DISCOVERY AND JUDGMENT ISSUE AGAINST ODZER FOR PURSUIT OF NEW DISCOVERY	0.90	395.00	355.50
4/29/2026	JK	EXTENDED EMAIL TO SHEN HESKIN AND JEFF EILENDER RE: STATUS OF ODZER DISCOVERY AND REPRESENTATION	0.50	395.00	197.50
4/29/2026	JK	REVIEW, SEARCH FOR CONTACT INFORMATION, AND MULTIPLE CALLS AND EMAILS TO BLAW CONSTRUCTION RE: FINAL COLLECTIONS ATTEMPTS BEFORE POTENTIAL LIQUIDATION OF PORTFOLIO TO THIRD PARTY	1.60	395.00	632.00

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DATE	PROF	DESCRIPTION	HOURS	RATE	FEES
4/29/2026	JK	REVIEW, SEARCH FOR CONTACT INFORMATION, AND MULTIPLE CALLS AND EMAILS TO DUREVOL FLOORING RE: FINAL COLLECTIONS ATTEMPTS BEFORE POTENTIAL LIQUIDATION OF PORTFOLIO TO THIRD PARTY	1.30	395.00	513.50
4/29/2026	KAS2	OLC TEAM SPORTS - REVIEW OF FACTORING AGREEMENT; PACER REVIEW OF FILINGS; REVIEW SOS RECORDS FOR COMPANY; MEMO TO RJP REGARDING RESULTS	0.50	100.00	50.00
4/29/2026	KAS2	EWARD VITTENBERG - REVIEW OF FACTORING AGREEMENT; PACER REVIEW OF FILINGS; REVIEW SOS RECORDS FOR COMPANY; MEMO TO RJP REGARDING RESULTS	0.60	100.00	60.00
4/29/2026	KAS2	DREAM CASTLE CONSTRUCTION - REVIEW OF FACTORING AGREEMENT; PACER REVIEW OF FILINGS; REVIEW SOS RECORDS FOR COMPANY; MEMO TO RJP REGARDING RESULTS	0.50	100.00	50.00
4/29/2026	KAS2	RENE'S RESTAURANT AND LODGE - REVIEW OF FACTORING AGREEMENT; PACER REVIEW OF FILINGS; REVIEW SOS RECORDS FOR COMPANY; MEMO TO RJP REGARDING RESULTS	0.60	100.00	60.00
4/29/2026	KAS2	BRANCHES OF HOPE LLC - REVIEW OF FACTORING AGREEMENT; PACER REVIEW OF FILINGS; REVIEW SOS RECORDS FOR COMPANY; MEMO TO RJP REGARDING RESULTS	0.50	100.00	50.00
4/29/2026	KAS2	HOPE MENTAL HEALTH SUPPORT SERVICES - REVIEW OF FACTORING AGREEMENT; PACER REVIEW OF FILINGS; REVIEW SOS RECORDS FOR COMPANY; MEMO TO RJP REGARDING RESULTS	0.50	100.00	50.00
4/29/2026	KAS2	ELG CHILDCARE - REVIEW OF FACTORING AGREEMENT; PACER REVIEW OF FILINGS; REVIEW SOS RECORDS FOR COMPANY; MEMO TO RJP REGARDING RESULTS	0.60	100.00	60.00

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DATE	PROF	DESCRIPTION	HOURS	RATE	FEES
4/29/2026	KAS2	EYECOR CONSTRUCTION - REVIEW OF FACTORING AGREEMENT; PACER REVIEW OF FILINGS; REVIEW SOS RECORDS FOR COMPANY; MEMO TO RJP REGARDING RESULTS	0.60	100.00	60.00
4/29/2026	KAS2	EURO CUSTOM WOODWORKING - REVIEW OF FACTORING AGREEMENT; PACER REVIEW OF FILINGS; REVIEW SOS RECORDS FOR COMPANY; MEMO TO RJP REGARDING RESULTS	0.60	100.00	60.00
4/29/2026	KAS2	NEXT GENERATION PROFESSIONAL/JAIME PRINGLE - PACER REVIEW OF FILING AND ORDER OF DISMISSAL; UPDATE TRACKER	0.40	100.00	40.00
4/29/2026	MS	ROSE MARIE SHAH - REVIEW ORIGINAL RECORDED MORTGAGE; PREPARE SATISFACTION OF MORTGAGE; REVIEW NJ HUDSON COUNTY RECORDER WEBSITE FOR FORMS AND FEES; TELEPHONE CALL TO HUDSON COUNTY RECORDER'S OFFICE; PREPARE RECORDING COVER SHEET REQUIRED BY HUDSON COUNTY NJ; PREPARE CORRESPONDENCE TO HUDSON COUNTY RECORDER; PREPARE RECORDING PACKAGE	1.50	100.00	150.00
4/29/2026	MS	TESTEROSSA MOTORS - CORRESPONDENCE FROM FSP STAFF RE: REQUEST UCC3 CONTINUANCE FILING; REVIEW MERCHANT AND SECURITY AGREEMENTS; CK PACER AND BK TRACKER, SSN FOR GUARANTOR COMES UP UNDER DIFFERENT NAME; PREPARE AND FILE UCC3 CONTINUANCE ONLINE W/TX SECRETARY OF STATE; CORRESPONDENCE TO FSP STAFF RE: FORWARD FILED UCC3 CONTINUANCE	1.00	100.00	100.00

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DATE	PROF	DESCRIPTION	HOURS	RATE	FEES
4/29/2026	MS	ESTL FASHIONZ/WHITTEN - CORRESPONDENCE FROM FSP STAFF RE: REQUEST UCC1 FILING; REVIEW MERCHANT AND SECURITY AGREEMENTS; CK PACER AND BK TRACKER, NO FILINGS LOCATED; PREPARE AND FILE UCC1 ONLINE W/GA GSCCA (CLAYTON COUNTY), AWAITING GA APPROVAL; CORRESPONDENCE TO FSP STAFF RE: CONFIRM FILING AND AWAITING APPROVAL FROM GA	0.90	100.00	90.00
4/30/2026	DKR	REVIEWING AND REPLYING TO CORRESPONDENCE FROM INVESTOR R. FERRETTI RE: QUARTERLY STATUS REPORT	0.10	395.00	39.50
4/30/2026	DKR	MULTIPLE CORRESPONDENCE WITH GJA RE: RESPONSE TO MOTION FILED BY D. VAGNOZZI TO AMEND RECEIVERSHIP RE: MANAGEMENT OF LIFE INSURANCE POLICIES; REVIEWING TRANSCRIPT OF HEARING FOR REFERENCES TO BE USED IN RESPONSE; COORDINATING MEETING WITH RECEIVER AND CO- COUNSEL RE: STRATEGY FOR RESPONSE	0.90	395.00	355.50
4/30/2026	DKR	REVIEWING COURT ORDER DENYING D. VAGNOZZI'S MOTION TO AMEND RECEIVERSHIP; CORRESPONDENCE RE: SAME	0.10	395.00	39.50
4/30/2026	DKR	REVIEWING COURT ORDER DISMISSING WITHOUT PREJUDICE HMC V. CBSG	0.10	395.00	39.50
4/30/2026	DKR	REVIEWING CORRESPONDENCE RE: GOVERNMENT'S OPPOSITION TO D. VAGNOZZI'S SUIT AGAINST SEC, AMIE BERLIN, ET AL. IN EDPA	0.10	395.00	39.50
4/30/2026	GJA	REVIEW GOVERNMENT RESPONSE TO VAGNOZZI CIVIL SUIT AGAINST SEC	0.80	395.00	316.00
4/30/2026	GJA	REVIEW ORDER DENYING VAGNOZZI MOTION TO AMEND RECEIVERSHIP ORDER AND CORRESPONDENCE WITH RECEIVER REGARDING SAME	0.20	395.00	79.00

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4/30/2026	GJA	REVIEW DSI PORTION OF REPORT; REVIEW T. KOLAYA EDITS; FINALIZE QUARTERLY REPORT	2.20	395.00	869.00
4/30/2026	GJA	REVIEW VAGNOZZI MOTION TO AMEND COMPLAINT, AMENDED COMPLAINT AGAINST SEC	1.30	395.00	513.50
4/30/2026	GJA	CALLS WITH AG MORGAN INVESTOR K. MCFALL	0.20	395.00	79.00
4/30/2026	GJA	REVIEW NOTICE OF DEFAULT RE: KINGDOM LOGISTICS	0.30	395.00	118.50
4/30/2026	GJA	MULTIPLE CORRESPONDENCE WITH DKR RE: RESPONSE TO MOTION FILED BY D. VAGNOZZI TO AMEND RECEIVERSHIP RE: MANAGEMENT OF LIFE INURANCE POLICIES	0.50	395.00	197.50
4/30/2026	JK	MULTIPLE EXTENDED EMAILS WITH BRAD FUNDERFURK RE: SETTLEMENT OFFER ON ACCOUNT	0.40	395.00	158.00
4/30/2026	JK	FOLLOW UP CORRESPONDENCES TO 2 FAST 2 SERIOUS, CAROUSEL LEARNING, ARCHITECTS PLUS, BOSTON LOGISTICS, DBX LOGISTICS AND 5 STAR EXPRESS FINAL ATTEMPTS TO RESOLVE	0.70	395.00	276.50
4/30/2026	JK	MULTIPLE EMAILS WITH SUE TENNIS AT CAROUSEL LEARNING RE: WILLING TO SETTLE FOR 11K	0.30	395.00	118.50
4/30/2026	JK	REVIEW OF KINGDOM LOGISTICS SETTLEMENT AGREEMENT AND PAYMENT INFORMATION RE: DETERMINATION OF STEPS FOR ENTRY OF CONSENT JUDGMENT	0.40	395.00	158.00
4/30/2026	JK	REVIEW AND PREPARATION OF NOTICE OF DEFAULT FOR KINGDOM LOGISTICS AND OTHER PARTIES IN ACCORDANCE WITH REQUIREMENTS	1.60	395.00	632.00
4/30/2026	KAS2	NET ZERO/ARANT - PACER REVIEW OF FILINGS AND DISCHARGE OF DEBTOR; UPDATE TRACKER	0.40	100.00	40.00

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4/30/2026	KAS2	VELMO/LAW - PACER REVIEW OF FILINGS, DOCKET AND FINAL REPORT; UPDATE TRACKER	0.40	100.00	40.00
4/30/2026	KAS2	USV/QUINONES - PACER REVIEW OF FILING, DOCKET AND TRUSTEE'S FINAL REPORT; UPDATE TRACKER	0.40	100.00	40.00
4/30/2026	KAS2	TWO LEFT FORKS -PACER REVIEW OF FILINGS, DOCKET AND TRUSTEE'S FINAL REPORT; UPDATE TRACKER	0.40	100.00	40.00
4/30/2026	KAS2	SMITH CNC - PACER REVIEW OF FILINGS AND TRUSTEE'S FINAL REPORT AND DECREE; UPDATE TRACKER	0.40	100.00	40.00
4/30/2026	KAS2	SKUL INVESTMENTS/SKUL - PACER REVIEW OF FILINGS AND UPDATES; UPDATE TRACKER	0.30	100.00	30.00
4/30/2026	KAS2	SCOLNIK - PACER REVIEW OF FILINGS AND DISCHARGE OF DEBTORS; UPDATE TRACKER	0.40	100.00	40.00
4/30/2026	KAS2	PRO SEPTIC/SLATER - PACER REVIEW OF FILINGS, DOCKET AND TRUSTEE'S FINAL REPORT; UPDATE TRACKER	0.40	100.00	40.00
4/30/2026	KAS2	OLC CONSTRUCTION - PACER REVIEW OF FILINGS AND TRUSTEE'S FINAL REPORT; UPDATE TRACKER	0.40	100.00	40.00
4/30/2026	KAS2	MUSIC CITY MOTORS - PACER REVIEW OF FILINGS AND TRUSTEE'S FINAL REPORT; UPDATE TRACKER	0.40	100.00	40.00
5/1/2026	DKR	REVIEWING RECEIVER'S QUARTERLY STATUS REPORT FILED IN S.D.FL.	0.30	395.00	118.50
5/1/2026	JK	CALL WITH MIKE HINO RE: PREPARATION TO ISSUE DEFAULT	0.20	395.00	79.00

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5/1/2026	JK	REVIEW, MULTIPLE CALLS, AND MULTIPLE EMAILS WITH HYE POINTE THOROUGHbred RE: RESPONSES TO COLLECTION EFFORTS, SETTLEMENT DISCUSSION ON AMOUNT, AND ATTEMPTS TO RESOLVE; MULTIPLE CALLS AND EMAILS WITH DSI RE: COLLECTION OF SUPPORTING ACCOUNT INFORMATION ON DISPUTE	2.50	395.00	987.50
5/1/2026	JK	ADDITIONAL REVIEW AND WRITE UP RE: DXW EXHAUSTED AND WRITE OFF OF ACCOUNT	0.50	395.00	197.50
5/1/2026	JK	ISSUES RELATING TO REISSUANCE OF DEPOSITIONS TO ODZER, AND B&T RE: NO LONGER REPRESENTED, LOCATING ADDRESS, AND PREPARATION OF NOTICES	1.00	395.00	395.00
5/1/2026	KAS2	BRAD KLIEVE - REVIEW OF FACTORING AGREEMENT; PACER REVIEW OF FILINGS; REVIEW SOS RECORDS FOR COMPANY; MEMO TO RJP REGARDING RESULTS	0.60	100.00	60.00
5/1/2026	KAS2	DAUFUSKIE ENTERTAINS LLC - REVIEW OF FACTORING AGREEMENT; PACER REVIEW OF FILINGS; REVIEW SOS RECORDS FOR COMPANY; MEMO TO RJP REGARDING RESULTS	0.50	100.00	50.00
5/1/2026	KAS2	LITTLE CUSTOM HOMES - REVIEW OF FACTORING AGREEMENT; PACER REVIEW OF FILINGS; REVIEW SOS RECORDS FOR COMPANY; MEMO TO RJP REGARDING RESULTS	0.50	100.00	50.00
5/1/2026	KAS2	THE PERFECT IMPRESSION - REVIEW OF FACTORING AGREEMENT; PACER REVIEW OF FILINGS; REVIEW SOS RECORDS FOR COMPANY; MEMO TO RJP REGARDING RESULTS	0.60	100.00	60.00

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5/1/2026	KAS2	B WISE RADON TESTING & MITIGATIONS - REVIEW OF FACTORING AGREEMENT; PACER REVIEW OF FILINGS; REVIEW SOS RECORDS FOR COMPANY; MEMO TO RJP REGARDING RESULTS	0.60	100.00	60.00
5/1/2026	KAS2	TALLUSS ARCHITECTURAL PRODUCTS - REVIEW OF FACTORING AGREEMENT; PACER REVIEW OF FILINGS; REVIEW SOS RECORDS FOR COMPANY; MEMO TO RJP REGARDING RESULTS	0.50	100.00	50.00
5/1/2026	KAS2	JCH PROPERTY PRESERVATION - REVIEW OF FACTORING AGREEMENT; PACER REVIEW OF FILINGS; REVIEW SOS RECORDS FOR COMPANY; MEMO TO RJP REGARDING RESULTS	0.60	100.00	60.00
5/1/2026	KAS2	S & W STEEL ERECTORS - REVIEW OF FACTORING AGREEMENT; PACER REVIEW OF FILINGS; REVIEW SOS RECORDS FOR COMPANY; MEMO TO RJP REGARDING RESULTS	0.60	100.00	60.00
5/1/2026	KAS2	WOODSIDE INVESTMENTS - REVIEW OF FACTORING AGREEMENT; PACER REVIEW OF FILINGS; REVIEW SOS RECORDS FOR COMPANY; MEMO TO RJP REGARDING RESULTS	0.50	100.00	50.00
5/1/2026	KAS2	TRS DISTRIBUTION - REVIEW OF FACTORING AGREEMENT; PACER REVIEW OF FILINGS; REVIEW SOS RECORDS FOR COMPANY; MEMO TO RJP REGARDING RESULTS	0.60	100.00	60.00
5/1/2026	KAS2	OUTDOOR RETREAT BY OUTBACK POOL - REVIEW OF FACTORING AGREEMENT; PACER REVIEW OF FILINGS; REVIEW SOS RECORDS FOR COMPANY; MEMO TO RJP REGARDING RESULTS	0.50	100.00	50.00
5/1/2026	KAS2	YANCY ST COMIC NORTH - REVIEW OF FACTORING AGREEMENT; PACER REVIEW OF FILINGS; REVIEW SOS RECORDS FOR COMPANY; MEMO TO RJP REGARDING RESULTS	0.60	100.00	60.00

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5/1/2026	KAS2	HOUSE DR. DEVELOPMENT, LLC - REVIEW OF FACTORING AGREEMENT; PACER REVIEW OF FILINGS; REVIEW SOS RECORDS FOR COMPANY; MEMO TO RJP REGARDING RESULTS	0.60	100.00	60.00
5/1/2026	KAS2	ARM TRANSPORTATION - REVIEW OF FACTORING AGREEMENT; PACER REVIEW OF FILINGS; REVIEW SOS RECORDS FOR COMPANY; MEMO TO RJP REGARDING RESULTS	0.50	100.00	50.00
5/1/2026	KAS2	THE PARK AT AR - REVIEW OF FACTORING AGREEMENT; PACER REVIEW OF FILINGS; REVIEW SOS RECORDS FOR COMPANY; MEMO TO RJP REGARDING RESULTS	0.50	100.00	50.00
5/1/2026	KAS2	MED LIFE LLC - REVIEW OF FACTORING AGREEMENT; PACER REVIEW OF FILINGS; REVIEW SOS RECORDS FOR COMPANY; MEMO TO RJP REGARDING RESULTS	0.60	100.00	60.00
5/3/2026	DKR	CORRESPONDENCE (IN PERSON AND IN WRITING) WITH AUSA NEWCOMER RE: D. VAGNOZZI'S MOTION TO AMEND RECEIVERSHIP AND COURT'S DENIED OF SAME WITHOUT A RESPONSE HAVING BEEN FILED	0.20	395.00	79.00
5/4/2026	DKR	REVIEWING MOTION BY AGM INVESTOR MICHAEL LAUDE FOR RECOGNITION OF LATE CLAIM SUBMISSION; REVIEWING DETAILED ORDER BY JUDGE RUIZ DENYING SAME	0.30	395.00	118.50
5/4/2026	DKR	REVIEWING AND REPLYING TO CORRESPONDENCE FROM INVESTOR R. FERRETTI RE: RECEIVER'S QUARTERLY STATUS REPORT	0.20	395.00	79.00
5/4/2026	GJA	REVIEW COLLECTIONS, CASH	0.20	395.00	79.00
5/4/2026	GJA	REVIEW LAUDE (AGM) MOTION FOR LEAVE TO FILE LATE CLAIM AND ORDER DENYING MOTION	0.30	395.00	118.50

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5/4/2026	JK	FOLLOW UP ON OUTSTANDING COLLECTION EMAILS TO FUNDERBURK AND SUE TENNIS RE: EFFORTS TO REACH SETTLEMENT	0.30	395.00	118.50
5/4/2026	JK	RECEIPT AND REVIEW OF NEW BANKRUPTCY MATTER RE: JOHNNY EVANS AND EMAILS WITH FSP STAFF ON FILE AND PROOF OF CLAIM	0.30	395.00	118.50
5/5/2026	DKR	REVIEWING MOTION FOR ACCEPTANCE OF LATE-FILED CLAIM BY AGM INVESTOR ALAN LAUDE; REVIEWING COURT ORDER STRIKING SAME FROM DOCKET	0.10	395.00	39.50
5/5/2026	GJA	REVIEW FINAL NOTICE, DEFAULT OF SETTLEMENT, KINGDOM	0.20	395.00	79.00
5/5/2026	GJA	REVIEW STATUS, COLLECTION EFFORTS	0.40	395.00	158.00
5/5/2026	JK	MULTIPLE EMAILS ON WITH SUE TENNIS RE: SETTLEMENT TERMS FOR OUTSTANDING MSA	0.30	395.00	118.50
5/5/2026	JK	MULTIPLE COLLECTIONS EFFORTS AGAINST REFINED OUTDOOR LIVING RE: CALL TO COUNSEL, EXTENDED WRITTEN CORRESPONDENCE TO COUNSEL ON EXISTING MORTGAGE AND ATTEMPTS TO RESOLVE PRIOR TO WINDDOWN	1.30	395.00	513.50
5/5/2026	JK	REVIEW, REVISE AND PREPARE PROOF OF CLAIM IN JOHNNY EVANS BANKRUPTCY MATTER	0.60	395.00	237.00
5/5/2026	JK	FINALIZATION, ISSUANCE, AND SERVICE OF NOTICES OF DEFAULT UNDER KINGDOM LOGISTICS SETTLEMENT AGREEMENT	0.60	395.00	237.00

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5/5/2026	MS	JNR FLOORING - CORRESPONDENCE FROM FSP STAFF RE: REQUEST TO FILE UCC1; REVIEW MERCHANT AND SECURITY AGREEMENTS; CK PACER AND BK TRACKER; CK NY SOS, BUSINESS ACTIVE; PREPARE UCC1; MULTIPLE CORRESPONDENCE AND TELEPHONE CALLS TO NY SOS UCC RE: NEW NY UCC FILING WEBSITE ISSUES W/FILING UCCS ONLINE; PREPARE AND FILE UCC1 ONLINE W/NY SOS; CORRESPONDENCE TO FSP STAFF RE: FORWARD FILED UCC1	1.30	100.00	130.00
5/5/2026	MS	ESTL FASHIONZ - RECEIPT OF FILED UCC1 FROM GA CLERK OF COURTS, REVIEW SAME; CORRESPONDENCE TO FSP STAFF RE: FORWARD FILED UCC1	0.30	100.00	30.00
5/5/2026	MS	JEROME JAMES MIDDLETON - CORRESPONDENCE FROM FSP STAFF RE: REQUEST TO FILE UCC1; REVIEW MERCHANT AND SECURITY AGREEMENTS; CK PACER AND BK TRACKER - BK FILED BUT DISMISSED IN 2022; PREPARE AND FILE UCC1 ONLINE W/SC SOS; CORRESPONDENCE TO FSP STAFF RE: FORWARD FILED UCC1	1.00	100.00	100.00
5/6/2026	DKR	REVIEWING CORRESPONDENCE FROM JK RE: DEFAULT BY KINGDOM LOGISTICS	0.10	395.00	39.50
5/6/2026	GJA	CORRESPONDENCE WITH FSP STAFF, JK REGARDING JNR FLOORING	0.10	395.00	39.50
5/6/2026	JK	UPDATE ON KINGDOM LOGISTICS SERVICE RE: ISSUED WITH FEDEX AS KINGDOM LOCATION IN TX NO LONGER OPEN	0.20	395.00	79.00
5/7/2026	JK	UPDATE ON KINGDOM RE: NO RESPONSE TO ISSUED NOTICES OF DEFAULT AND PROVISIONS FOR ENTRY OF JUDGMENT	0.40	395.00	158.00

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JULY 17, 2026

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RYAN STUMPHAUZER, ESQUIRE
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INVOICE NO: 389473

DATE	PROF	DESCRIPTION	HOURS	RATE	FEES
5/7/2026	JK	MULTIPLE CALLS AND EXTENDED EMAILS WITH CHAD BRENNAN THE ATTORNEY FOR CHRIS HALE RE: SETTLEMENT DISCUSSIONS AND LOW ONE TIME OFFER FROM DEBTOR WITH COUNTER	0.90	395.00	355.50
5/7/2026	JK	MULTIPLE CALLS AND EXTENDED EMAILS TO MILIKENS LAWN RE: FINAL ATTEMPTS TO SETTLE AND ISSUES ON SENDING TO DEBT COLLECTOR	0.80	395.00	316.00
5/7/2026	JK	PREPARE AND ISSUE NOTICE OF CHANGE OF ADDRESS FOR BANKRUPTCY PAYMENTS IN PIERCE CASE	0.40	395.00	158.00
5/8/2026	DKR	REVIEWING MEDIA COVERAGE OF CASE; FORWARDING SAME TO RECEIVER, CO-COUNSEL, AND GOVERNMENT	0.20	395.00	79.00
5/8/2026	DKR	REVIEWING AND REPLYING TO CORRESPONDENCE FROM CLIENT RE: DECISION WHETHER TO COMMENT ON CASE TO BLACK STAR NEWS	0.10	395.00	39.50
5/8/2026	JK	RECEIPT OF MORGAN ORDER OF DISCHARGE IN BANKRUPTCY AND EMAILS WITH FSP STAFF ON WRITE OFF	0.20	395.00	79.00
5/8/2026	JK	RECEIPT OF BYUN MONTHLY CHECKS AND EMAILS WITH FORWARDING PAYMENT	0.20	395.00	79.00
5/11/2026	DKR	REVIEWING AND REPLYING TO CORRESPONDENCE FROM OCF REALTY (CONFIRMING SALE OF PROPERTY)	0.10	395.00	39.50
5/11/2026	GJA	REVIEW UPDATED COLLECTIONS, CASH; ANALYZE SETTLEMENT LOG	0.40	395.00	158.00

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5/11/2026	JK	FOLLOW UP CALL AND EMAILS TO BRAD FUNDERBURK RE: WILLING TO SETTLE BUT NEED MOVEMENT	0.30	395.00	118.50
5/11/2026	JK	EMAIL TO SUE TENNIS RE: FOLLOWING UP ON SETTLEMENT OFFER AND DISCUSSIONS	0.20	395.00	79.00
5/11/2026	JK	CALL AND EXTENDED EMAIL TO SUNSET RYDERS RE: REACHED SETTLEMENT AGREEMENT BUT NO PAYMENT AND DEMANDING CURE	0.60	395.00	237.00
5/11/2026	JK	REVIEW AND SEARCH FOR ADDITIONAL AND UPDATED INFORMATION ON ODZER, B&T AND AZRAK RE: NEW CASES AGAINST PARTIES AND SERVICES ADDRESS FOR NOTICE OF DEPOSITION	1.50	395.00	592.50
5/11/2026	JK	FOLLOW UP EMAILS TO HYE POINTE RE: FOLLOWING UP ON SETTLEMENT DISCUSSIONS	0.30	395.00	118.50
5/12/2026	JK	CORRESPONDENCE FROM REGISTERED AGENT FROM BLUE VALLEY HOLDINGS REGISTERED AGENT AND ACTIONS TO CANCEL REGISTERED AGENT SERVICES	0.40	395.00	158.00
5/12/2026	JK	FOLLOW UP EMAIL TO CHAD BRENNAN AS ATTORNEY FOR CHRIS HALE RE: DISCUSSIONS ON COUNTER OFFER	0.20	395.00	79.00
5/12/2026	JK	EMAIL AND CALL TO DON CALAIARO RE: ATTEMPTING TO RESOLVE MORTGAGE ON REFINED OUTDOOR LIVING	0.30	395.00	118.50
5/12/2026	JK	EXTENDED EMAIL TO RANDY LOBBAN RE: SETTLEMENT ATTEMPTS OF LL CONGLOMERATE ACCOUNT	0.60	395.00	237.00

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DATE	PROF	DESCRIPTION	HOURS	RATE	FEES
5/13/2026	DKR	REVIEWING NOTICE RE: LIFE INSURANCE POLICY OF MSI HAS MATURED	0.10	395.00	39.50
5/13/2026	DKR	CONFERRING WITH AUSA NEWCOMER RE: RESTITUTION AND DISTRIBUTIONS; CONFERRING WITH T. KOLAYA, ESQUIRE RE: SAME	0.60	395.00	237.00
5/13/2026	DKR	MULTIPLE CORRESPONDENCE WITH TMH AND JK RE: HARTLEY V. 300 MARKET STREET; REVIEWING DOCKET OF SAME	0.60	395.00	237.00
5/13/2026	GJA	CORRESPONDENCE WITH FSP STAFF, JK REGARDING NEGOTIATING SETTLEMENT WITH PURCHASERS, 232 BUCKINGHAM ROAD, TO RELEASE LIEN	0.40	395.00	158.00
5/13/2026	GJA	CORRESPONDENCE WITH FSP STAFF, JK REGARDING RESUMPTION, SETTLEMENT NEGOTIATIONS REGARDING 232 BUCKINGHAM ROAD PROPERTY	0.30	395.00	118.50
5/13/2026	JK	RECEIPT OF EMAIL FROM COUNSEL ON 232 BUCKINGHAM ROAD, REVIEW OF PREVIOUSLY PROVIDED INFORMATION, AND WRITTEN ANALYSIS WITH GJA ON SETTLEMENT RESPONSE	0.80	395.00	316.00
5/13/2026	JK	EMAIL CORRESPONDENCES WITH LINDSAY CARRINGTON RE: SETTLEMENT RESPONSE ON BUCKINGHAM PROPERTY MORTGAGE	0.30	395.00	118.50
5/13/2026	JK	RECEIPT OF EMAILS FROM CHARLIE SWEENEY RE: JOHN HARTLEY CASE AGAINST 300 MARKET AND REVIEW OF DOCKET ON STATUS	0.40	395.00	158.00
5/13/2026	JK	MULTIPLE EMAILS WITH BRAD FUNDERFRULK AND FSP STAFF RE: COUNTER OFFER WITH LUMP SUM SETTLEMENT	0.30	395.00	118.50

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5/14/2026	DKR	TELEPHONE CONFERENCE AND WRITTEN CORRESPONDENCE WITH TMH AND JK RE: HARTLEY V. 300 MARKET STREET	0.60	395.00	237.00
5/14/2026	JK	CALL WITH DKR AND TMH RE: DISCUSSION ON 300 MARKET CASE AND STATUS OF LITIGATION INJUNCTION	0.20	395.00	79.00
5/14/2026	JK	REVIEW AND PULL PREVIOUS CORRESPONDENCES RELATING TO 300 MARKET LITIGATION FOR UPDATE ON CASE	0.40	395.00	158.00
5/14/2026	JK	MULTIPLE EMAILS WITH FSP STAFF AND BRIAN FUNDERFURK RE: REVISE SETTLEMENT AGREEMENT AND SEND FOR SIGNATURE	0.40	395.00	158.00
5/14/2026	JK	EMAIL TO CHARLIE SWEENEY RE: STAY IS IN PLACE AND CONTACT AT PHILLY CCP TO DISCUSS	0.30	395.00	118.50
5/14/2026	JK	REVIEW AND PULL RECORDED SHAH LIEN AND EMAILS WITH TIM KOLAYA FOR RECORDS	0.30	395.00	118.50
5/15/2026	JK	PREPARE AND ISSUE NOTICES OF DEPOSITION IN AID OF EXECUTION AGAINST ODZER, B&T AND RUBEN AZRAK; ATTENTION AND WORK THROUGH ISSUES FOR MULTIPLE ADDRESSES FOR ATTEMPTS OF SERVICE	2.50	395.00	987.50
5/15/2026	JK	RECEIPT OF RETURNED NOTICE OF BREACH LETTER ON KINGDOM AND CANNOT EFFECT SERVICE AT PROVIDED ADDRESS	0.10	395.00	39.50

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5/17/2026	DKR	REVIEWING DETAILED CORRESPONDENCE FROM T. KOLAYA, ESQUIRE RE: RESPONSE TO GOVERNMENT'S INQUIRY RE: DISCREPANCIES IN DISTRIBUTION NUMBERS; DRAFTING CORRESPONDENCE TO GOVERNMENT INCLUDING INFORMATION FROM T. KOLAYA, ESQUIRE	0.20	395.00	79.00
5/17/2026	GJA	CORRESPONDENCE WITH DSI, RECEIVER, T. KOLAYA REGARDING SEC PAYMENT, DISBURSEMENT QUESTIONS	0.20	395.00	79.00
5/18/2026	DKR	REVIEWING AND REPLYING TO CORRESPONDENCE FROM RECEIVER RE: REFRAINING FROM RESPONDING TO REQUEST FOR COMMENT FROM BLACK STAR NEWS	0.20	395.00	79.00
5/18/2026	DKR	REVIEWING CORRESPONDENCE AND PLAINTIFF'S CASE MANAGEMENT MEMORANDUM IN HARTLEY V. 300 MARKET STREET	0.20	395.00	79.00
5/18/2026	JK	EMAILS ON SCHEDULING OF ODZER, B&T AND AZRAK DEPOSITIONS AND NOTICED LOCATION IN PHILADELPHIA	0.20	395.00	79.00
5/18/2026	JK	MULTIPLE EMAILS WITH FSP STAFF AND SUE TENNIS RE: SIGNING SETTLEMENT AGREEMENT AND PAYMENTS	0.50	395.00	197.50
5/18/2026	JK	FOLLOW UP EMAIL TO SUNSET RIDERS AND TAMLIANIO RE: DEMAND TO RESOLVE CLAIM	0.20	395.00	79.00
5/18/2026	JK	EMAILS WITH BRAD FUNDERBURK RE: SETTLEMENT AGREEMENT FOR SIGNATURE	0.20	395.00	79.00
5/18/2026	JK	REVIEW AND BRIEF REVIEW OF EMAIL FROM CHARLIE SWEENEY RE: UPDATE ON STATUS CONFERENCE	0.30	395.00	118.50

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5/18/2026	JK	RECEIPT AND REVIEW OF EMAILS WITH SUE TENNIS RE: SIGNING AGREEMENT	0.20	395.00	79.00
5/18/2026	JK	PREPARATION OF DISCOVER IN AID OF EXECUTION FOR ALL KINGDOM LOGISTICS PARTIES	1.60	395.00	632.00
5/18/2026	JK	REVIEW OF BANKRUPTCY TRACKER RE: OUTSTANDING CASES FOR ATTENTION OF NEEDING ACTION	0.60	395.00	237.00
5/19/2026	DKR	MULTIPLE CORRESPONDENCE WITH JK AND TMH RE: STRATEGY FOR RESPONDING TO INQUIRIES RE: HARTLEY V. 300 MARKET STREET; CONFERRING WITH GJA RE: SAME	0.50	395.00	197.50
5/19/2026	DKR	REVIEWING MEDIA COVERAGE OF RECEIVERSHIP IN BLACK STAR NEWS; FORWARDING SAME TO RECEIVER, CO-COUNSEL, AND GOVERNMENT	0.20	395.00	79.00
5/19/2026	JK	UPDATES ON KINGDOM LOGISTICS SERVICE OF DEFAULT AND RETURN OF ORIGINAL NOTICES	0.20	395.00	79.00
5/19/2026	JK	FOLLOW UP ON OUTSTANDING DEMAND PAYMENTS AGAINST FUNDERFURK, OUTDOOR LIVING, AND BUCKINGHAM ROAD PROPERTY	0.40	395.00	158.00
5/19/2026	JK	EMAILS WITH SUE TENNIS RE: SIGNING AGREEMENT TO RESOLVE MATTER	0.10	395.00	39.50
5/19/2026	JK	MULTIPLE EMAILS WITH CHARLIE SWEENEY RE: UPDATES ON STATUS CONFERENCE, IDENTIFICATION OF ISSUES, AND RESPONSES TO MULTIPLE QUESTIONS ON RECEIVERSHIP	0.40	395.00	158.00

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5/19/2026	JK	LOCATE AND REVIEW INFORMATION RELATING TO HARTLEY CLAIM AND PREVIOUS NOTICE	0.60	395.00	237.00
5/20/2026	GJA	TEAMS CONFERENCE WITH SEC, RECEIVER, T. KOLAYA, DSI REGARDING DISGORGEMENT CREDIT, COLLECTIONS	1.10	395.00	434.50
5/20/2026	GJA	REVIEW UPDATED ALTUS COLLECTIONS	0.20	395.00	79.00
5/20/2026	JK	EMAILS WITH DSI STAFF AND REVIEW OF MATERIALS RE: 300 MARKET STREET LITIGATION HISTORY	0.30	395.00	118.50
5/21/2026	GJA	CALL WITH UNITED FIDELIS INVESTOR D. EMSLEY	0.20	395.00	79.00
5/21/2026	GJA	REVIEW CONSENT JUDGMENTS AGAINST KINGDOM LOGISTICS	0.50	395.00	197.50
5/21/2026	JK	RECEIPT AND REVIEW OF BANKRUPTCY FILING IN JOHNNY EVANS MATTER	0.10	395.00	39.50
5/21/2026	JK	CALLS TO MIKE HINO RE: INFORMATION ON PLANNING TO ENTER DEFAULT	0.20	395.00	79.00
5/21/2026	JK	RECEIPT AND REVIEW OF TRACKING INFORMATION ON B&T NOTICES OF DEPOSITION AND NO SIGNATURES YET	0.20	395.00	79.00
5/21/2026	JK	REVIEW AND PREPARE PRAECIPE FOR DEFAULTS AND ENTRY OF CONSENT JUDGMENT IN ALL RELATED KINGDOM LOGISTICS MATTERS	2.50	395.00	987.50
5/21/2026	JK	EMAIL CORRESPONDENCES WITH SUE TENNIS RE: SETTLEMENT AGREEMENT AND PAYMENTS	0.10	395.00	39.50

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5/21/2026	MS	JONATHAN GRIFFITH - CORRESPONDENCE FROM FSP STAFF RE: REQUEST UCC1 FILING; REVIEW MERCHANT AND SECURITY AGREEMENTS; SEARCH PACER AND BK TRACKER, NO FILINGS LOCATED; PREPARE AND FILE UCC1 ONLINE W/OH SECRETARY OF STATE; CORRESPONDENCE TO FSP STAFF RE: FORWARD FILED UCC1	0.90	100.00	90.00
5/21/2026	MS	LUXURY VACATIONS AND CRUISES - CORRESPONDENCE FROM FSP STAFF RE: REQUEST UCC1 FILING; REVIEW MERCHANT AND SECURITY AGREEMENTS; SEARCH PACER AND BK TRACKER, NO FILINGS LOCATED; SEARCH NV SECRETARY OF STATE, BUSINESS ACTIVE; PREPARE AND FILE UCC1 ONLINE W/NV SECRETARY OF STATE; CORRESPONDENCE TO FSP STAFF RE: FORWARD FILED UCC1	1.10	100.00	110.00
5/21/2026	MS	IMPROV INNOVATIONS LLC - CORRESPONDENCE FROM FSP STAFF RE: REQUEST UCC1 FILING; REVIEW MERCHANT AND SECURITY AGREEMENTS; SEARCH PACER AND BK TRACKER, NO FILINGS LOCATED; SEARCH NC SECRETARY OF STATE, BUSINESS ADMINISTRATIVELY DISSOLVED; PREPARE AND FILE UCC1 ONLINE W/NC SECRETARY OF STATE; CORRESPONDENCE TO FSP STAFF RE: FORWARD FILED UCC1	1.00	100.00	100.00
5/21/2026	MS	IMPROV INNOVATIONS LLC - TELEPHONE CALL W/FSP STAFF RE: SHE FORWARDED WRONG CONTRACT FOR UCC1 FILING; NEED TO TERMINATE UCC1; PREPARE AND FILE UCC3 TERMINATION W/NC SECRETARY OF STATE; FORWARD FILED UCC3 TERMINATION TO FSP STAFF	0.50	100.00	50.00

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5/21/2026	MS	AFFORDABLE PLUMBING AND ELECTRIC - CORRESPONDENCE FROM FSP STAFF RE: REQUEST UCC1 FILING; REVIEW MERCHANT AND SECURITY AGREEMENTS; SEARCH PACER AND BK TRACKER, NO FILINGS LOCATED; SEARCH SC SECRETARY OF STATE, BUSINESS ACTIVE; PREPARE AND FILE UCC1 ONLINE W/SC SECRETARY OF STATE; CORRESPONDENCE TO FSP STAFF RE: FORWARD FILED UCC1	1.00	100.00	100.00
5/21/2026	MS	COMPLETE RENOVATIONS LLC - CORRESPONDENCE FROM FSP STAFF RE: REQUEST UCC3 CONTINUANCE FILING; REVIEW ORIGINAL UCC1, UCC1 LAPSED; CORRESPONDENCE TO FSP STAFF RE: UCC1 LAPSED, SO CANNOT CONTINUE, WILL FILE UCC1; REVIEW MERCHANT AND SECURITY AGREEMENTS; SEARCH PACER AND BK TRACKER, NO FILINGS LOCATED; SEARCH OK SECRETARY OF STATE, BUSINESS ACTIVE; PREPARE AND FILE UCC1 ONLINE W/OK SECRETARY OF STATE; CORRESPONDENCE TO FSP STAFF RE: FORWARD FILED UCC1	1.20	100.00	120.00
5/22/2026	GJA	CORRESPONDENCE WITH JK, OPPOSING COUNSEL REGARDING STATUS OF LAFORTE CONVERSION ACTION IN CCP PHILADELPHIA	0.40	395.00	158.00
5/22/2026	JK	REVISE CONSENT JUDGMENTS IN ALL CASES, FILE CONSENT JUDGMENT AGAINST ALL KINGDOM LOGISTICS PARTIES IN MULTIPLE AND RECEIPT OF ACCEPTANCE OF JUDGMENT	1.30	395.00	513.50
5/22/2026	JK	EMAILS WITH SUE TENNIS RE: SIGNED AGREEMENT AND SENDING VIA FEDEX	0.10	395.00	39.50

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5/22/2026	JK	RECEIPT AND REVIEW OF INFORMATION FOR DISMISSAL OF STUMPHAUZER V. LAFORTE COMPLAINT	0.20	395.00	79.00
5/25/2026	GJA	ANALYZE MOTION AND SUPPORTING MEMO REGARDING DISALLOWANCE OF CLAIMS FROM AGM CAPITAL	1.10	395.00	434.50
5/26/2026	DKR	REVIEWING WEBSITE PROMOTING EFFORTS TO OBTAIN PRESIDENTIAL PARDON FOR JOSEPH LAFORTE (LINK RECEIVED FROM GOVERNMENT); FORWARDING SAME TO CLIENT AND CO-COUNSEL	0.30	395.00	118.50
5/26/2026	GJA	REVIEW UPDATED COLLECTIONS, CASH; ANALYZE SETTLEMENT LOG	0.30	395.00	118.50
5/26/2026	GJA	REVIEW REVISED PRAECIPES TO ENTER JUDGMENT, KINGDOM LOGISTIC DEFENDANTS, CCP PHILADELPHIA	0.20	395.00	79.00
5/26/2026	GJA	REVIEW FILED PRACEIPE TO MARK SETTLED, DISCONTINUED, ENDED, CCP PHILADELPHIA REGARDING CONVERSION ACTION AGAINST LA FORTE	0.20	395.00	79.00
5/26/2026	JK	MULTIPLE EMAILS WITH SUE TENNIS RE: CLAIM OF ISSUED FEDEX WITH CHECK	0.20	395.00	79.00
5/26/2026	JK	RECEIPT AND REVIEW OF UPDATED SETTLEMENT LOG WITH STATUS OF PAYMENTS	0.10	395.00	39.50
5/26/2026	JK	REVIEW, REVISE AND SERVE PRAECIPE TO SETTLE AND DISCONTINUE IN STUMPHAUZER V. LAFORTE ACTIONS	0.60	395.00	237.00
5/26/2026	JK	UPDATE ON SERVICE FOR B&T NOTICES AND STILL WAITING SIGNATURES ON MULTIPLE SENT NOTICES	0.30	395.00	118.50

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5/26/2026	JK	BEGIN PREPARATION OF DISCOVERY IN AID OF EXECUTION FOR KINGDOM LOGISTICS	1.30	395.00	513.50
5/27/2026	DKR	MULTIPLE CORRESPONDENCE WITH CLERK OF COURT IN EDPA AND WITH FIRM TEAM RE: \$400 SPECIAL ASSESSMENT TO BE PAID PRIOR TO SENTENCING OF CBSG IN CRIMINAL MATTER (AS REQUIRED BY PLEA AGREEMENT)	0.80	395.00	316.00
5/27/2026	DKR	REVIEWING NEW MEDIA COVERAGE SUPPORTING JOSEPH LAFORTE'S POSITION THAT THE SEC OVERREACHED AND DOES NOT AGREE WITH THE "PONZI" DESIGNATION; DRAFTING CORRESPONDENCE TO CLIENT AND CO-COUNSEL RE: SAME	0.30	395.00	118.50
5/27/2026	JK	CALL AND EMAIL WITH DONNY MCTAGGART RE: EDSON SETTLEMENT BREACH, AGREEMENT TO MAKE PAYMENT BY JUNE 1, AND FOLLOW UP EMAILS WITH CONFIRMATION	0.50	395.00	197.50
5/27/2026	JK	MULTIPLE EMAILS RE: FUNDERFURK FARMS NOT MAKING PAYMENT AND TRYING TO GET SIGNED AGREEMENT	0.20	395.00	79.00
5/27/2026	JK	UPDATE ON MAILING WITH B&T AND RETURNED GREEN CARD WITH NO SIGNATURE	0.10	395.00	39.50
5/27/2026	MS	REVIEW OF RJP EMAILS FROM ALTUS; UPDATE SPREADSHEET OF ALTUS FILES	1.30	100.00	130.00

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DATE	PROF	DESCRIPTION	HOURS	RATE	FEES
5/27/2026	MS	EDSON AVENUE DEVELOPMENT LLC - CORRESPONDENCE FROM FSP STAFF RE: REQUEST UCC3 CONTINUANCE FILING; REVIEW MERCHANT AND SECURITY AGREEMENTS; CK PACER AND BK TRACKER, NO FILINGS LOCATED; CK NY SOS-BUSINESS ACTIVE; PREPARE AND FILE UCC3 AMENDMENT- DELETE GUARANTOR PER SECURITY AGREEMENT ONLINE W/NY SECRETARY OF STATE; PREPARE AND FILE UCC3 CONTINUANCE ONLINE W/NY SECRETARY OF STATE; CORRESPONDENCE TO FSP STAFF RE: FORWARD FILED UCC3 AMENDMENT AND UCC3 CONTINUANCE	1.20	100.00	120.00
5/28/2026	DKR	REVIEWING MOTION TO WITHDRAW APPEARANCE OF F. MURRAY, ESQUIRE AS CO-COUNSEL FOR RECEIVER AND COURT ORDER GRANTING SAME; CORRESPONDENCE WITH T. KOLAYA, ESQUIRE RE: SAME	0.10	0.00	0.00
5/28/2026	GJA	REVIEW OF SIGNED GREEN CARD TO B&T CORPORATE AGENT AND EMAILS CONFIRMING SERVICE	0.20	395.00	79.00
5/28/2026	JK	RECEIPT OF SIGNED GREEN CARD TO B&T CORPORATE AGENT AND EMAILS WITH GJA ON CONFIRMATION	0.20	395.00	79.00
5/29/2026	DKR	PAYING \$400 SPECIAL ASSESSMENT TO EDPA CLERK OF COURTS (IN PERSON) IN U.S. V. CBSG (AS REQUIRED BY PLEA AGREEMENT); SENDING RECEIPT FOR SAME TO GOVERNMENT	0.90	395.00	355.50
5/29/2026	JK	RECEIPT AND REVIEW OF NEW BANKRUPTCIES PETTINATO AND EVELYN YOUNG; EMAILS WITH FSP STAFF RE: DEBTS PAID AND POC FILED IN CASES	0.20	395.00	79.00

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6/1/2026	GJA	REVIEWING UPDATED COLLECTIONS, CASH; ANALYZING SETTLEMENT LOG	0.20	395.00	79.00
6/1/2026	JK	PREPARE AND ISSUE DISCOVERY IN AID OF EXECUTION TO KINGDOM LOGISTICS LLC, KC LOGISTICS SALES, LLC, KCII, LLC, AND SCOTT HAIRE	3.00	395.00	1,185.00
6/1/2026	JK	EMAILS WITH MIKE HINO RE: ISSUED DISCOVERY AND APPROACHING POTENTIAL FOR PAYMENT	0.20	395.00	79.00
6/1/2026	JK	EMAIL CORRESPONDENCES TO MCTAGGERT RE: OUTSTANDING PAYMENTS ON EDSON SETTLEMENT	0.10	395.00	39.50
6/1/2026	JK	EMAIL TO SUE TENNIS RE: NO UPDATE ON ISSUED PAYMENT UNDER SETTLEMENT AGREEMENT	0.10	395.00	39.50
6/1/2026	JK	SFSLAW-114215.032 0.1 RECEIPT OF ADDITIONAL SIGNED GREEN CARDS FOR B&T AND ODZER NOTICES OF DEPOSITION	0.10	395.00	39.50
6/2/2026	GJA	REVIEWING DISCOVERY IN AID OF EXECUTION TO KINGDOM LOGISTICS DEFENDANTS	0.60	395.00	237.00
6/2/2026	GJA	REVIEWING CORRESPONDENCE REGARDING STONE TYNDALL PAYOFF	0.20	395.00	79.00
6/2/2026	GJA	CORRESPONDING WITH FSP STAFF, JK REGARDING MOTION TO LIFT LITIGATION INJUNCTION REGARDING SETTLEMENTS	0.20	395.00	79.00
6/2/2026	GJA	CORRESPONDING WITH DSI, RECEIVER REGARDING MSI POLICY REDEMPTION	0.20	395.00	79.00
6/2/2026	JK	EMAILS WITH TIM KOLAYA RE: RECEIPT OF RECORDED SATISFACTION ON SHAH MORTGAGE	0.20	395.00	79.00

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6/2/2026	JK	UPDATE ON ISSUES WITH STONE TYNDELL RE: PAYMENT OF ALL AMOUNTS AND SEARCH ON STATUS OF LITIGATION INJUNCTION AND IDENTIFICATION OF NEED OF LIFT	0.50	395.00	197.50
6/2/2026	JK	REVIEW AND UPDATE ON MULTIPLE OTHER CASES NEEDING LIFTING LITIGATION INJUNCTION AND NEEDS FOR NEW MOTION	0.60	395.00	237.00
6/2/2026	JK	EMAIL TO SUE TENNIS RE: REQUEST FOR FEDEX INFO ON ISSUED CHECK	0.10	395.00	39.50
6/2/2026	JK	RECEIPT OF APPLICATION FOR DISCHARGE IN NGUYEN BANKRUPTCY	0.10	395.00	39.50
6/2/2026	JK	BRIEF REVIEW AND UPDATE ON KINGDOM LOGISTICS MATERIALS FOR JUDGMENT AND COLLECTIONS IN CONNECTION WITH ISSUED DISCOVERY	0.40	395.00	158.00
6/2/2026	MS	ROSE MARIE SHAH - RECEIPT OF ORIGINAL SATISFACTION OF MORTGAGE FROM HUDSON COUNTY NJ, REVIEW SAME; FORWARD SAME TO JK FOR FURTHER HANDLING	0.30	100.00	30.00
6/2/2026	MS	REVIEW OF TERMINATION REPORT FROM FSP STAFF DATED 6/2/26	0.20	100.00	20.00
6/2/2026	MS	STONE TYNDALL LLC - REVIEW ORIGINAL UCC1 FILING; PREPARE AND FILE UCC3 TERMINATION ONLINE PER REQUEST OF FSP STAFF AND TERMINATION REPORT OF 6/2/26; REVIEW UCC3 TERMINATION FILING; CORRESPONDENCE TO FSP STAFF RE: FORWARD FILED UCC3 TERMINATION	0.60	100.00	60.00
6/3/2026	JK	RECEIPT OF CHECK FROM SUE TENNIS RE: NOT SENT BY CERTIFIED; ISSUE TO DSI FOR CASHING	0.40	395.00	158.00

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6/3/2026	JK	EMAILS WITH SUE TENNIS ON RECEIPT OF CHECK AND ISSUES TO TRACK MOVING FORWARD	0.20	395.00	79.00
6/3/2026	JK	UPDATE ON MULTIPLE BANKRUPTCY PROCEEDINGS INCLUDING BYUN, NATIONAL BROKERS AND REDMOND	0.60	395.00	237.00
6/3/2026	JK	FOLLOW UP ON OUTSTANDING ENTITY DISSOLUTIONS INCLUDING PENDING ISSUES WITH NEW FIELD VENTURES STATUS AND CANCELLATION OF FORMER REGISTERED AGENTS IN DE ENTITIES	0.50	395.00	197.50
6/4/2026	DKR	SENDING BLACK STAR NEWS ARTICLE RE: PAR FUNDING TO GJA, RECEIVER, AND T. KOLAYA, ESQUIRE	0.10	395.00	39.50
6/4/2026	GJA	CORRESPONDING WITH FSP STAFF, JK REGARDING SETTLEMENT, 232 BUCKINGHAM ROAD LIEN	0.40	395.00	158.00
6/4/2026	JK	MULTIPLE EMAILS WITH SUE TENNIS ON NEXT PAYMENTS	0.20	395.00	79.00
6/4/2026	JK	RECEIPT OF CHECK FROM BYUN IN BANKRUPTCY MATTERS AND CORRESPONDENCES WITH STACEY COOPER AND DSI RE: PAYMENTS	0.40	395.00	158.00
6/4/2026	JK	MULTIPLE EMAILS WITH LINDSAY CARRINGTON, FSP STAFF, AND GJA RE: NEW SETTLEMENTS OFFERS ON BUCKINGHAM ROAD PROPERTY	0.40	395.00	158.00
6/5/2026	DKR	REVIEWING NEW MEDIA COVERAGE OF PAR FUNDING MATTER BY BLACK STAR NEWS	0.10	395.00	39.50
6/6/2026	GJA	REVIEWING CORRESPONDENCE, MATERIALS REGARDING GOVERNMENT DATA RESOURCES LLC ACCOUNT AND COJ IN PHILADELPHIA CCP	0.60	395.00	237.00

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6/6/2026	GJA	CORRESPONDING WITH DSI, RECEIVER, T. KOLAYA REGARDING UNCASHED INVESTOR CHECKS FROM SECOND DISTRIBUTION	0.20	395.00	79.00
6/8/2026	DKR	REVIEWING DETAILED CORRESPONDENCE FROM JOSHUA LAPIN RE: JUDGMENT ENTERED AGAINST MERCHANT AND ARGUMENTS AGAINST SAME; CORRESPONDENCE WITH RECEIVER AND CO-COUNSEL RE: SAME	1.70	395.00	671.50
6/8/2026	DKR	REVIEWING QUARTERLY FEE PETITION FILED ON BEHALF OF RECEIVER	0.20	0.00	0.00
6/8/2026	DKR	REVIEWING CORRESPONDENCE RE: NEWS OF DECISION REACHED BY HEARING PANEL OF PA DISCIPLINARY BOARD RE: J. PAUCIULO, ESQUIRE; DRAFTING CORRESPONDENCE TO DISCIPLINARY COUNSEL TO RECEIVE COPY OF DECISION	0.30	395.00	118.50
6/8/2026	GJA	REVIEWING UPDATED COLLECTIONS, CASH; ANALYZING SETTLEMENT LOG	0.30	395.00	118.50
6/8/2026	JK	RECEIPT AND BRIEF REVIEW OF 43 PAGE LETTER RE: JUDGMENT AGAINST GOV'T DATA RESOURCES., LLC	0.40	395.00	158.00
6/8/2026	JK	EMAILS WITH LINDSAY CARRINGTON RE: COUNTER OFFERS ON 232 BUCKINGHAM ROAD	0.20	395.00	79.00
6/8/2026	JK	REVIEW AND ISSUES ON DEED OF TRUST FOR ACCESS PHARMACY AND MATERIALS FOR PREPARATION OF RELEASE	0.30	395.00	118.50
6/8/2026	JK	CONTINUED EMAILS WITH LINDSAY CARRINGTON RE: ATTEMPTING TO CONTINUE TO LOWER SETTLEMENT	0.20	395.00	79.00

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6/8/2026	JK	UPDATES ON STATUS OF OTHER CASES FOR ADDITION TO OMNIBUS MOTION TO LIFT STAY	0.30	395.00	118.50
6/8/2026	JK	RECEIPT AND REVIEW OF UPDATED SETTLEMENT AGREEMENT LOG FROM JACK O'BRIEN RE: MATTERS FOR FOLLOW UP EDSON AND SUNSET RYDERS	0.20	395.00	79.00
6/8/2026	MS	RESEARCH WASHINGTON STATE AND KINGS COUNTY, WA FOR RECORDING FORMS AND REQUIREMENTS FOR A RECONVEYANCE OF DEED OF TRUST AS WELL AS FEES (NEIL SEWPERSAD)	0.50	100.00	50.00
6/8/2026	MS	NEIL SEWPERSAD - PREPARE RECONVEYANCE OF DEED OF TRUST FOR RECORDING IN KING COUNTY, WA; FORWARD SAME TO RJP AND JK FOR REVIEW, TELEPHONE CALL W/RJP RE: CONDITIONS FOR RECORDING	1.00	100.00	100.00
6/9/2026	DKR	ANALYZING LENGTHY REPORT AND RECOMMENDATION OF HEARING PANEL OF PA DISCIPLINARY BOARD RE: J. PAUCIULO, ESQUIRE; FORWARDING SAME TO CO-COUNSEL AND RECEIVER	3.00	395.00	1,185.00
6/9/2026	GJA	ANALYZE DISCIPLINARY BOARD PANEL DECISION REGARDING PAUCIULO	2.80	395.00	1,106.00
6/9/2026	GJA	CORRESPONDENCE WITH JK, FSP STAFF REGARDING SETTLEMENT NEGOTIATIONS REGARDING 232 BUCKINGHAM ROAD LIEN	0.30	395.00	118.50
6/9/2026	JK	EMAILS ON WITH MARJII SER AND ESTEFANIA MARTINEZ RE: SIGNED DEED ON NEIL SEWPERSAD AND RETURNING ORIGINAL	0.20	395.00	79.00

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6/9/2026	JK	CONTINUED EMAILS WITH LINDSAY CARRINGTON RE: RECEIVER IS AT LAST AND FINAL OFFER TO RESOLVE	0.20	395.00	79.00
6/9/2026	MS	TELEPHONE CALL WITH RJP RE: NEIL SEWPERSAD RECONVEYANCE; CORRESPONDENCE TO E. MARTINEZ FORWARDING COPY OF RECONVEYANCE AND REQUESTING SIGNING OF SAME AND RETURN ASAP TO FORWARD TO CLOSING AGENT TO BE HELD IN ESCROW	0.30	100.00	30.00
6/9/2026	MS	RECEIPT AND REVIEW OF EXECUTED RECONVEYANCE FROM RYAN STUMPHAUZER; FORWARD SAME TO RJP AND JK TOGETHER WITH TRACKING INFORMATION	0.20	100.00	20.00
6/10/2026	DKR	DRAFTING CORRESPONDENCE TO DSI RE: COURT ORDER GRANTING QUARTERLY FEE PETITION	0.10	395.00	39.50
6/10/2026	DKR	CONFERRING WITH GJA RE: JOSEPH LAFORTE'S EFFORTS TO OBTAIN A PRESIDENTIAL PARDON AND U.S. ATTORNEY'S RESPONSE TO SAME	0.20	395.00	79.00
6/10/2026	DKR	CORRESPONDENCE WITH BROKER RE: POTENTIAL SALE OF CHERUBINI BOAT	0.10	395.00	39.50
6/10/2026	GJA	PHONE CALL, FOLLOW UP EMAIL FROM MERCHANT C. SOARIES REGARDING COJ AND STATUS OF ACCOUNT	0.40	395.00	158.00
6/10/2026	GJA	CONFERRING WITH DKR RE: JOSEPH LAFORTE'S EFFORTS TO OBTAIN A PRESIDENTIAL PARDON AND U.S. ATTORNEYS RESPONSE TO SAME	0.20	395.00	79.00
6/10/2026	JK	EMAILS TO LINDSAY CARRINGTON RE: FINAL OFFER FROM RECEIVER TO RESOLVE MATTER	0.20	395.00	79.00
6/10/2026	JK	REVIEW OF DOCKET, PREVIOUS INFORMATION, AND WRITTEN ANALYSIS TO GJA ON JUDGMENT IN CRAIG SOARIES MATTER	0.40	395.00	158.00

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6/11/2026	DKR	MULTIPLE CORRESPONDENCE WITH BROKER RE: POTENTIAL BUYER FOR CHERUBINI BOAT	0.20	395.00	79.00
6/11/2026	DKR	CORRESPONDENCE WITH GOVERNMENT AND CO-COUNSEL RE: RESTITUTION CALCULATIONS AND IMPACT OF PRIOR DISTRIBUTIONS BY RECEIVER ON SAME	0.20	395.00	79.00
6/11/2026	DKR	MULTIPLE CORRESPONDENCE RE: FUNDS DISBURSED AS APPROVED BY COURT FOR PAYMENT OF QUARTERLY ATTORNEYS' FEES AND COSTS	0.20	395.00	79.00
6/11/2026	GJA	REVIEWING DATA, DOCUMENTS REGARDING STATUS, C. SOARIES ACCOUNT	0.60	395.00	237.00
6/11/2026	GJA	REVIEWING DATA, DOCUMENTS REGARDING STATUS, C. SOARIES ACCOUNT	0.60	395.00	237.00
6/11/2026	GJA	REVIEWING ANALYSIS OF RESTITUTION DISTRIBUTION; COMPARISON TO RECEIVERSHIP INVESTORS; RECONCILIATION OF DISCREPANCIES; FURTHER QUESTIONS FROM DOJ	0.60	395.00	237.00
6/11/2026	JK	EMAIL CORRESPONDENCES WITH FSP STAFF AND REVIEW RE: MERCHANT INFORMATION ON GEFCM AND PRE-RECEIVERSHIP PAYOFF	0.20	395.00	79.00
6/12/2026	DKR	MULTIPLE CORRESPONDENCE WITH BROKER RE: POTENTIAL SALE OF CHERUBINI BOAT	0.20	395.00	79.00
6/12/2026	GJA	ANALYZING ACCOUNT FOR MERCHANT, GOVERNMENT DATA RESOURCES, INC.; EVALUATING REQUESTING TO SATISFY JUDGMENT; CORRESPONDING WITH RECEIVER, RJP, JK REGARDING RESPONSE TO MERCHANT	0.90	395.00	355.50

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6/12/2026	GJA	CORRESPONDING WITH MERCHANT C. SOARIES REGARDING SATISFACTION OF COJ; STATUS OF ACCOUNT	0.50	395.00	197.50
6/12/2026	GJA	CORRESPONDING WITH DSI, RECEIVER, T. KOLAYA, DKR REGARDING REDEMPTION OF HBC INVESTMENT IN ZINC FIVE	0.40	395.00	158.00
6/12/2026	JK	CALL AND EMAIL TO MCTAGGERT CALL AND EMAIL TO DONNY MCTAGGART RE: OUTSTANDING SETTLEMENT AGREEMENTS ON EDSON AVENUE AGREEMENT	0.30	395.00	118.50
6/12/2026	JK	EMAIL TO BRAD FUNDERBURK RE: FINAL ATTEMPT TO RESOLVE MATTER AND GET SETTLEMENT	0.20	395.00	79.00
6/12/2026	JK	REVIEW AND WRITTEN ANALYSIS RESPONDING TO 20+ PAGE LETTER ON GOVERNMENT RESOURCES DATA MATTER	0.60	395.00	237.00
6/12/2026	JK	RECEIPT AND REVIEW OF NEW BANKRUPTCY FOR QUENTI SMITH AND EMAILS WITH FSP STAFF ON HISTORY AND PROOF OF CLAIM	0.20	395.00	79.00
6/13/2026	GJA	FURTHER CORRESPONDENCE WITH MERCHANT C. SOARIES REGARDING SATISFACTION OF COJ	0.40	395.00	158.00
6/14/2026	GJA	CORRESPONDING WITH RECEIVER REGARDING STATUS OF COJS IN PHILADELPHIA CCP	0.20	395.00	79.00
6/14/2026	JK	RECEIPT AND REVIEW OF MULTIPLE EMAILS FROM GJA RE: CONSIDERATION ON SATISFACTIONS IN PHILADELPHIA CCP AS WIND DOWN	0.20	395.00	79.00

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DATE	PROF	DESCRIPTION	HOURS	RATE	FEES
6/15/2026	DKR	REVIEWING MULTIPLE CORRESPONDENCE AND ATTACHMENTS FROM JK RE: CONFESSION OF JUDGMENT AGAINST GOVERNMENT DATA RESOURCES; REVIEWING CORRESPONDENCE FROM RECEIVER AND GJA RE: SAME	0.40	395.00	158.00
6/15/2026	DKR	REVIEWING MULTIPLE CORRESPONDENCE RE: RECEIVERSHIP ENTITY'S INVESTMENT IN ZINC FIVE	0.20	395.00	79.00
6/15/2026	GJA	CONFERENCE CALL WITH JK REGARDING VARIOUS COLLECTION MATTERS	0.30	395.00	118.50
6/15/2026	GJA	CORRESPONDING WITH FSP STAFF, JK REGARDING SETTLEMENT, 232 BUCKINGHAM ROAD LIEN	0.20	395.00	79.00
6/15/2026	GJA	CORRESPONDING WITH JK REGARDING STATUS OF COJS IN CCP, PHILADELPHIA	0.20	395.00	79.00
6/15/2026	GJA	REVIEWING UPDATED COLLECTIONS, CASH; ANALYZING SETTLEMENT LOG	0.30	395.00	118.50
6/15/2026	GJA	CORRESPONDENCE RE: CONFESSION OF JUDGMENT AGAINST GOVERNMENT DATA RESOURCES	0.20	395.00	79.00
6/15/2026	GJA	EMAILS AND CALLS WITH JK RE: DISCUSSION ON GOVERNMENT DATA RESOURCES AND POTENTIAL LIFTING OF LITIGATION INJUNCTION	0.20	395.00	79.00
6/15/2026	JK	EMAILS AND CALLS WITH GJA RE: DISCUSSION ON GOVERNMENT DATA RESOURCES AND POTENTIAL LIFTING OF LITIGATION INJUNCTION	0.40	395.00	158.00
6/15/2026	JK	RECEIPT OF SIGNED RECONVEYANCE FOR ACCESS PHARMACY, EMAILS WITH FSP STAFF ON DELIVERY TO TITLE AGENT, ISSUE SIGNED ORIGINAL TO AGENT, EMAILS WITH TITLE AGENT CARLINA FONTAINE	0.50	395.00	197.50

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6/15/2026	JK	EMAILS WITH LINDSAY BUCKINGHAM RE: AGREEING TO RECEIVER'S FINAL OFFER	0.20	395.00	79.00
6/15/2026	JK	PREPARE, REVIEW, AND REVISE SETTLEMENT AGREEMENT AND MORTGAGE SATISFACTION FOR HOWARDS AND THIRD PARTY PURCHASERS OF BUCKINGHAM PROPERTY	1.90	395.00	750.50
6/15/2026	JK	REVIEW AND FILED PROOF OF CLAIM IN QUENTIN SMITH BANKRUPTCY	0.50	395.00	197.50
6/15/2026	JK	RECEIPT AND REVIEW OF UPDATED SETTLEMENT AGREEMENT LOG FROM JACK O'BRIEN	0.10	395.00	39.50
6/15/2026	KAS2	MA HOCKEY LEAGUE/PETTINATO - PACER REVIEW OF FILINGS, POC AND CHAPTER 7 TRUSTEE'S REPORT; UPDATE TRACKER	0.40	100.00	40.00
6/15/2026	KAS2	BOHRENWORKS/YOUNG - PACER REVIEW OF FILINGS, POC AND CHAPTER 7 TRUSTEE'S REPORT OF NO DISTRIBUTION; UPDATE TRACKER	0.40	100.00	40.00
6/15/2026	KAS2	ABA THERAPY SOLUTIONS/PIERCE - REVIEW OF EMAILS AND NOTES REGARDING CHANGE OF ADDRESS AND PAYMENTS; UPDATE TRACKER	0.30	100.00	30.00
6/15/2026	KAS2	SOUTHEASTERN ENTERPRISES/EVANS; PACER REVIEW OF FILINGS, POC AND DEFICIENCIES; UPDATE TRACKER	0.40	100.00	40.00
6/15/2026	KAS2	METRO URGENT CARE/SMITH - PACER REVIEW OF FILINGS; UPDATE TRACKER	0.30	100.00	30.00
6/15/2026	KAS2	SMITH CHIROPRACTIC/SMITH - PACER REVIEW OF FILINGS, POC; UPDATE TRACKER	0.40	100.00	40.00
6/15/2026	KAS2	METRO/UCXTRA - PACER REVIEW OF FILINGS AND TRUSTEE'S REPORT OF NO DISTRIBUTION; UPDATE TRACKER	0.30	100.00	30.00

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6/15/2026	KAS2	OLC CONSTRUCTION/DELGADO - PACER REVIEW OF FILINGS AND NOTICE OF DISCHARGE; UPDATE TRACKER	0.30	100.00	30.00
6/16/2026	GJA	REVIEWING UPDATED BANKRUPTCY TRACKER	0.50	395.00	197.50
6/16/2026	JK	RECEIPT AND REVIEW OF UPDATED BANKRUPTCY TRACKER FROM KAS2	0.40	395.00	158.00
6/17/2026	DKR	REVIEWING NEW ARTICLE PUBLISHED BY BLACK STAR NEWS RE: RECEIVERSHIP; CORRESPONDENCE WITH RECEIVER AND CO-COUNSEL RE: SAME	0.20	395.00	79.00
6/17/2026	DKR	REVIEWING AND REPLYING TO CORRESPONDENCE RE: INVESTOR N. SCHWARTZ	0.10	395.00	39.50
6/17/2026	GJA	CONFERENCE CALL WITH INVESTOR N. SCHWARTZ; FOLLOW UP EMAIL	0.20	395.00	79.00
6/17/2026	GJA	CORRESPONDENCE WITH DSI, JK DISSOLUTION, NEWFIELD VENTURES; STATUS OF DISSOLUTION OF RECEIVERSHIP ENTITIES, GENERALLY	0.30	395.00	118.50
6/17/2026	JK	EMAIL CORRESPONDENCES WITH DSI RE: UPDATE ON DISSOLUTION OF NEW FIELD VENTURES	0.20	395.00	79.00
6/17/2026	KAS2	BRAD KLIEVE - REVIEW OF FACTORING AGREEMENT; PACER REVIEW OF FILINGS; REVIEW SOS RECORDS FOR COMPANY; MEMO TO RJP REGARDING RESULTS	0.60	100.00	60.00
6/17/2026	KAS2	DAUFUSKIE ENTERTAINS - REVIEW OF FACTORING AGREEMENT; PACER REVIEW OF FILINGS; REVIEW SOS RECORDS FOR COMPANY; MEMO TO RJP REGARDING RESULTS	0.60	100.00	60.00
6/17/2026	KAS2	LITTLE CUSTOM HOMES - REVIEW OF FACTORING AGREEMENT; PACER REVIEW OF FILINGS; REVIEW SOS RECORDS FOR COMPANY; MEMO TO RJP REGARDING RESULTS	0.50	100.00	50.00

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6/17/2026	KAS2	THE PERFECT IMPRESSION - REVIEW OF FACTORING AGREEMENT; PACER REVIEW OF FILINGS; REVIEW SOS RECORDS FOR COMPANY; MEMO TO RJP REGARDING RESULTS	0.60	100.00	60.00
6/17/2026	KAS2	B. WISE RADON TESTING AND MITIGATION; BWISE RADON - REVIEW OF FACTORING AGREEMENT; PACER REVIEW OF FILINGS; REVIEW SOS RECORDS FOR COMPANY; MEMO TO RJP REGARDING RESULTS	0.60	100.00	60.00
6/17/2026	KAS2	TALLUSS ARCHITECTURAL PRODUCTS - REVIEW OF FACTORING AGREEMENT; PACER REVIEW OF FILINGS; REVIEW SOS RECORDS FOR COMPANY; MEMO TO RJP REGARDING RESULTS	0.50	100.00	50.00
6/17/2026	KAS2	JCH PROPERTY PRESERVATION - REVIEW OF FACTORING AGREEMENT; PACER REVIEW OF FILINGS; REVIEW SOS RECORDS FOR COMPANY; MEMO TO RJP REGARDING RESULTS	0.60	100.00	60.00
6/17/2026	KAS2	STEEL FABRICATION - REVIEW OF FACTORING AGREEMENT; PACER REVIEW OF FILINGS; REVIEW SOS RECORDS FOR COMPANY; MEMO TO RJP REGARDING RESULTS	0.60	100.00	60.00
6/17/2026	KAS2	TRS DISTRIBUTION - REVIEW OF FACTORING AGREEMENT; PACER REVIEW OF FILINGS; REVIEW SOS RECORDS FOR COMPANY; MEMO TO RJP REGARDING RESULTS	0.60	100.00	60.00
6/17/2026	KAS2	OUTDOOR RETREAT BY OUTBACK POOL AND SPA - REVIEW OF FACTORING AGREEMENT; PACER REVIEW OF FILINGS; REVIEW SOS RECORDS FOR COMPANY; MEMO TO RJP REGARDING RESULTS	0.50	100.00	50.00
6/17/2026	KAS2	YANCY ST. COMICS NORTH - REVIEW OF FACTORING AGREEMENT; PACER REVIEW OF FILINGS; REVIEW SOS RECORDS FOR COMPANY; MEMO TO RJP REGARDING RESULTS	0.60	100.00	60.00

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6/17/2026	MS	FLAWLESS INTERIORS COMPANY - CORRESPONDENCE FROM FSP STAFF RE: REQUEST UCC3 TERMINATION FILING; REVIEW ORIGINAL UCC1; PREPARE AND FILE UCC3 TERMINATION ONLINE W/OH SECRETARY OF STATE; CORRESPONDENCE TO FSP STAFF RE: FORWARD FILED UCC3 TERMINATION	0.60	100.00	60.00
6/18/2026	KAS2	HOUSE DR. DEVELOPMENT - REVIEW OF FACTORING AGREEMENT; PACER REVIEW OF FILINGS; REVIEW SOS RECORDS FOR COMPANY; MEMO TO RJP REGARDING RESULTS	0.60	100.00	60.00
6/18/2026	KAS2	ARM TRANSPORT - REVIEW OF FACTORING AGREEMENT; PACER REVIEW OF FILINGS; REVIEW SOS RECORDS FOR COMPANY; MEMO TO RJP REGARDING RESULTS	0.50	100.00	50.00
6/18/2026	KAS2	THE PARK AT AR - REVIEW OF FACTORING AGREEMENT; PACER REVIEW OF FILINGS; REVIEW SOS RECORDS FOR COMPANY; MEMO TO RJP REGARDING RESULTS	0.50	100.00	50.00
6/18/2026	KAS2	MED LIFE - REVIEW OF FACTORING AGREEMENT; PACER REVIEW OF FILINGS; REVIEW SOS RECORDS FOR COMPANY; MEMO TO RJP REGARDING RESULTS	0.60	100.00	60.00
6/18/2026	KAS2	PACE MEDICAL TRANSPORT - REVIEW OF FACTORING AGREEMENT; PACER REVIEW OF FILINGS; REVIEW SOS RECORDS FOR COMPANY; MEMO TO RJP REGARDING RESULTS	0.60	100.00	60.00
6/18/2026	KAS2	EURO CUSTOM WOODWORKING - REVIEW OF FACTORING AGREEMENT; PACER REVIEW OF FILINGS; REVIEW SOS RECORDS FOR COMPANY; MEMO TO RJP REGARDING RESULTS	0.60	100.00	60.00

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6/18/2026	KAS2	ELG CHILDCARE - REVIEW OF FACTORING AGREEMENT; PACER REVIEW OF FILINGS; REVIEW SOS RECORDS FOR COMPANY; MEMO TO RJP REGARDING RESULTS	0.50	100.00	50.00
6/18/2026	KAS2	BRANCHES OF HOPE - REVIEW OF FACTORING AGREEMENT; PACER REVIEW OF FILINGS; REVIEW SOS RECORDS FOR COMPANY; MEMO TO RJP REGARDING RESULTS	0.50	100.00	50.00
6/18/2026	KAS2	HOPE MENTAL HEATH SUPPORT SERVICES - REVIEW OF FACTORING AGREEMENT; PACER REVIEW OF FILINGS; REVIEW SOS RECORDS FOR COMPANY; MEMO TO RJP REGARDING RESULTS	0.50	100.00	50.00
6/18/2026	KAS2	RENE'S RESTAURANT AND LOUNGE - REVIEW OF FACTORING AGREEMENT; PACER REVIEW OF FILINGS; REVIEW SOS RECORDS FOR COMPANY; MEMO TO RJP REGARDING RESULTS	0.60	100.00	60.00
6/18/2026	KAS2	EDWARD VITENBERG - REVIEW OF FACTORING AGREEMENT; PACER REVIEW OF FILINGS; REVIEW SOS RECORDS FOR COMPANY; MEMO TO RJP REGARDING RESULTS	0.60	100.00	60.00
6/18/2026	KAS2	DREAM CASTLE CONSTRUCTION - REVIEW OF FACTORING AGREEMENT; PACER REVIEW OF FILINGS; REVIEW SOS RECORDS FOR COMPANY; MEMO TO RJP REGARDING RESULTS	0.50	100.00	50.00
6/22/2026	GJA	REVIEWING UPDATED COLLECTIONS; CASH; ANALYZING SETTLEMENT LOG	0.30	395.00	118.50
6/22/2026	GJA	REVIEWING UPDATED ALTUS COLLECTION REPORT	0.10	395.00	39.50
6/22/2026	JK	CALLS AND EMAILS RE: FINAL ATTEMPT TO RESOLVE EDSON AVENUE SETTLEMENT PAYMENTS	0.30	395.00	118.50

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6/22/2026	JK	PREPARATION OF ISSUES RELATING TO SCHEDULED B&T DEPOSITIONS INCLUDING CONFIRMATION OF RECEIPT, SCHEDULING AND LOCATION, AND HAVING DEPOSITIONS IF NO ONE APPEARS	1.80	395.00	711.00
6/22/2026	JK	RECEIPT AND REVIEW OF UPDATED WRITE OFFS FROM JACK O'BRIEN AND YALE BOGEN	0.20	395.00	79.00
6/22/2026	JK	EMAILS WITH SUE TENNIS RE: MISSING PAYMENT ON SETTLEMENT INSTALLMENT	0.10	395.00	39.50
6/22/2026	KAS2	D AND J COMMERCE SOLUTIONS - REVIEW OF FACTORING AGREEMENT; PACER REVIEW OF FILINGS; REVIEW SOS RECORDS FOR COMPANY; MEMO TO RJP REGARDING RESULTS	0.60	100.00	60.00
6/22/2026	KAS2	OLC TEAM SPORTS - REVIEW OF FACTORING AGREEMENT; PACER REVIEW OF FILINGS; REVIEW SOS RECORDS FOR COMPANY; MEMO TO RJP REGARDING RESULTS	0.50	100.00	50.00
6/22/2026	KAS2	HIMALAYAS LLC - REVIEW OF FACTORING AGREEMENT; PACER REVIEW OF FILINGS; REVIEW SOS RECORDS FOR COMPANY; MEMO TO RJP REGARDING RESULTS	0.60	100.00	60.00
6/22/2026	KAS2	K3 WORKS - REVIEW OF FACTORING AGREEMENT; PACER REVIEW OF FILINGS; REVIEW SOS RECORDS FOR COMPANY; MEMO TO RJP REGARDING RESULTS	0.60	100.00	60.00
6/22/2026	KAS2	DOMINO'S - REVIEW OF FACTORING AGREEMENT; PACER REVIEW OF FILINGS; REVIEW SOS RECORDS FOR COMPANY; MEMO TO RJP REGARDING RESULTS	0.50	100.00	50.00

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6/22/2026	KAS2	DOUGLAS FREDRIKSON ARCHITECTS - REVIEW OF FACTORING AGREEMENT; PACER REVIEW OF FILINGS; REVIEW SOS RECORDS FOR COMPANY; MEMO TO RJP REGARDING RESULTS	0.60	100.00	60.00
6/22/2026	KAS2	ENVIRONMENTAL CONSTRUCTION SERVICES - REVIEW OF FACTORING AGREEMENT; PACER REVIEW OF FILINGS; REVIEW SOS RECORDS FOR COMPANY; MEMO TO RJP REGARDING RESULTS	0.60	100.00	60.00
6/22/2026	KAS2	ECSI 360 - REVIEW OF FACTORING AGREEMENT; PACER REVIEW OF FILINGS; REVIEW SOS RECORDS FOR COMPANY; MEMO TO RJP REGARDING RESULTS	0.50	100.00	50.00
6/22/2026	KAS2	WILLIAM BRANTLY MOZO - REVIEW OF FACTORING AGREEMENT; PACER REVIEW OF FILINGS; REVIEW SOS RECORDS FOR COMPANY; MEMO TO RJP REGARDING RESULTS	0.50	100.00	50.00
6/22/2026	KAS2	FREEDOM AIR CONDITIONING - REVIEW OF FACTORING AGREEMENT; PACER REVIEW OF FILINGS; REVIEW SOS RECORDS FOR COMPANY; MEMO TO RJP REGARDING RESULTS	0.60	100.00	60.00
6/22/2026	KAS2	PP AND P LLC - REVIEW OF FACTORING AGREEMENT; PACER REVIEW OF FILINGS; REVIEW SOS RECORDS FOR COMPANY; MEMO TO RJP REGARDING RESULTS	0.60	100.00	60.00
6/22/2026	KAS2	SAS CONSULTING FIRM OF COLUMBIA - REVIEW OF FACTORING AGREEMENT; PACER REVIEW OF FILINGS; REVIEW SOS RECORDS FOR COMPANY; MEMO TO RJP REGARDING RESULTS	0.50	100.00	50.00

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6/22/2026	MS	PRODIGAL SON - CORRESPONDENCE FROM FSP STAFF RE: REQUEST TO FILE UCC3 CONTINUANCE; REVIEW MERCHANT AND SECURITY AGREEMENTS; SEARCH PACER, NO BK FILINGS LOCATED; SEARCH NJ SOS, BUSINESS ACTIVE; PREPARE AND FILE UCC3 AMENDMENT ONLINE W/NJ SECRETARY OF STATE; PREPARE AND FILE UCC3 CONTINUANCE ONLINE W/NJ SECRETARY OF STATE; CORRESPONDENCE TO FSP STAFF RE: FORWARD FILED UCC3 AMENDMENT AND UCC3 CONTINUANCE	1.20	100.00	120.00
6/23/2026	DKR	DRAFTING CORRESPONDENCE TO GOVERNMENT RE: POTENTIAL CONTINUANCE OF SENTENCING OF CBSG IN E.D.PA.; DRAFTING CORRESPONDENCE TO RECEIVER AND CO-COUNSEL RE: SAME	0.20	395.00	79.00
6/23/2026	GJA	CORRESPONDENCE WITH RECEIVER, JK GOVERNMENT DATA RESOURCES LLC POSSIBLE SETTLEMENT	0.50	395.00	197.50
6/23/2026	GJA	CORRESPONDENCE FROM DOJ REGARDING SENTENCING OF CBSG CORPORATE ENTITY	0.10	395.00	39.50
6/23/2026	GJA	CORRESPONDENCE WITH JK REGARDING DISCOVERY IN AID OF EXECUTION, B & T SUPPLIES	0.30	395.00	118.50
6/23/2026	JK	RECEIPT AND WRITTEN CORRESPONDENCES WITH RYAN STUMPHAUZER ON RICHARD KANESFY CALL AND ANALYSIS OF APPLICATION TO OUTSTANDING JUDGMENT OWED TO CBSG	0.40	395.00	158.00
6/23/2026	JK	RECEIPT AND WRITTEN CORRESPONDENCES WITH RYAN STUMPHAUZER RE: WILLIAM HARPER BANKRUPTCY	0.30	395.00	118.50

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6/23/2026	JK	CALL WITH DILKS KNOPIK FIRM RE: CLAIMS ON CBSG PAYMENT IN WILLIAM HARPER MATTER	0.30	395.00	118.50
6/23/2026	JK	EMAIL TO ROBERT SEIZTER RE: TRUSTEE IN HARPER BANKRUPTCY AND PAYMENTS ISSUES AND BRIEF REVIEW OF CLAIMS THAT MOTION NEEDS TO BE FILED	0.40	395.00	158.00
6/23/2026	JK	PREPARE AND INTERNAL WRITTEN ANALYSIS TO ZHZ RE: PREPARATION OF MOTION FOR UNCLAIMED FUNDS IN HARPER MATTER	0.50	395.00	197.50
6/23/2026	JK	MULTIPLE EMAIL CORRESPONDENCES WITH LINDSAY CARRINGTON RE: UPDATE ON AGREEMENT STATUS AND W-9 REQUEST	0.20	395.00	79.00
6/23/2026	JK	FOLLOW UP EMAIL TO SUE TENNIS RE: WITHOUT PAYMENT NO SETTLEMENT	0.10	395.00	39.50
6/23/2026	JK	EMAIL CORRESPONDENCES WITH FORKEL RE: STILL ASKING FOR HARDSHIP DOCUMENTS BUT NEVER PROVIDED	0.20	395.00	79.00
6/23/2026	JK	UPDATE ON MATTERS FOR DEPOSITION INCLUDING SCHEDULING COURT REPORT AND SETTING UP ZOOM PARTICIPATION GIVEN UNLIKELY ATTENDANCE	0.40	395.00	158.00
6/23/2026	JK	FOLLOW UP ON OUTSTANDING ISSUES IN ISSUED KINGDOM LOGISTICS DISCOVERY IN AID OF EXECUTION AND RESPONSES FORTHCOMING	0.30	395.00	118.50

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DATE	PROF	DESCRIPTION	HOURS	RATE	FEES
6/23/2026	ZHZ	REVIEW LOCAL RULES OF BANKRUPTCY PROCEDURE FOR PURPOSES OF DRAFTING MOTION TO COLLECT UNCLAIMED FUNDS FROM PHILADELPHIA BANKRUPTCY COURT	0.60	100.00	60.00
6/24/2026	DKR	REVIEWING CORRESPONDENCE RE: DEATH OF ONE INSURED LEADING TO MATURATION OF TWO LIFE INSURANCE POLICIES OWNED BY RECEIVERSHIP	0.10	395.00	39.50
6/24/2026	DKR	DRAFTING CORRESPONDENCE TO BROKER RE: MARKETING OF CHERUBINI BOAT FOR SALE	0.10	395.00	39.50
6/24/2026	GJA	CORRESPONDENCE WITH COVENTRY REGARDING REDEMPTION OF POLICIES IN MULTI-STRATEGY TWO FUND	0.30	395.00	118.50
6/24/2026	GJA	CORRESPONDENCE WITH RECEIVER, JK REGARDING SETTLEMENT NEGOTIATIONS WITH MERCHANT GOVERNMENT RESOURCES DATA, LLC	0.30	395.00	118.50
6/24/2026	GJA	FURTHER CORRESPONDENCE FROM JK REGARDING DISCOVERY IN AID OF EXECUTION AGAINST B & T SUPPLY	0.20	395.00	79.00
6/24/2026	JK	CONTINUED EMAILS WITH FORKEL RE: DEMAND FOR HARDSHIP DOCUMENTS	0.10	395.00	39.50
6/24/2026	JK	CALL WITH RICHARD KANEFSKY RE: JUDGMENT IN NY ON FATHERS HOUSE, TRYING TO SELL PROPERTY, AND DISCUSSION ON POSSIBLE SETTLEMENT	0.30	395.00	118.50
6/24/2026	JK	REVIEW OF POTENTIAL SETTLEMENT LIMITS ON KANEFSKY AND WRITTEN ANALYSIS ON HOW TO PROCEED ON SETTLEMENT	0.50	395.00	197.50

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ATTORNEYS AT LAW

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JULY 17, 2026

STUMPHAUZER FOSLID SOLOMAN ROSS & KOLAYA, PLLC
RYAN STUMPHAUZER, ESQUIRE
ONE BISCAYNE TOWER
2 S. BISCAYNE BOULEVARD, SUITE 2550
MIAMI, FL 33131

INVOICE NO: 389473

DATE	PROF	DESCRIPTION	HOURS	RATE	FEES
6/24/2026	JK	MULTIPLE CORRESPONDENCES WITH COURT REPORTER RE: ISSUES ON DEPOSITIONS AND ARRANGING FOR COVERAGE	0.50	395.00	197.50
6/24/2026	JK	REVIEW AND UPDATE ON LINGERING COLLATERAL FILES INCLUDING OUTDOOR REFINED, RO FRO YO, AND ARM TRANSPORT RE: FINAL ATTEMPTS TO CONTACT DEBTORS	0.80	395.00	316.00
6/24/2026	JK	CORRESPONDENCE WITH RECEIVER, GJA REGARDING SETTLEMENT NEGOTIATIONS WITH MERCHANT GOVERNMENT RESOURCES DATA, LLC	0.30	395.00	118.50
6/24/2026	KAS2	SHERMS AUTO REPAIR AND RESTORATION - REVIEW OF FACTORING AGREEMENT; PACER REVIEW OF FILINGS; REVIEW SOS RECORDS FOR COMPANY; MEMO TO RJP REGARDING RESULTS	0.50	100.00	50.00
6/24/2026	KAS2	DAVID M. SLOSBERG - REVIEW OF FACTORING AGREEMENT; PACER REVIEW OF FILINGS; REVIEW SOS RECORDS FOR COMPANY; MEMO TO RJP REGARDING RESULTS	0.60	100.00	60.00
6/24/2026	KAS2	EJL GROUP - REVIEW OF FACTORING AGREEMENT; PACER REVIEW OF FILINGS; REVIEW SOS RECORDS FOR COMPANY; MEMO TO RJP REGARDING RESULTS	0.60	100.00	60.00
6/24/2026	KAS2	COSTELLO ELECTRIC COMPANY - REVIEW OF FACTORING AGREEMENT; PACER REVIEW OF FILINGS; REVIEW SOS RECORDS FOR COMPANY; MEMO TO RJP REGARDING RESULTS	0.50	100.00	50.00
6/25/2026	DKR	REVIEWING AND REPLYING TO CORRESPONDENCE FROM DSI RE: MIZCNIK LIFE INSURANCE POLICY; REVIEWING DOCUMENTS RE: SAME	0.50	395.00	197.50

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DATE	PROF	DESCRIPTION	HOURS	RATE	FEES
6/25/2026	GJA	CORRESPONDENCE WITH DSI, DKR REGARDING STATUS OF NON-COVENTRY INSURED IN MULTI-STRATEGY FUNDS	0.40	395.00	158.00
6/25/2026	JK	REVIEW OF REDLINE ON BUCKINGHAM PROPERTY RE: ISSUES WITH JURISDICTION AND MULTIPLE EMAILS WITH COUNSEL ON PROPOSED CHANGES ASKING RECEIVER TO RELEASE PRIOR TO PAYMENT	0.70	395.00	276.50
6/25/2026	JK	FINALIZATION OF ALL ISSUES IN ADVANCE OF DEPOSITION INCLUDING NOTICES, SERVICE, AND OBLIGATION TO ATTEND	0.50	395.00	197.50
6/25/2026	JK	RECEIPT AND REVIEW OF BANKRUPTCY ISSUES RAISED BY YALE BOGEN AND MATTERS FROM ATTENTION	0.40	395.00	158.00
6/25/2026	JK	PREPARE OUTLINE AND EXHIBITS FOR USE OF DEPOSITION FOR B&T, ODZER, AND RUBEN AZRAK IN ACCORDANCE WITH NOTICED AND SERVED DEPOSITIONS	1.50	395.00	592.50
6/26/2026	DKR	REVIEWING DOCUMENTS RE: MIZCNIK INSURANCE POLICY OWNED BY RECEIVERSHIP; DRAFTING CORRESPONDENCE TO DSI RE: SAME; REVIEWING RESPONSE TO SAME	0.70	395.00	276.50
6/26/2026	GJA	CORRESPONDENCE WITH JK REGARDING SETTLEMENT WITH MERCHANT FED. DATA RESOURCES	0.20	395.00	79.00
6/26/2026	GJA	REVIEWING FURTHER CORRESPONDENCE WITH DKR, DSI REGARDING NON-COVENTRY POLICY STATUS, ABFP MULTI-STRATEGY FUNDS	0.30	395.00	118.50
6/26/2026	GJA	CORRESPONDENCE WITH JK, B & T SUPPLIES DEPOSITIONS IN AID OF EXECUTION	0.20	395.00	79.00

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DATE	PROF	DESCRIPTION	HOURS	RATE	FEES
6/26/2026	JK	FINALIZATION AND REVIEW OF MATERIALS AHEAD OF SCHEDULED DEPOSITIONS	0.60	395.00	237.00
6/26/2026	JK	ATTEND SCHEDULED DEPOSITION OF B&T REPRESENTATIVE, NO SHOW BY DEPONENT DESPITE SERVICE, IDENTIFICATION OF ISSUES ON RECORD AND CLOSE RECORD	0.60	395.00	237.00
6/26/2026	JK	ATTEND SCHEDULED DEPOSITION OF STEPHEN ODZER, NO SHOW BY DEPONENT DESPITE SERVICE, IDENTIFICATION OF ISSUES ON RECORD AND CLOSE RECORD	0.60	395.00	237.00
6/26/2026	JK	ATTEND SCHEDULED DEPOSITION OF RUBEN AZRAK , NO SHOW BY DEPONENT DESPITE SERVICE, IDENTIFICATION OF ISSUES ON RECORD AND CLOSE RECORD	0.60	395.00	237.00
6/26/2026	JK	CALL WITH RICHARD KANEFSKY RE: DISCUSSION ON SETTLEMENT AND AGREEMENT TO TERMS	0.40	395.00	158.00
6/26/2026	JK	BRIEF REVIEW OF MATERIALS NEEDED FOR KANEFSKY SETTLEMENT RE: MOTION TO LIFT, SATISFACTION, AND RELEASE OF NJ LIEN	0.40	395.00	158.00
6/26/2026	JK	REVIEW AND IDENTIFICATION OF OTHER PARTIES TO INCLUDE IN OMNIBUS MOTION TO LIFT	0.60	395.00	237.00
6/26/2026	JK	BRIEF WRITTEN ANALYSIS ON POTENTIAL STEPS FOR ALL B&T PARTIES FOLLOWING FAILURE TO ATTEND NOTICED DEPOSITION	0.50	395.00	197.50
6/27/2026	DKR	REVIEWING CORRESPONDENCE FROM DSI RE: MIZCNIK LIFE INSURANCE POLICY OWNED BY RECEIVERSHIP	0.10	395.00	39.50

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DATE	PROF	DESCRIPTION	HOURS	RATE	FEES
6/27/2026	DKR	REVIEWING MOST RECENT MEDIA COVERAGE OF RECEIVERSHIP BY BLACK STAR NEWS; FORWARDING SAME TO RECEIVER AND CO-COUNSEL	0.20	395.00	79.00
6/28/2026	DKR	REVIEWING AND REPLYING TO CORRESPONDENCE FROM GOVERNMENT RE: CONTINUANCE OF SENTENCING FOR CBSG IN E.D.PA.; FORWARDING SAME TO RECEIVER AND CO-COUNSEL	0.10	395.00	39.50
6/29/2026	DKR	DRAFTING CORRESPONDENCE TO BROKER RE: MARKETING OF CHERUBINI BOAT FOR SALE	0.10	395.00	39.50
6/29/2026	DKR	CONFERRING WITH GJA RE: MEDIA COVERAGE OF RECEIVERSHIP	0.10	395.00	39.50
6/29/2026	GJA	REVIEWING SETTLEMENT AGREEMENT, 232 BUCKINGHAM ROAD	0.40	395.00	158.00
6/29/2026	GJA	CONFERRING WITH DKR RE: MEDIA COVERAGE OF RECEIVERSHIP	0.10	395.00	39.50
6/29/2026	JK	REVIEW AND WRITTEN ANALYSIS WITH FSP STAFF RE: HPC SOLUTIONS REQUEST FOR SATISFACTION BUT NO JUDGMENT	0.40	395.00	158.00
6/29/2026	JK	RECEIPT AND REVIEW OF UPDATED SETTLEMENT LOG FROM JACK O'BRIEN	0.10	395.00	39.50
6/29/2026	JK	FINAL EMAIL TO SUE TENNIS RE: BREACH OF SETTLEMENT AGREEMENT AND NO PAYMENTS	0.10	395.00	39.50
6/29/2026	JK	REVIEW OF NEWLY REVISED SETTLEMENT AGREEMENT ON BUCKINGHAM ROAD PROPERTY AND EMAILS WITH ATTORNEY LINDSAY CARRINGTON ON PROCEEDING	0.40	395.00	158.00

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DATE	PROF	DESCRIPTION	HOURS	RATE	FEES
6/29/2026	JK	MULTIPLE EMAILS WITH RYAN STUMPHAUZER RE: UPDATE ON BUCKINGHAM ROAD SETTLEMENT, SIGNATURES, AND INSTRUCTIONS ON ORIGINAL SATISFACTION PIECE	0.30	395.00	118.50
6/30/2026	DKR	REVIEWING AND REPLYING TO CORRESPONDENCE FROM RECEIVER RE: MEDIA INQUIRY	0.10	395.00	39.50
6/30/2026	GJA	CORRESPONDENCE WITH RECEIVER, DSI REGARDING STATUS OF PAYMENT ON POLICY IN MS FUND 1	0.30	395.00	118.50
6/30/2026	JK	REVIEW OF MATERIALS AND EMAILS TO GOLDUSMLE REVIEW RE: BREACH OF SETTLEMENT AGREEMENT	0.40	395.00	158.00
6/30/2026	JK	CALLS FROM GOLDUSMLE REVIEW RE: ACKNOWLEDGING BREACH AND CLAIMING PAYMENT WILL BE MADE	0.30	395.00	118.50
6/30/2026	JK	FOLLOW UP EMAILS WITH GOLDUSMLE REVIEW RE: TERMS OF CALL AND WIRING INSTRUCTIONS	0.10	395.00	39.50
6/30/2026	JK	EMAILS WITH LINDSAY CARRINGTON RE: SIGNED SETTLEMENT AND ORIGINAL SATISFACTION FORTHCOMING	0.20	395.00	79.00
6/30/2026	JK	FINAL EMAIL TO FORKEL RE; DEMAND FOR HARDSHIP DOCUMENTS TO AVOID COLLECTIONS	0.10	395.00	39.50
			266.70		84,017.50

DISBURSEMENTS:

DATE	DESCRIPTION	SEC CODE	HOURS	RATE	FEES
4/2/2026	VH FLOORING - FILING FEE; FILE UCC1 ONLINE W/CA SECRETARY OF STATE	E999 / Expense	1.00	5.00	5.00
4/2/2026	ENNOVATIONS TECHNOLOGIES - FILING FEE; FILE UC3 CONTINUANCE ONLINE W/TX SECRETARY OF STATE	E999 / Expense	1.00	5.37	5.37
4/7/2026	LEE NIGEN - FILING FEE; FILE UCC3 TERMINATION ONLINE W/NY SECRETARY OF STATE	E999 / Expense	1.00	20.00	20.00
4/7/2026	HOUIR DINER - FILING FEE; FILE UCC3 TERMINATION ONLINE W/PA SECRETARY OF STATE	E999 / Expense	1.00	84.00	84.00
4/17/2026	FILING FEE - BRAD KLIEVE, FILE UCC1 ONLINE W/NC SECRETARY OF STATE	E999 / Expense	1.00	33.00	33.00
4/21/2026	IMAGE PRINTING 1 AT 0.20 PER PAGE	E999 / PHS	1.00	0.20	0.20
4/23/2026	K&M ENTERPRISE - FILING FEE; FILE UCC1 ONLINE W/MA SECRETARY OF STATE	E999 / Expense	1.00	66.00	66.00
4/23/2026	LARRY KEITH DENSON - FILING FEE; FILE UCC3 CONTINUANCE ONLINE W/TX SECRETARY OF STATE	E999 / Expense	1.00	5.37	5.37
4/24/2026	ANDY TRAM/PHOENIX HEALTH USA - FILING FEE; FILE UCC1 ONLINE W/CA SECRETARY OF STATE	E999 / Expense	1.00	5.00	5.00
4/27/2026	COLOR IMAGE PRINTING 10 AT 0.50 PER PAGE	E999 / CPHS	10.00	0.50	5.00
4/27/2026	IMAGE PRINTING 1 AT 0.20 PER PAGE	E999 / PHS	1.00	0.20	0.20
4/29/2026	TESTAROSSA MOTORS - FILING FEE; FILE UCC3 CONTINUANCE ONLINE W/TX SECRETARY OF STATE	E999 / Expense	1.00	5.37	5.37
4/29/2026	ESTL FASHIONZ/WHITTEN - FILING FEE; FILE UCC1 ONLINE W/GSCCA CLAYTON COUNTY	E999 / Expense	1.00	25.88	25.88
4/29/2026	RECORDING FEE - ROSE MARIE SHAH - SATISFACTION OF MORTGAGE, HUDSON COUNTY, NJ RECORDER OF DEEDS	E999 / OTHERH	1.00	65.00	65.00
4/29/2026	IMAGE PRINTING 2 AT 0.20 PER PAGE	E999 / PHS	2.00	0.20	0.40
4/30/2026	15.0 GB OF ACTIVE DATA @ \$17.51/GB IN THE SFSLAW-114215 DATABASE IN EVERLAW DOCUMENT REVIEW PLATFORM	E999 / ELAW	15.00	17.51	262.65
5/4/2026	FEDERAL EXPRESS IMPORT - 521543915-871220050419	E999 / FDX	1.00	25.76	25.76
5/5/2026	JNR FLOORING - FILING FEE; FILE UCC1 ONLINE W/NY SECRETARY OF STATE	E999 / Expense	1.00	20.00	20.00
5/5/2026	JEROME JAMES MIDDLETON - FILING FEE; FILE UCC1 ONLINE W/SC SECRETARY OF STATE	E999 / Expense	1.00	18.00	18.00
5/5/2026	IMAGE PRINTING 8 AT 0.20 PER PAGE	E999 / PHS	8.00	0.20	1.60
5/5/2026	IMAGE PRINTING 8 AT 0.20 PER PAGE	E999 / PHS	8.00	0.20	1.60
5/5/2026	IMAGE PRINTING 1 AT 0.20 PER PAGE	E999 / PHS	1.00	0.20	0.20

DISBURSEMENTS:

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5/5/2026	IMAGE PRINTING 1 AT 0.20 PER PAGE	E999 / PHS	1.00	0.20	0.20
5/5/2026	IMAGE PRINTING 1 AT 0.20 PER PAGE	E999 / PHS	1.00	0.20	0.20
5/5/2026	IMAGE PRINTING 1 AT 0.20 PER PAGE	E999 / PHS	1.00	0.20	0.20
5/8/2026	COLOR IMAGE PRINTING 27 AT 0.50 PER PAGE	E999 / CPHS	27.00	0.50	13.50
5/8/2026	FEDERAL EXPRESS IMPORT - 522085405-871438017130	E999 / FDX	1.00	31.57	31.57
5/8/2026	FEDERAL EXPRESS IMPORT - 522085405-871437377572	E999 / FDX	1.00	48.89	48.89
5/8/2026	FEDERAL EXPRESS IMPORT - 522085405-871437795572	E999 / FDX	1.00	57.89	57.89
5/12/2026	FEDERAL EXPRESS IMPORT - 522387701-871495338784	E999 / FDX	1.00	37.90	37.90
5/15/2026	COLOR IMAGE PRINTING 18 AT 0.50 PER PAGE	E999 / CPHS	18.00	0.50	9.00
5/15/2026	COLOR IMAGE PRINTING 3 AT 0.50 PER PAGE	E999 / CPHS	3.00	0.50	1.50
5/15/2026	COLOR IMAGE PRINTING 4 AT 0.50 PER PAGE	E999 / CPHS	4.00	0.50	2.00
5/15/2026	COLOR IMAGE PRINTING 3 AT 0.50 PER PAGE	E999 / CPHS	3.00	0.50	1.50
5/15/2026	FEDERAL EXPRESS IMPORT - 522756941-871437606854	E999 / FDX	1.00	48.89	48.89
5/15/2026	IMAGE PRINTING 1 AT 0.20 PER PAGE	E999 / PHS	1.00	0.20	0.20
5/15/2026	IMAGE PRINTING 2 AT 0.20 PER PAGE	E999 / PHS	2.00	0.20	0.40
5/15/2026	IMAGE PRINTING 2 AT 0.20 PER PAGE	E999 / PHS	2.00	0.20	0.40
5/15/2026	IMAGE PRINTING 2 AT 0.20 PER PAGE	E999 / PHS	2.00	0.20	0.40
5/15/2026	IMAGE PRINTING 2 AT 0.20 PER PAGE	E999 / PHS	2.00	0.20	0.40
5/15/2026	IMAGE PRINTING 2 AT 0.20 PER PAGE	E999 / PHS	2.00	0.20	0.40
5/15/2026	IMAGE PRINTING 2 AT 0.20 PER PAGE	E999 / PHS	2.00	0.20	0.40
5/15/2026	POSTAGE = 71.22	E999 / POS	1.00	71.22	71.22
5/18/2026	IMAGE PRINTING 2 AT 0.20 PER PAGE	E999 / PHS	2.00	0.20	0.40
5/19/2026	FEDERAL EXPRESS IMPORT - 523046080-871768032705	E999 / FDX	1.00	42.08	42.08
5/21/2026	JONATHAN GRIFFITH - FILING FEE; FILE UCC1 ONLINE W/OH SECRETARY OF STATE	E999 / Expense	1.00	12.00	12.00
5/21/2026	LUXURY VACATIONS & CRUISES - FILING FEE; FILE UCC1 ONLINE W/NV SECRETARY OF STATE	E999 / Expense	1.00	36.90	36.90
5/21/2026	IMPROV INNOVATIONS LLC - FILING FEE; FILE UCC1 ONLINE W/NC SECRETARY OF STATE	E999 / Expense	1.00	33.00	33.00
5/21/2026	IMPROV INNOVATIONS - FILING FEE; FILE UCC3 PER FSP STAFF REQUEST	E999 / Expense	1.00	33.00	33.00

DISBURSEMENTS:

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5/21/2026	AFFORDABLE PLUMBING AND ELECTRIC - FILING FEE; FILE UCC1 ONLINE W/SC SECRETARY OF STATE	E999 / Expense	1.00	18.00	18.00
5/21/2026	COMPLETE RENOVATIONS OKC - FILING FEE; FILE UCC1 ONLINE W/OK SECRETARY OF STATE	E999 / Expense	1.00	13.30	13.30
5/21/2026	IMAGE PRINTING 1 AT 0.20 PER PAGE	E999 / PHS	1.00	0.20	0.20
5/27/2026	EDSON AVENUE DEVELOPMENT LLC - FILING FEE; FILE UCC3 AMENDMENT ONLINE W/NY SECRETARY OF STATE (\$20); FILE UCC3 CONTINUANCE ONLINE W/NY SECRETARY OF STATE (\$20)	E999 / Expense	1.00	40.00	40.00
5/27/2026	CLERK OF COURT, UNITED STATES DISTRICT COURT, EDPA INVOICE DATED 5/27/26 NO.: 24-CR-66 SPECIAL ASSESSMENT	E999 / OTHERH	1.00	400.00	400.00
5/27/2026	IMAGE PRINTING 2 AT 0.20 PER PAGE	E999 / PHS	2.00	0.20	0.40
5/29/2026	UBER INVOICE #2170EFE6 DATED 5/29/26 TRANSPORTATION TO FEDERAL DISTRICT COURT FOR IN-PERSON PAYMENT OF REQUIRED SPECIAL ASSESSMENT IN CRIMINAL CASE AGAINST CBSG	E999 / OTHERH	1.00	18.98	18.98
5/29/2026	UBER INVOICE #83176420 DATED 5/29/26 RETURN TRIP FROM FEDERAL DISTRICT COURT	E999 / OTHERH	1.00	22.97	22.97
5/31/2026	15.0 GB OF ACTIVE DATA @ \$17.51/GB IN THE SFSLAW-114215 DATABASE IN EVERLAW DOCUMENT REVIEW PLATFORM	E999 / ELAW	15.00	17.51	262.65
6/2/2026	STONE TYNDALL LLC - FILING FEE; FILE UCC3 TERMINATION ONLINE W/VA SECRETARY OF STATE	E999 / Expense	1.00	20.00	20.00
6/10/2026	COLOR IMAGE PRINTING 25 AT 0.50 PER PAGE	E999 / CPHS	25.00	0.50	12.50
6/15/2026	IMAGE PRINTING 31 AT 0.20 PER PAGE	E999 / PHS	31.00	0.20	6.20
6/17/2026	FLAWLESS INTERIORS COMPANY - FILING FEE; FILE UCC3 TERMINATION ONLINE W/OH SECRETARY OF STATE	E999 / Expense	1.00	12.00	12.00
6/18/2026	FEDERAL EXPRESS IMPORT - 525739580-873111977930	E999 / FDX	1.00	28.94	28.94
6/22/2026	PRODIGAL SON - FILING FEE; FILE UCC3 AMENDMENT ONLINE W/NJ SECRETARY OF STATE	E999 / Expense	1.00	30.00	30.00
6/22/2026	PRODIGAL SON - FILING FEE; FILE UCC3 CONTINUATION ONLINE W/NJ SECRETARY OF STATE	E999 / Expense	1.00	30.00	30.00
6/30/2026	15.0 GB OF ACTIVE DATA @ \$17.51/GB IN THE SFSLAW-114215 DATABASE IN EVERLAW DOCUMENT REVIEW PLATFORM	E999 / ELAW	15.00	17.51	262.65
					2,318.83

RATE SUMMARY:

	HOURS	RATE	FEES
ASSET ANALYSIS AND RECOVERY (AAR)			
Alfano, Gaetan J.	26.20	\$395.00	\$10,349.00
Kettering, John W.	106.00	\$395.00	\$41,870.00
Parks, Richard J.	0.60	\$395.00	\$237.00
Rosenblum, Douglas K.	4.80	\$395.00	\$1,896.00
Ser, Marjii	28.50	\$100.00	\$2,850.00
Siegel, Kimberly A.	42.80	\$100.00	\$4,280.00
Zytnick, Zachary H.	0.60	\$100.00	\$60.00

CASE ADMINISTRATION (CA)

Alfano, Gaetan J.	25.90	\$395.00	\$10,230.50
Kettering, John W.	3.60	\$395.00	\$1,422.00
Rosenblum, Douglas K.	27.40	\$395.00	\$10,823.00

GRAND TOTAL	266.40		\$84,017.50
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TOTAL FEES	\$84,017.50
TOTAL DISBURSEMENTS	\$2,318.83
TOTAL BALANCE DUE	\$86,336.33

Exhibit 4(c)

(Time Records: Development Specialists, Inc.)



REMIT TO:
10 South LaSalle Street, Suite 3300, Chicago, IL 60603-1026
Telephone: 312.263.4141 Telecopier: 312.263.1180

No. 15275

Date: 7/29/2026

Par Funding, et al.
Ryan K. Stumphauzer, as Receiver
Stumphauzer, Foslid, Sloman Ross & Kolaya PLLC
One Biscayne Tower
2 S. Biscayne Blvd., Suite 1600
Miami, FL 33131

F.E.I.N. 36-2967476

Description of Services and Disbursements	Fees	Disbursements	Credits	Balance
For professional services rendered through April 30, 2026				
Fees per attached category summary:	\$47,042.50			
Administrative costs:				
Parking/Tolls/Cabs/Mileage		\$84.65		
Postage		17.32		
Photocopies		9.15		
Miscellaneous Charges		8.60		
		\$119.72		
Total				\$47,162.22
Discount for blended rate capped @\$450/hour				(2,717.50)
Net Due				<u>\$44,444.72</u>
Operations Related Billing Category Fees:		Total Hours	Total Fees	
Blended hourly rate prior to applying cap (non travel time)	\$477.59	98.50	\$47,042.50	
Reduction of Fees applying \$450 hourly rate cap			(2,717.50)	
Adjusted Operations Related Billing Category Fee			\$44,325.00	
Total Billed Fees		98.50	\$44,325.00	
TIMELY PAYMENT OF INVOICES IS ALWAYS APPRECIATED.				PAY AMOUNT ABOVE

Par Funding, et al.
Summary of DSI Professionals
April-26

Professional	Initials	Position	Experience	Rate	Total Hours	Total Fees	Total Bill
Yale S. Bogen	YSB	Sr. Managing Director	40	\$725	33.00	\$23,925.00	\$23,925.00
George E. Shoup III	GES	Sr. Managing Director	32	\$595	3.40	\$2,023.00	\$2,023.00
Thomas J. Frey	TJF	Director	16	\$470	3.20	\$1,504.00	\$1,504.00
John B. O'Brien	JO	Associate	5	\$345	44.30	\$15,283.50	\$15,283.50
William H. Fredericks	WHF	Associate	4	\$295	14.60	\$4,307.00	\$4,307.00
					98.50	\$47,042.50	\$47,042.50

Recap of Fees for Invoice:

Billing Category Fees:

Blended hourly rate prior to applying cap (non travel time)
Reduction of Fees applying \$450 hourly rate cap

Adjusted Operations Related Billing Category Fee

TOTAL

Total Hours	Total Fees
98.50	\$47,042.50
	(2,717.50)
	\$44,325.00
98.50	\$44,325.00

Par Funding, et al.
c/o Development Specialists, Inc.
333 S Grand Ave Suite 4100
Los Angeles CA 90071

			HOURS	
04/01/2026	JO	Prepare updates in QuickBooks for February and March 2026 activity (AM).	3.90	
	JO	Prepare updates in QuickBooks for February and March 2026 activity (PM).	4.00	
	JO	Prepare updates in QuickBooks for February and March 2026 activity (late evening).	3.50	
04/02/2026	JO	Prepare updates in QuickBooks for February and March 2026 activity.	3.50	
04/03/2026	JO	Prepare updates in QuickBooks for March 2026 activity and prepare bank reconciliations (AM).	3.90	
	JO	Prepare updates in QuickBooks for March 2026 activity and prepare bank reconciliations (PM).	1.80	
04/04/2026	JO	Prepare updates in QuickBooks for March 2026 activity and prepare settlement log.	1.60	
04/06/2026	JO	Prepare updates in QuickBooks for reconciling items.	0.40	
04/07/2026	TJF	Assist Jack O'Brien with uploading the Priority ACH file.	0.30	
04/15/2026	JO	Review email from Priority; obtain access to Priority account.	0.20	
04/23/2026	JO	Review transactions in QuickBooks for recent activity.	0.50	
04/27/2026	JO	Prepare updates to QuickBooks for April 2026 receipts and disbursements.	1.50	
04/30/2026	JO	Prepare cash variance report as of 4/30/2026.	0.40	
		Business Analysis	25.50	8,835.00
04/06/2026	JO	Prepare weekly SFAR for the week ending 4/3/2026.	0.50	
04/13/2026	JO	Prepare weekly SFAR for the week ending 4/10/2026.	0.50	
04/20/2026	JO	Prepare weekly SFAR for the week ending 4/17/2026.	0.30	
	JO	Prepare updates to quarterly report for Q1 2026.	1.50	
	TJF	Review the Q1 SFAR report and send comments to Jack O'Brien.	0.60	
	YSB	Review and respond to e-mail from Jack O'Brien regarding the Exhibit C for the SFAR reports.	0.10	
04/27/2026	JO	Prepare weekly SFAR as of 4/24/2026.	0.70	
	YSB	Begin to agree the bankruptcy tracker information from Ariana Ratner to the daily deposit log; e-mail to Ariana Ratner and John Kettering regarding the bankruptcy accounts; review and reply to e-mail from		

Par Funding, et al.

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			HOURS	
		Ariana Ratner regarding the bankruptcy accounts.	0.90	
	YSB	Work on the analysis of the deposit log and changes to the quarterly report.	0.70	
04/29/2026	YSB	Work on the quarterly report to the Receiver including e-mails with Gaetan Alfano to confirm the legal entities and review the closing statement for the sale of the final real estate.	1.00	
04/30/2026	YSB	Review the Receiver's status report; review supporting schedules to confirm data; e-mail the data and comments to Tim Kolaya.	0.60	
	YSB	Review e-mail and month end cash analysis from Jack O'Brien; e-mail comments to Jack O'Brien.	0.10	
	YSB	Update the DSI quarterly report to agree with the Receiver's report; e-mail the updated report and comments to Ryan Stumphauzer, Tim Kolaya and Gaetan Alfano.	0.30	
	YSB	Review e-mail from Tim Kolaya providing the administrative fees and expenses; update the quarterly report and perform final review; format final report and e-mail same and comments to Tim Kolaya.	0.30	
	YSB	E-mail the quarterly report to George Shoup and Tom Frey.	0.10	
		Monthly Bkcty/Semi-Annual Rpts	8.20	4,462.00
04/01/2026	YSB	Review the deposit log as sent by Jack O'Brien; e-mail to Tom Frey regarding the status of the accounts receivable review.	0.30	
04/02/2026	JO	Emails to Ariana Ratner regarding Altus summary; review received attachments.	0.20	
	YSB	Review e-mail from Tom Frey regarding the accounts receivable project.	0.10	
04/03/2026	TJF	Review the write-off listing and follow up with Ariana Ratner and Jack O'Brien for the final write-off.	2.00	
04/06/2026	YSB	E-mails with Ariana Ratner regarding the continual review and write-off of accounts receivable.	0.10	
04/07/2026	YSB	Review various payoff letters from Ariana Ratner; correct the letters as needed, sign and provide the signed letters to Ariana Ratner.	0.50	
	YSB	Review the schedule of Altus receivables from Rich Parks.	0.10	
04/08/2026	JO	Prepare change form for Priority; email to Yale Bogen about same.	0.30	
04/10/2026	YSB	Review e-mail from Jack O'Brien regarding the Priority account; sign the change form and provide to Jack O'Brien for further processing; review and reply to comments from Jack O'Brien regarding submitting the change form.	0.20	
04/17/2026	YSB	Review the reconciliation of the transfer from Priority Payment Systems and forward to Jack O'Brien.	0.10	

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			HOURS		
04/20/2026	JO	Prepare settlement log for the week ending 4/17/2026.	0.40		
	YSB	Review the Altus statement from Rich Parks.	0.10		
04/21/2026	JO	Prepare updates to deposit log, MCA suite, and QuickBooks for write offs (AM).	2.40		
	JO	Prepare updates to deposit log, MCA suite, and QuickBooks for write offs (PM).	1.90		
04/22/2026	JO	Prepare updates to deposit log, MCA suite, and QuickBooks for write offs.	1.00		
04/27/2026	JO	Prepare settlement log for the week ending 4/24/2026.	0.30		
	YSB	Analyze the non-performing accounts and e-mail the annotated deposit and log and comments to Ariana Ratner and Tom Frey; follow-up e-mails with Ariana Ratner regarding the non-performing accounts.	0.30		
04/28/2026	YSB	E-mail to Jack O'Brien regarding the account write-off as discussed at today's meeting.	0.10		
04/29/2026	YSB	Review the list of additional write-offs from Ariana Ratner; e-mail to Ariana Ratner requesting the reason for the write-offs; follow-up e-mails with Ariana Ratner regarding the write-offs.	0.30		
	YSB	Review e-mail from Jack O'Brien confirming the write off of an Exception Portfolio account; e-mail to Jack O'Brien regarding possible additional write-offs.	0.10		
04/30/2026	YSB	Review the April 30, 2026 reconciliation of cash from Priority Payment Systems; e-mail the reconciliation to Jack O'Brien.	0.10		
		A/R Review/Collection	10.90		4,922.50
04/08/2026	YSB	E-mails with Leif Larsen regarding the extension for the 2025 taxes; review and reply to follow-up e-mail from Leif Larsen and review the extensions.	0.20		
04/09/2026	YSB	Review the notices from the IRS relating to the 2015 and 2016 returns as sent by Tim Kolaya; e-mail comments to Tim Kolaya.	0.10		
04/21/2026	YSB	Review the notice from the IRS regarding the disallowance of the 2017 tax return; review comments from Ryan Stumphauzer; e-mail to Ryan Stumphauzer and Tim Kolaya regarding the notice.	0.20		
04/25/2026	YSB	Review e-mail and attachments from Leif Larsen regarding the notice from the IRS as to the 2017 amended return.	0.10		
	YSB	Review the invoice from BRG for preparing the extension; process the payment; e-mail the invoice and payment to Jack O'Brien for recording.	0.20		
		Tax Issues	0.80		580.00
04/02/2026	GES	Review of investor inquiries.	0.30		
	WHF	Reviewed correspondence from Greg Talbot regarding Fred Berg's second distribution check; Correspondence with George Shoup and Jack Lawrence			

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			HOURS
		regarding the check.	0.50
04/03/2026	GES	Video call with Yale Bogen on investor inquiry.	0.10
	WHF	Correspondence with Bruno Frank regarding his 1099 inquiry.	0.30
	WHF	Reviewed inquiry from Chandra Cody Rickard; Prepared draft response for review by George Shoup and Yale Bogen.	1.30
	YSB	Review e-mail from Jack Lawrence regarding the distribution to Chandra Cody Rickard; e-mail initial response to Jack Lawrence; research distribution; review e-mail from George Shoup to Will Fredericks; e-mail comments to Will Fredericks.	0.80
	YSB	Video call with George Shoup regarding the distribution to Chandra Cody Rickard.	0.10
04/06/2026	YSB	Review e-mail trail and comments from Gaetan Alfano regarding his call with James McLaughlin and reply to Gaetan Alfano.	0.10
04/08/2026	YSB	E-mail to George Shoup regarding the response to Chandra Cody Ricard.	0.10
04/09/2026	WHF	Telephone call with Raj Punjabi regarding his first and second distributions; Sent a follow-up email with information for Raj.	0.70
04/10/2026	WHF	Prepared a summary table for all distributions sent to Raj Punjabi; Email with Raj Punjabi summarizing his distributions and 1099 forms.	0.80
	WHF	Correspondence with Jane Wang regarding Fred Berg's second distribution check; Follow-up email sent to Epic to request the 1099 related to Fred's first distribution.	0.40
04/11/2026	GES	Review inquiry from heir and research notes and provide direction to William Fredericks.	0.80
04/13/2026	WHF	Correspondence with George Shoup regarding Fred Berg's second distribution check.	0.60
	WHF	Correspondence with Jane Wang to request Fred Berg's death certificate and her request to reissue his second distribution check to the beneficiary.	0.30
	YSB	Review previous e-mails and attachments from Tim Kolaya and Jack Lawrence regarding various redistributions.	0.40
	GES	Emails with Will Frederick on investor inquiries.	0.10
04/14/2026	WHF	Correspondence with George Shoup and Bruno Frank regarding the 1099 MISC issued for Mr. Bruno's first distribution check.	0.30
	WHF	Attempted to call Todd Smith regarding Fred Berg's second distribution check; sent a follow-up email requesting a return call.	0.20
	GES	Review and respond to investor inquiries from William Fredericks.	0.40
04/16/2026	WHF	Telephone call with Greg Talbot regarding Fred Berg's second distribution check.	0.10
	GES	Research and respond to investor inquiry.	0.30
04/17/2026	WHF	Telephone call with George Shoup on investor Fred	

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			HOURS
	Berg.		0.20
	GES Research and respond to investor inquiry and research Fred Berg regarding demands from alleged heir.		0.50
	GES Telephone call with Will Fredericks on investor Fred Berg.		0.20
04/20/2026	WHF Correspondence with Yale Bogen regarding Fred Berg's second distribution check.		0.30
	WHF Correspondence with Yale Bogen regarding Fred Berg's second distribution check; Scheduled meeting with Yale Bogen regarding Fred Berg's distributions.		0.30
	WHF Prepared a communication timeline regarding Fred Berg's distributions for Yale Bogen.		0.90
	YSB Review the e-mail trail and comments from Will Fredericks regarding the distribution to Fred Berg; respond accordingly to Will Fredericks.		0.10
04/21/2026	WHF Video call with Yale Bogen to discuss the distribution to Fred Berg.		0.30
	WHF Prepared a narrative summary regarding Fred Berg's distributions for Yale Bogen; updated the communication timeline in Excel.		2.10
	WHF Added background summary regarding Fred Berg's first distribution to the communication narrative; researched Mr. Berg's prior distributions.		1.10
	WHF Follow-up video call with Yale Bogen regarding the documentation of the Fred Berg distribution matter.		0.10
	WHF Correspondence with Jack Lawrence regarding Fred Berg's first distribution and Abdul Rahman's first distribution 1099.		0.40
	WHF Telephone call with Abdul Rahman regarding his first distribution 1099; follow-up correspondence to deliver the requested 1099.		0.40
	WHF Correspondence with Yale Bogen regarding updates to the Fred Berg communication narrative.		0.20
	YSB Review the draft documents relating to the distribution for Fred Berg; review the final write-up from Will Fredericks and e-mail comments to Will Fredericks.		0.30
	YSB Video call with Will Fredericks to discuss the distribution to Fred Berg.		0.30
	YSB Follow-up video call with Will Fredericks regarding the documentation of the Fred Berg distribution matter.		0.10
04/22/2026	WHF Updated the Fred Berg communication narrative; correspondence with Yale Bogen to deliver final communication narrative regarding Fred Berg's distributions.		0.50
	YSB Review e-mail and attachments from Will Fredericks regarding the distribution to Fred Berg.		0.40
04/29/2026	WHF Reviewed draft email sent by Yale Bogen regarding Fred Berg's distributions; follow-up correspondence with Yale Bogen regarding the draft email.		0.30
	WHF Searched court filings on the Par Funding website related to funds reverting back to the Receivership; emailed Yale Bogen a copy of the order along with a detailed summary.		0.70
	YSB E-mail to Will Fredericks and George Shoup regarding the distribution to Tember Eaton Trust.		0.10

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			HOURS	
	YSB	E-mail to Will Fredericks regarding the distribution to Fred Berg and request additional information; review the additional information and confirm the accuracy; review the promissory note and request further input from Will Fredericks.	0.30	
	YSB	E-mail to Will Fredericks requesting that he work with Epiq to reconcile the second interim distribution.	0.10	
	YSB	Review and reply to e-mails from Will Fredericks and George Shoup regarding the information request to Jane Berg in regards to the distribution to Fred Berg.	0.20	
04/30/2026	WHF	Video call with Yale Bogen regarding the distribution to Fred Berg.	0.10	
	WHF	Follow-up email with Yale Bogen for Mr. Berg.	0.30	
	WHF	Correspondence with Epiq regarding a request list for the second distribution reconciliation.	0.40	
	YSB	Video call with Will Fredericks regarding the distribution to Fred Berg.	0.10	
	YSB	Review e-mails from Will Fredericks and Regina Amporfro regarding the reconciliation of the second interim distribution.	0.10	
		Disbursing Agent/Distributions	20.40	8,376.00
04/09/2026	YSB	Prepare the follow-up letter for information relating to the Alma Brown policy; provide the letter to Stacey Cooper for further processing; e-mail to Ryan Stumphauzer to provide the original letter, follow-up letter and comments.	0.40	
	YSB	Review the e-mail from Coventry regarding the death of an insured.	0.10	
04/13/2026	YSB	Review e-mails from Gaetan Alfano and Ryan Stumphauzer regarding Alma Brown; respond to e-mails.	0.10	
04/18/2026	YSB	Review the monthly life insurance reports from Coventry; process the payments; agree the payments to the monthly report from George Shoup; e-mails to Joaquin Restrepo and Stacey Cooper to provide the payment confirmations.	1.00	
04/21/2026	YSB	Voice mail to Richard Brown, trustee for Alma Brown trust, returning his call.	0.10	
	YSB	Telephone call with Robert Brown, trustee for Alma Brown, regarding the insurance policy and request for information.	0.80	
04/22/2026	YSB	Review files for information about the Alma Brown policy; e-mail to Ryan Stumphauzer, Gaetan Alfano and Tim Kolaya regarding the call with Robert Brown and the documents available and request input.	0.30	
	YSB	Review and reply to e-mail from Tim Kolaya regarding the documents for Robert Brown and the conversation held with him.	0.10	
	YSB	Review e-mail from Estefania Martinez providing a copy of the Peterson check; e-mail to Estefania confirming the account for the deposit.	0.10	
04/23/2026	YSB	Review e-mail from Estefania Martinez providing the deposit slip for the Peterson policy; respond to		

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			HOURS	
		Estefania Martinez; forward the deposit slip, check and comments to Coventry.	0.20	
	YSB	Review e-mail from Robert Brown regarding the statements sent to him; review the purchase and sale agreement that was signed and e-mail the agreement and comments to Tim Kolaya and George Shoup; review response from George Shoup.	0.60	
04/24/2026	YSB	Review the buy and sale agreements related to the Brown policy; Internet review of the background for Robert Brown; e-mail to Tim Kolaya to provide the draft e-mail to Robert Brown and comments and request his review.	0.40	
04/28/2026	YSB	Discussion with Tim Kolaya regarding the data for Richard Brown relating to the Alma Brown policy.	0.10	
04/29/2026	JO	Email to Yale Bogen regarding life insurance settlement payment.	0.20	
	YSB	Review e-mail from Tim Kolaya providing the notice from Genworth Insurance regarding the Peterson policy; reply to Tim Kolaya; e-mail the statement to Stacey Cooper requesting confirmation of the receipt and recording of the proceeds; review the check information from Jack O'Brien and compare to the data from Genworth; follow-up e-mails with Stacey Cooper regarding the net proceeds.	0.40	
	YSB	E-mail to Coventry regarding the discrepancy between the Form 712 and the check for the Peterson proceeds and request their follow-up.	0.10	
	YSB	Telephone call with Richard Brown regarding the follow-up information.	0.10	
	YSB	Review and respond to e-mail from Seth Bolembach of Coventry regarding the proceeds from the Peterson policy; follow-up e-mails with Seth Bolembach regarding the check.	0.10	
	YSB	Draft and send follow-up e-mail to Richard Brown regarding the request for information for Alma Brown.	0.10	
04/30/2026	YSB	Review the revised MP authorization letter from Coventry; e-mail to Ryan Stumphauzer requesting his signature as needed.	0.10	
	YSB	Review comments from Richard Brown regarding the data sent to him for the Alma Brown policy; forward the e-mail and comments to Tim Kolaya and George Shoup requesting input.	0.20	
		Asset Analysis and Recovery	5.60	3,984.00
04/01/2026	JO	Review bank activity for any deposits and check ACH processors for returns.	0.20	
04/02/2026	JO	Review bank activity for any deposits and check ACH processors for returns.	0.10	
	YSB	Review e-mail from Selective Insurance regarding the autopay activity; review the insurance accounts and e-mails with Matt Hahn to confirm which entity the payment is for.	0.20	
	YSB	Review e-mail from Andrew Bauta providing the monthly invoice; confirm receipt and process payment; e-mail the invoice and the payment confirmation to Jack O'Brien.	0.20	

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			HOURS
	YSB	Telephone call with John Kettering to discuss the dissolution of New Field Ventures and other matters.	0.40
04/03/2026	JO	Review bank activity for any deposits and check ACH processors for returns.	0.20
04/06/2026	YSB	Review e-mail from Right Networks confirming the payment; forward the e-mail to Jack O'Brien for recording the payment.	0.10
	YSB	Review and respond to e-mail from Tom Frey confirming the collector's incentive.	0.10
	JO	Prepare payment uploads for the week ending 4/10/2026; email to Ariana Ratner regarding deposit log for settlements.	1.70
04/07/2026	YSB	Review the weekly cash report and supporting schedules from Jack O'Brien; review the report and e-mail approval to Jack O'Brien; distribute the report to Ryan Stumphauzer, Gaetan Alfano and Tim Kolaya.	0.20
	YSB	Begin processing the payroll; telephone calls and e-mails with Paychex regarding hold they placed on the payroll and attempt to work through irrational customer service representatives.	1.30
	JO	Prepare updates to deposit log for the week ending 4/10/2026; email to Yale Bogen and Tom Frey regarding same; review bank activity for customer deposits.	1.40
04/08/2026	YSB	Check on payroll; e-mail to Tyrone Stanton regarding the status; review and respond to follow-up e-mail from Tyron Stanton; follow-up e-mails with Paychex regarding processing the payroll.	0.70
	YSB	Review the Paychex portal to determine the status of the payroll; follow-up e-mail to Tyrone Stanton regarding the status.	0.20
	YSB	Complete processing the payroll; transfer funds to Paychex as needed; download and review the final reports; e-mail the reports to Jack O'Brien.	0.50
	YSB	E-mails with Tyrone Stanton of Paychex regarding removing the HR Pro systems.	0.10
	YSB	Review outstanding invoices for Epiq and process payment.	0.20
	JO	Review bank activity for any deposits and check ACH processors for returns; email to Ariana Ratner, Yale Bogen, Gaetan Alfano, Ryan Stumphauzer, and Timothy Kolaya regarding deposits from Altus.	0.20
04/09/2026	YSB	Gather the outstanding invoices for Epiq and payment confirmation; e-mail the data and comments to Jack O'Brien.	0.10
	JO	Review bank activity for any deposits and check ACH processors for returns.	0.20
04/10/2026	YSB	E-mail to Tim Kolaya regarding the meeting for April 27th.	0.10
	YSB	Review the Q4 2025 and Q1 2026 payroll tax filings from Paychex; reconcile the taxes and deficiency from Paychex.	0.60
	JO	Review bank activity for any deposits.	0.30
04/11/2026	YSB	Status call with George Shoup regarding the Brown	

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			HOURS
		policy, sale of the portfolio, payroll and other related matters.	0.40
	GES	Status call with Yale Bogen regarding the Brown policy, sale of the portfolio, payroll and other related matters.	0.40
04/13/2026	YSB	Review the weekly cash report and supporting schedules from Jack O'Brien; review the bank activity to confirm the information; e-mail approval to Jack O'Brien; distribute the weekly cash report to Ryan Stumphauzer, Gaetan Alfano and Tim Kolaya.	0.20
	YSB	Complete survey from Paychex.	0.10
	JO	Review bank activity for any deposits and check ACH processors for returns; email to Ariana Ratner, Yale Bogen, Gaetan Alfano, Ryan Stumphauzer, and Timothy Kolaya regarding deposits from Central Metals.	0.20
04/14/2026	YSB	E-mail to Ryan Stumphauzer, Tim Kolaya and Gaetan Alfano regarding the wind down meeting.	0.10
	JO	Prepare updates to deposit log and payment uploads for the week ending 4/17/2026; email to Yale Bogen and Tom Frey regarding same.	1.20
04/17/2026	YSB	Review the invoice and timesheet from Epiq for March fees and expenses; e-mail comments to George Shoup; review and reply to comments from George Shoup.	0.40
	YSB	Telephone call with George Shoup to discuss the case status including the Alma Brown policy, distribution request from agent fund investor, upcoming meeting and related matters.	0.30
	GES	Telephone call with Yale Bogen to discuss the case status, including the Alma Brown policy, distribution request from agent fund investor, upcoming meeting and related matters.	0.30
04/18/2026	YSB	E-mail to Tim Kolaya to provide the Epiq invoice and comments and request approval for payment.	0.10
04/20/2026	TJF	Calculate the collectors' commissions and send to Yale Bogen for use in payroll processing.	0.30
	YSB	Review the weekly cash report and supporting schedules from Jack O'Brien; review the bank transactions and e-mail to Jack O'Brien approving the report; distribute the report to Ryan Stumphauzer, Gaetan Alfano and Tim Kolaya.	0.20
	YSB	E-mail to Tyrone Stanton regarding the status of removing HR Pro from the account; review and respond to e-mail from Tyrone Stanton regarding the application.	0.20
	YSB	Review and reply to e-mail from Tom Frey regarding the collector's incentive.	0.10
	YSB	Prepare biweekly payroll; process the wire transfer as needed; e-mail the payroll, confirmation of the wire transfer and comments to Jack O'Brien.	0.70
04/21/2026	JO	Prepare updates to deposit log and payment uploads for the week ending 4/24/2026; email to Yale Bogen and Tom Frey regarding same; prepare updates to MCA Suite received payments.	1.50
04/23/2026	YSB	Review and reply to e-mail from Tricia Kellogg regarding the meeting for Monday; follow-up e-mails	

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			HOURS
		with Ryan Stumphauzer and Tricia Kellogg regarding the meeting.	0.20
04/24/2026	YSB	E-mail to Ryan Stumphauzer, Tim Kolaya and Tricia Kellogg regarding the meeting for Monday; review comments from Tricia Kellogg; review comments from Tim Kolaya regarding his availability.	0.10
	YSB	Review e-mail from Will Fredericks regarding the services at the Williston hospital site and other information; forward the e-mail and comments to Tim Kolaya requesting input; respond to Will Fredericks.	0.20
	YSB	E-mails with Ariana Ratner regarding payment of the monthly rent.	0.10
04/25/2026	YSB	Review e-mail from Ariana Ratner providing the invoice for health insurance and review the invoice.	0.10
	YSB	Fund the debit card account for future auto debits.	0.10
04/26/2026	YSB	Download and review the monthly employee insurance payments; process the payments; e-mail the invoices and payment confirmations to Jack O'Brien.	0.40
	YSB	Review the bank transactions and fund the autodebits for the May 2026.	0.20
04/27/2026	JO	Review bank activity for any deposits and check ACH processors for returns; email to Ariana Ratner, Yale Bogen, Gaetan Alfano, Ryan Stumphauzer, and Timothy Kolaya regarding deposits from Altus.	0.20
	YSB	Review the weekly cash report and supporting schedules; e-mail the weekly cash report to Ryan Stumphauzer, Tim Kolaya and Gaetan Alfano.	0.10
	YSB	Review the periodic bank reconciliations.	0.40
	YSB	Review the monthly invoice from Venture X; e-mail the invoice and comments to Jack O'Brien.	0.10
	YSB	E-mails with John Kettering, Tricia Kellogg, Tim Kolaya and Ryan Stumphauzer regarding tomorrow's meeting.	0.20
04/28/2026	JO	Prepare updates to deposit log and payment uploads for the week ending 5/1/2026; email to Yale Bogen and Tom Frey regarding same; perform write off procedures for Sovereign Asset Management.	1.50
	YSB	Drive to offices of Stumphauzer, Kolaya and Nadler for meeting.	1.40
	YSB	Review e-mail from Ariana Ratner regarding the PACER invoice; respond to Ariana Ratner requesting a corrected file.; review e-mail from Ariana Ratner providing the invoice for PACER; process the payment and e-mail the payment confirmation to Jack O'Brien.	0.30
	YSB	Review files and prepare the agenda for today's winddown meeting; e-mail the agenda to Ryan Stumphauzer, Tim Kolaya, Gaetan Alfano and John Kettering; meetings with Ryan Stumphauzer, Gaetan Alfano, Tim Kolaya and John Kettering regarding the case status and wind down.	3.50
04/30/2026	YSB	Review e-mail from Elliott Davis regarding the remote access to QuickBooks; forward the e-mail and comments to Jack O'Brien and Tom Frey.	0.10
	YSB	E-mail to Tyrone Stanton regarding the status of removing HR Pro from the account.	0.10
	YSB	Review e-mail from Tim Kolaya regarding the payment	

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			HOURS	
		to Lawgical Insight for the 18th interim fee application; review the bank files and respond to Tim Kolaya; e-mail to Rob Christie and Mitch Jacobs regarding the payment.	0.20	
		Managing Business Operations	25.50	14,938.00
04/23/2026	WHF	Correspondence with Lawnscape of Central Florida regarding service at the Williston Hospital; Correspondence with Yale Bogen regarding an outstanding invoice with Lawnscape of Central Florida.	0.50	
04/24/2026	YSB	E-mail to Jack O'Brien regarding the payment for the landscaping services at Williston Hospital.	0.10	
04/25/2026	YSB	Review e-mail from Will Fredericks regarding the payment to the landscaper and providing the article regarding the auction of the Williston hospital; e-mail to Tom Kolaya to provide the article.	0.20	
		Real Estate Management	0.80	365.00
04/29/2026	YSB	Finalize updated response to Jane Zang regarding the distribution.	0.30	
04/30/2026	YSB	Review the response from Jane Zang regarding the distribution to Fred Berg; forward the response to Will Fredericks; draft a further e-mail to Jane Zang and provide to Will Fredericks for review; review comments from Will Fredericks; review, update and send e-mail to Jane Zang regarding the distribution to Fred BERg.	0.40	
	YSB	Review and respond to follow-up e-mail from Jane Zang regarding the distribution to Fred Berg.	0.10	
		Creds./Creds.' Comm. Contact	0.80	580.00
FOR THE FOREGOING PROFESSIONAL SERVICES RENDERED:			98.50	47,042.50

RECAPITULATION

<u>CONSULTANT</u>	<u>HOURS</u>	<u>HOURLY RATE</u>	<u>TOTAL</u>
G. E. Shoup	3.40	\$595.00	\$2,023.00
Y. S. Bogen	33.00	725.00	23,925.00
W. H. Fredericks	14.60	295.00	4,307.00
J. O'Brien	44.30	345.00	15,283.50
T. J. Frey	3.20	470.00	1,504.00

Photocopy Charges	9.15
Postage	17.32
Transportation	84.65
Other miscellaneous charges	8.60
TOTAL DISBURSEMENTS: THRU 04/30/2026	119.72

TOTAL CURRENT WORK 47,162.22

BALANCE DUE \$47,162.22



REMIT TO:
10 South LaSalle Street, Suite 3300, Chicago, IL 60603-1026
Telephone: 312.263.4141 Telecopier: 312.263.1180

No. 15276

Date: 7/29/2026

Par Funding, et al.
Ryan K. Stumphauzer, as Receiver
Stumphauzer, Foslid, Sloman Ross & Kolaya PLLC
One Biscayne Tower
2 S. Biscayne Blvd., Suite 1600
Miami, FL 33131

F.E.I.N. 36-2967476

Description of Services and Disbursements	Fees	Disbursements	Credits	Balance
For professional services rendered through May 31, 2026				
Fees per attached category summary:	\$24,977.00			
Administrative costs:				
Messenger/Overnight Services		\$12.75		
Photocopies		6.75		
Postage		2.96		
Pacer Charges		33.10		
Miscellaneous Charges		1.72		
		<u>\$57.28</u>		
Total				\$25,034.28
Discount for blended rate capped @\$450/hour				(3,467.00)
Net Due				<u>\$21,567.28</u>
Operations Related Billing Category Fees:		Total Hours	Total Fees	
Blended hourly rate prior to applying cap (non travel time)	\$522.53	47.80	\$24,977.00	
Reduction of Fees applying \$450 hourly rate cap			(3,467.00)	
Adjusted Operations Related Billing Category Fee			<u>\$21,510.00</u>	
Total Billed Fees		47.80	\$21,510.00	
TIMELY PAYMENT OF INVOICES IS ALWAYS APPRECIATED.				PAY AMOUNT ABOVE

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Summary of DSI Professionals
May-26

Professional	Initials	Position	Experience	Rate	Total Hours	Total Fees	Total Bill
Yale S. Bogen	YSB	Sr. Managing Director	40	\$725	21.20	\$15,370.00	\$15,370.00
George E. Shoup III	GES	Sr. Managing Director	32	\$595	1.50	\$892.50	\$892.50
Thomas J. Frey	TJF	Director	16	\$470	2.00	\$940.00	\$940.00
John B. O'Brien	JO	Associate	5	\$345	19.20	\$6,624.00	\$6,624.00
William H. Fredericks	WHF	Associate	4	\$295	3.90	\$1,150.50	\$1,150.50
					47.80	\$24,977.00	\$24,977.00

Recap of Fees for Invoice:

Billing Category Fees:
Blended hourly rate prior to applying cap (non travel time)
Reduction of Fees applying \$450 hourly rate cap
Adjusted Operations Related Billing Category Fee

TOTAL

Total Hours	Total Fees
47.80	\$24,977.00
	(3,467.00)
	\$21,510.00
47.80	\$21,510.00

Par Funding, et al.
c/o Development Specialists, Inc.
333 S Grand Ave Suite 4100
Los Angeles CA 90071

			HOURS	
05/13/2026	YSB	Review and initial reply to e-mail from Doug Rosenblum regarding questions for the AUSA.	0.10	
05/14/2026	YSB	Review and respond to e-mail from Tim Kolaya regarding meeting with the SEC to discuss open questions.	0.10	
05/16/2026	YSB	Review the questions from the SEC regarding the prior reporting of the tangible asset schedule; review files and bank transactions for the reconciliations; provide input to Tim Kolaya and Gaetan Alfano.	0.80	
	YSB	Review the full e-mail from Tim Kolaya regarding the questions from the AUSA on the distributions; prepare schedule of potential variances; review prior analyses to agree the data; e-mail comments to Tim Kolaya requesting his input.	1.30	
05/17/2026	YSB	Review and initial reply to e-mail from Tim Kolaya regarding the comparison of various schedules for the 1st distribution; update the schedule to include RE cash distributed and e-mail the revised schedule and comments to Tim Kolaya.	0.70	
	YSB	Review the response from Tim Kolaya to Doug Rosenblum regarding the variances identified by the AUSA.	0.20	
05/20/2026	YSB	Video call with Ryan Stumphauzer, Gaetan Alfano, Tim Kolaya and the SEC to discuss the open questions from the SEC.	1.00	
		Business Analysis	4.20	3,045.00
05/01/2026	GES	Review of 1st QTR 2026 status report.	0.30	
	YSB	Review and respond to e-mail from George Shoup regarding his review of the quarterly report.	0.10	
05/04/2026	JO	Prepare weekly SFAR for the week ending 5/1/2026.	0.50	
05/11/2026	JO	Prepare weekly SFAR for the week ending 5/8/2026.	0.50	
05/18/2026	JO	Prepare weekly SFAR for the week ending 5/15/2026	0.60	
05/26/2026	JO	Prepare settlement log for week ending 5/22/2026.	0.50	
	JO	Prepare weekly SFAR for the week ending 5/22/2026.	0.50	
		Monthly Bkcty/Semi-Annual Rpts	3.00	1,148.00
05/01/2026	JO	Emails and phone call to John Kettering regarding inquiry on merchant information; review MCA Suite for information.	0.40	
	YSB	Review and respond to e-mail from John Kettering regarding MCA Suite; e-mail to Tom Frey and Jack O'Brien regarding access to MCA Suite; follow-up		

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			HOURS	
		reply to John Kettering.	0.20	
05/04/2026	YSB	Review and reply to e-mail from John Kettering regarding the check from Jong Uk Byun.	0.10	
	JO	Prepare settlement log for the week ending 5/1/2026.	0.40	
05/06/2026	YSB	Follow-up e-mail to Tom Frey and Ariana Ratner regarding the accounts receivable write-offs; review comments from Ariana Ratner and reply as needed.	0.20	
05/07/2026	YSB	Review e-mail from Ariana Ratner regarding the work done on the ABA Therapy Solutions merchant collections; e-mail to John Kettering and Rich Parks regarding filing the notice of change of address.	0.10	
	YSB	Review and respond to e-mail from Tom Frey regarding the account write-offs.	0.10	
05/10/2026	YSB	Review the discharge notice for Fantastic Roof Cleaning from Ariana Ratner; review follow-up comments from John Kettering; review the deposit log to determine the status of the accounts receivable.	0.10	
05/11/2026	YSB	Review and reply to e-mail from Ariana Ratner providing the hold sheet.	0.10	
	YSB	Review notice from CH 7 trustee for the Lam Dan Nguyen matter and the intent to file the final report; forward the notice to Ariana Ratner and John Kettering; follow-up e-mails with Ariana Ratner noting that the client is Tyson Nails.	0.20	
05/12/2026	YSB	Review the settlement log and notes from Jack O'Brien; e-mails with Ariana Ratner regarding the settlements.	0.20	
05/13/2026	YSB	Review and reply to e-mail from Ariana Ratner regarding the settlement log.	0.10	
05/14/2026	JO	Prepare updates to MCA suites and QuickBooks for prior week activity.	2.80	
05/18/2026	YSB	Review the settlement log from Jack O'Brien.	0.10	
	JO	Prepare updates to settlement log for the week ending 5/15/2026.	0.60	
05/19/2026	TJF	Review the non-performing accounts for the proper write-off and follow up with Jack O'Brien re: the same.	1.30	
	JO	Perform review of merchants to write off and perform same in deposit log, MCA, and QuickBooks.	2.20	
05/20/2026	YSB	Review the schedule of receipts from Altus as sent by Rich Parks and respond accordingly.	0.10	
05/25/2026	YSB	Review prior e-mail from Priority Payment Systems regarding the transfer; forward the e-mail to Jack O'Brien.	0.10	
05/26/2026	YSB	Review the weekly settlement agreement report.	0.10	
		A/R Review/Collection	9.50	4,124.00
05/25/2026	YSB	Review the notice from the IRS regarding HBC; review files to determine if prior notices were received;		

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			HOURS	
		review the claims register; e-mail comments to Tim Kolaya.	0.20	
		Tax Issues	0.20	145.00
05/06/2026	WHF	Prepared a second distribution work file for LWM Income Fund; Correspondence with George Shoup and LWM regarding the distribution work file.	0.80	
	WHF	Follow-up correspondence with LWM Income Fund regarding the second distribution work file provided to them.	0.20	
05/08/2026	GES	Review Merchant Services original note regarding heir matter.	0.30	
05/11/2026	WHF	Correspondence with Jack Lawrence regarding the beneficiaries of Claire Mosher's estate.	0.20	
05/15/2026	YSB	E-mail to Will Fredericks inquiring about the status of the reconciliation for the 2nd distribution; review response from Will Fredericks.	0.10	
05/16/2026	YSB	Review e-mails between Regina Amporfro and Will Fredericks regarding the distribution reconciliation; review and analyze the check register from Epiq.	0.40	
05/22/2026	YSB	Review e-mail from and initial response to Tim Kolaya regarding the payment to Tember Eaton Trust.	0.10	
05/24/2026	YSB	Review files for the prior payment made on behalf of Tember Eaton Trust; e-mails to Tim Kolaya, Jerry Chenet and Stacey Cooper regarding the distribution.	0.30	
05/26/2026	YSB	Review e-mail from Jerry Chenet regarding the check for Tember Eaton Trust; e-mail to Stacey Cooper requesting input and provide response to Jerry Chenet.	0.30	
05/27/2026	WHF	Telephone call with Dan Resigner regarding the process to distribute a potential third distribution and IRA accounts held by investors.	0.10	
	WHF	Correspondence with Jack Lawrence regarding a previously submitted request to update the beneficiaries of Clair Mosher's future distributions.	0.20	
	WHF	Correspondence with George Shoup and Dan Resigner regarding how a potential third distribution would be processed and whether IRA accounts held by investors would need to remain open.	0.50	
05/28/2026	GES	Respond to inquiries from Shannon Westhead.	0.30	
	YSB	E-mail to Tim Kolaya regarding the distribution for Timber Eaton Trust.	0.10	
	WHF	Correspondence with Jack Lawrence and Nancy Davis regarding the updates made to the beneficiaries of Clair Mosher's investment.	0.20	
		Disbursing Agent/Distributions	4.10	1,948.50
05/04/2026	YSB	Review the signed MPS authorization forms as sent by Adriana Hidalgo and respond to Adriana Hidalgo.	0.10	

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			HOURS
05/05/2026	YSB	Review transcript from Robert Brown regarding the Alma Brown policy; e-mail the transcript to Stacey Cooper requesting she return the call.	0.10
05/07/2026	YSB	E-mail to Estefania Martinez regarding the premium refund check for the Peterson policy; review and reply to e-mail from Estefania Martinez regarding the check.	0.20
05/08/2026	YSB	Review e-mail from Tim Kolaya regarding the refund check for the premium on the Peterson policy; reply to Tim Kolaya; review and reply to e-mail from Seth Bolembach at Coventry regarding the same; review and reply to e-mail from Estefania Martinez confirming the account for the deposit.	0.30
05/10/2026	YSB	Review e-mail from Estefania Martinez providing the deposit slip for the premium refund for the Peterson policy; reply to Estefania Martinez; e-mail to Seth Bolembach to provide the confirmation of the deposit.	0.10
05/11/2026	YSB	Follow-up e-mail to Tim Kolaya regarding the further contact with Robert Brown.	0.10
	YSB	Review files in order to pay the premium on the Godfree policy; initial call to Mutual of Omaha to pay the premium; follow-up call with Mutual of Omaha and process the payment on the Godfree policy; e-mail to Stacey Cooper to provide the details of the payment.	0.60
05/12/2026	YSB	Telephone call with Tim Kolaya regarding the response to Richard Brown.	0.10
	YSB	E-mail to Richard Brown to respond to his last e-mail regarding assistance.	0.10
	YSB	E-mails with George Shoup regarding the ABFP reporting.	0.10
05/13/2026	YSB	Review e-mails from George Shoup and Will Fredericks regarding the ABFP report.	0.10
	YSB	Telephone call with Richard Brown regarding the Alma Brown policy.	0.20
	YSB	Video call with George Shoup regarding the Alma Brown policy.	0.10
	YSB	Review the death certificate for Alma Brown as sent by Richard Brown and reply to e-mail from Richard Brown; e-mail to Tim Kolaya, Gaetan Alfano, Ryan Stumphauzer and Doug Rosenblum regarding Alma Brown.	0.40
05/16/2026	YSB	Review the monthly reports from Coventry; process the May/June insurance premium payments; e-mail to Joaquin Restrepo regarding the review of the reports and to provide the payment confirmations; e-mail the payment confirmations to Stacey Cooper.	0.50
05/19/2026	YSB	Review and respond to e-mail from Joaquin Restrepo regarding the insured ID for one of the monthly reports.	0.10
05/25/2026	YSB	E-mails with Will Fredericks regarding filing the claim for Alma Brown.	0.20
	WHF	Correspondence with Yale Bogen regarding Alma	

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			HOURS	
		Brown's life insurance policy and the process to initiate a claim.	0.20	
05/26/2026	YSB	Video call with Will Fredericks regarding the claim initiated on Alma Brown's life insurance policy with Lincoln Life & Annuity.	0.30	
	WHF	Prepared and submitted a claim initiation form regarding Alma Brown's policy with Lincoln Life and Annuity.	0.70	
	WHF	Video call with Yale Bogen regarding the claim initiated for Alma Brown's life insurance policy with Lincoln Life & Annuity.	0.30	
	WHF	Telephone call with Lincoln Life and Annuity regarding the claim initiated for Alma Brown's policy.	0.20	
	WHF	Correspondence with Yale Bogen regarding the Williston hospital property and the notice sent by the city's code enforcement officer.	0.20	
		Asset Analysis and Recovery	5.30	3,154.50
05/01/2026	JO	Review bank activity for any deposits and check ACH processors for returns; email to Ariana Ratner, Yale Bogen, Gaetan Alfano, Ryan Stumphauzer, and Timothy Kolaya regarding deposits from Zouhir and Stone Tyndall.	0.20	
	YSB	Review the confirmation of the payment from Venture X and provide to Jack O'Brien.	0.10	
	YSB	Follow-up e-mails with Paychex regarding the status of HR Pro.	0.10	
	YSB	Process the annual FL Secretary of State report, including processing the payment and account transfer; forward the confirmation of payments to Jack O'Brien.	0.70	
	YSB	E-mails with Tyrone Stanton and Kim Isgar of Paychex regarding HR Pro.	0.40	
05/04/2026	YSB	Review e-mail from Right Networks confirming the monthly payment; e-mail the confirmation to Jack O'Brien.	0.10	
	YSB	Review the bank transactions and balances; fund accounts as needed.	0.10	
	YSB	Review the monthly invoice from Lawgical for hosting fees; e-mail to Andrew Bauta to confirm receipt and request additional information; process the payment for the invoice; forward the invoice and payment confirmation to Jack O'Brien.	0.20	
	YSB	Review e-mail from Andrew Bauta regarding the current archiving of documents.	0.10	
	TJF	Calculate the collectors' commissions and send them to Yale Bogen.	0.40	
05/05/2026	YSB	Review and respond to e-mail from Tom Frey regarding the collector's incentive; process the biweekly payroll; transfer funds to Paychex as needed.	0.50	
	JO	Prepare updates to deposit log and payment uploads for the week ending 5/8/2026; email to Yale Bogen and Tom Frey regarding same	1.40	
05/06/2026	YSB	Review the final payroll reports for the May 8, 2026 payroll; e-mail the reports and transfer confirmation to Jack O'Brien.	0.30	

Par Funding, et al.

			HOURS
05/08/2026	YSB	Follow-up e-mail to Andrew Bauta regarding the archiving of documents and setting a meeting to discuss same.	0.10
	YSB	Follow-up e-mails with Tyrone Stanton and Kim Isgar of Paychex regarding the removal of HR Pro from the account.	0.40
	JO	Review bank activity for any deposits and check ACH processors for returns.	0.20
05/11/2026	YSB	Status call with George Shoup.	0.20
	YSB	E-mail to Ryan Stumphauzer, Gaetan Alfano and Tim Kolaya to note that the final payroll was made to Van Doggett and Kevin Young.	0.10
	GES	Status call with Yale Bogen.	0.20
	JO	Prepare updates to the settlement log for the week ending 5/8/2026.	0.60
05/12/2026	YSB	E-mail to Jack O'Brien regarding the quarterly bank reconciliation reporting; review and reply to e-mail from Jack O'Brien regarding the quarterly reporting.	0.20
	YSB	Review the weekly cash report and subsidiary reports from Jack O'Brien; approve the report and provide the approval to Jack O'Brien; e-mail the weekly cash report to Ryan Stumphauzer, Gaetan Alfano and Tim Kolaya.	0.30
	JO	Prepare payment uploads and deposit log for the week ending 5/15/2026.	0.90
	JO	Emails to Yale Bogen regarding bank reconciliation tracking; phone call with Stacey Cooper regarding same.	0.20
05/13/2026	YSB	Review and reply to e-mail from Rob Christie regarding the payment to Lawgical Insight.	0.10
05/15/2026	JO	Review bank activity for any deposits and check ACH processors for returns; email to Ariana Ratner, Yale Bogen, Gaetan Alfano, Ryan Stumphauzer, and Timothy Kolaya regarding deposits from Rare Bird Books.	0.20
05/17/2026	YSB	Review the addendum from Paychex regarding the account changes.	0.10
	YSB	Review the invoice and supporting time report for the April fees and expenses for Epiq; e-mail to Tim Kolaya regarding the review; review and reply to e-mail from Tim Kolaya regarding the payment.	0.30
	YSB	Process the payment to Epiq; e-mail to Jack O'Brien to provide the details of the payment.	0.10
05/18/2026	YSB	Review prior notice from Selective Insurance regarding the workers' compensation renewal.	0.10
	YSB	E-mail to Will Fredericks regarding outstanding projects.	0.10
	YSB	Review and reply to e-mail from Tom Frey regarding the collector's incentive.	0.10
	TJF	Calculate the collectors commissions and send to Yale Bogen.	0.30
05/19/2026	JO	Prepare updates to deposit log and payment uploads for the week ending 5/22/2026; email to Yale Bogen and Tom Frey regarding same	1.50
05/20/2026	YSB	Process the May 22, 2026 payroll; attempt to review	

Par Funding, et al.

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			HOURS
		the final reports; telephone call with Paychex regarding the HR Pro account and the payroll issues; e-mails with Tyrone Stanton regarding the payroll reports; process the transfer to Paychex.	0.90
	YSB	Review follow-up e-mail from John Kettering regarding Heartly vs. 300 Market Street; review files and provide prior e-mails and comments to John Kettering.	0.30
05/21/2026	YSB	Review the document repository at the Receiver's website for the latest quarterly report; e-mail comments to Dan Cory.	0.10
	YSB	Review and reply to e-mail to George Shoup regarding the request from Dan Cory regarding the quarterly report.	0.10
	YSB	E-mails with Ariana Ratner regarding her paycheck.	0.10
	YSB	Review e-mail from Tim Kolaya regarding the wire transfer to Shane Heskin; review the e-mail trail and settlement agreement; e-mail to Tim Kolaya regarding the timing of the wire transfer and to Stacey Cooper regarding the confirmation of the instructions.	0.30
	YSB	E-mails with Stacey Cooper regarding the confirmation of the wire transfer instructions with Shane Heskin and additional comments from him.	0.10
05/22/2026	YSB	E-mail to Jerry Chenet requesting the increase in the wire transfer limit; telephone call with Jerry Chenet to confirm the increase.	0.10
	YSB	Process the wire transfer to Heskin & Proper; e-mail to Tim Kolaya and Stacey Cooper to confirm the transfer and request confirmation from Shane Heskin; review and reply to e-mail from Stacey Cooper regarding the conformation; e-mail to Jack O'Brien to provide the transfer confirmation, supporting documentation and comments in order to record the payment.	0.40
	YSB	Telephone call with Stacey Cooper regarding the paycheck delivery; e-mails with Tyrone Stanton regarding the paycheck delivery	0.20
	YSB	E-mails with Ariana Ratner regarding the office schedule.	0.10
	JO	Prepare updates to QuickBooks and other system for customer receipts and vendor payments.	2.80
05/23/2026	YSB	Review and reply to e-mail from Paychex regarding the paycheck printing.	0.10
05/25/2026	YSB	Review the invoice from FP Mailing Solutions; e-mail to Ariana Ratner to confirm the postage machine was returned.	0.10
05/26/2026	YSB	Review the weekly cash report and supporting schedules from Jack O'Brien; approve the report and e-mail approval to Jack O'Brien; distribute the weekly cash report to Ryan Stumphauzer, Gaetan Alfano and Tim Kolaya.	0.20
	YSB	Review and reply to e-mail from Ariana Ratner regarding the postage machine; complete the contact form at the vendor's website in order to remind them that the machine was returned.	0.10
	YSB	Review the bank accounts for auto-debits; fund the	

Par Funding, et al.

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			HOURS	
		accounts as needed; e-mails with Ariana Ratner regarding the funding for the co-working space.	0.30	
	YSB	Download and review the monthly employee insurance invoices; process the payments as needed; e-mail to Jack O'Brien to provide the invoices and payment confirmations.	0.40	
	JO	Prepare updates to deposit log and payment uploads for the week ending 5/29/2026; email to Yale Bogen and Tom Frey regarding same	2.00	
05/27/2026	YSB	Review the notification from VentureX regarding the monthly invoice; forward the invoice and comments to Jack O'Brien.	0.10	
05/29/2026	YSB	Review the workers' compensation renewal policy.	0.20	
	JO	Review bank activity for any deposits and check ACH processors for returns.	0.20	
05/30/2026	YSB	Video call with George Shoup to discuss case status, including matters relating to the life insurance policies, distribution, AG Morgan and other related matters.	0.40	
	YSB	E-mail to Meehan Insurance regarding the workers' compensation renewal policy.	0.10	
	GES	Video call with Yale Bogen to discuss case status, including matters relating to the life insurance policies, distribution, AG Morgan and other related matters.	0.40	
		Managing Business Operations	21.00	11,092.50
05/26/2026	YSB	Call with Tim Kolaya and Will Fredericks regarding the status of the hospital property in Williston Florida and the notice sent by the city's code enforcement officer.	0.10	
	WHF	Telephone call with Tim Kolaya and Yale Bogen regarding the status of the hospital property in Williston Florida and the notice sent by city code enforcement officer.	0.10	
		Real Estate Management	0.20	102.00
05/22/2026	YSB	Review and respond to e-mail from Dan Cory regarding the quarterly report at the Receiver's website.	0.10	
05/30/2026	YSB	Review e-mail from Jane Wang regarding the distribution to Fred Berg; review prior e-mail trail; respond accordingly to Jane Wang.	0.20	
		Creds./Creds.' Comm. Contact	0.30	217.50
		FOR THE FOREGOING PROFESSIONAL SERVICES RENDERED:	47.80	24,977.00

RECAPITULATION

CONSULTANT	HOURS	HOURLY RATE	TOTAL
G. E. Shoup	1.50	\$595.00	\$892.50
Y. S. Bogen	21.20	725.00	15,370.00
W. H. Fredericks	3.90	295.00	1,150.50
J. O'Brien	19.20	345.00	6,624.00
T. J. Frey	2.00	470.00	940.00

Par Funding, et al.

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Delivery Charges	12.75
Photocopy Charges	6.75
Postage	2.96
Other miscellaneous charges	1.72
Pacer Charges	<u>33.10</u>
TOTAL DISBURSEMENTS: THRU 05/31/2026	57.28
 TOTAL CURRENT WORK	 25,034.28
 BALANCE DUE	 <u>\$25,034.28</u>



REMIT TO:
10 South LaSalle Street, Suite 3300, Chicago, IL 60603-1026
Telephone: 312.263.4141 Telecopier: 312.263.1180

No. 15277

Date: 7/29/2026

Par Funding, et al.
Ryan K. Stumphauzer, as Receiver
Stumphauzer, Foslid, Sloman Ross & Kolaya PLLC
One Biscayne Tower
2 S. Biscayne Blvd., Suite 1600
Miami, FL 33131

F.E.I.N. 36-2967476

Description of Services and Disbursements	Fees	Disbursements	Credits	Balance
For professional services rendered through June 30, 2026				
Fees per attached category summary:	\$39,527.00			
Administrative costs:				
Messenger/Overnight Services		\$39.90		
Photocopies		22.05		
Postage		6.03		
Miscellaneous Charges		78.22		
		\$146.20		
Total				\$39,673.20
Discount for blended rate capped @\$450/hour				(3,347.00)
Net Due				<u>\$36,326.20</u>
Operations Related Billing Category Fees:		Total Hours	Total Fees	
Blended hourly rate prior to applying cap (non travel time)	\$491.63	80.40	\$39,527.00	
Reduction of Fees applying \$450 hourly rate cap			(3,347.00)	
Adjusted Operations Related Billing Category Fee			\$36,180.00	
Total Billed Fees		80.40	\$36,180.00	
TIMELY PAYMENT OF INVOICES IS ALWAYS APPRECIATED.				PAY AMOUNT ABOVE

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Summary of DSI Professionals
June-26

Professional	Initials	Position	Experience	Rate	Total Hours	Total Fees	Total Bill
Yale S. Bogen	YSB	Sr. Managing Director	40	\$725	31.80	\$23,055.00	\$23,055.00
George E. Shoup III	GES	Sr. Managing Director	32	\$595	2.00	\$1,190.00	\$1,190.00
Thomas J. Frey	TJF	Director	16	\$470	2.40	\$1,128.00	\$1,128.00
John B. O'Brien	JO	Associate	5	\$345	22.30	\$7,693.50	\$7,693.50
William H. Fredericks	WHF	Associate	4	\$295	18.50	\$5,457.50	\$5,457.50
Salvatore C. Arena	SCA	Associate	3	\$295	3.40	\$1,003.00	\$1,003.00
					80.40	\$39,527.00	\$39,527.00

Recap of Fees for Invoice:		Billing Category Fees:		Total Hours	Total Fees
				80.40	\$39,527.00
		Blended hourly rate prior to applying cap (non travel time)	\$491.63		
		Reduction of Fees applying \$450 hourly rate cap			(3,347.00)
		Adjusted Operations Related Billing Category Fee			\$36,180.00
		TOTAL		80.40	\$36,180.00

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c/o Development Specialists, Inc.
333 S Grand Ave Suite 4100
Los Angeles CA 90071

			HOURS	
06/08/2026	JO	Prepare updates to QuickBooks and prepare April 2026 bank reconciliations (AM).	2.90	
	JO	Prepare updates to QuickBooks and prepare April 2026 bank reconciliations (PM).	1.60	
06/09/2026	JO	Prepare updates to bank reconciliations.	0.60	
		Business Analysis	5.10	1,759.50
06/01/2026	JO	Prepare weekly SFAR for the week ending 5/29/2026.	0.50	
06/08/2026	JO	Prepare weekly SFAR for the week ending 6/5/2026.	0.60	
06/15/2026	JO	Prepare weekly SFAR for the week ending 6/12/2026.	0.50	
06/21/2026	JO	Prepare weekly SFAR for the week ending 6/19/2026.	0.50	
06/28/2026	JO	Prepare weekly SFAR for the week ending 6/26/2026.	0.40	
06/29/2026	JO	Prepare updates to weekly SFAR for the week ending 6/26/2026.	0.40	
		Monthly Bkcty/Semi-Annual Rpts	2.90	1,000.50
06/01/2026	JO	Prepare settlement log for the week ending 5/29/2026.	0.70	
06/02/2026	YSB	Review the reconciliation of the bimonthly payment from Priority Payment Systems and e-mail the reconciliation to Jack O'Brien.	0.10	
06/04/2026	YSB	Review message from City National Bank regarding the deposit; e-mails with Tom Frey regarding the deposit.	0.10	
	YSB	Review e-mail John Kettering regarding the settlement with Carousal of Learning.	0.10	
06/08/2026	JO	Prepare settlement log for the week ending 6/5/2026.	0.70	
06/09/2026	YSB	Review the settlement agreement recap from Jack O'Brien.	0.10	
06/13/2026	YSB	Review notification from CNB regarding receipt of settlements funds; review bank transactions and provide notification and comments to Tom Frey.	0.10	
06/15/2026	JO	Prepare settlement log for the week ending 6/12/2026.	0.60	
06/16/2026	YSB	Review the reconciliation of the payment from Priority Payment Systems; e-mail to Jack O'Brien to provide the reconciliation and request his view on only retaining one ACH company; review and respond to e-mail from Priority Payment Systems regarding		

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			HOURS
		the reconciliation report; review and reply to comments from Jack O'Brien.	0.30
	YSB	Follow-up e-mails with Ariana Ratner and Jack O'Brien regarding using one ACH company; obtain the merchant approvals from Ariana Ratner; e-mail the merchant approvals to Actum for their review.	0.30
06/17/2026	YSB	Review e-mail from Jack O'Brien providing the deposit log and comments; respond to Jack O'Brien regarding the processing of the ACH's; ; review e-mails from Jack O'Brien and Ariana Ratner regarding using just one ACH processor.	0.20
	YSB	Review and respond to e-mail from Actum regarding the supporting documentation for the ACH's.	0.10
06/21/2026	JO	Prepare settlement log for the week ending 6/19/2026.	0.40
06/22/2026	JO	Email to Yale Bogen regarding account write-offs; review correspondence between Ariana Rater and Yale Bogen.	0.20
	YSB	Review the settlement log report from Jack O'Brien; review the latest deposit log; e-mail to Ariana Ratner, John Kettering and Jack O'Brien regarding the settlements, accounts receivable and write-offs.	0.80
	YSB	Review comments from Ariana Ratner regarding the write-offs and reply to Ariana Ratner; forward the e-mail trail and comments to Ryan Stumphauzer, Gaetan Alfano and Tim Kolaya.	0.20
06/24/2026	SCA	Prepare analysis of bankruptcy accounts with receivable balances to be written off.	1.50
	YSB	Review and respond to e-mail from Jack O'Brien regarding the daily deposit log and the ACH's from Priority Payment Systems.	0.10
	YSB	Work with Sal Arena and Ariana Ratner regarding the write-offs of the bankruptcy accounts; review the files and notes prepared by Sal Arena.	0.40
06/25/2026	SCA	Review loan write off notes provided by Ariana Ratner.	0.90
	SCA	Review and update bankruptcy tracker based on loan notes provided by Ariana Ratner.	1.00
	YSB	Review and reply to e-mail from John Kettering regarding the W-9 as needed for an accounts receivable settlement; review follow-up e-mail from John Kettering regarding updating the W-9; prepare the updated W-9 and provide to John Kettering.	0.20
	YSB	Review e-mail from Ariana Ratner regarding the write-off accounts; follow-up e-mails with Sal Arena, Jack O'Brien, John Kettering and Ariana Ratner regarding the write-offs.	0.40
06/26/2026	YSB	Review e-mails from Ryan Stumphauzer, Gaetan Alfano and John Kettering regarding the settlement in the Government Data Resources LLC receivable.	0.20
06/28/2026	JO	Prepare settlement log for the week ending 6/26/2026.	0.40
06/29/2026	YSB	Review the settlement log and comments from Jack O'Brien.	0.10

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			HOURS	
	YSB	E-mails with Jack O'Brien regarding the ACH transfers and Priority Payment Systems.	0.10	
		A/R Review/Collection	10.30	4,865.50
06/24/2026	YSB	Review the notice from the IRS; e-mails with Vernon Calder and Leif Larsen regarding discussing the notice and next steps.	0.20	
06/25/2026	YSB	Review e-mail from Vern Calder regarding attending the meeting on Friday to discuss the tax notice; e-mail to Vern Calder and Leif Larsen to set the time for the meeting.	0.10	
06/26/2026	YSB	E-mails with Bryan Skarlatos of Kostelanetz regarding the tax notice and call with BRG (0.1); telephone call with Bryan Skarlatos regarding the notice (0.2).	0.30	
	YSB	Video call with Leif Larsen and Vernon Calder regarding the tax notice from the IRS.	0.40	
		Tax Issues	1.00	725.00
06/05/2026	WHF	Reconciled the DSI and Epiq distribution files for checks sent directly to investors through the second distribution.	1.40	
	WHF	Reconciled the DSI and Epiq distribution files for Agent Fund checks sent directly to investors through the second distribution.	1.10	
	WHF	Reconciled the DSI and Epiq distribution files for Agent Fund checks sent directly to agents through the second distribution.	0.50	
	WHF	Prepared a summary tab within second distribution reconciliation file; Correspondence with Yale Bogen to deliver and summarize the results of the reconciliation process.	0.80	
	YSB	Review and initial response to Will Fredericks regarding the reconciliation of the distributions.	0.10	
06/06/2026	YSB	Review the reconciliation of the distributions from Will Fredericks; provide comments and questions to Will Fredericks; review the orders allowing the distributions.	0.90	
	YSB	E-mail to Ryan Stumphauzer, Tim Kolaya and Gaetan Alfano regarding the outstanding distribution checks.	0.10	
06/07/2026	YSB	Review and reply to e-mail from Tim Kolaya regarding the outstanding distribution checks.	0.10	
06/08/2026	WHF	Correspondence with Regina Amporfro regarding the protocol for checks returned as undeliverable.	0.10	
06/09/2026	GES	Research Sherpa investor files per their request.	0.70	
	YSB	Review and reply to e-mail from George Shoup regarding the distribution to Fred Berg.	0.10	
06/12/2026	WHF	Follow-up correspondence with Regina Amporfro regarding the protocol for distribution checks returned as undeliverable.	0.10	
	YSB	E-mail to George Shoup regarding the distribution to Fred Berg.	0.10	

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			HOURS	
06/15/2026	WHF	Telephone call with Timothy Callahan regarding his first and second distribution checks.	0.30	
	WHF	Created an analysis file showing Timothy Callahan's allowed claim, net investment, and returned investment through the first and second distributions.	0.60	
	WHF	Call with Jad Khoury regarding the Khoury Family Revokable Trust's second distribution check.	0.20	
	WHF	Reviewed Khoury Family Revokable Trust's distributions and confirmed the status and address of the first and second distribution checks sent.	0.80	
06/16/2026	WHF	Compiled listing of outstanding checks from the second distribution to be voided and payment stopped; Correspondence with Epiq to deliver instruction and listing of checks to be stopped.	0.60	
	WHF	Created a listing of first distribution checks that did were not deposited and reviewed the status of the second distribution checks sent.	1.40	
	WHF	Reviewed the variance between the bank balance and listing of open checks within the second distribution reconciliation file; Correspondence with Yale Bogen regarding the distribution that accounts for the variance.	1.10	
	WHF	Reviewed the Khoury Family Revokable Trust's claim submitted and Trust Abstract.	0.40	
	YSB	E-mails with Will Fredericks regarding the cancellation of the uncashed distribution checks.	0.10	
06/17/2026	WHF	Reviewed Kennard Chew's first distribution check; Correspondence with Yale Bogen regarding the reissuance with Kennard Chews first distribution and status of the second distribution checks issued.	1.40	
	YSB	Review e-mail from Will Fredericks regarding the reconciliation of the distributions; review the schedule provided; follow-up e-mails with Will Fredericks and George Shoup regarding the reconciliation.	0.30	
	YSB	Review e-mails from Jack Lawrence and Will Federicks regarding the stop payments.	0.10	
06/23/2026	YSB	Review and respond to e-mail from George Shoup regarding the call regarding the distribution to Fred Berg.	0.10	
06/26/2026	YSB	Telephone call with Stacey Cooper regarding the information for Fred Berg.	0.10	
		Disbursing Agent/Distributions	13.60	5,125.00
06/01/2026	WHF	Telephone call with Lincoln Life and Annuity regarding the claim initiated on the life insurance policy of Alma Brown.	0.40	
06/02/2026	WHF	Reviewed the claimant packet sent by Lincoln Life and Annuity regarding the claim initiated on Alma Brown's policy; Correspondence with Yale Bogen regarding the required forms to be sent in response to the packet.	0.80	
	YSB	E-mail to Richard Brown regarding the death certificate for Alma Brown.	0.10	
	YSB	Review and reply to e-mail from George Shoup regarding the TLO search.	0.10	

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			HOURS
	YSB	Review and reply to e-mail from Ryan Stumphauzer regarding the notice from Lincoln Life; forward the notice to Will Fredericks requesting his review.	0.20
06/03/2026	YSB	E-mails with Richard Brown regarding the death certificate for Alma Brown; e-mail to Stacey Cooper requesting the FedEx label, obtain the label and send to Richard Brown.	0.40
06/04/2026	YSB	Teams texts with Stacey Cooper regarding Alma Brown.	0.10
06/05/2026	WHF	Telephone call with Lincoln Life and Annuity regarding the claim initiated on the life insurance policy of Alma Brown and to confirm the policy was frozen.	0.30
	YSB	Follow-up Teams text with Stacey Cooper regarding the status of the FedEx from Richard Brown.	0.10
06/06/2026	YSB	Review the requirements for Alma Brown claim and comments from Will Fredericks; review the claimant statement; gather the documents and e-mail comments to Will Fredericks.	0.40
06/08/2026	WHF	Telephone call with Lincoln Life and Annuity regarding the claim initiated on Alma Brown's policy.	0.20
	WHF	Reviewed the claimant packet sent by Lincoln Financial regarding Alma Brown's claim; Correspondence with Yale Bogen to confirm the forms to be submitted in response to Lincoln Life and Annuity.	0.80
	WHF	Correspondence with Yale Bogen regarding landscaping service requested by the Williston code enforcement office.	0.20
	WHF	Correspondence with Yale Bogen to deliver an updated list of requested items from Lincoln Life and Annuity.	0.30
	YSB	Review the bank transactions to confirm the ACH payment for a life insurance policy.	0.10
	YSB	Discussion with Stacey Cooper regarding the receipt of the death certificate for Alma Brown; e-mails with Richard Brown regarding same.	0.20
	YSB	Review and reply to e-mail from Will Fredericks regarding contacting Lincoln Financial regarding the claims reporting.	0.10
06/09/2026	WHF	Correspondence with Yale Bogen regarding the eConsent form provided by Lincoln Life and Annuity.	0.20
	YSB	Additional e-mails with Will Fredericks regarding the reporting of the claim to Lincoln Financial; review the additional form from Will Fredericks.	0.20
06/10/2026	WHF	Telephone call with George Shoup regarding the ABPF life settlement policy schedule.	0.10
	WHF	Updated the ABPF life settlement policy schedule with activity through 4/30/2026.	1.20
	WHF	Updated the ABPF life settlement policy schedule with activity through 6/9/2026.	1.10
	WHF	Correspondence with Yale Bogen to deliver the updated life settlement policy schedules and the payment status of the policies within.	0.30
	GES	Video call with William Fredericks on ABFP monthly	

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			HOURS
		reporting.	0.10
	YSB	E-mail to Will Fredericks requesting the status of the monthly ABFP report.	0.10
	YSB	Review the report of life insurance policies from Will Fredericks as well as comments; review files for supporting information; respond accordingly to Will Fredericks.	0.20
06/13/2026	YSB	Review e-mail from George Shoup providing the contact information for the representative of an insured; e-mail the representative in order to inquire about the health status of the insured.	0.30
06/17/2026	JO	Prepare summary of Retirement Evolution payments and premium payments.	1.70
	YSB	Discussion with Stacey Cooper regarding the analysis of the reimbursements from John Gissas; review the analysis and approve same; e-mail to John Gissas regarding the shortfall and requesting the plan to bring the account current.	0.40
06/18/2026	YSB	Complete and review the claimant information relating to the Alma Brown policy; research matters relating to the death certificate; e-mail to Richard Brown requesting his assistance to obtain the correct certificate.	0.70
	YSB	Review e-mail from John Gissas requesting the account details; re-review the spreadsheet prepared by Jack O'Brien; e-mail the spreadsheet and subsidiary schedules to John Gissas.	0.20
	YSB	Review the policy statement from John Hancock.	0.10
	YSB	Review e-mail from Richard Brown regarding the certificate; discussion with Stacey Cooper regarding the certificate; re-review the certificate and respond to Richard Brown; complete the draft order form and e-mail to Richard Brown for consent and input.	0.50
	YSB	Additional review of the NYC vital records; download a sample death certificate that is needed and e-mail the sample and comments to Richard Brown.	0.30
06/19/2026	GES	Video call with Yale Bogen to discuss the life insurance matters including Brown and Micznik.	0.20
	YSB	Video call with George Shoup to discuss the life insurance matters including Brown and Micznik.	0.20
	YSB	Follow-up e-mails with Richard Brown regarding ordering the required death certificate; prepare the screenshots of the online ordering and e-mail the screenshots and comments to Richard Brown requesting his approval to make the order.	0.70
06/23/2026	YSB	Review e-mail from Richard Brown authorizing the use of his electronic signature to order the death certificate for Alma Brown; prepare order; e-mail to Richard Brown requesting additional confirming data.	0.40
	YSB	Follow-up e-mails with Richard Brown providing the additional information needed for the death certificate; work on the ordering of the death certificate.	1.00
06/24/2026	YSB	Review and respond to e-mail from Richard Brown regarding the processing of the death certificate	

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		HOURS
	for Alma Brown.	0.10
YSB	Follow-up e-mail to Vivian First in order to discuss the Malka Micznik policy.	0.10
YSB	Review the monthly life insurance reports from Coventry; compare to the monthly ABFP reports; process the payments; e-mail to Joaquin Restrepo regarding the review of the reports and to provide the payment confirmations; e-mail to Stacey Cooper to provide the payment confirmations; e-mail to John Gissas to provide the information relating to the Abugazaleh policy.	1.00
YSB	Review and respond to e-mail from John Gissas regarding the outstanding payments for the insurance policy; forward the e-mail trail to Jack O'Brien and Stacey Cooper to confirm payment receipts and update the analysis as needed.	0.10
YSB	Telephone call with John Gissas regarding the account analysis and premium reimbursements.	0.20
06/25/2026	GES Video calls (2) with Yale Bogen regarding ABFP life insurance matters.	0.40
YSB	Review and reply to e-mail from Veronica First regarding the Micznik policy.	0.10
YSB	Video calls (2) with George Shoup regarding ABFP life insurance matters.	0.40
YSB	Obtain the documents related to the Micznik policy from George Shoup; e-mail to Doug Rosenblum requesting assistance with the document review.	0.20
YSB	Telephone call with Vivian First regarding the Micznik policy; e-mails with Vivian First regarding same.	0.30
YSB	Review e-mail from NY Department of Health regarding the death certificates for Alma Brown; forward the e-mail to Stacey Cooper requesting that she track the package.	0.10
YSB	Review and respond to e-mail from John Gissas regarding having a call to discuss the payment analysis.	0.10
06/26/2026	YSB Review follow-up comments from Doug Rosenblum regarding his review of the Malka Mizcnik information; review the documents provided by George Shoup and review as needed; e-mail to Doug Rosenblum to provide the documents and comments.	0.50
06/27/2026	YSB Review and reply to e-mail from Doug Rosenblum regarding the review of the Malka Micznik documents.	0.10
06/28/2026	YSB Review e-mail from Joaquin Restrepo regarding the St. Marye's policies; respond to Joaquin Restrepo; forward the e-mail and comments to Jack O'Brien and Will Fredericks.	0.10
06/30/2026	YSB E-mails with Stacey Cooper regarding receipt of the death certificate for Alma Brown; e-mail to Richard Brown to confirm receipt; complete the claim package and draft letter to the insurance company; e-mail the claim package, draft letter and other documents to Ryan Stumphauzer for review and execution.	0.80
YSB	Review e-mail from Richard Brown regarding the mailing of the death certificate to him and reply to Richard Brown and e-mail to Stacey Cooper requesting	

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			HOURS	
		she mail the certificate; follow-up e-mails with Stacey Cooper and Ryan Stumphauzer regarding the death certificates and the claim form.	0.20	
	YSB	Review and reply to e-mail from Ryan Stumphauzer regarding the claim package for Alma Brown.	0.10	
		Asset Analysis and Recovery	19.90	11,153.50
06/01/2026	YSB	Review e-mail from Jack O'Brien regarding the miscellaneous debit to the account; e-mail to Jack O'Brien to provide the details.	0.10	
	YSB	Review and reply to e-mail from Matt Hahn regarding the open questions for the workers' compensation policy; follow-up e-mails with Matt Hahn regarding the policy.	0.20	
	YSB	Review e-mail from Ariana Ratner regarding the office rent; review the bank account transaction and balances; e-mail comments to Ariana Ratner; e-mail to Ryan Stumphauzer regarding the transaction.	0.20	
	YSB	Review the weekly cash report and subsidiary schedules from Jack O'Brien; approve the report and e-mail the approval to Jack O'Brien; e-mail; e-mail the weekly cash report to Ryan Stumphauzer, Gaetan Alfano and Tim Kolaya.	0.10	
	TJF	Calculate the collectors' commissions and send it to Yale Bogen for payroll.	0.50	
	JO	Prepare updates to deposit log and payment uploads for the week ending 6/5/2026; email to Yale Bogen and Tom Frey regarding same; prepare uploads to MCA for recent activity.	1.70	
06/02/2026	YSB	E-mails with Tom Frey regarding payroll matters.	0.20	
	YSB	Review e-mail regarding mail received from Stacey Cooper; provide instructions to Stacey Cooper; e-mail to John Kettering and Ariana Ratner regarding the bankruptcy notice.	0.20	
	YSB	Review e-mail from Ariana Ratner regarding the status of paying the monthly rent; e-mail to Ariana Ratner requesting she change the payment method and provide the bank information; transfer funds to cover the payment; follow-up e-mails with Ariana Ratner and bank activity regarding the rent payment.	0.40	
	YSB	Attempt to work on the payroll; review e-mail from Paychex regarding an invoice; e-mails with Tyrone Stanton regarding the invoice and the payroll.	0.40	
	TJF	Review the collectors commissions and follow up with Yale Bogen regarding same.	0.30	
	JO	Review bank activity for any deposits and check ACH processors for returns; email to Ariana Ratner, Yale Bogen, Gaetan Alfano, Ryan Stumphauzer, and Timothy Kolaya regarding deposits from Stone Tyndall.	0.20	
06/03/2026	YSB	Prepare the biweekly payroll; e-mail to Tyrone Stanton regarding the status of the payroll.	0.50	
	YSB	Follow-up e-mails with Tyrone Stanton regarding the payroll; review the invoices as sent by Tyrone Stanton; review the customer portal for required information; process the transfer to Paychex for the payroll.	0.80	
06/04/2026	YSB	Review confirmation of payment from RightNetworks; forward the confirmation to Jack O'Brien.	0.10	
	YSB	Download the payroll reports for this week's		

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			HOURS
		payroll; review the account at Paychex's portal; e-mail to Jack O'Brien to send the reports; e-mail to Tyrone Stanton to request that the payroll account is up-to-date.	0.30
	JO	Review bank activity for any deposits and check ACH processors for returns; email to Ariana Ratner, Yale Bogen, Gaetan Alfano, Ryan Stumphauzer, and Timothy Kolaya regarding deposits from Flawless Interiors and bankruptcy distributions.	0.30
06/05/2026	YSB	Review the service agreement from Paychex.	0.20
06/06/2026	YSB	Review the bank transactions to verify the account information for the rent on the office; e-mail the deposit amount to Ariana Ratner.	0.10
06/09/2026	YSB	Review e-mail from Jack O'Brien providing the April bank reconciliations; initial response to Jack O'Brien; e-mail to Stacey Cooper requesting she organize the documents for review.	0.20
	YSB	Review the weekly cash report and supporting schedules from Jack O'Brien; approve the report and e-mail approval to Jack O'Brien; e-mail the weekly cash report to Ryan Stumphauzer, Gaetan Alfano and Tim Kolaya.	0.10
	JO	Prepare payment uploads and deposit log for the week ending 6/12/2026.	0.90
06/10/2026	YSB	Review the workers' compensation renewal documents; process the payment; e-mail to Stacey Cooper to provide the confirmation of payment and additional information.	0.20
	YSB	Review the April bank reconciliations from Jack O'Brien; approve the reconciliations; e-mail to Jack O'Brien to provide the approval and review notes.	0.30
	YSB	Review the order approving the fee applications; reconcile the fee applications to the order; e-mail comments to Tim Kolaya requesting his input; process the wire transfer available; e-mail to City National Bank regarding banking matters; review and reply to response from Tim Kolaya.	0.40
06/11/2026	YSB	Process the remaining payments for the interim fee application; e-mails to professionals regarding the payments; download the payment confirmations and e-mail same and comments to Jack O'Brien.	0.40
06/12/2026	YSB	Download and review the monthly health insurance invoice.	0.10
	YSB	E-mail to Tyrone Stanton to inquire about the account status; follow-up emails with Paychex representative regarding the account status.	0.30
06/13/2026	YSB	Initial processing of payroll.	0.30
	YSB	E-mail to Ariana Ratner regarding the holiday office schedule.	0.10
06/15/2026	TJF	Calculate the collectors' commissions and send commission amount to Yale Bogen.	0.50
	YSB	Review and reply to e-mail from Tom Frey regarding the collector's incentive; enter remaining information into Paychex; attempt to download and	

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			HOURS
		review the final reports.	0.40
06/16/2026	JO	Emails to Yale Bogen and Ariana Ratner regarding transition of payment processors.	0.40
	JO	Prepare payment uploads and deposit log for the week ending 6/19/2026.	0.90
	YSB	Generate and review the payroll report; calculate the required transfer and transfer the funds as needed; e-mail to Jack O'Brien to provide the detail.	0.20
06/17/2026	JO	Emails to Ariana Ratner regarding transition of payment processors.	0.10
	YSB	Download and review the additional employee insurance invoices; pay as needed.	0.20
06/18/2026	YSB	Review the invoice from Epiq for fees and expenses for May 2026; e-mail to Tim Kolaya to provide the invoice and comments and request input.	0.20
06/22/2026	YSB	Review the weekly cash report and supporting schedules from Jack O'Brien; approve the report and e-mail approval to Jack O'Brien; distribute the weekly cash report to Ryan Stumphauzer, Gaetan Alfano and Tim Kolaya.	0.10
06/23/2026	JO	Prepare payment uploads and deposit log for the week ending 6/26/2026.	0.90
06/24/2026	JO	Prepare updates to deposit log and payment uploads for the week ending 6/26/2026; email to Yale Bogen and Tom Frey regarding same; review bank activity for deposits from Altus.	1.80
	YSB	Review e-mail from Paychex regarding the wire shortage; reply to e-mail.	0.10
06/25/2026	YSB	Review e-mail from Ariana Ratner regarding the payment of the monthly rent; review the bank transactions and fund the accounts for the autodebits; follow-up e-mails with Arian Ratner regarding the rent.	0.20
	YSB	Follow-up e-mail to Paychex regarding the shortage in the transfer of funds; reconcile the payroll transfer and e-mail comments and the reconciliation to Paychex.	0.20
	YSB	Review e-mail from Tim Kolaya regarding the settlement with the Chehebars and review the settlement agreement; e-mail to Dore Louis, counsel for the Chehebars, regarding the confirmation of the wire instructions; review reply from Dore Louis.	0.20
06/26/2026	YSB	Review e-mail from Venture X providing the monthly invoice; forward the invoice to Jack O'Brien.	0.10
	YSB	Review additional e-mail from Paychex as to the wire shortage; reconcile the amount paid for Paychex and respond.	0.20
06/28/2026	JO	Prepare updates to deposit log and payment uploads through 6/30/2026; email to Yale Bogen and Tom Frey regarding same; review bank activity for deposits from Rare Bird Books.	1.20
	YSB	Review follow-up e-mail from Paychex regarding the	

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			HOURS	
		shortage; process the payment and respond to Paychex.	0.10	
06/29/2026	TJF	Review the collectors commissions and send Yale Bogen commissions for this pay period.	0.50	
	JO	Email to Yale Bogen regarding shut down of payment processor.	0.10	
	YSB	Review and reply to e-mail from Jack O'Brien regarding the cash transactions.	0.10	
	YSB	Additional e-mails with Paychex regarding the payroll account and reconciliation.	0.20	
	YSB	Review and reply to e-mail from Tim Kolaya regarding the transfer from the Chehebars.	0.10	
	YSB	Review and reply to e-mail from Tom Frey regarding the collector's incentive.	0.10	
	YSB	Process the biweekly payroll.	0.40	
06/30/2026	JO	Prepare updates to deposit log and payment uploads through 7/3/2026; email to Yale Bogen and Tom Frey regarding same.	1.10	
	YSB	Generate and review the payroll reports; fund the payroll as needed.	0.40	
		Managing Business Operations	21.10	11,190.50
06/09/2026	WHF	Correspondence with Lawnscape of Central Florida regarding a quote to perform maintenance at the Williston hospital property.	0.30	
	WHF	Correspondence with Yale Bogen regarding service to be completed on the Williston hospital property.	0.10	
	YSB	Review e-mail from Will Fredericks regarding the contact from code enforcement for Williston Hospital; review prior e-mails with Tim Kolaya regarding the maintenance; forward the e-mail from code enforcement and comments to Tim Kolaya requesting input.	0.20	
	YSB	Review and reply to e-mail from Tim Kolaya regarding the maintenance for Williston Hospital; review and reply to e-mail from Will Fredericks regarding same.	0.20	
06/15/2026	WHF	Correspondence with Lawnscape of Central Florida regarding service to be performed on the Williston hospital property and prepayment.	0.40	
	WHF	Correspondence with Yale Bogen regarding service to be provided at the Williston hospital property and approval to prepay for service.	0.20	
	YSB	Further e-mails with Will Fredericks regarding maintenance for the Williston Hospital site; forward the e-mail to Tim Kolaya; fund the account as needed for the maintenance.	0.30	
06/16/2026	WHF	Correspondence with Yale Bogen regarding service to be provided at the Williston hospital property and payment to be submitted.	0.20	
	WHF	Correspondence with Lawnscape of Central Florida regarding approval to prepay the invoice for service and discussion around ongoing service needed at the property.	0.40	
	WHF	Correspondence with Lawnscape of Central Florida to request an invoice for payment.	0.20	
	YSB	E-mails with Will Fredericks regarding maintenance of the Williston Hospital; fund the debit card account as needed to pay for the maintenance.	0.20	

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			HOURS	
		Real Estate Management	2.70	1,183.50
06/02/2026	YSB	Review and reply to further e-mail from Jane Wang regarding the distribution to Fred Berg.	0.10	
		Creds./Creds.' Comm. Contact	0.10	72.50
06/12/2026	GES	Review notes on Heritage's investment in ZincFive regarding pending IPO.	0.50	
	YSB	Review the notice regarding ZincFive from George Shoup; research matter; e-mail to George Shoup and Tom Frey regarding the comments; review and respond to follow-up e-mail from George Shoup; e-mail to Ryan Stumphauzer, Gaetan Alfano, Tim Kolaya and Doug Rosenblum regarding the notice.	0.30	
06/13/2026	YSB	Review e-mail from Ryan Stumphauzer regarding the review of the ZincFive ownership; review files; e-mail to George Shoup to confirm the data.	0.40	
	YSB	Review and reply to comments from George Shoup regarding ZincFive; e-mail to Tom Frey requesting input.	0.10	
06/14/2026	YSB	Continue review of documentation relating to ZincFive.	0.70	
	YSB	Review e-mail from Tom Frey, including attachments, regarding ZincFive; respond to Tom Frey; follow-up e-mails with Tom Frey regarding same.	0.30	
	TJF	Review e-mails and documents to understand the ZincFive investment and send response to Yale Bogen's questions.	0.60	
06/15/2026	GES	Video call with George Shoup regarding ZincFive.	0.10	
	YSB	Video call with George Shoup regarding ZincFive.	0.10	
06/16/2026	YSB	Work obtaining access to the ZincFive investor portal; e-mail to ZincFive personnel regarding the access.	0.40	
06/19/2026	YSB	Attempt to log into the investor portal for ZincFive; e-mail to ZincFive requesting access to the portal.	0.20	
		Other Notes and Loans Rec.	3.70	2,451.50
		FOR THE FOREGOING PROFESSIONAL SERVICES RENDERED:	80.40	39,527.00

RECAPITULATION

CONSULTANT	HOURS	HOURLY RATE	TOTAL
G. E. Shoup	2.00	\$595.00	\$1,190.00
S. C. Arena	3.40	295.00	1,003.00
Y. S. Bogen	31.80	725.00	23,055.00
W. H. Fredericks	18.50	295.00	5,457.50
J. O'Brien	22.30	345.00	7,693.50
T. J. Frey	2.40	470.00	1,128.00

Delivery Charges	39.90
Photocopy Charges	22.05
Postage	6.03
Other miscellaneous charges	78.22

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TOTAL DISBURSEMENTS: THRU 06/30/2026	<u>146.20</u>
TOTAL CURRENT WORK	39,673.20
BALANCE DUE	<u>\$39,673.20</u>

Exhibit “5”

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA**

CASE NO.: 20-CV-81205-RAR

**SECURITIES AND EXCHANGE
COMMISSION,**

Plaintiff,

v.

**COMPLETE BUSINESS SOLUTIONS
GROUP, INC. d/b/a PAR FUNDING, *et al.***

Defendants.

**[PROPOSED] ORDER GRANTING RECEIVER’S TWENTY-FOURTH APPLICATION
FOR ALLOWANCE AND PAYMENT OF PROFESSIONALS’ FEES AND
REIMBURSEMENT OF EXPENSES FOR APRIL 1, 2026 – JUNE 30, 2026**

THIS CAUSE comes before the Court upon Receiver Ryan K. Stumphauzer’s Twenty-Fourth Application for Allowance and Payment of Professionals’ Fees and Reimbursement of Expenses for April 1, 2026, through June 30, 2026, [ECF No. ____] (“Application”), filed on September 22, 2026. The Court has reviewed the Application and is otherwise fully advised.

This is a complex receivership involving the operation of a merchant cash advance business with a receivable balance, as of the date the Receivership was established, of over \$400 million, and a group of investors that are seeking, collectively, more than \$300 million dollars from the company. The Receiver and his professional team are managing numerous operational issues involving more than 1,300 merchants that are parties to merchant cash advance agreements with Par Funding. The Application and records submitted by the Receiver reflect that the Receiver and his professional team have reasonably and diligently discharged their duties.

The Receiver's tasks in this case have included negotiating with Par Funding's merchants in an effort to reach settlements of MCA account balances; employing consultants to oversee and manage Par Funding; pursuing various claims against non-parties that may generate additional income to the Receivership Estate; assuming responsibilities over various residential and commercial properties; responding to issues and document requests related to pending litigation and investigations involving the Receivership Entities; communicating with the Defendants and responding to discovery requests; establishing and administering a claims process; and drafting status reports for the Court.

In performing these tasks, among others, the Receiver and his professional team have provided a significant benefit to the Receivership Estate, investors, and creditors at rates that the Court finds reasonable. Accordingly, it is hereby

ORDERED AND ADJUDGED that the Application, [ECF No. ____], is GRANTED as follows:

Professional Fees: \$ 217,980.00

Expenses: \$ 2,702.59

TOTAL: \$ 220,682.59

DONE AND ORDERED in Miami, Florida, this ____ day of September 2026.

RODOLFO A. RUIZ II
UNITED STATES DISTRICT JUDGE

Copies to: Counsel of Record