

**UNITED STATES DISTRICT COURT  
MIDDLE DISTRICT OF FLORIDA  
TAMPA DIVISION**

SECURITIES AND EXCHANGE  
COMMISSION,

Plaintiff,

v.

Case No. 8:20-cv-325-T-35NHA

BRIAN DAVISON,  
BARRY M. RYBICKI,  
EQUIALT LLC,  
EQUIALT FUND, LLC  
EQUIALT FUND II, LLC,  
EQUIALT FUND III, LLC,  
EA SIP, LLC,

Defendants,

and

128 E. DAVIS BLVD., LLC;  
et al.,

Relief Defendants.

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**RECEIVER'S UNOPPOSED TWENTIETH QUARTERLY FEE  
APPLICATION FOR ORDER AWARDING FEES AND  
REIMBURSEMENT OF COSTS TO RECEIVER  
AND HIS PROFESSIONALS**

Burton W. Wiand, the Court-appointed Receiver over the corporate Defendants and all Relief Defendants (the "Receiver" and the "Receivership" or "Receivership Estate") pursuant to the Court's Order dated February 14,

2020 (Doc. 11) (the “Order Appointing Receiver”),<sup>1</sup> respectfully submits this Twentieth Quarterly Fee Application to the Court for the entry of an order awarding fees and the reimbursement of costs to the Receiver and his professionals. This Application covers all fees and costs incurred from October 1, 2024 through December 31, 2024. A Standardized Accounting Report (the “Accounting Report”) from October 1, 2024 through December 31, 2024 is attached as Exhibit 1.<sup>2</sup>

Since the appointment of the Receiver, he and those he has retained to assist him have engaged in substantial and continuing efforts for the benefit of the Receivership. During the time covered by this Application, among other things, the Receiver and his professionals have done the following:

- Held two online auctions resulting in contracts on 16 properties;
- Continued working with claimants to resolve distribution issues related to death, divorce, custodian changes, etc.;
- Collected \$2,099.88 in monies from investor clawback claims;
- Collected \$600 in sales agent clawback claims;

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<sup>1</sup> The “Receiver” and the “Receivership” or “Receivership Estate” has been expanded to include not only the Corporate and Relief Defendants but also the following entities: EquiAlt Qualified Opportunity Zone Fund, LP; EquiAlt QOZ Fund GP, LLC; EquiAlt Secured Income Portfolio REIT, Inc.; EquiAlt Holdings LLC; EquiAlt Property Management LLC; and EquiAlt Capital Advisors, LLC (Doc. 184, at 6-7) and EquiAlt Fund I, LLC (Doc 284).

<sup>2</sup> The Securities and Exchange Commission (“SEC” or the “Commission”) provided the Receiver with detailed Billing Instructions for Receivers in Civil Actions Commenced by the Commission (the “Billing Instructions”). The Accounting Report is one of the requirements contained in the Billing Instructions.

- Closed on three final properties from the 16th auction for net proceeds of \$544,679.96;
- Closed on eight of thirteen properties from the 17th auction with net proceeds of \$1,171,980.21;
- Closed on two of eight properties from the Receiver's 18th auction for a total of \$224,351.48 in net proceeds;
- Obtained Court approval of motions to transfer title for the properties sold during the Receiver's 18th auction;
- Eight properties met reserve in the 19th auction held in December with a total sales price of \$1,158,950;
- Worked to register clawback judgments in California and New York;
- Continued sale of miscellaneous items resulting in proceeds of \$692.31;
- Continued working with partners on the operations of Commerce Brewing, including the acquisition by Commerce of Persimmon Hollow; and
- Investigated the potential sale of clawback judgments.

The above activities are discussed in more detail in the Receiver's Twentieth Quarterly Status Report which was filed on January 31, 2025 (Doc. 1286) (the "Quarterly Status Report"). The Quarterly Status Report contains comprehensive and detailed information regarding the case background and status; the recovery of assets; financial information about Receivership Entities; the Receiver's proposed course of action regarding assets in the Receivership Estate; the claims process; and related (or contemplated) litigation involving Receivership Entities. The Quarterly Status Report addresses all activity that resulted in the fees and costs sought in this motion and is incorporated herein.

## Case Background

As of the date of filing this Application, the Court has appointed Burton

W. Wiand as Receiver over the assets of the following entities:

- a) Defendants EquiAlt LLC; EquiAlt Fund, LLC; EquiAlt Fund II, LLC; EquiAlt Fund III, LLC; and EA SIP, LLC;
- b) Relief Defendants 128 E. Davis Blvd, LLC; 310 78th Ave, LLC; 551 3D Ave S, LLC; 604 West Azeele, LLC; 2101 W. Cypress, LLC; 2112 W. Kennedy Blvd, LLC; 5123 E. Broadway Ave, LLC; Blue Waters TI, LLC; BNAZ, LLC; BR Support Services, LLC; Bungalows TI, LLC; Capri Haven, LLC; EA NY, LLC; EquiAlt 519 3rd Ave S., LLC; McDonald Revocable Living Trust; Silver Sands TI, LLC; TB Oldest House Est. 1842, LLC;
- c) EquiAlt Qualified Opportunity Zone Fund, EquiAlt QOZ Fund GP, LLC, EquiAlt Secured Income Portfolio REIT, Inc., EquiAlt Holdings LLC, EquiAlt Property Management LLC, and EquiAlt Capital Advisors, LLC (“REIT and QOZ Entities”); and
- d) EquiAlt Fund I LLC.

See Docs. 11, 184, and 284. The foregoing entities are collectively referred to as the “Receivership Entities.” On February 11, 2020, the Securities and Exchange Commission (“SEC”) filed a complaint (Doc. 1) against the Defendants and Relief Defendants. The complaint charges the Defendants with violations of the federal securities laws and regulations in connection with a real estate Ponzi scheme. The SEC alleges that from January 2010 to November 2019, EquiAlt raised more than \$170 million from approximately 1100 investors to invest in three separate real estate funds. The SEC alleges that EquiAlt misrepresented the use of the proceeds of the investments and

that Defendants Davison and Rybicki, who controlled the operations of the corporate Defendants, misappropriated monies from EquiAlt to the detriment of the investors. As directed by the Court (*see* Doc. 11 ¶ 2) and discussed in the earlier Quarterly Status Reports, the Receiver conducted an independent investigation of the Receivership Entities and their operations. There is abundant evidence that supports the allegations that the Defendants were operating a fraudulent investment scheme. Now that both individual Defendants have consented to Final Judgment, the Receiver continues his work to marshal and liquidate assets as well as continuing the claims process.

### **Professional Services Rendered and Costs Incurred**

The Order Appointing Receiver authorizes the Receiver to “solicit persons and entities (‘Retained Personnel’) to assist him in carrying out the duties and responsibilities described in this Order” and states that the “Receiver and Retained Personnel are entitled to reasonable compensation and expense reimbursement from the Receivership Estates,” subject to approval by the Court. *See* Doc. 11 ¶¶ 31, 32. The Order Appointing Receiver also requires that the Receiver obtain the Court’s authorization of the retention of any Retained Personnel. *See* Doc. 11 ¶ 31. Paragraph 6 of the Order Appointing Receiver provides for the Receiver to engage persons “to assist the Receiver in carrying out the Receiver’s duties and responsibilities,

including . . . accountants . . . .” To that end, the Receiver retained PDR CPAs (“PDR”) to assist with general accounting and tax services for the Receivership as well as provide accounting oversight for the operations of the Receivership entities. The Receiver filed an unopposed motion to approve the retention of PDR on April 9, 2020, which the Court granted on May 11, 2020 (Doc. 85).

The Order Appointing Receiver also specifically authorized the Receiver to retain (1) Wiand Guerra King P.A. (n/k/a Guerra & Partners, P.A.) (“G&P”) to provide legal services; (2) Yip Associates (“Yip”) to provide forensic accounting services; (3) E-Hounds, Inc. (“E-Hounds”) to provide computer forensic services; (4) RWJ Group, LLC (“RWJ”) to provide asset management and investigative services; (5) Freeborn & Peters LLP (n/k/a Smith, Gambrell & Russell, LLP) (“Smith Gambrell”), to provide legal services relating to information technology; (6) Baskin PLC (formerly Baskin Richards PLC), legal counsel in Arizona, to assist in the service of the Order Appointing Receiver and securing records and assets; Arizona legal counsel is now Weiss Brown;<sup>3</sup> and (7) Digital Acuity LLC (“Digital Acuity”), forensic

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<sup>3</sup> Alan Baskin, the primary attorney representing the Receiver at the Baskin law firm along with other professionals who worked on this matter at the Baskin firm, have joined Weiss Brown, a business and technology litigation firm also located in Arizona. Given Mr. Baskin’s and his other professionals’ knowledge regarding this matter, the Receiver determined that it is in the best interests of the Receivership and the defrauded investors that Mr. Baskin continue to represent him at his new firm and no longer use the services of Baskin PLC.

investigators in Arizona, to assist in securing records.<sup>4</sup> *See* Doc. 11 ¶¶ 3, 16. (Doc. 88). On March 10, 2021, the Receiver filed a motion for leave to retain Johnson, Cassidy, Newlon & DeCort (n/k/a Johnson, Newlon & DeCort) (“JND”) as co-counsel (Doc. 278).<sup>5</sup> The Court granted this motion on March 26, 2021 (Doc. 282). On June 16, 2021, the Receiver filed a motion to initiate a claims process for this Receivership (Doc. 335). As part of that motion, the Receiver sought the Court’s approval of the retention of Omni Agent Solutions (“Omni”) as claims administrator to assist with the logistical aspects of the claims process. The Court granted this motion on July 8, 2021 (Doc. 347). On August 8, 2022, the Receiver filed a motion to retain Jared J. Perez as co-counsel (Doc. 610), which the Court granted on September 12, 2022 (Doc. 639).<sup>6</sup> All of the foregoing and PDR are collectively, the “Professionals.”<sup>7</sup>

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<sup>4</sup> Digital Acuity is no longer providing services to the Receivership.

<sup>5</sup> Katherine Donlon, formerly of Guerra King, which is now known as Guerra and Partners, has been acting as lead counsel for the Receiver for this matter. Ms. Donlon left Guerra King and joined JND, a litigation firm with extensive experience in federal court practice. Other professionals at G&P who have also been providing legal services to the Receiver for this matter have remained at G&P. Given Ms. Donlon’s knowledge regarding this matter, the Receiver determined that it is in the best interests of the Receivership and the defrauded investors that both Ms. Donlon and other professionals at her new firm and the professionals at G&P continue to provide legal services to the Receiver. The Receiver does not anticipate that there will be duplication of services provided by the two firms.

<sup>6</sup> Jared Perez, formerly of Guerra King, which is now known as Guerra and Partners, has been acting as co-counsel for the Receiver for this matter. Mr. Perez left Guerra King and joined the firm of Jared J. Perez, P.A. Given Mr. Perez’s knowledge regarding this matter, the Receiver determined that it is in the best interests of the Receivership and the defrauded investors that Mr. Perez continue to provide legal services to the Receiver. The

As described above and more fully in the Quarterly Status Report, the Professionals have provided services and incurred expenses to investigate the affairs of the Receivership Entities, preserve Receivership assets, attempt to locate and recover additional assets, and administer the claims process. The Receivership is also selling certain assets and properties and preserving those proceeds for the benefit of the victim investors. While the Receiver and his professionals are investigating and locating and preserving assets for the benefit of defrauded investors, they are also continuing to operate the Receivership Entities. This case involves over 1100 investors and over \$170 million in investments. The Receiver is responsible for the active management of over 30 properties, the assessment of pending construction and maintenance projects, as well as supervising property managers. The services provided by the Receiver and his professionals are for the benefit of aggrieved investors, creditors, and other interested parties.

**I. The Receiver.**

The Receiver requests the Court award him fees for the professional services rendered and costs incurred from October 1, 2024 through December 31, 2024, in the amount of \$57,335.92. The standard hourly rate the Receiver

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Receiver does not anticipate that there will be duplication of services provided by the two firms.

<sup>7</sup> RWJ, Smith Gambrell, and Weiss Brown did not submit any invoices for the time covered by this motion and therefore are not included in this motion.

charges clients in private litigation is \$500. However, the Receiver agreed, for purposes of his appointment as the Receiver, that his hourly rate would be reduced to \$360, representing nearly a thirty percent discount off the standard hourly rate which he charges clients in comparable matters. This rate was set forth in the Receiver's submission to the SEC. *See* Doc. 6, Ex. 1.

The Receiver commenced services immediately upon his appointment. The Receiver has billed his time for these activities in accordance with the Billing Instructions, which request that this motion contain a narrative of each "business enterprise or litigation matter" for which outside professionals have been employed. The Billing Instructions identify each such business enterprise or litigation matter as a separate "project." Further, the Billing Instructions request that time billed for each project be allocated to one of several Activity Categories.<sup>8</sup> In addition to the work of the

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<sup>8</sup> The Activity Categories set forth by the Commission in the Billing Instructions are as follows: (1) Asset Analysis and Recovery, which is defined as identification and review of potential assets including causes of action and non-litigation recoveries; (2) Asset Disposition, which is defined as sales, leases, abandonment and related transaction work (where extended series of sales or other disposition of assets is contemplated, the Billing Instructions provide that a separate category should be established for each major transaction); (3) Business Operations, which is defined as issues related to operation of an ongoing business; (4) Case Administration, which is defined as coordination and compliance activities, including preparation of reports to the court, investor inquiries, etc.; (5) Claims Administration and Objections, which is defined as expenses in formulating, gaining approval of and administering any claims procedure; and (6) Employee Benefits/Pensions, which is defined as review issues such as severance, retention, 401K coverage and continuance of pension plan. The Billing Instructions provide that time spent preparing motions for fees may not be charged to the Receivership Estate. In accordance with these instructions, the Receiver created an additional Activity Category for work on fees motions and has accounted for time spent on such work but has not charged any amount for that work.

Receivership, the Receiver created two projects related to clawback litigation commenced on February 13, 2021.

**A. The Receivership.**

For the time covered by this motion, the work of the Receiver, G&P, and JND focused on liquidating assets for the benefit of the Receivership, investigating and pursuing additional assets for the Receivership, and administering the claims process. These activities of the Receiver are set forth in detail in the Quarterly Status Report. (Doc. 1286). A copy of the statement summarizing the Receiver’s services rendered for the Receivership is attached as Exhibit 2. The Receiver’s time and fees for services rendered for each Activity Category from October 1, 2024 through December 31, 2024, are as follows:

**Receivership**  
**Receiver’s Time and Fees for Services Rendered**

Activity Category	Hours Expended	Fee Amount
Asset Disposition	40.60	\$14,616.00
Asset Analysis and Recovery	4.00	\$1,440.00
Business Operations	70.60	\$25,416.00
Case Administration	2.40	\$864.00
Claims Administration	4.70	\$1,692.00
<b>TOTAL</b>	<b>122.30</b>	<b>\$44,028.00</b>

The Receiver also utilized paralegal services by his paraprofessional, Edwina Tate. During the time covered by this Application, Ms. Tate spent

99.40 hours assisting the Receiver with the disposition of Receivership assets. The Receiver requests the Court award him fees for the professional services rendered by Ms. Tate from October 1, 2024 through December 31, 2024, in the amount of \$12,425.00. A copy of the statement summarizing Ms. Tate's services rendered for the Receivership is attached as Exhibit 3.

In addition to legal fees, the Receiver has advanced costs of \$126.92 as summarized below.<sup>9</sup>

<b>Costs</b>	<b>Total</b>
Delivery Services	\$9.75
Web-related Expenses	\$12.17
Other	\$105.00
<b>Total</b>	<b>\$126.92</b>

**B. Discrete Projects.**

In conjunction with the Receivership, the following two discrete projects have been formally commenced by the Receiver.

**1. Recovery of False Profits from Investors.**

This is a project involving the Receiver's efforts to recover false profits from investors whose purported accounts received monies in an amount that exceeded their investments. These purported profits were false because they were not based on any investment gain, but rather were fruits of a Ponzi scheme that consisted of funds of new and existing investors. On February

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<sup>9</sup> The other expense is for notary services related to asset sales.

13, 2021, the Receiver filed a clawback complaint against 124 EquiAlt investors who received \$2,729,829 in false profits combined. A copy of the statement summarizing the Receiver’s services rendered for this project from October 1, 2024 through December 31, 2024 is attached as Exhibit 4. The Receiver’s time and fees for services rendered for each Activity Category are as follows:

**Recovery from Investors**  
**Receiver’s Time and Fees for Services Rendered**

Activity Category	Hours Expended	Fee Amount
Asset Analysis and Recovery	2.10	\$756.00
<b>TOTAL</b>	<b>2.10</b>	<b>\$756.00</b>

**2. Clawback Litigation Against Non-Investors.**

This is a project involving the Receiver’s clawback litigation against former principals and employees of EquiAlt and sales agents who received commissions for the sale of EquiAlt debentures. The Receiver has resolved many of these claims and judgments have been entered against the remaining defendants. The Receiver did not incur any fees for services rendered for this matter for the time covered by this Application

**II. Guerra & Partners, P.A.**

The Receiver requests the Court award G&P the amount of \$4,636.50 for the professional services rendered from October 1, 2024 through December 31, 2024. As an accommodation to the Receiver and to conserve the

resources of the Receivership Estate, G&P’s attorneys and paralegals have agreed to reduce their standard rates as provided in the fee schedule attached as Exhibit 5. As shown in the fee schedule, G&P agreed to limit its partner rates, which typically range from \$315 to \$475, to \$350 per hour and its associate rates, which range from \$235 to \$290, to \$240 per hour. Ex. 5.

G&P began providing services immediately upon the appointment of the Receiver. The activities of G&P for the time covered by this Application are set forth in the Quarterly Status Report. *See* Doc. 1286. G&P has billed time for these activities in accordance with the Billing Instructions. As discussed above, the work of the Receiver and G&P focused on liquidating assets for the benefit of the Receivership, investigating and pursuing additional assets for the Receivership, and administering the claims process. A copy of the statement summarizing the services rendered and costs incurred by G&P from October 1, 2024 through December 31, 2024, is attached as Exhibit 6. G&P’s time and fees for services rendered on this matter for each Activity Category are as follows:

**Receivership**  
**G&P’s Time and Fees for Services Rendered**

Activity Category	Hours Expended	Fee Amount
Business Operations	4.70	\$1,128.00
Claims Administration	20.70	\$3,508.50
<b>TOTAL</b>	<b>25.40</b>	<b>\$4,636.50</b>

A summary of the professionals' hours rendered during the time covered by this Application is set forth below.

<b>Professional</b>	<b>Position</b>	<b>Yrs. Exp.</b>	<b>Billed Hours</b>	<b>Rate</b>	<b>Total</b>
Maya Lockwood (MML)	Of Counsel	25	11.50	\$240.00	\$2,760.00
Kimberly Paulson (KP)	Paralegal		13.90	\$135.00	\$1,876.50
Fees					\$4,636.50
Disbursements					\$0.00
<b>Total</b>			<b>0.00</b>		<b>\$4,636.50</b>

### **III. Johnson Newlon & DeCort.**

The Receiver requests the Court award JND a total of \$18,627.87, which includes \$17,549.50 in fees for professional services rendered and \$1,078.37 in costs incurred from October 1, 2024 through December 31, 2024. As an accommodation to the Receiver and to conserve the resources of the Receivership Estate, JND's attorneys and paralegals have agreed to follow the reduced rates provided in the G&P fee schedule. Ex. 5. JND began providing services on March 15, 2021. The activities of JND for the time covered by this Application are set forth in the Quarterly Status Report. See Doc. 1286. JND has billed time for these activities in accordance with the Billing Instructions.

#### **A. The Receivership.**

JND assisted the Receiver with the work of investigating the fraud and related activities, liquidating assets for the benefit of the Receivership, investigating and pursuing additional assets for the Receivership, and

administering the claims process. A copy of the statement summarizing the services rendered and costs incurred by JND from October 1, 2024 through December 31, 2024, is attached as Exhibit 7. JND’s time and fees for services rendered on this matter for each Activity Category are as follows:

**Receivership**  
**JND’s Time and Fees for Services Rendered**

Activity Category	Hours Expended	Fee Amount
Asset Disposition	6.50	\$2,124.50
Asset Analysis and Recovery	7.30	\$2,555.00
Business Operations	17.40	\$5,144.00
Case Administration	4.90	\$1,650.50
Claims Administration	34.90	\$5,270.50
<b>TOTAL</b>	<b>71.00</b>	<b>\$16,744.50</b>

A summary of the professionals’ hours rendered during the time covered by this Application is set forth below.

Professional	Position	Yrs. Exp.	Billed Hours	Rate	Total
Katherine Donlon (KD)	Partner	28	33.30	\$350.00	\$11,655.00
Mary Gura (MG)	Paralegal		37.70	\$135.00	\$5,089.50
Fees					\$16,744.50
Disbursements					\$672.37
Total			<b>71.00</b>		<b>\$17,416.87</b>

In addition to legal fees, JND has advanced costs of \$672.37 as summarized below.

<b>Costs</b>	<b>Total</b>
Publication Costs	\$425.17
Research	\$7.05
Delivery/Mail	\$64.65
Certified Copies	\$175.50
<b>Total</b>	<b>\$672.37</b>

**B. Discrete Projects.**

In conjunction with the Receivership, the following two discrete projects have been formally commenced by the Receiver.

**1. Recovery of False Profits from Investors.**

As discussed above, this is a project involving the Receiver’s efforts to recover false profits from investors whose purported accounts received monies in an amount that exceeded their investments. A copy of the statement summarizing the services rendered and costs incurred by JND from October 1, 2024 through December 31, 2024 for this project is attached as Exhibit 8. JND’s time and fees for services rendered for each Activity Category are as follows:

**Recovery from Investors**  
**JND’s Time and Fees for Services Rendered**

Activity Category	Hours Expended	Fee Amount
Asset Analysis and Recovery	2.30	\$805.00
<b>TOTAL</b>	<b>2.30</b>	<b>\$805.00</b>

A summary of the professionals’ hours rendered during the time covered by this Application is set forth below.

<b>Professional</b>	<b>Position</b>	<b>Yrs. Exp.</b>	<b>Billed Hours</b>	<b>Rate</b>	<b>Total</b>
Katherine Donlon (KD)	Partner	28	2.30	\$350.00	\$805.00
Fees					\$805.00
Disbursements					\$342.74
<b>Total</b>			<b>9.00</b>		<b>\$1,147.74</b>

In addition to legal fees, JND has advanced costs of \$342.74 as summarized below.

<b>Costs</b>	<b>Total</b>
Delivery/Mail	\$205.74
Certification of Judgments	\$137.00
<b>Total</b>	<b>\$342.74</b>

**2. Clawback Litigation Against Non-Investors.**

As discussed above, this is a project involving the Receiver’s clawback litigation against former principals and employees of EquiAlt and sales agents who received commissions for the sale of EquiAlt debentures. A copy of the statement summarizing the costs incurred by JND from October 1, 2024 through December 31, 2024 for this project is attached as Exhibit 9. JND did not incur any fees for services rendered for this matter for the time

covered by this Application, but advanced costs of \$63.26 as summarized below.

<b>Costs</b>	<b>Total</b>
Fee to Register Judgment	\$52.00
Delivery/Mail	\$11.26
<b>Total</b>	<b>\$63.26</b>

**IV. Jared J. Perez, P.A.**

The Receiver requests the Court award Jared Perez, P.A. fees for professional services rendered from October 1, 2024 through December 31, 2024, in the amount of \$2,940.00. As an accommodation to the Receiver and to conserve the resources of the Receivership Estate, Mr. Perez has agreed to follow the reduced rates provided in the G&P fee schedule. Ex. 5. Jared J. Perez, P.A. began providing services on August 1, 2022. The activities of Mr. Perez for the time covered by this Application are set forth in the Quarterly Status Report. *See* Doc. 1286. He has billed time for these activities in accordance with the Billing Instructions.

During the time covered by this Application, Mr. Perez assisted the Receiver with claims matters. A copy of the statement summarizing the services rendered by Mr. Perez from October 1, 2024 through December 31, 2024, is attached as Exhibit 10. Mr. Perez's time and fees for services rendered on this matter for each Activity Category are as follows:

**Time and Fees for Services Rendered**

Activity Category	Hours Expended	Fee Amount
Business Operations	4.00	\$1,400.00
Claims Administration	4.40	\$1,540.00
<b>TOTAL</b>	<b>8.40</b>	<b>\$2,940.00</b>

A summary of Mr. Perez’s hours rendered during the time covered by this Application is set forth below.

Professional	Position	Yrs. Exp.	Billed Hours	Rate	Total
Jared J. Perez	Partner	17	8.40	\$350.00	\$2,940.00
Fees					\$2,940.00
Disbursements					\$0.00
Total			<b>8.40</b>		<b>\$2,940.00</b>

**V. Yip Associates.**

The Receiver requests the Court award Yip fees for professional services rendered and costs incurred from October 1, 2024 through December 31, 2024, in the amount of \$1,764.00. Yip is a forensic accounting firm that specializes in insolvency and restructuring, Ponzi schemes, fraud investigations, insolvency taxation, business valuation, and litigation support. The firm is a leading boutique forensic accounting firm serving clients throughout the United States and abroad. Maria Yip, who founded the firm in 2008, has 30 years of experience in public and forensic accounting. Yip has been instrumental to the Receiver in investigating and analyzing the financial status of the Receivership Entities and the investment scheme at

issue in this case. Additionally, Yip provides invaluable resources on the tracing of investor proceeds to various assets and properties. Further, Yip conducted the process of gathering the investors’ investments and distributions for the claims process.

Ms. Yip is a partner in her firm and bills at \$495 per hour. Manager Danny Zamorano continues to work diligently on this matter. Mr. Zamorano has six years of experience and a billing rate of \$245. Copies of the statements summarizing the services rendered and costs incurred for the pertinent period are attached as composite Exhibit 11. A summary of the professionals’ hours rendered during the time covered by this Application is set forth below.

**Yip Associates Time and Fees for Services Rendered**

<b>Professional</b>	<b>Position</b>	<b>Yrs Exp.</b>	<b>Hours</b>	<b>Rate</b>	<b>Total</b>
Danny Zamorano (DDZ)	Manager	6	7.20	\$245.00	\$1,764.00
Fees					\$1,764.00
Disbursements					\$0.00
<b>Total</b>			<b>7.20</b>		<b>\$1,764.00</b>

For the Court’s convenience, below is a summary of the work provided by Yip during this billing period:

**4th Quarter 2024 – Summary of Work Completed**

- Performed disgorgement calculation for corporate defendants.
- Updated calculation of lost return on investment (ROI).

**VI. PDR CPAs.**

The Receiver requests the Court award PDR fees for professional services rendered and costs incurred from October 1, 2024 through December 31, 2024, in the amount of \$10,955.66. PDR is an accounting firm that specializes in tax matters and has extensive experience with the tax treatment of settlement funds. PDR continues to provide internal Receivership accounting, financial reporting, and tax preparation and filing. Also, as the Receiver has winnowed down the number of employees of EquiAlt to just the General Manager, PDR has taken the laboring oar with respect to accounts payable and receivables for the Receivership Entities.

The Court approved hourly billing rates for PDR’s professionals (Doc. 85).<sup>10</sup> Copies of the statements summarizing the services rendered for the pertinent period are attached as composite Exhibit 12. A summary of the professionals’ hours rendered during the time covered by this Application is set forth below.

**PDR’s Time and Fees for Services Rendered**

<b>Professional</b>	<b>Position</b>	<b>Hours</b>	<b>Rate</b>	<b>Total</b>
William E. Price (WEP)	Partner	2.70	\$320.00	\$864.00
Matthew Low (MNL)	Manager	14.00	\$210.00	\$2,940.00

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<sup>10</sup> Later, at the request of the Court, the Receiver provided an estimate of anticipated monthly fees for PDR’s services – \$15,000 for each of the first three months and \$6,000 per month thereafter. However, beginning in the first quarter of 2022, the Court agreed not to apply these limits given PDR’s expanded role. See Report and Recommendation on Receiver’s Ninth Quarterly Fee Application (Doc. 582) and Order adopting same (Doc. 586).

Gail Heinold (GAH)	Manager	1.25	\$155.00	\$193.75
Sharon O'Brien (SAO)	Staff	12.55	\$125.00	\$1,568.75
Taylor Jones (TNJ)	Staff	35.25	\$125.00	\$4,406.25
Andres Almanza Madrid (AAM)	Staff	1.75	\$125.00	\$218.75
Daria Ivantsova (DDI)	Staff	5.25	\$125.00	\$656.25
Fees				\$10,847.75
Disbursements				\$107.91
<b>Total</b>		<b>72.75</b>		<b>\$10,955.66</b>

**VII. E-Hounds, Inc.**

The Receiver requests the Court award E-Hounds fees for professional services rendered and costs incurred from October 1, 2024 through December 31, 2024, in the amount of \$7,471.50. E-Hounds is a computer forensics firm that assists the Receiver in securing and analyzing electronic data. E-Hounds has been instrumental in collecting and preserving all electronic records, including email records, GoDaddy records, and DropBox files as well as computer equipment. E-Hounds continues to update and maintain its proprietary review platform, which the Receiver’s team is actively using. Copies of the statements summarizing the services rendered for the pertinent period are attached as composite Exhibit 13. A summary of the professional services rendered and costs incurred during the time covered by this Application is set forth below.

**E-Hounds’ Time and Fees for Services Rendered**

<b>Professional</b>	<b>Position</b>	<b>Hours</b>	<b>Rate</b>	<b>Total</b>
Robert Rohr (RTR)	Technician	2.70	195.00	\$526.50
Fees				\$526.50
Monthly Platform Charges		6.00	\$595.00	\$3,570.00
Platform Additional Users		27.00	\$125.00	\$3,375.00
<b>Total</b>				<b>\$7,471.50</b>

Receivers in other cases in the Middle District have been awarded fees for computer forensic services at the same rates charged by E-Hounds. *See, e.g., SEC v. Kinetic Investment Group*, Case No. 20-cv-394-T-35SPF (motion at Doc. 73 and order approving at Doc. 101); *CFTC v. Oasis International Group Limited*, Case No. 19-cv-886-T-33SPF (motion at Doc. 203 and order approving at Doc. 207).

**VIII. Omni Agent Solutions.**

The Receiver requests the Court award Omni fees for professional services rendered and costs incurred from October 1, 2024 through December 31, 2024, in the amount of \$1,367.59. Omni is an information management company that provides administrative services and technology solutions to simplify claims administration. The Receiver retained Omni to assist with the logistical aspects of the claims process, including mailing, determining more accurate addresses if any mail is returned, assisting with deficiencies, assisting with data entry of information on returned Proof of Claim Forms,

and processing distributions. Omni has been providing these types of services to receivers and bankruptcy trustees for many years and has been approved for these services in courts throughout the county.

The Receiver sought the Court's approval of Omni's retention in the motion to initiate the claims process (Doc. 335). Material related to Omni's background and the retention agreement, which included Omni's billing rates and costs, was submitted to the Court with this motion. *See* Doc. 335, Exhibits 4 (background information) and 5 (retention agreement). In its July 8, 2021 Order, the Court specifically authorized the Receiver to retain Omni as set forth in Exhibit 5 to the motion. (Doc. 347). Omni began providing services to the Receivership on June 1, 2021 and has billed in accordance with the approved rates. Copies of the statements summarizing the services rendered and costs incurred for the pertinent period are attached as Exhibit 14. A summary of the professionals' hours rendered during the time covered by this Application is attached as Exhibit 15.

#### **MEMORANDUM OF LAW**

It is well settled that this Court has the power to appoint a receiver and to award the receiver and those appointed by him fees and costs for their services. *See, e.g., S.E.C. v. Elliott*, 953 F.2d 1560 (11th Cir. 1992) (receiver is entitled to compensation for faithful performance of his duties); *Donovan v. Robbins*, 588 F. Supp. 1268, 1272 (N.D. Ill. 1984) (“[T]he receiver diligently

and successfully discharged the responsibilities placed upon him by the Court and is entitled to reasonable compensation for his efforts.”); *S.E.C. v. Custable*, 1995 WL 117935 (N.D. Ill. Mar. 15, 1995) (receiver is entitled to fees where work was of high quality and fees were reasonable); *S.E.C. v. Mobley*, 1317RCC, 2000 WL 1702024 (S.D.N.Y. Nov. 13, 2000) (court awarded reasonable fees for the receiver and his professionals); *see also* Doc. 11 ¶ 16. The determination of fees to be awarded is largely within the discretion of the trial court. *See Monaghan v. Hill*, 140 F.2d 31, 34 (9th Cir. 1944). In determining reasonable compensation for the services rendered by the Receiver and his Professionals, the Court should consider the circumstances surrounding the Receivership. *See Elliot*, 953 F.2d at 1577.

In determining the reasonableness of fees, the Court must calculate the lodestar, which is the “number of hours reasonably expended on the litigation multiplied by a reasonable hourly rate.” *Hensley v. Eckerhart*, 461 U.S. 424, 433 (1983). This is in part based on the nature and extent of the services rendered and the value of those services. *See Grant v. George Schumann Tire & Battery Co.*, 908 F.2d 874, 877-78 (11th Cir. 1990) (bankruptcy fee award case addressing the issue of attorney’s fees generally before considering specific requirements in the bankruptcy context). Additionally, the Court should consider the twelve factors set forth in *Johnson v. Georgia Highway Express, Inc.*, 488 F.2d 714 (5th Cir. 1974), a case involving an award of

attorneys' fees under federal civil rights statutes, as incorporated by the Eleventh Circuit in *Grant*, a bankruptcy case, are as follows: (1) the time and labor required; (2) the novelty and difficulty of the questions presented; (3) the skill required to perform the legal services properly; (4) the preclusion of other employment by the attorney due to acceptance of the case; (5) the customary fee for similar work in the community; (6) whether the fee is fixed or contingent; (7) time limitations imposed by the client or by the circumstances; (8) the amount involved and results obtained; (9) the experience, reputation, and ability of the attorney; (10) the undesirability of the case; (11) the nature and length of the professional relationship with the client; and (12) awards in similar cases. Based on the information provided herein as well as the Receiver's Twentieth Quarterly Status Report, the Receiver believes that the Court when considering these factors and the work accomplished during this quarter of the Receivership will determine that the Receiver's motion for fees is reasonable and should be granted.

A receiver and the team he or she assembles are entitled to reasonable compensation and courts have looked at several factors in determining reasonableness: (1) the results achieved by the receiver; (2) the ability, reputation and other professional qualities of the receiver; (3) the size of the estate and its ability to afford the expenses and fees; and (4) the time required to conclude the receivership. *S.E.C. v. W.L. Moody & Co*, 374 F.

Supp. 465, 480-484 (S.D. Tex. 1974). In this case, the Receiver has continued his duties, investigating, locating, preserving and/or liquidating assets for the benefit of defrauded investors while also continuing to operate the Receivership Entities. This case involves over 1100 investors and over \$170 million in investments. The Receiver is responsible for the active management of over 30 properties, the assessment of pending construction and maintenance projects, as well as supervising employees and property managers.

Finally, the Receiver has sought to keep the EquiAlt investors up to date regarding the Court's progress through the Receivership website. The Receiver and designated paralegals at G&P and JND also field telephone calls from investors and other interested parties regarding the allegations in this case, the underlying investments, and the claims process.

Here, because of the nature of this case, it is necessary for the Receiver to employ attorneys and accountants experienced and familiar with financial frauds, federal receiverships, securities, banking, and finance. Further, to perform the services required and achieve the results obtained to date, the skills and experience of the Receiver and the Professionals in the areas of fraud, securities, computer and accounting forensics, and financial transactions are indispensable.

As discussed above, the Receiver, G&P, JND, and Mr. Perez have discounted their normal and customary rates as an accommodation to the Receivership and to conserve Receivership assets. The rates charged by the attorneys and paralegals are at or below those charged by attorneys and paralegals of comparable skill from other law firms in the Middle District of Florida and have been found reasonable by this Court in granting the Receiver's previous Applications for Fees. This case has been time-intensive for the Receiver and his Professionals because of the need to resolve many issues rapidly and efficiently. The attached Exhibits detail the time, nature, and extent of the professional services rendered by the Receiver and his Professionals for the benefit of investors, creditors, and other interested parties. The Receiver anticipates that additional funds will be obtained through the Receiver's negotiations or litigation with third parties.

Although the SEC investigated and filed the initial pleadings in this case, as directed by the Order Appointing Receiver (*see, e.g.*, Doc. 11 ¶¶ 2, 4), the Receiver is involved with the investigation and forensic analysis of the events leading to the commencement of the pending action, the efforts to locate and gather investors' money, the determination of investor and other creditor claims, and any ultimate payment of these claims. While the Receiver is sensitive to the need to conserve the Receivership Entities' assets, he believes the fees and costs expended to date were reasonable, necessary,

and benefited the Receivership. Notably, the Commission has no objection to the relief sought in this motion. *S.E.C. v. Byers*, 590 F. Supp. 2d 637 (S.D.N.Y. 2008) (quoting *S.E.C. v. Fifth Ave. Coach Lines, Inc.*, 364 F.Supp. 1220, 1222 (S.D.N.Y.1973) (“[I]n a securities receivership, ‘[o]pposition or acquiescence by the SEC to the fee application will be given great weight.’”).

### CONCLUSION

Under the Order Appointing Receiver, the Receiver, among other things, is authorized and empowered to engage professionals to assist him in carrying out his duties and obligations. The Order Appointing Receiver further provides that he apply to the Court for authority to pay himself and his Professionals for services rendered and costs incurred. In exercising his duties, the Receiver has determined that the services rendered and their attendant fees and costs were reasonable, necessary, advisable, and in the best interests of the Receivership.

WHEREFORE, Burton W. Wiand, the Court-appointed Receiver, respectfully requests that this Court award the following sums and direct that payment be made from the Receivership assets:

Burton W. Wiand, Receiver	\$57,335.92
Guerra & Partners, P.A.	\$4,636.50
Johnson, Newlon & DeCort	\$18,627.87
Jared J. Perez, P.A.	\$2,940.00
Yip Associates	\$1,764.00
PDR CPAs	\$10,955.66
E-Hounds, Inc.	\$7,471.50

Omni Agent Solutions

\$1,367.59

**LOCAL RULE 3.01(g) CERTIFICATION**

Undersigned counsel for the Receiver has conferred with counsel for the SEC and the SEC does not object to the relief sought.

**RECEIVER'S CERTIFICATION**

The Receiver has reviewed this Twentieth Quarterly Fee Application for Order Awarding Fees, Costs, and Reimbursement of Costs to Receiver and His Professionals (the "**Application**").

To the best of the Receiver's knowledge, information, and belief formed after reasonable inquiry, the Application and all fees and expenses herein are true and accurate and comply with the Billing Instructions provided to the Receiver by the Securities and Exchange Commission.

All fees contained in the Application are based on the rates listed in the fee schedule, attached as Exhibit 5. Such fees are reasonable, necessary, and commensurate with (if not below the hourly rate that is commensurate with) the skill and experience required for the activity performed.

The Receiver 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 in the Billing Instructions for photocopies and facsimile transmission).

To the extent the Receiver seeks reimbursement for any service which the Receiver 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 Receiver has requested reimbursement only for the amount billed to the Receiver by the third-party vendor and/or paid by the Receiver to such vendor. The Receiver is not making a profit on such reimbursable services.

The Receiver believes that the fees and expenses included in this Application were incurred in the best interests of the Receivership Estate. With the exception of the Billing Instructions and the Court-approved engagements described above, the Receiver has not entered into any agreement, written or oral, express or implied, with any person or entity concerning the amount of compensation paid or to be paid from the Receivership Estate, or any sharing thereof.

**s/Burton W. Wiand**  
Burton W. Wiand, as Receiver

**CERTIFICATE OF SERVICE**

I **HEREBY CERTIFY** that on February 6, 2025, I electronically filed a true and correct copy of the foregoing with the Clerk of the Court through the CM/ECF system, which served counsel of record.

**/s/ Katherine C. Donlon**

Katherine C. Donlon, FBN 0066941

[kdonlon@jclaw.com](mailto:kdonlon@jclaw.com)

JOHNSON, NEWLON &  
DECORT P.A.

3242 Henderson Blvd., Ste 210

Tampa, FL 33609

Tel: (813) 291-3300

Fax: (813) 324-4629

and

Jared J. Perez, FBN 0085192

[jared.perez@jaredperezlaw.com](mailto:jared.perez@jaredperezlaw.com)

JARED J. PEREZ P.A.

301 Druid Rd. W

Clearwater, FL 33759

Tel: (727) 641-6562

*Attorneys for Receiver Burton W. Wiand*

# **EXHIBIT 1**



## ***REPORT OF STANDARDIZED FUND ACCOUNTING REPORT***

EquiAlt, LLC et al. Receivership  
Tampa, FL

We have compiled the standardized fund accounting report for Burton W. Wiand as Receiver for EquiAlt, LLC et al., cash basis, from the period of October 1, 2024 to December 31, 2024 and from inception to December 31, 2024, included in the accompanying prescribed form (Civil Court Docket No 8:20-cv-325-T-35AEP). We have not audited or reviewed the accompanying standardized fund accounting report and accordingly, do not express an opinion or any assurance about whether the standardized fund accounting report is in accordance with the form prescribed by the Civil Court Docket No. 8:20-cv-325-T-35AEP)

EquiAlt LLC Receivership is responsible for the preparation and fair presentation of the standardized fund account report in accordance with requirements prescribed by the Civil Court Docket No 8:20-cv-325-T-35AEP and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the standardized fund accounting report.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist EquiAlt LLC Receivership in presenting financial information in the form of a standardized fund accounting report without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the standardized fund accounting report.

This standardized fund accounting report is presented in accordance with the requirements of the Civil Court Docket No. 8:20-cv-325-T-35AEP, which differ from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the Civil Court Docket No 8:20-cv-325-T-35AEP and is not intended and should not be used by anyone other than this specified party.

Oldsmar, Florida  
January 24, 2025

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26893

**Standardized Fund Accounting Report for  
 Burton W. Wiand as Receiver for EquiAlt, LLC et al. - Cash Basis  
 Receivership; Civil Court Docket No. 8:20-cv-325-T-35AEP  
 Reporting Period 10/01/2024 to 12/31/2024**

FUND ACCOUNTING (See Instructions):		Detail	Subtotal	Grand Total
Line 1	Beginning Balance (As of 9/30/2024):			\$ 18,024,423.64
	<b>Increases in Fund Balance:</b>			
Line 2	Business Income	4,078.78		
Line 3	Cash and Securities			
Line 4	Interest/Dividend Income	211,526.50		
Line 5	Business Asset Liquidation	1,944,213.83		
Line 6	Personal Asset Liquidation	692.31		
Line 7	Third-Party Litigation Income	3,017.88		
Line 8	Miscellaneous - Other	9.75		
	<b>Total Funds Available (Line 1 - 8):</b>		2,163,539.05	20,187,962.69
	<b>Decreases in Fund Balance:</b>			
Line 9	<b>Disbursements to Investors</b>			
Line 10	<b>Disbursements for Receivership Operations</b>			
Line 10a	Disbursements to Receiver or Other Professionals	307,376.85		
Line 10b	Business Asset Expenses	432,947.18		
Line 10c	Personal Asset Expenses	441.10		
Line 10d	Investment Expenses	164.67		
Line 10e	Third-Party Litigation Expenses			
	1. Attorney Fees			
	2. Litigation Expenses			
	<b>Total Third-Party Litigation Expenses</b>	-		
Line 10f	Tax Administrator Fees and Bonds			
Line 10g	Federal and State Tax Payments			
	<b>Total Disbursements for Receivership Operations</b>		740,929.80	740,929.80
Line 11	<b>Disbursements for Distribution Expenses Paid by the Fund</b>			
Line 11a	Distribution Plan Development Expenses:			
	1. Fees:			
	Fund Administrator			
	Independent Distribution Consultant (IDC)			
	Distribution Agent			
	Consultants			
	Legal Advisors			
	Tax Advisors			
	2. Administrative Expenses			
	3. Miscellaneous			
	<b>Total Plan Development Expenses</b>			
Line 11b	Distribution Plan Implementation Expenses:			
	1. Fees:			
	Fund Administrator			
	IDC			
	Distribution Agent	17,394.65		
	Consultants			
	Legal Advisors			
	Tax Advisors			
	2. Administrative Expenses			
	3. Investor Identification:			
	Notice/Publishing Approved Plan			
	Claimant Identification			
	Claims Processing			
	Web Site Maintenance/Call Center			
	4. Fund Administrator Bond			
	5. Miscellaneous			
	6. Federal Account for Investor Restitution (FAIR) Reporting Expenses			
	<b>Total Plan Implementation Expenses</b>			
	<b>Total Disbursements for Distribution Expenses Paid by the Fund</b>		17,394.65	17,394.65
Line 12	<b>Disbursements to Court/Other:</b>			
Line 12a	Investment Expenses/Court Registry Investment			
	System (CRIS) Fees			
Line 12b	Federal Tax Payments			
	<b>Total Disbursements to Court/Other:</b>			
	<b>Total Funds Disbursed (Lines 9 - 11)</b>			758,324.45
Line 13	<b>Ending Balance (As of 12/31/24)</b>			19,429,638.24

**Standardized Fund Accounting Report for  
 Burton W. Wiand as Receiver for EquiAlt, LLC et al. - Cash Basis  
 Receivership; Civil Court Docket No. 8:20-cv-00394-WFJ-SPF  
 Reporting Period 10/01/2024 to 12/31/2024**

FUND ACCOUNTING (See Instructions):		Detail	Subtotal	Grand Total
<b>Line 14</b>	<b>Ending Balance of Fund - Net Assets:</b>			
Line 14a	Cash & Cash Equivalents			19,429,638.24
Line 14b	Investments			
Line 14c	Other Assets or Uncleared Funds			-
	<b>Total Ending Balance of Fund - Net Assets</b>			<b>19,429,638.24</b>
<b>OTHER SUPPLEMENTAL INFORMATION:</b>		<b>Detail</b>	<b>Subtotal</b>	<b>Grand Total</b>
<b>Line 15</b>	<b>Report of Items Not To Be Paid by the Fund</b>			
	<b>Disbursements for Plan Administration Expenses Not Paid by the Fund:</b>			
Line 15a	Plan Development Expenses Not Paid by the Fund			
	1. Fees:			
	Fund Administrator			
	IDC			
	Distribution Agent			
	Consultants			
	Legal Advisors			
	Tax Advisors			
	2. Administrative Expenses			
	3. Miscellaneous			
	<b>Total Plan Development Expenses Not Paid by the Fund</b>		-	
Line 15b	Plan Implementation Expenses Not Paid by the Fund			
	1. Fees:			
	Fund Administrator			
	IDC			
	Distribution Agent			
	Consultants			
	Legal Advisors			
	Tax Advisors			
	2. Administrative Expenses			
	3. Investor Identification:			
	Notice/Publishing Approved Plan			
	Claimant Identification			
	Claims Processing			
	Web Site Maintenance/Call Center			
	4. Fund Administrator Bond			
	5. Miscellaneous			
	6. Federal Account for Investor Restitution (FAIR) Reporting Expenses			
	<b>Total Plan Implementation Expenses Not Paid by the Fund</b>		-	
Line 15c	Tax Administrator Fees & Bonds Not Paid by the Fund:			
	<b>Total Disbursements for Plan Administration Expenses Not Paid by the Fund</b>			-
<b>Line 16</b>	<b>Disbursements to Court/Other Not Paid by the Fund:</b>			
Line 16a	Investment Expenses/CRIS Fees			
Line 16b	Federal Tax Payments			
	<b>Total Disbursements to Court/Other Not Paid by the Fund</b>		-	
<b>Line 17</b>	<b>DC &amp; State Tax Payments</b>			
<b>Line 18</b>	<b>No of Claims</b>			
	# of Claims Received This Reporting Period _____			
	# of Claims Received Since Inception of Fund _____			
<b>Line 19</b>	<b>No of Claimants/Investors:</b>			
Line 19a	# of Claimants/Investors Paid This Reporting Period _____			
	# of Claimants/Investors Paid Since Inception of Fund _____			

Receiver:  
 By:  
 Title  
 Date

  
 Date 1-30-2025

26895

**Standardized Fund Accounting Report for  
 Burton W. Wiand as Receiver for EquiAlt, LLC et al. - Cash Basis  
 Receivership; Civil Court Docket No. 8:20-cv-325-T-35AEP  
 Reporting Period Since Inception to 12/31/2024**

FUND ACCOUNTING (See Instructions):		Detail	Subtotal	Grand Total
Line 1	Beginning Balance (as of 02/14/2020)			\$ -
	<b>Increases in Fund Balance:</b>			
Line 2	Business Income	14,619,063.38		
Line 3	Cash and Securities	5,301,683.02		
Line 4	Interest/Dividend Income	6,579,395.97		
Line 5	Business Asset Liquidation	106,732,013.32		
Line 6	Personal Asset Liquidation	20,963,908.00		
Line 7	Third-Party Litigation Income	48,908,462.36		
Line 8	Miscellaneous - Other	283,959.22		
	<b>Total Funds Available (Line 1 - 8):</b>		203,388,485.27	203,388,485.27
	<b>Decreases in Fund Balance:</b>			
Line 9	<b>Disbursements to Investors</b>			139,198,798.36
Line 10	<b>Disbursements for Receivership Operations</b>			
Line 10a	Disbursements to Receiver or Other Professionals	16,085,608.71		
Line 10b	Business Asset Expenses	17,727,101.73		
Line 10c	Personal Asset Expenses	1,279,301.26		
Line 10d	Investment Expenses	1,677,859.10		
Line 10e	Third-Party Litigation Expenses			
	1. Attorney Fees	50,000.00		
	2. Litigation Expenses			
	<b>Total Third-Party Litigation Expenses</b>		50,000.00	
Line 10f	Tax Administrator Fees and Bonds			
Line 10g	Federal and State Tax Payments	7,870,221.97		
	<b>Total Disbursements for Receivership Operations</b>		44,690,092.77	44,690,092.77
Line 11	<b>Disbursements for Distribution Expenses Paid by the Fund</b>			
Line 11a	Distribution Plan Development Expenses:			
	1. Fees:			
	Fund Administrator			
	Independent Distribution Consultant (IDC)			
	Distribution Agent			
	Consultants			
	Legal Advisors			
	Tax Advisors			
	2. Administrative Expenses			
	3. Miscellaneous			
	<b>Total Plan Development Expenses</b>			-
Line 11b	Distribution Plan Implementation Expenses:			
	1. Fees:			
	Fund Administrator			
	IDC			
	Distribution Agent	69,955.90		
	Consultants			
	Legal Advisors			
	Tax Advisors			
	2. Administrative Expenses			
	3. Investor Identification:			
	Notice/Publishing Approved Plan			
	Claimant Identification			
	Claims Processing			
	Web Site Maintenance/Call Center			
	4. Fund Administrator Bond			
	5. Miscellaneous			
	6. Federal Account for Investor Restitution (FAIR) Reporting Expenses			
	<b>Total Plan Implementation Expenses</b>		69,955.90	
	<b>Total Disbursements for Distribution Expenses Paid by the Fund</b>		69,955.90	69,955.90
Line 12	<b>Disbursements to Court/Other:</b>			
Line 12a	Investment Expenses/Court Registry Investment			
	System (CRIS) Fees			
Line 12b	Federal Tax Payments			
	<b>Total Disbursements to Court/Other:</b>			
	<b>Total Funds Disbursed (Lines 9 - 11)</b>			183,958,847.03
Line 13	<b>Ending Balance (As of 12/31/2024)</b>			19,429,638.24

**Standardized Fund Accounting Report for  
 Burton W. Wiand as Receiver for EquiAlt, LLC et al. - Cash Basis  
 Receivership; Civil Court Docket No. 8:20-cv-00394-WFJ-SPF  
 Reporting Period Since Inception to 12/31/2024**

FUND ACCOUNTING (See Instructions):		Detail	Subtotal	Grand Total
<b>Line 14</b>	<b>Ending Balance of Fund - Net Assets:</b>			
Line 14a	Cash & Cash Equivalents			19,429,638.24
Line 14b	Investments			
Line 14c	Other Assets or Uncleared Funds			
	<b>Total Ending Balance of Fund - Net Assets</b>			19,429,638.24
<b>OTHER SUPPLEMENTAL INFORMATION:</b>		<b>Detail</b>	<b>Subtotal</b>	<b>Grand Total</b>
<b>Report of Items Not To Be Paid by the Fund</b>				
<b>Line 15</b>	<b>Disbursements for Plan Administration Expenses Not Paid by the Fund:</b>			
Line 15a	Plan Development Expenses Not Paid by the Fund			
	1. Fees:			
	Fund Administrator			
	IDC			
	Distribution Agent			
	Consultants			
	Legal Advisors			
	Tax Advisors			
	2. Administrative Expenses			
	3. Miscellaneous			
	<b>Total Plan Development Expenses Not Paid by the Fund</b>		-	
Line 15b	Plan Implementation Expenses Not Paid by the Fund			
	1. Fees:			
	Fund Administrator			
	IDC			
	Distribution Agent			
	Consultants			
	Legal Advisors			
	Tax Advisors			
	2. Administrative Expenses			
	3. Investor Identification:			
	Notice/Publishing Approved Plan			
	Claimant Identification			
	Claims Processing			
	Web Site Maintenance/Call Center			
	4. Fund Administrator Bond			
	5. Miscellaneous			
	6. Federal Account for Investor Restitution (FAIR) Reporting Expenses			
	<b>Total Plan Implementation Expenses Not Paid by the Fund</b>		-	
Line 15c	Tax Administrator Fees & Bonds Not Paid by the Fund:			
	<b>Total Disbursements for Plan Administration Expenses Not Paid by the Fund</b>			-
<b>Line 16</b>	<b>Disbursements to Court/Other Not Paid by the Fund:</b>			
Line 16a	Investment Expenses/CRIS Fees			
Line 16b	Federal Tax Payments			
	<b>Total Disbursements to Court/Other Not Paid by the Fund</b>		-	
<b>Line 17</b>	<b>DC &amp; State Tax Payments</b>			
<b>Line 18</b>	<b>No of Claims</b>			
	# of Claims Received This Reporting Period _____			
	# of Claims Received Since Inception of Fund _____			
<b>Line 19</b>	<b>No of Claimants/Investors:</b>			
Line 19a	# of Claimants/Investors Paid This Reporting Period _____			
	# of Claimants/Investors Paid Since Inception of Fund _____			

Receiver:  
 By:  
 Title  
 Date



1-30-2025

# **EXHIBIT 2**

**Burton W. Wiand, P.A.**

114 Turner Street  
Clearwater FL 33576  
Telephone: 727-235-3769  
Facsimile: 727-447-7196

Burton W. Wiand PA  
114 Turner Street  
Clearwater, FL 33756

January 31, 2025

Client: 025305

Matter: 002067

Invoice #: 21715

Page: 1

RE: Brian Davison: SEC v. Brian Davidson (Receiver)

For Professional Services Rendered Through December 31, 2024

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**SERVICES**

Date	TKPR	Description of Services	Hours	Amount
ASDIS	Asset Disposition			
10/1/2024	BWW	Review summary of hurricane damage to properties provided by T. Kelly (.3); correspond with T. Kelly regarding insurance coverage for storm damage (.3); review additional orders approving transfer of title to properties sold in seventeenth auction (.2).	0.8	\$288.00
10/2/2024	BWW	Review multiple correspondence from closing agent regarding upcoming closings and status of homeowners' association approval for several properties sold in seventeenth auction (.3); correspond with E. Tate regarding availability for signing closing documents (.1).	0.4	\$144.00
10/3/2024	BWW	Review correspondence from purchaser of McMullen Booth Rd. Unit 138 regarding damage to property and communicate with T. Kelly regarding same (.3); meet with E. Tate to review and sign closing documents for Avon St. property (.5); meet with E. Tate to review and sign closing documents for 32nd St. property (.5); review and sign revised settlement statement for Granada Dr. property (.2).	1.5	\$540.00
10/4/2024	BWW	Correspond with E. Tate regarding availability for signing closing documents (.1); meet with E. Tate to review and sign closing documents for Chebon Ct. unit E-F (.5).	0.6	\$216.00
10/8/2024	BWW	Communicate with T. Kelly regarding request by purchaser of Alt. 19, unit 231 for fully-executed contract and status of closing date (.2).	0.2	\$72.00

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<b>ASDIS</b>	<b>Asset Disposition</b>			
10/11/2024	BWW	Review email from claimant regarding possible damage to properties and responses to same by T. Kelly and K. Donlon (.3).	0.3	\$108.00
10/14/2024	BWW	Review correspondence from closing agent regarding status of closing for Chebon Ct. unit F (.1); review information from K. Donlon regarding status of orders entered approving the transfer of title for properties sold by auction in September (.3).	0.4	\$144.00
10/15/2024	BWW	Review correspondence from purchaser of McMullen Booth Rd. unit 138 regarding request for cancellation of contract (.1); review responses to same from closing agent and T. Kelly (.3); communicate approval of purchaser's request (.1).	0.5	\$180.00
10/16/2024	BWW	Review history of transaction and attend to documents required for cancellation of contract for 347 McMullen Booth Rd. unit 138 (.5); review correspondence from potential bidder on auction property (.1); communicate with T. Kelly regarding same (.1).	0.7	\$252.00
10/17/2024	BWW	Review correspondence from K. Johnson regarding request from purchaser of 3rd St. property for lock code and communicate with T. Kelly regarding same (.2); review correspondence from purchaser of Chebon Ct. unit F regarding request for monetary adjustment because of hurricane damage to property and response from closing agent regarding same (.2).	0.4	\$144.00
10/18/2024	BWW	Attend to cancellation of contracts for properties damaged in hurricane (.5).	0.5	\$180.00
10/21/2024	BWW	Review request from closing agent for commission fees for properties sold in seventeenth auction and upcoming closings and response to same by T. Kelly (.2); review correspondence from closing agent and buyer of 7th St. property regarding status of closing (.1); review correspondence from E. Tate regarding availability to sign closing documents for same (.1).	0.4	\$144.00
10/22/2024	BWW	Meet with E. Tate to review and sign closing documents for 7th St. property (.5); review correspondence from buyer and closing agent regarding same (.2); review correspondence from closing agent and E. Tate regarding recorded liens against Cherry St. property and status of closing of same (.2); review correspondence from closing agent and purchasers of 1013 Dartmouth Dr. and Alt. 19 unit 231 properties regarding status of closings (.2); review correspondence from T. Kelly and closing agent regarding commission amounts for properties sold in seventeenth auction (.2).	1.3	\$468.00

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<b>Date</b>	<b>TKPR</b>	<b>Description of Services</b>	<b>Hours</b>	<b>Amount</b>
<b>ASDIS</b>	<b>Asset Disposition</b>			
10/23/2024	BWW	Review correspondence from buyer of 2016 Dartmouth Dr. property and T. Kelly regarding status of hurricane damage repair (.2); review correspondence from buyer of Cypress Dr. property and T. Kelly regarding hurricane damage and status of purchase loan (.2); meet with E. Tate to review and sign closing documents for Alt. 19 unit 231 (.5).	0.9	\$324.00
10/24/2024	BWW	Attend to review and approval of amendments to contracts for sale of Cherry St., Wheeler Rd., and Saunders Ave. properties and call with E. Tate regarding same (.4); meet with E. Tate to review and sign additional closing documents for Alt. 19 unit 231 (.3); meet with E. Tate to review and sign additional closing documents for 1013 Dartmouth Dr. property (.3).	1.0	\$360.00
10/29/2024	BWW	Monitor eighteenth online property auction (2.5); review correspondence from purchaser of three properties from online auction and response to same from closing agent (.2); review receipt for deposit for purchase of Darlington Rd. property (.1).	2.8	\$1,008.00
10/30/2024	BWW	Review messages from closing agent and E. Tate regarding revised dates for closing of Wheeler Rd., Avon St., and 32nd St. properties and availability for signing same (.3); review correspondence from closing agent and buyer of 1013 Dartmouth Dr. property regarding status of closing (.1); review correspondence from E. Tate regarding wired funds for closing of same and confirm deposit of same to Schwab account (.2).	0.6	\$216.00
11/1/2024	BWW	Meet with witness and E. Tate to review and sign replacement closing documents for 32nd St. property (.5); meet with witness and E. Tate to review and sign replacement closing documents for Avon St. property (.5); meet with witness and E. Tate to review and sign closing documents for 103 Wheeler Rd. property (.5); correspond with E. Tate regarding availability for signing closing documents for Carrollbrook Ct. unit 213 (.1).	1.6	\$576.00
11/4/2024	BWW	Correspond with E. Tate regarding availability for signing closing documents for Carrollbrook Ct. unit 213 (.1); meet with E. Tate to review and sign same (.5); review correspondence from closing agent and E. Tate regarding revised settlement statement for 103 Wheeler Rd. property (.1); meet with E. Tate to review and sign same (.2); review and sign terms and procedures for closing auction purchases for properties sold in eighteenth auction (1.0); review correspondence from closing agent regarding status of liens on Cherry St. property and response to same by T. Kelly (.2); review hold back information on Cherry St. property (.1); review request from E. Tate for availability for signing closing documents for same (.2).	2.4	\$864.00

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<b>ASDIS</b>	<b>Asset Disposition</b>			
11/5/2024	BWW	Review correspondence from closing agent regarding status of closing of 32nd St. and Avon St. properties (.2); review correspondence from E. Tate regarding availability to sign closing documents for Saunders St. property (.1).	0.3	\$108.00
11/6/2024	BWW	Review correspondence from purchaser of three auctioned properties regarding deposit amounts and request for status of contracts for same from closing agent (.2); review correspondence from closing agent and E. Tate regarding status of pending closings (.2); review correspondence from closing agent regarding recorded code enforcement lien against Morgan St. property to be collected at closing of Carrollbrook Ct. property (.1); execute documents for pending closings (.3).	0.8	\$288.00
11/7/2024	BWW	Meet with E. Tate to review and sign closing documents for Saunders St. property (.5); meet with E. Tate to review and sign closing documents for Cherry St. property (.5).	1.0	\$360.00
11/8/2024	BWW	Review correspondence from closing agent, T. Kelly, P. Bryant and attorney for buyer regarding buyer's request to delay closing on Cherry St. property in light of holdback agreement and significance of title policy (.5); communicate with T. Kelly regarding same (.4).	0.9	\$324.00
11/12/2024	BWW	Review correspondence from closing agent and T. Kelly regarding request by buyer for extension of time to close on 702 Wheeler Rd. property and approve same (.2); review correspondence from closing agent regarding missing information on closing affidavit from buyer of Saunders St. property (.1); review request for approval of extension of time of closing date for Cherry St. property and terms of same and sign amendment to contract regarding same (.2).	0.5	\$180.00
11/14/2024	BWW	Attend to issues with Cypress St. closing (.2); attention to extension issue relating to 54th St. closing and communicate with T. Kelly regarding same (.3); review and sign assignment and assumption of contract for same (.2); telephone conferences with T. Kelly regarding Tennessee property sales and two competing offers (.2).	0.9	\$324.00
11/15/2024	BWW	Work on sale of jewelry with Sotheby's (.2); telephone conversation with L. Safer regarding new contract for sale of Rybicki Jewelry (.2).	0.4	\$144.00
11/18/2024	BWW	Communicate with T. Kelly regarding demand from purchaser of Cypress Dr. and 2015 Dartmouth Dr. properties for repairs prior to closing (.3); review pictures of damage to same (.2); communicate with T. Kelly and K. Gibson regarding terms of offer on Edna May property (.2); review and sign agreement for sale of jewelry in Sotheby's December auction (.2).	0.9	\$324.00

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<b>ASDIS</b>	<b>Asset Disposition</b>			
11/19/2024	BWW	Review and respond to email from K. Gibson regarding various offers on Edna May property in Tennessee (.2); telephone conference with T. Kelly regarding same (.3); review correspondence and proposal from purchaser of Cypress Dr. and Dartmouth Dr. properties itemizing cost to repair hurricane damage (.2); review correspondence from E. Ruland and T. Kelly regarding timeline for demolishing and clearing property on Bayview Dr. and request for meeting date (.2).	0.9	\$324.00
11/20/2024	BWW	Review and sign ALTA for closing of Cherry St. property (.2).	0.2	\$72.00
11/21/2024	BWW	Telephone conference with T. Kelly regarding sale of 1013 Dartmouth Dr. and Cypress Dr. properties, status of Commerce closing, real estate taxes and operational matters (.5); review and sign agreement for sale of Edna May property in Tennessee (.2); review communications from T. Kelly and buyer of 1013 Dartmouth Dr. and Cypress properties regarding terms acceptable for closing (.2); review correspondence from closing agent and attorney for buyer regarding status of scheduled closing of Cherry St. property (.2).	1.1	\$396.00
11/22/2024	BWW	Review municipal lien search and signed commitment for 24th St. property (.1); review correspondence from closing agent and E. Tate regarding issues with Cherry St. closing (.2); review and respond to request for information from closing agent of Edna May property (.2).	0.5	\$180.00
11/25/2024	BWW	Review correspondence from closing agent and buyer of 24th St. property regarding status of ten year old roof permit and obligation under as-is contract (.2).	0.2	\$72.00
12/2/2024	BWW	Review correspondence from purchaser of auction property regarding status of hurricane damage repairs and communicate with T. Kelly regarding same (.3).	0.3	\$108.00
12/4/2024	BWW	Review multiple requests from closing agent for commissions and rental information on properties sold in seventeenth auction (.3); review and approve assignment and assumption agreement for Fordham St. property (.2); review message from realtor representing auction bidder requesting additional information and communicate with T. Kelly regarding same (.3); phone call with realtor representing auction bidder (.3).	1.1	\$396.00

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<b>ASDIS</b>	<b>Asset Disposition</b>			
12/5/2024	BWW	Review correspondence from purchaser of three auction properties and request for information from closing agent regarding same (.2); review multiple requests from closing agent for financing addendums for properties sold in the last two auctions (.2); communicate with E. Tate and T. Kelly regarding availability for signing closing documents for 54th St. property and financing addendums for several properties online (.2).	0.6	\$216.00
12/6/2024	BWW	Communicate with T. Kelly, closing agent, and buyer of McMullen Booth Rd. property regarding status of approval from homeowners' association (.3); phone calls with E. Tate regarding online signing availability and issues with signing platform (.2); review closing documents for 54th St. property and attend online signing of same (.5); review multiple financing addendums for properties sold in seventeenth and eighteenth auctions and assignment and assumption of agreement for Fordham St. property and attend online signing of same (.4); review and respond to correspondence from closing agent, E. Tate, and T. Kelly regarding request from buyer of three auctioned properties to delay closing date (.4).	1.8	\$648.00
12/11/2024	BWW	Review correspondence from K. Donlon and T. Kelly regarding status of broker price opinions for Edna May property (.1); meet with E. Tate to review and sign closing documents for Carriage Glen Ct. property (.5); review correspondence from closing agent regarding excess funds from closing of 5403 Pasadena Dr. property and response to same by E. Tate (.2).	0.8	\$288.00
12/12/2024	BWW	Monitor online auction (3.0).	3.0	\$1,080.00
12/17/2024	BWW	Review correspondence from closing agent and T. Kelly regarding prorated rent owed to buyer of Carriage Glen Ct. property after closing and procedure for providing same (.2).	0.2	\$72.00

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<b>ASDIS</b>	<b>Asset Disposition</b>			
12/18/2024	BWW	Correspond with E. Tate regarding availability for signing closing documents for Darlington Rd. property (.1); review and execute closing documents for same (.5); communicate with T. Kelly and E. Tate regarding amendment to contract for sale of Cypress Rd. property (.1); review and sign same (.2); communicate with T. Kelly and E. Tate regarding amendment to contract for sale of Dartmouth Dr. property (.1); review and sign same (.2); review and sign contracts for properties sold in nineteenth auction (.8); review multiple communications from closing agent and purchasers of properties sold in nineteenth auction regarding procedures for payment and closing dates (.3); review multiple communications from closing agent to T. Kelly requesting rent roll and lease information for properties set for closing (.3).	2.6	\$936.00
12/19/2024	BWW	Correspond with E. Tate regarding closing documents for Chelsea St. property and availability for signing same (.2).	0.2	\$72.00
12/23/2024	BWW	Review and approve motion for sale of Edna May property (.5).	0.5	\$180.00
12/26/2024	BWW	Review closing documents and attend online signing for Chelsea St. property (.5); review correspondence from closing agent regarding request for rent rolls for 24th St., 38th Ave. and Morgan St. properties and status of outstanding liens on Cherry St. property (.2).	0.7	\$252.00
12/27/2024	BWW	Review correspondence from closing agent and E. Tate regarding revised assignment and assumption of contract for Fordham St. property (.1); review and sign same (.2).	0.3	\$108.00
12/30/2024	BWW	Communicate with E. Tate and T. Kelly to schedule online signing of closing documents for multiple properties (.2); review closing documents and execute same for five properties (1.0); review correspondence from closing agent and E. Tate regarding changes to settlement statement for Chelsea St. property (.1); review, approve, and sign same online (.1); communicate with E. Tate and T. Kelly regarding financing addendums for multiple properties sold in nineteenth auction (.1); review and sign same online (.2).	1.7	\$612.00

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	<b>ASDIS</b>	<b>Asset Disposition</b>		
12/31/2024	BWW	Review correspondence from closing agent and E. Tate regarding status of closing documents for Morgan St. and 24th Ave. properties and availability for signing same (.2); review correspondence from closing agent and response from T. Kelly regarding rent credit for tenant at 38th Ave. property (.2); review correspondence between E. Tate and closing agent regarding issues with names of purchasers of Kingston Dr. and Linden Ave. properties (.2); review follow-up correspondence from E. Tate regarding same (.1); review correspondence from purchaser of Linden Ave. property regarding deposits made and response to same and receipt for payment from closing agent (.2).	0.9	\$324.00
<b>Total: Asset Disposition</b>			<b>40.60</b>	<b>\$14,616.00</b>
	<b>ASSET</b>	<b>Asset Analysis and Recovery</b>		
10/4/2024	BWW	Review draft irrevocable disclaimer of interest by N. Davison (.3).	0.3	\$108.00
10/11/2024	BWW	Review K. Donlon's edits to N. Davison disclaimer proposed by Merrill Lynch and provisions from original assignment with B. Davison (.5).	0.5	\$180.00
10/21/2024	BWW	Review documents and edit draft judgment regarding corporate defendants and consent to judgment for same (1.0); correspond with K. Donlon and A. Johnson regarding same (.2).	1.2	\$432.00
10/22/2024	BWW	Review A. Johnson's edits to draft final judgment as to corporate and relief defendants and draft proposed consent of same (.2); communicate with K. Donlon regarding same (.2); attend Zoom call with A. Johnson, T. Verges, and K. Donlon regarding same (.4).	0.8	\$288.00
11/26/2024	BWW	Review correspondence from S. Padgett and K. Donlon regarding issues with disclaimer of interest regarding N. Davison and coin motion (.2).	0.2	\$72.00
12/5/2024	BWW	Review correspondence from K. Donlon regarding drafting of N. Davison's irrevocable disclaimer of interest in Merrill Lynch accounts (.1); draft same (.1); telephone call with K. Donlon regarding same and communication from S. Padgett (.2).	0.4	\$144.00
12/23/2024	BWW	Review correspondence from K. Donlon and information provided by S. Padgett regarding proposed revisions to disclaimer of interest for N. Davison (.3); review correspondence and documents provided by K. Donlon regarding wrap-up (.3).	0.6	\$216.00
<b>Total: Asset Analysis and Recovery</b>			<b>4.00</b>	<b>\$1,440.00</b>

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	<b>BUSIN</b>	<b>Business Operations</b>		
10/1/2024	BWW	Review bank account statements and credit card statement (.4); review and approve RAD Technology invoice (.2).	0.6	\$216.00
10/2/2024	BWW	Review Commerce Brewing financials provided by E. Takemori (.3); exchange correspondence with SilverFlume regarding required filing for BNAZ, LLC and provide instructions regarding same (.2).	0.5	\$180.00
10/3/2024	BWW	Review communications from T. Kelly and P. Bryant regarding information needed for quit claim deed for transaction between Commerce Brewing and Persimmon Hollow (.3); review correspondence from E. Tate regarding wired funds for closing of Granada Dr. property and confirm deposit of same to Schwab account (.2).	0.5	\$180.00
10/4/2024	BWW	Review correspondence from RASi, E. Tate and T. Kelly regarding documents required to be filed in New Jersey on behalf of Bolero Snort property and provide instructions regarding same (.3); review request for additional information from Florida unclaimed property and correspond with K. Donlon regarding same (.3).	0.6	\$216.00
10/9/2024	BWW	Review Commerce Brewing financials provided by E. Takemori (.3).	0.3	\$108.00
10/11/2024	BWW	Review September Schwab statement (.2).	0.2	\$72.00
10/15/2024	BWW	Correspond with K. Donlon regarding new date for operations meeting (.1).	0.1	\$36.00
10/16/2024	BWW	Review Commerce Brewing financial information provided by E. Takemori (.3); review and respond to correspondence from E. Tate, K. Donlon and R. Rohr regarding GoDaddy renewals (.3); review correspondence from neighbor at Dartmouth Dr. property and communicate with T. Kelly regarding same (.2); communicate with T. Kelly regarding properties damaged in hurricane (.3).	1.1	\$396.00
10/17/2024	BWW	Review financials provided by PDR and miscellaneous reports (.6); prepare and distribute agenda for operations meeting (1.2).	1.8	\$648.00
10/18/2024	BWW	Prepare for and attend operations meeting (1.5); correspond with R. Kemka regarding Bolero Snort Brewery (.3).	1.8	\$648.00

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<b>BUSIN</b>	<b>Business Operations</b>			
10/21/2024	BWW	Review and pay bills in AppFolio (1.0); communicate with T. Kelly regarding Commerce Brewing items to be paid (.3); review and process payment for Dinsmore invoice (.2); review correspondence from E. Tate, R. Rohr, and K. Donlon regarding GoDaddy renewal and provide instructions for same (.2); review invoice for site remediation at Bolero Snort and communicate instructions for same (.2); review notice from state of Florida regarding sales and use tax payment and provide instructions regarding same (.2); review deposit information and settlement check in Huey v. Home Encounter lawsuit (.2).	2.3	\$828.00
10/23/2024	BWW	Review final utility bill from City of Scottsdale for Taylor St. property and correspond with E. Tate and R. Rohr regarding same (.2); review Commerce Brewing financials provided by E. Takemori (.3); telephone conferences with T. Kelly regarding status of Treasure Island condominium project (.3); prepare for and participate in Commerce Brewing board meeting (1.5).	2.3	\$828.00
10/24/2024	BWW	Communicate with E. Tate and T. Kelly regarding review and approval of invoice from New Jersey Department of Revenue (.2); review GoDaddy renewals and comments to same by K. Donlon and R. Rohr and provide instructions regarding same (.3); review correspondence and documents from T. Kelly and P. Bryant regarding quit claim deed and mortgage assignment and assumption agreement for Persimmon Hollow transaction (.3); review receipt for payment of transport of Defender for diagnostic testing and correspondence from S. Bhullar regarding same (.2).	1.0	\$360.00
10/25/2024	BWW	Review correspondence from E. Tate regarding wired funds for closing of Alt. 19 unit 231 and confirm deposit of same to Schwab account (.2); review correspondence from E. Tate regarding wired funds for closing of 7th St. property and confirm deposit of same to Schwab account (.2); review third-quarter fund accounting report provided by PDR and correspondence from E. Tate regarding same (.3).	0.7	\$252.00
10/30/2024	BWW	Review notice from State of Tennessee regarding incomplete refund claim and correspondence from PDR regarding same (.2); review refund check from TK Elevator Corporation sent for deposit by E. Tate and correspondence from T. Kelly regarding same (.2); review Commerce Brewing financials provided by E. Takemori (.3); review payroll report provided by PDR (.1).	0.8	\$288.00

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<b>BUSIN</b>	<b>Business Operations</b>			
10/31/2024	BWW	Review correspondence from E. Tate regarding GoDaddy renewals, response to same from K. Donlon and T. Kelly and communicate instructions for same (.2); review status of Persimmon Hollow transaction and analysis from K. Kolbig regarding same (.5); telephone conference with T. Kelly regarding same (.5).	1.2	\$432.00
11/1/2024	BWW	Attend to BNAZ renewal of corporate registration (.2); review October bank statements and credit card statement (.4); review and approve RAD Technology invoice (.2).	0.8	\$288.00
11/5/2024	BWW	Review correspondence from E. Tate regarding wired funds for closing of 32nd St. property and confirm deposit in Schwab account (.2); review correspondence from E. Tate regarding wired funds for closing of Avon St. property and confirm deposit in Schwab account (.2); review correspondence from T. Kelly and P. Bryant regarding closing of Persimmon Hollow transaction (.2); review correspondence from purchaser of Starkey Rd. property regarding error on tax records and response to same from P. Bryant (.2); confer with T. Kelly regarding various operations issues including Commerce Brewing and Treasure Island property (.5).	1.3	\$468.00
11/6/2024	BWW	Review Commerce Brewing financials from E. Takemori (.3); review correspondence from E. Tate regarding wired funds for closing of 103 Wheeler Rd. property and confirm deposit of same to Schwab account (.2).	0.5	\$180.00
11/7/2024	BWW	Review correspondence from E. Tate regarding wired funds for closing of Carrollbrook Ct. property and confirm deposit of same to Schwab account (.2); review correspondence from T. Kelly and P. Bryant regarding status of quit claim deed for Persimmon Hollow transaction and status of closing (.2).	0.4	\$144.00
11/8/2024	BWW	Review and respond to request from E. Tate regarding GoDaddy renewal and provide instructions (.2); communicate with S. Bhullar regarding status of Defender evaluation by ECD (.2).	0.4	\$144.00
11/11/2024	BWW	Conference with T. Kelly regarding operations including condominium project, brewery, Tennessee sale, and hurricane damage to properties (.5); telephone conferences with E. Tate regarding disclosure of beneficial ownership project (.2).	0.7	\$252.00
11/12/2024	BWW	Work on issues relating to beneficial ownership information disclosure (1.1); confer with E. Tate regarding same (.2); telephone conference with K. Donlon regarding same (.2); review information relating to disclosures (.5); review and approve payment of invoices (1.5).	3.5	\$1,260.00

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<b>BUSIN</b>	<b>Business Operations</b>			
11/13/2024	BWW	Review loan assumption agreement and quit claim deed for Commerce Brewing/Persimmon Hollow transaction and memorandum regarding same from P. Bryant (1.0); review loan assumption agreement and quit claim deed for Commerce Brewing/Persimmon Hollow transaction and memorandum regarding same from P. Bryant (1.0).	2.0	\$720.00
11/14/2024	BWW	Telephone conferences with T. Kelly and P. Bryant regarding proration of taxes for 1013 Darlington St. property and Commerce Brewing/Persimmon Hollow transaction documents (.5); review emails, financials and transaction documents relating to Persimmon Hollow and Commerce Brewing operation including financial information from E. Takemori (.5); review payroll report and confirm available funds (.2); schedule and attend conferences with C. Dingman, W. Price, and K. Donlon regarding tax advice (.7); review research materials regarding same (.2); review Taylor St. gas bills (.2); further communicate with P. Bryant regarding Commerce Brewing document preparation for the Persimmon Hollow closing; (.3); telephone conferences with T. Kelly regarding same (.5); review emails and ongoing matters regarding Persimmon Hollow closing and continuing operations of Commerce Brewing (.8); telephone conference with P. Bryant regarding 1013 Dartmouth Dr. and tax proration issue (.2).	4.1	\$1,476.00
11/15/2024	BWW	Review notices of administrative dissolution/revocation of EquiAlt Property Management, LLC, EquiAlt Capital Advisors LLC, 551 3rd Ave. South LLC, and FL DAV LLC from Florida Department of State (.4).	0.4	\$144.00
11/18/2024	BWW	Telephone conference with W. Price regarding tax issues (.3); prepare for and participate in conference with W. Price, C. Dingman, and K. Donlon (.8); additional correspondence with W. Price regarding same (.1); attention to decisions regarding renewal of GoDaddy accounts and related email sites (.2); review correspondence, six month wired funds spreadsheet, and Schwab statement for October (.3); review correspondence and documents from E. Tate and PDR regarding erroneous charges on EquiAlt credit card (.2); review financials from M. Low (.2); work on preparation for operations meeting (.3); review Receivership expense spreadsheet (.2); prepare email to C. Dingman regarding IRS information on Receivership tax treatment (.2).	2.8	\$1,008.00

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<b>Date</b>	<b>TKPR</b>	<b>Description of Services</b>	<b>Hours</b>	<b>Amount</b>
<b>BUSIN</b>	<b>Business Operations</b>			
11/19/2024	BWW	Review information and prepare agenda for operations meeting (1.0); review notice of voluntary dismissal with prejudice filed by opposing counsel in A. Patterson lawsuit (.1); review financials (.2); review notes from S. Bhullar (.1); attend operations meeting (1.6); communicate with T. Kelly regarding hold harmless agreement in order to pull permit for grain silo at Commerce Brewing (.2); review correspondence from E. Tate, S. Bhullar, and Spectrum regarding erroneous charge on EquiAlt credit card (.2).	3.4	\$1,224.00
11/20/2024	BWW	Review notice of administrative dissolution/revocation for EquiAlt Holdings, LLC from Florida Department of State (.1); review Commerce Brewing financials and Persimmon Hollow distribution sale provided by E. Takemori (.3); review and sign unclaimed property document for Yapstone and forward same to K. Donlon (.5).	0.9	\$324.00
11/21/2024	BWW	Review notice of administrative dissolution/revocation of 5123 E. Broadway Ave. LLC from Florida Department of State (.1); review revised loan assumption agreement with lender's counsel changes for Persimmon Hollow transaction (.2); review vendor and professional invoices (.3); communicate with M. Lockwood regarding same (.1).	0.7	\$252.00
11/25/2024	BWW	Review correspondence from closing agent and E. Tate regarding status of closing and funds wired to Schwab for sale of Cherry St. property (.2); review final bill from Southwest Gas for Taylor St. property and correspondence from E. Tate and R. Jernigan regarding credit on account (.2); review draft limited liability company operating agreement between 1635 Patterson Avenue LLC and Commerce Brewing for the SPV and Persimmon Hollow warehouse property provided by K. Kolbig (.5); correspond with T. Kelly, K. Kolbig, R. Kemka, S. Segundo, and J. Redner regarding creating LLC and update on approval of loan documents (.5); process payment of invoices (1.0).	2.4	\$864.00
11/26/2024	BWW	Review correspondence from Duke Energy regarding Cypress Dr. property and communicate with T. Kelly regarding responding to same (.2); review correspondence from K. Kolbig regarding Commerce Brewing board decision to commence a capital call for working capital needs (.1).	0.3	\$108.00
11/27/2024	BWW	Review financials for Commerce Brewing provided by E. Takemori (.3); correspond with T. Kelly regarding rent payments (.2); review multiple Commerce Brewing capital call notices and correspondence from S. Ochstein regarding purpose of same (.3).	0.8	\$288.00
11/29/2024	BWW	Review refund check from Southwest Gas for Taylor St. property and deposit information provided by E. Tate (.1).	0.1	\$36.00

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**SERVICES**

Date	TKPR	Description of Services	Hours	Amount
	<b>BUSIN</b>	<b>Business Operations</b>		
12/2/2024	BWW	Review bank and credit card statements (.4); review notice from RASi regarding 2024 annual report for New Jersey property, provide instructions for filing same, and review report processed online for same (.4); review automatic renewal notice for GoDaddy domains and provide instructions regarding same (.3); review confirmation of cancellation of same (.1); review SilverFlume alert regarding BNAZ LLC and provide instructions regarding same (.2); review and approve RAD Technology invoice (.2).	1.6	\$576.00
12/3/2024	BWW	Review and respond to detailed request from T. Kelly for funding for property taxes, roof work on Treasure Island property and rehab and maintenance bills (.4); review correspondence and information from E. Tate, K. Donlon, and M. Lockwood regarding status of beneficial ownership information reports and required information for same (.3).	0.7	\$252.00
12/4/2024	BWW	Review and respond to correspondence from K. Kolbig regarding Persimmon Hollow counsel's motion to modify bankruptcy plan and suggested escrow agreement to hold funds pending closing (.5); review disbursement distribution sheet for contribution from plan sponsor outlining Persimmon Hollow's allocation of funds to be provided by Commerce Brewing (.3); correspond with and provide documentation to E. Takemori for beneficial ownership information report filing for Commerce Brewing (.3); review and respond to stipulation regarding relief from automatic stay in Persimmon Hollow bankruptcy matter provided by K. Kolbig (.3); review Commerce Brewing financials and comments to same by T. Kelly (.3); review and respond to correspondence from E. Tate regarding GoDaddy renewals (.2); review qualified settlement fund analysis and correspond with W. Price regarding same (.5).	2.4	\$864.00
12/5/2024	BWW	Review and respond to correspondence from E. Tate, M. Lockwood, K. Donlon, and W. Price regarding beneficial ownership information filings (.4); review correspondence from J. Redner inquiring about injunction to stop beneficial owner information report filing requirement (.1); review and respond to correspondence from K. Kolbig regarding escrow agreement for transfer of funds to Persimmon Hollow (.2); review Persimmon Hollow escrow agreement and detailed forecast on revenue (.5).	1.2	\$432.00

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**SERVICES**

<b>Date</b>	<b>TKPR</b>	<b>Description of Services</b>	<b>Hours</b>	<b>Amount</b>
<b>BUSIN</b>	<b>Business Operations</b>			
12/6/2024	BWW	Review confirmation of wired funds for closing of 54th St. property and confirm posting of same to Schwab account (.2); review correspondence from E. Takemori regarding status of beneficial ownership interest report filing for Commerce Brewing and status of injunction and respond with additional documentation (.2); review correspondence from T. Kelly regarding funding for property tax payments, operations, roof replacement, and clean-out of damaged Treasure Island properties, a breakdown of funds expended to date, and status of Commerce Brewing funds (.3).	0.7	\$252.00
12/9/2024	BWW	Attend to wire transfer to Commerce Brewing for additional capital call and communicate with E. Tate regarding same (.6); correspond with W. Price regarding tax filing deadlines and estimated payment information (.3); review information provided by W. Price and K. Donlon regarding stay on filing beneficial owner information reports (.2); phone calls with T. Kelly regarding funding for taxes and property repairs (.3); confer with E. Tate regarding same (.3); correspond with E. Takemori regarding information to provide for beneficial ownership information filing for Commerce Brewing, stay of requirement to file, and direction to proceed with filing from J. Redner (.3); confer with E. Tate regarding same (.2); review correspondence from T. Kelly and P. Bryant regarding status of closing of Persimmon Hollow transaction (.2); review refund check from homeowners' association for Carrollbrook Rd. unit 213 property and deposit information for same provided by E. Tate (.2); review correspondence from closing agent and T. Kelly regarding status of payment of 2024 property taxes on multiple properties set for closing (.2); review notice from Omni Agent Solutions regarding rate increase (.1); review correspondence from W. Price requesting copies of filed beneficial ownership interest reports (.1); review summary of work needed on Defender and value as determined by ECD and communicate with S. Bhullar regarding same (.5).	3.5	\$1,260.00
12/10/2024	BWW	Correspond with E. Tate regarding transfer of funds from money market account to property management account and request for increase in daily wiring limits (.2).	0.2	\$72.00

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**SERVICES**

<b>Date</b>	<b>TKPR</b>	<b>Description of Services</b>	<b>Hours</b>	<b>Amount</b>
<b>BUSIN</b>	<b>Business Operations</b>			
12/11/2024	BWW	Review correspondence from E. Tate and R. Rohr regarding status of GoDaddy renewals (.2); review additional correspondence from E. Tate, R. Rohr, and K. Donlon regarding necessity of security renewal on GoDaddy account (.2); review correspondence to ServisFirst Bank requesting increase in wiring limits (.1); phone call with ServisFirst Bank to verbally approve same (.2); review November Schwab statement (.2); communicate with PDR regarding end of year payroll (.2); correspond with T. Kelly regarding unpaid rent from Commerce Brewing, upcoming lease rent increase, and issues with accounting reports (.3); attend to wire transfer to ABPM for 2024 taxes and property repairs (.5); review correspondence from W. Price, M. Lockwood and FinCEN alert staying requirement to file beneficial ownership interest reports (.2); correspond with K. Donlon and E. Tate regarding newly submitted unclaimed property claims and response from State of Florida representative requiring mailed copy (.2); review and approve notices of commencement and dock permit documents for Treasure Island property (.5); communicate with T. Kelly and E. Tate regarding same (.2).	3.0	\$1,080.00
12/12/2024	BWW	Review Commerce Brewing financials and notes provided by E. Takemori (.5); correspond with T. Kelly regarding how to proceed after release of new owners at Persimmon Hollow mediation (.3).	0.8	\$288.00
12/13/2024	BWW	Communicate with S. Bhullar regarding ECD diagnostic report for Defender and repairs needed on same (.3).	0.3	\$108.00
12/16/2024	BWW	Review information regarding nationwide preliminary injunction regarding enforcement of the corporate transparency act, notice of appeal, and request for ruling filed by the government and correspondence from W. Price and J. Perez regarding same (.3); review and respond to correspondence from E. Tate and K. Donlon regarding GoDaddy renewal (.2); review and respond to notice of code enforcement violation from City of Lakeland for Crescent Dr. property (.2); review correspondence from E. Tate regarding deposit of proceeds of sale of Carriage Glen Court property and confirm posting of same in Schwab account (.2); review November financials provided by PDR (.4).	1.3	\$468.00
12/17/2024	BWW	Correspond with E. Tate, K. Donlon, T. Kelly, and R. Rohr regarding GoDaddy notice and agreement to renew (.2).	0.2	\$72.00

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**SERVICES**

<b>Date</b>	<b>TKPR</b>	<b>Description of Services</b>	<b>Hours</b>	<b>Amount</b>
<b>BUSIN</b>	<b>Business Operations</b>			
12/18/2024	BWW	Communicate with K. Kolbig and T. Kelly regarding Persimmon Hollow closing (.2); review Commerce Brewing financials provided by E. Takemori (.3); attend Commerce Brewing board call (1.0); review correspondence from K. Donlon, T. Kelly, and E. Tate regarding status of broker price opinions for Edna May Dr. property and status of EA SIP TN Holding LLC in Tennessee (.2).	1.7	\$612.00
12/19/2024	BWW	Communicate with Commerce Brewing board, W. Price, and T. Kelly regarding status of operations (.8); prepare email to Commerce Brewing directors (.1); schedule Zoom meeting (.2); review 2023 tax return for Commerce Brewing and communications from W. Price regarding same (.3); review communications from K. Kolbig, J. Redner, and S. Segundo regarding Persimmon Hollow closing authorization and provide same (.3); review financial documents, reports, and banking information and prepare agenda for operations meeting (1.2).	2.9	\$1,044.00
12/20/2024	BWW	Prepare for and attend Commerce Brewing board call (2.0); review Kruger offer letter, job description, and manager responsibilities summary (.5); communicate with J. Redner, K. Kolbig, R. Kemka, and S. Segundo regarding same (.2); process and pay invoices (.5); prepare for operations meeting (.5).	3.7	\$1,332.00
12/23/2024	BWW	Attend operations meeting (1.6); review confirmation of wired funds for closing of 54th St. property and confirm posting of same to Schwab account (.2); review information regarding refund from closings of Pasadena Dr. properties and email from closing agent regarding same (.2); review correspondence from E. Tate regarding deposit of same to money market account (.1); review information regarding status of new credit cards (.1); review Persimmon Hollow October 2024 P&L and communication from R. Carelli regarding same (.4); attend conference call and Commerce board meeting (1.5).	4.1	\$1,476.00
12/26/2024	BWW	Review confirmation of wire transfer of capital call funds from Stress Free Construction to Commerce Brewing (.1); review Commerce Brewing financials including Persimmon Hollow deposits provided by E. Takemori (.5).	0.6	\$216.00
12/27/2024	BWW	Review correspondence from W. Price and article regarding reinstated injunction to halt beneficial ownership information reporting enforcement (.2).	0.2	\$72.00
12/30/2024	BWW	Review check from closing agent for return of duplicate payment of taxes and correspondence from E. Tate to ServisFirst Bank regarding deposit of same (.2).	0.2	\$72.00
<b>Total: Business Operations</b>			<b>70.60</b>	<b>\$25,416.00</b>

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**SERVICES**

Date	TKPR	Description of Services	Hours	Amount
<b>CASE</b>	<b>Case Administration</b>			
10/23/2024	BWW	Review correspondence from K. Donlon and T. Kelly regarding items to include in nineteenth report (.2); review and revise nineteenth report (1.0); exchange emails with K. Donlon regarding same (.2).	1.4	\$504.00
10/29/2024	BWW	Review revised nineteenth quarterly status report (1.0).	1.0	\$360.00
<b>Total: Case Administration</b>			<b>2.40</b>	<b>\$864.00</b>
<b>CLAIM</b>	<b>Claims Administration and Objections</b>			
10/1/2024	BWW	Review correspondence from Yip Associates and A. Johnson regarding disgorgement amount formula (.3).	0.3	\$108.00
10/9/2024	BWW	Review and respond to correspondence from K. Paulson regarding small claim affidavit provided by attorney for claimant's estate (.2).	0.2	\$72.00
10/14/2024	BWW	Review communications from M. Gura regarding status of first and second distributions (.2).	0.2	\$72.00
10/30/2024	BWW	Review correspondence to claimant regarding uncashed distribution check returned by post office and correspondence from M. Gura regarding same (.2).	0.2	\$72.00
11/14/2024	BWW	Review motion for reconsideration filed by claimant in wrong action and respond to correspondence from K. Donlon regarding draft motion to strike same (.3).	0.3	\$108.00
11/15/2024	BWW	Communicate with K. Donlon regarding D.D. (.1); review filing by same (.1).	0.1	\$36.00
11/18/2024	BWW	Review distribution information from M. Gura (.2); communicate with M. Gura and K. Donlon regarding status of motion for reconsideration filed by D.D. (.2).	0.4	\$144.00
11/19/2024	BWW	Prepare email to K. Donlon regarding D.D.'s filing (.1); exchange communications with M. Gura regarding contact with D.D. (.3); review status of claim distributions (.1); review and comment on motion to strike motion for reconsideration filed by claimant in wrong case provided by K. Donlon (.2).	0.7	\$252.00
11/20/2024	BWW	Review Pfizer case regarding surplus funds (.2); prepare email to K. Donlon and J. Perez with same (.1); retrieve, review, and annotate briefs from Southern District of New York and forward to K. Donlon and J. Perez (1.2); review correspondence from K. Donlon and lost ROI calculation spreadsheet provided by Yip Associates (.2).	1.7	\$612.00
11/21/2024	BWW	Review update from M. Gura regarding status of first distribution (.1).	0.1	\$36.00
11/26/2024	BWW	Review motion for withdrawal of motion for reconsideration of claim determination (.1).	0.1	\$36.00

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**SERVICES**

Date	TKPR	Description of Services	Hours	Amount
	<b>CLAIM</b>	<b>Claims Administration and Objections</b>		
12/3/2024	BWW	Review correspondence from C.T. regarding account with Equity Trust and correspond with claims team regarding same (.2).	0.2	\$72.00
12/12/2024	BWW	Review correspondence from K. Paulson regarding reissuing check to estate of deceased claimant and letters testamentary for same (.2).	0.2	\$72.00
		<b>Total: Claims Administration and Objections</b>	<b>4.70</b>	<b>\$1,692.00</b>
		<b>Total Professional Services</b>	<b>122.3</b>	<b>\$44,028.00</b>

**DISBURSEMENTS**

Date		Description of Disbursements	Amount
	<b>E107</b>	<b>Del. Services/Messengers</b>	
12/20/2024		FedEx - Delivery of Replacement Distribution Check	\$9.75
	<b>E123</b>	<b>Web-Related Expenses</b>	
10/23/2024		Web-related expenses - GoDaddy - Domain Transfer	\$12.17
	<b>E124</b>	<b>Other</b>	
10/2/2024		Miscellaneous - NotaryCam - Online Closings	\$105.00
		<b>Total Disbursements</b>	<b>\$126.92</b>

Total Services	\$44,028.00	
Total Disbursements	\$126.92	
Total Current Charges		\$44,154.92
Previous Balance		\$73,968.49
Less Credits/Write Offs		(\$61,467.49)
<b>PAY THIS AMOUNT</b>		<b>\$56,655.92</b>

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**TASK RECAP****Services**

<u>Project No.</u>	<u>Hours</u>	<u>Amount</u>
ASDIS - ASDIS	40.60	\$14,616.00
ASSET - ASSET	4.00	\$1,440.00
BUSIN - BUSIN	70.60	\$25,416.00
CASE - CASE	2.40	\$864.00
CLAIM - CLAIM	4.70	\$1,692.00
	<u>122.30</u>	<u>\$44,028.00</u>

**Disbursements**

<u>Project No.</u>	<u>Amount</u>
Del. Services/Messengers	\$9.75
Web-Related Expenses	\$12.17
Other	\$105.00
	\$0.00
	\$0.00
	<u>\$126.92</u>

**BREAKDOWN BY PERSON**

<u>Person</u>	<u>Project No.</u>	<u>Hours</u>	<u>Amount</u>
BWW Burton W. Wiand	ASDIS - ASDIS	40.60	\$14,616.00
BWW Burton W. Wiand	ASSET - ASSET	4.00	\$1,440.00
BWW Burton W. Wiand	BUSIN - BUSIN	70.60	\$25,416.00
BWW Burton W. Wiand	CASE - CASE	2.40	\$864.00
BWW Burton W. Wiand	CLAIM - CLAIM	4.70	\$1,692.00
		<u>122.30</u>	<u>\$44,028.00</u>

# **EXHIBIT 3**

**Burton W. Wiand PA**

114 Turner Street  
Clearwater, FL 33756  
Phone: (727) 235-3769  
Fax: (727) 447-7196

**INVOICE**

**Matter: SEC Legal Team - SEC v. Brian Davison, et al**  
**Responsible: Burton W. Wiand**

**For Professional Services Rendered 10/01/2024 Through 12/31/2024**

	<b>ASSET -</b>	<b>Asset Disposition</b>		
10/2/24	EPT	Review and edit closing documents for Avon St. property and prepare for signing by Receiver (.4); review and edit closing documents for 32nd St. property and prepare for signing by Receiver (.4); correspond with Receiver regarding availability for signing closing documents (.1).	0.9	\$112.50
10/3/24	EPT	Review revised deed for Avon St. property, prepare for signature by Receiver, and update record for same (.3); review revised deed for 32nd St. property, prepare for signature by Receiver, and update record regarding same (.3); review revised settlement statement for Granada Dr. property, forward same to Receiver for review, and update record regarding same (.2); meet with Receiver to review, witness, and notarize signing of closing documents for Avon St. property (.5); update record regarding same and provide copies of same to closing agent (.2); meet with Receiver to review, witness, and notarize signing of closing documents for 32nd St. property (.5); update record regarding same and provide copies of same to closing agent (.2); review correspondence from T. Kelly and purchaser of McMullen Booth Rd. Unit 138 regarding possible damage to unit and homeowners' association grounds, update record regarding same, and forward same to K. Donlon (.2); prepare original closing documents for FedEx overnight delivery to closing agent (.4).	2.8	\$350.00
10/4/24	EPT	Review and edit closing documents for Chebon Ct. Unit E-F (.2); prepare same for Receiver's review (.2); correspond with Receiver regarding availability for signing same (.1); meet with Receiver to review, witness and notarize signing of same (.5); update record regarding same and provide copies of same to closing agent (.2); prepare closing documents for FedEx overnight delivery (.4).	1.6	\$200.00
10/15/24	EPT	Review release and cancellation of contract for 347 S. McMullen Booth Rd. Unit 138, update record regarding same, and forward same to Receiver for review (.2); correspond with Receiver regarding same (.2); review list of properties for sale in eighteenth auction (.1); create terms and procedures documents for each property listed (2.3); update record regarding same and forward same to T. Kelly (.5).	3.3	\$412.50
10/16/24	EPT	Correspond with Receiver regarding status of release and cancellation of contract for 347 S. McMullen Booth Rd. Unit 138 (.2); update record regarding same and send executed document to closing agent (.2); review correspondence from closing agent to buyer regarding same (.1).	0.5	\$62.50
10/18/24	EPT	Correspond with closing agent regarding copy of release and cancellation of contract signed by buyer of McMullen Booth Rd. Unit 138 property (.1); review signed document provided by closing agent and update record regarding same (.2); review documents posted on auction website and correspond with T. Kelly regarding same (.4).	0.7	\$87.50
10/21/24	EPT	Review additional properties added to eighteenth auction, access Polk and Pinellas County property appraiser websites, and prepare draft contracts for same (.9); review and edit closing documents for 7th St. property and prepare same for review by Receiver (.4); correspond with Receiver regarding availability for signing same (.1).	1.4	\$175.00

10/22/24	EPT	Review revised settlement statement for 7th St. property and update record regarding same (.2); prepare closing documents for same for review by Receiver (.2); meet with Receiver to review, witness, and notarize same (.5); update record regarding same and provide copies to closing agent by email (.2); prepare original documents for FedEx overnight delivery (.4); review and edit closing documents for Alt. 19 Unit 231 property and prepare same for review by Receiver (.4); review and edit closing documents for 1013 Dartmouth Dr. property (.2); correspond with closing agent regarding issues with documents (.1); make further edits to same (.2); prepare same for review by Receiver (.2); correspond with Receiver regarding availability for signing same (.1).	2.7	\$337.50
10/23/24	EPT	Correspond with closing agent requesting revised closing documents for properties sold in seventeenth auction (.1); meet with Receiver to witness and notarize closing documents for Alt. 19 Unit 231 property (.3); update record regarding same and provide copies to Receiver, T. Kelly and closing agent (.3); meet with Receiver to review, witness, and notarize closing documents for 1013 Dartmouth Dr. property (.5); update record regarding same and provide copies of same to Receiver, T. Kelly, and closing agent (.2); review correspondence from closing agent regarding additional closing documents for Alt. 19 Unit 231 property (.1); review and edit same (.2); prepare same for review by Receiver (.2); review correspondence from closing agent regarding additional closing documents for 1013 Dartmouth Dr. property (.1); review and edit same (.2); prepare same for review by Receiver (.2); correspond with Receiver regarding availability for meeting to sign additional closing documents (.1).	2.5	\$312.50
10/24/24	EPT	Meet with Receiver to review and sign additional closing documents for Alt. 19 Unit 231 property (.3); update record regarding same (.1); meet with Receiver to review and sign additional closing documents for 1013 Dartmouth Dr. property (.3); update record regarding same and provide copies to closing agent, Receiver, and T. Kelly (.2); prepare original closing documents for FedEx overnight delivery (.4); review amendments to three contracts for properties sold in seventeenth auction (.3); provide same to Receiver for review (.1).	1.7	\$212.50
10/25/24	EPT	Call with Receiver regarding closing agent's request for amendments to contracts for the purchase of three properties sold in seventeenth auction (.1); review amendment to contract for purchase of Cherry St. property correcting scrivener's error, update record regarding same, and provide signed copy to Receiver, K. Donlon, T. Kelly, and closing agent (.3); review amendment to contract for purchase of Wheeler Rd. property correcting scrivener error, update record regarding same, and provide signed copy to Receiver, K. Donlon, T. Kelly, and closing agent (.3); review amendment to contract for purchase of Saunders St. property correcting scrivener's error, update record regarding same and provide signed copy to Receiver, K. Donlon, T. Kelly, and closing agent (.3).	1.0	\$125.00
10/29/24	EPT	Review status of eighteenth auction (.2); provide Word versions of Terms and Procedures documents to T. Kelly (.2); review deposit information for sale of Darlington Rd. property provided by closing agent and update record regarding same (.2).	0.6	\$75.00
10/31/24	EPT	Review and edit closing documents for Wheeler Rd. property and prepare same for review by Receiver (.4); correspond with Receiver regarding availability for signing same (.1); review and edit revised closing documents for 32nd St. property and prepare same for review by Receiver (.4); correspond with Receiver regarding availability for signing same (.1); review and edit revised closing documents for Avon St. property and prepare same for review by Receiver (.4); correspond with Receiver regarding availability for signing same (.1).	1.5	\$187.50

11/1/24	EPT	Meet with Receiver to review, sign, and notarize closing documents for 32nd St. property (.5); update record regarding same and provide copies of same by email to Receiver, T. Kelly, and closing agent (.3); meet with Receiver to review, sign, and notarize closing documents for Avon St. property (.5); update record regarding same and provide copies of same by email to Receiver, T. Kelly, and closing agent (.3); meet with Receiver to review, sign, and notarize closing documents for Wheeler Rd. property (.5); update record regarding same and provide copies of same by email to Receiver, T. Kelly, and closing agent (.3); prepare original documents for FedEx overnight delivery (.4); review and edit closing documents for Carrollbrook Ct. Unit 213 and prepare for review by Receiver (.4); correspond with Receiver regarding availability for signing same (.1).	3.3	\$412.50
11/4/24	EPT	Meet with Receiver to review, witness, and notarize signing of closing documents for Carrollbrook Ct. Unit 213 (.5); update record regarding same and provide copies by email to Receiver, T. Kelly, and closing agent (.3); prepare original documents for FedEx overnight delivery (.4); meet with Receiver to review and sign revised settlement statement for Wheeler Rd. property (.2); update record regarding same and provide signed copy of same to Receiver, T. Kelly, and closing agent (.2); review terms and procedures for closing auction properties from eighteenth auction and provide same to Receiver for review and signature (.3); update record for same and provide same to Receiver and T. Kelly (.2).	2.1	\$262.50
11/5/24	EPT	Review and edit closing documents for Cherry St. property (.2); prepare same for review by Receiver (.2); correspond with closing agent regarding same (.1); correspond with Receiver regarding availability for signing same (.1); review and edit closing documents for Saunders St. property (.2); prepare same for review by Receiver (.2); correspond with Receiver regarding availability for signing same (.1); review revised settlement statement for Cherry St. property provided by closing agent and prepare same for review by Receiver (.2).	1.3	\$162.50
11/7/24	EPT	Meet with Receiver to review, witness, and notarize closing documents for Saunders St. property (.5); update record regarding same and provide copies of same by email to Receiver, T. Kelly, and closing agent (.3); meet with Receiver to review, witness, and notarize closing documents for Cherry St. property (.5); update record regarding same and provide copies by email to Receiver, T. Kelly, and closing agent (.3); prepare original documents for FedEx overnight delivery (.4).	2.0	\$250.00
11/13/24	EPT	Correspond with Receiver and closing agent regarding buyer's request for extension to close on Cherry St. property (.2).	0.2	\$25.00
11/14/24	EPT	Correspond with Receiver, T. Kelly, and closing agent regarding assignment and assumption of contract for 54th St. property (.2); correspond with Receiver, T. Kelly, and closing agent regarding second amendment to contract for Cherry St. property extending closing date (.2); update record with pre-closing documentation regarding contracts for 54th St. and Cherry St. properties (.2); prepare draft motions and proposed orders for properties sold in eighteenth auction (2.1); communicate with Receiver, K. Donlon, and T. Kelly regarding same and missing contract (.2).	2.9	\$362.50
11/18/24	EPT	Communicate with Receiver, K. Donlon and T. Kelly regarding status of contract for final property sold in eighteenth auction (.2); prepare draft motion and proposed order for same, send to K. Donlon, and update record (.5).	0.7	\$87.50
11/20/24	EPT	Communicate with closing agent and Receiver regarding signed revised settlement statement for closing of Cherry St. property (.2).	0.2	\$25.00
11/21/24	EPT	Communicate with Receiver, T. Kelly, K. Donlon, and sales agent regarding purchase and sale agreement and addendum to contract for sale of Edna May property (.5); review and update record with communications and documents from closing agent and T. Kelly regarding municipal lien search, unpaid taxes, and signed commitment for closing of 29th St. property (.2).	0.7	\$87.50

11/22/24	EPT	Review and update record with additional documents from closing agent regarding municipal lien search and signed commitment for closing of 24th St. property (.2); correspond with closing agent and Receiver regarding issues with closing of Cherry St. property (.2).	0.4	\$50.00
11/27/24	EPT	Review auction website and prepare list of new properties for sale in nineteenth auction and properties carried over from previous auction (.4); prepare terms and procedures for closing auction purchases for newly listed properties (2.4); update documents for properties carried over from previous auction (.6).	3.4	\$425.00
12/3/24	EPT	Review and edit closing documents for 54th St. property (.2); prepare same for review by Receiver (.2); correspond with Receiver regarding availability to sign same (.1); review correspondence and revised documents from closing agent for same, update record, and prepare same for review by Receiver (.3).	0.8	\$100.00
12/4/24	EPT	Communicate with closing agent and Receiver regarding status of assignment and assumption of contract for Fordham St. property (.2).	0.2	\$25.00
12/5/24	EPT	Exchange follow-up correspondence with closing agent regarding financing addendum and assignment and assumption of agreement for Fordham St. property (.2); provide signed financing addendum for same to closing agent (.1); review correspondence from closing agent regarding request for financing addendums for seven properties sold in seventeenth and eighteenth auctions (.1); correspond with Receiver and T. Kelly regarding availability for signing closing documents for 54th St. property online (.2); prepare NotaryCam transaction for same and upload and tag closing documents for review by Receiver (.8); add financing addendums for properties sold in seventeenth auction and assignment and assumption of agreement for Fordham St. property to existing NotaryCam transaction and tag for review by Receiver (.3); exchange additional correspondence with Receiver and T. Kelly to arrange time for online signing (.2).	1.9	\$237.50
12/6/24	EPT	Correspond with T. Kelly regarding status of financial addenda for properties sold in eighteenth auction (.1); draft same and provide to T. Kelly for signature by buyers (.3); upload same to existing NotaryCam transaction and tag for review by Receiver and prepare and send link to Receiver and T. Kelly (.5); work with Receiver on NotaryCam access issues (.3); attend online signing with Receiver to witness and notarize closing documents for 54th St. property, financing addenda for multiple properties sold in seventeenth and eighteenth auctions, and assignment and assumption agreement for Fordham St. property (.5); process and save signed documents and provide same to closing agent, Receiver, and T. Kelly (.4); review correspondence from closing agent requesting agreement to extend closing date for Morgan St. and 24th St. properties (.1); research date orders were signed approving sales and provide information to Receiver and T. Kelly for approval (.2); review responses to same from Receiver and T. Kelly and provide information to closing agent (.2).	2.6	\$325.00
12/11/24	EPT	Review and edit closing documents for Carriage Glen Ct. property (.2); request, receive, and edit additional closing documents from closing agent (.2); prepare closing documents for review by Receiver (.2); correspond with Receiver regarding availability for signing same (.1); meet with Receiver to review, witness, and notarize signing of same (.5); update record regarding same and provide copies of same to Receiver, T. Kelly, and closing agent (.3); prepare original documents for FedEx overnight delivery (.4); exchange correspondence with closing agent regarding how to handle excess proceeds from sale of 5403 Pasadena Dr. property and preferred method of deposit (.2).	2.1	\$262.50
12/16/24	EPT	Review and edit closing documents for 3609 Darlington Rd. property (.2); correspond with Receiver and T. Kelly regarding availability for signing same (.2); prepare NotaryCam transaction, upload and tag closing documents for review by Receiver, and create and send meeting link to Receiver and T. Kelly (1.0).	1.4	\$175.00

12/18/24	EPT	Communicate with Receiver and T. Kelly to schedule online signing of closing documents for 3609 Darlington Rd. property (.2); update documents in NotaryCam and recreate and resend link to Receiver and T. Kelly (.4); attend online signing with Receiver to witness and notarize closing documents (.4) process signed documents for delivery to Receiver, T. Kelly, and closing agent (.3); review correspondence from closing agent regarding amendment to contract for Cypress Dr. property, provide same to Receiver for review, update record regarding same (.2); forward signed copy to closing agent (.1); review correspondence from closing agent regarding amendment to contract for 2016 Dartmouth Dr. property, provide same to Receiver for review, and update record regarding same (.2); forward signed copy to closing agent (.1); review contracts for nineteenth auction properties signed by Receiver, update record regarding same, and send same to T. Kelly (.3); correspond with closing agent regarding additional closing documents for scheduled closings (.1).	2.3	\$287.50
12/23/24	EPT	Review and edit closing documents for Chelsea St. property (.2); prepare NotaryCam transaction and upload and tag documents for review by Receiver (.7); correspond with Receiver and T. Kelly regarding availability for signing (.2).	1.1	\$137.50
12/26/24	EPT	Correspond with closing agent, Receiver, and T. Kelly regarding status of and schedule for signing closing documents for Chelsea St. property (.2); update closing documents in NotaryCam and attend online signing with Receiver to witness and notarize signing of same (.7); download signed documents and forward to Receiver, T. Kelly, and closing agent (.2).	1.1	\$137.50
12/27/24	EPT	Correspond with closing agent regarding revised contract assignment document for Fordham St. property and forward same to Receiver for review (.1); update record regarding same and send signed copy to closing agent (.2).	0.3	\$37.50
12/30/24	EPT	Correspond with closing agent regarding details of properties currently scheduled to close and possible delays (.2); review and edit closing documents for 2016 Dartmouth Dr. property (.2); prepare NotaryCam transaction (.3); correspond with Receiver and T. Kelly regarding availability for signing (.2); upload documents in NotaryCam and tag for review by Receiver (.5); review and edit closing documents for Cypress Dr. property (.2); upload to NotaryCam transaction and tag documents for review by Receiver (.5); review and edit closing documents for 38th Ave. property (.2); upload NotaryCam transaction and tag documents for review by Receiver (.5); review and edit closing documents for 3235 24th St. property (.2); upload to NotaryCam transaction and tag documents for review by Receiver (.5); review and edit closing documents for 10287 Fordham St. property (.2); upload to NotaryCam transaction and tag documents for review by Receiver (.5); review correspondence from T. Kelly and closing agent regarding additional real estate-related documents to be signed in NotaryCam (.2); review financing addendums and upload same to NotaryCam transaction and tag documents for review by Receiver (.4); attend online signing with Receiver to witness and notarize signing of all documents (.5); process and save signed documents, update record regarding same, and provide copies of same to Receiver, T. Kelly, and closing agent (.8).	6.1	\$762.50
<b>Total: Asset Disposition</b>			58.3	\$7,287.50
	<b>BUSIN -</b>	<b>Business Operations</b>		
10/1/24	EPT	Pull September bank account statements and credit card statement and send to Receiver, K. Donlon, and PDR (.4).	0.4	\$50.00
10/3/24	EPT	Review final utility bill for Taylor St. property, process payment for same by phone, and update record regarding same (.4); review and confirm notification of funds wired to Schwab for closing of Granada Cir. property, update record regarding same, and correspond with Receiver, K. Donlon, T. Kelly, and PDR regarding same (.3).	0.7	\$87.50
10/4/24	EPT	Review notice from State of New Jersey regarding annual report for Bolero Snort property and send same to Receiver, T. Kelly and K. Donlon (.2).	0.2	\$25.00

10/7/24	EPT	Review notice of wired funds for refund of homeowners' association fees for 1801 Richmond Place Way, update record regarding same, and forward same to Receiver, K. Donlon, and T. Kelly (.3); review correspondence from Florida Dept. of Unclaimed Property regarding request for additional information and forward same to Receiver and K. Donlon (.2).	0.5	\$62.50
10/11/24	EPT	Review renewal notice from GoDaddy, forward same to Receiver, K. Donlon, T. Kelly, and R. Rohr, and update record regarding same (.2); exchange correspondence with Schwab regarding request for September statement (.2); review same, update record regarding same, and forward same to Receiver, K. Donlon, and PDR (.2).	0.6	\$75.00
10/15/24	EPT	Review final bill with credit balance from Southwest Gas for Taylor St. property, update record regarding same, and correspond with Receiver and R. Jernigan regarding same (.2).	0.2	\$25.00
10/16/24	EPT	Review renewal notice from GoDaddy, communicate with Receiver, K. Donlon, T. Kelly, and R. Rohr regarding same, and update record regarding same (.4).	0.4	\$50.00
10/18/24	EPT	Review agenda and financial documents for operations meeting (.3); attend operations meeting and take notes (1.0).	1.3	\$162.50
10/21/24	EPT	Review renewal notice from GoDaddy, correspond with Receiver, K. Donlon, T. Kelly, and R. Rohr regarding same, and update record regarding same (.4); review invoice from New Jersey Department of Environmental Protection for annual site remediation fee at Bolero Short property, update record regarding same, and forward same to Receiver, K. Donlon, and T. Kelly for further action (.3); review settlement check in Heule v. Home Encounter lawsuit and prepare same and cover letter for deposit to money market account, and prepare for mailing (.7); communicate with Receiver, K. Donlon, and PDR regarding same and update record for same (.3).	1.7	\$212.50
10/23/24	EPT	Review final utility bill for Taylor St. property, update record regarding same, and process payment of same by phone (.3).	0.3	\$37.50
10/24/24	EPT	Review GoDaddy renewal notice, update record regarding same, and communicate with Receiver, K. Donlon, T. Kelly, and R. Rohr regarding same (.3).	0.3	\$37.50
10/25/24	EPT	Review and verify confirmation of wired funds for proceeds from closing of 7th St. property, update record regarding same, and communicate with Receiver, K. Donlon, T. Kelly, and PDR regarding same (.3); review and verify confirmation of wired funds for proceeds of closing of Alt. 19 Unit 231, update record regarding same, and communicate with Receiver, K. Donlon, T. Kelly, and PDR regarding same (.3).	0.6	\$75.00
10/30/24	EPT	Review and verify confirmation of wired funds for proceeds from closing of 1013 Dartmouth Dr. property, update record regarding same, and communicate with Receiver, K. Donlon, and T. Kelly regarding same (.3); review check from TK Elevator Corp. regarding refund of duplicate payment and prepare same and cover letter for deposit (.3); update record regarding same and communicate with Receiver, K. Donlon, T. Kelly, and PDR regarding same (.3); review notice from State of Tennessee regarding incomplete refund claim notice, update record regarding same, and communicate with Receiver, K. Donlon and PDR regarding same (.3).	1.2	\$150.00
10/31/24	EPT	Review GoDaddy renewal notice, update record, and correspond with Receiver, K. Donlon, T. Kelly, and R. Rohr regarding same (.3); correspond with Receiver, K. Donlon, T. Kelly, and R. Rohr regarding previous GoDaddy renewal notices (.3).	0.6	\$75.00
11/1/24	EPT	Pull October credit card statement and bank statements and send to Receiver, K. Donlon, and PDR (.4).	0.4	\$50.00

11/5/24	EPT	Review and verify confirmation of wired funds for proceeds from closing of Avon St. property (.2); update record regarding same and correspond with Receiver, K. Donlon, T. Kelly, and PDR regarding same (.2); review and verify confirmation of wired funds for proceeds from closing of 32nd St. property (.2); update record regarding same and correspond with Receiver, K. Donlon, T. Kelly, and PDR regarding same (.2).	0.8	\$100.00
11/6/24	EPT	Review and verify confirmation of wired funds for proceeds from closing of Wheeler Rd. property (.2); update record regarding same and correspond with Receiver, K. Donlon, T. Kelly, and PDR regarding same (.2).	0.4	\$50.00
11/7/24	EPT	Review and verify confirmation of wired funds for proceeds from closing of Carrollbrook Unit 213 (.2); update record regarding same and correspond with Receiver, K. Donlon, T. Kelly, and PDR regarding same (.2).	0.4	\$50.00
11/8/24	EPT	Review renewal notice from GoDaddy, update record regarding same, and communicate with Receiver, K. Donlon, T. Kelly, and R. Rohr regarding same (.3).	0.3	\$37.50
11/12/24	EPT	Meet with Receiver regarding beneficial ownership information reporting requirements (.2); research requirements for reporting same (1.3); attend Countdown to Compliance webinar regarding same (1.0).	2.5	\$312.50
11/13/24	EPT	Review and verify confirmation of wired funds for proceeds from closing of Saunders St. property (.2); update record regarding same and correspond with Receiver, K. Donlon, T. Kelly, and PDR regarding same (.2); review and verify confirmation of wired funds for proceeds of closing of Wheeler Rd. property (.2); update record regarding same and correspond with Receiver, K. Donlon, T. Kelly, and PDR regarding same (.2).	0.8	\$100.00
11/14/24	EPT	Communicate with Receiver and R. Rohr regarding additional bill from Southwest Gas Company for Taylor St. property (.2).	0.2	\$25.00
11/18/24	EPT	Correspond with Receiver, K. Donlon, T. Kelly, and R. Rohr regarding auto-renewal of GoDaddy domains (.2); communicate with Receiver, S. Bhullar, and PDR regarding erroneous charges on EquiAlt credit card (.3); communicate with Schwab, Receiver, K. Donlon, and PDR regarding October statement (.2); update record with spreadsheet showing wire deposits for last six months and forward same (.2).	0.9	\$112.50
11/19/24	EPT	Review financial documents, report by S. Bhullar, and agenda in preparation for operations meeting (.3); attend portion of operations meeting to take notes and update record for same (1.1); correspond with Receiver, S. Bhullar and PDR regarding erroneous charge on EquiAlt credit card (.3); correspond with Receiver and K. Donlon regarding agreement with Sotheby's for sale of jewelry in next auction and attach same (.2).	1.9	\$237.50
11/20/24	EPT	Correspond with Receiver, K. Donlon, T. Kelly, R. Rohr, and S. Bhullar regarding review of GoDaddy account and requesting approval to reinstate previously cancelled domains (.2); call with S. Bhullar regarding GoDaddy renewals and erroneous charge on EquiAlt credit card statement (.2).	0.4	\$50.00
11/25/24	EPT	Review final bill from Southwest Gas Company for Taylor St. property, update record regarding same, and forward same to Receiver and R. Jernigan (.3); review and verify confirmation of wired funds for proceeds from sale of Cherry St. property (.2); update record regarding same and communicate with Receiver, T. Kelly, K. Donlon, and PDR regarding same (.2).	0.7	\$87.50
11/29/24	EPT	Prepare cover letter and process refund check from Southwest Gas Company for deposit (.3); update record regarding same and correspond with Receiver, K. Donlon, T. Kelly, and PDR regarding same (.2).	0.5	\$62.50

12/2/24	EPT	Provide November bank statements and credit card statement to Receiver, K. Donlon, and PDR (.4); review event alert for New Jersey property and correspond with Receiver, K. Donlon and T. Kelly regarding same (.2); attend to online filing of annual report for same per Receiver's instructions (.5); review alert from Silver Flume for BNAZ, LLC and communicate with T. Kelly and Najmy Thompson regarding status of same (.3); review GoDaddy renewal notices, provide same to Receiver, K. Donlon, T. Kelly and R. Rohr for final determination (.2); attend to processing cancellation of same online per Receiver's instructions (.5).	1.7	\$212.50
12/3/24	EPT	Correspond with Receiver, K. Donlon and M. Lockwood regarding information about beneficial ownership information reports (.2); review GoDaddy renewal notices and forward same to Receiver, K. Donlon, and T. Kelly for final determination (.2).	0.4	\$50.00
12/4/24	EPT	Correspond with Receiver, K. Donlon, T. Kelly, and R. Rohr regarding status of GoDaddy automatic renewals (.1).	0.1	\$12.50
12/6/24	EPT	Review and verify confirmation of wired funds for proceeds from closing of 54th St. property (.2); update record regarding same and communicate with Receiver, K. Donlon, T. Kelly, and PDR regarding same (.2); communicate with R. Rohr and T. Kelly regarding domains to stop from auto-renewing (.2).	0.6	\$75.00
12/9/24	EPT	Review and process check and cover letter for refund of homeowners' association fees for Carrollbrook Dr. unit 213 (.3); update record regarding same and communicate with Receiver, K. Donlon, and PDR regarding same (.2); confer with Receiver regarding additional capital call from Commerce Brewing (.2); prepare and send correspondence to ServisFirst Bank requesting transfer of funds from money market account to property management account (.2); initiate wire transfer for additional capital call to Commerce Brewing (.3); review instructions from Receiver and provide FinCen number to E. Takemori for Commerce Brewing beneficial ownership information filing (.2); confer with Receiver regarding wiring funds to ABPM for property taxes and property repairs (.2).	1.6	\$200.00
12/10/24	EPT	Communicate with Receiver regarding timing of wire transfer to ABPM for taxes and property repairs (.1); prepare and send request for transfer of funds letter for same to ServisFirst Bank (.2).	0.3	\$37.50
12/11/24	EPT	Prepare and send correspondence to ServisFirst Bank requesting increase in daily wiring limit (.2); review request from PDR for Schwab statement, request same from Schwab account manager, update record and provide information to Receiver, K. Donlon, and PDR (.3); correspond with Receiver, K. Donlon, T. Kelly, and R. Rohr regarding status of GoDaddy auto-renewals (.2); review correspondence from ServisFirst Bank regarding approval of increase in daily wiring limit and create wire transfer for review and approval by Receiver (.4); receive notification of successful completion of wire transfer, update record regarding same, and prepare correspondence to Receiver, K. Donlon, T. Kelly, and PDR regarding same (.2).	1.3	\$162.50
12/12/24	EPT	Create transaction in NotaryCam (.3); verify information for documents for Treasure Island properties on Pinellas County property appraiser's website and edit same (.4); prepare notices of commencement and permit documents for both Treasure Island properties for review and signature by T. Kelly (.4); update record regarding same (.1); correspond with Receiver and T. Kelly regarding same (.2); prepare letter of authorization from property owner to Lucke Enterprises, Inc. for signage at Commerce Brewing (.3); verify information for documents for Commerce Brewing on Pinellas County property appraiser's website and edit same (.3); add notice of commencement to existing NotaryCam transaction for review and signature by T. Kelly (.2); update record regarding same (.1); correspond with Receiver and T. Kelly regarding same (.2).	2.5	\$312.50
12/13/24	EPT	Attend online signing to witness and notarize T. Kelly's signature on permit documents for Treasure Island docks (.2); attend online signing to witness and notarize T. Kelly's signature on sign permit documents for Commerce Brewing (.2); finalize and save documents and send originals to T. Kelly (.2).	0.6	\$75.00

12/16/24	EPT	Correspond with Receiver, K. Donlon, T. Kelly and R. Rohr regarding GoDaddy auto-renewals (.2); review and verify confirmation of wired funds for proceeds from closing of Carriage Glen Ct. property (.2); update record regarding same and communicate with Receiver, K. Donlon, T. Kelly, and PDR regarding same (.2); review City of Lakeland notice of code violation for Crescent Dr. property, forward same to Receiver, K. Donlon, and T. Kelly, and update record (.2).	0.8	\$100.00
12/23/24	EPT	Review and verify confirmation of wired funds for proceeds from closing of 3609 Darlington Rd. property, communicate with Receiver, K. Donlon, T. Kelly, and PDR regarding same, and update record (.4); research issues with credit card charges (.2); review documents provided for operations meeting (.1); attend operations meeting and take notes (1.5); review refund check from closing agent for 5403 and 5409 Pasadena Dr. properties and update record regarding same (.2); prepare same and cover letter to bank for deposit and provide copies to Receiver, K. Donlon, T. Kelly, and PDR (.2); prepare letter and check for mailing and deliver to post office (.4).	3.0	\$375.00
12/30/24	EPT	Review check for refund of overpayment of taxes for Saunders St. property, prepare cover letter to bank for deposit of same, process both for mailing (.3); update record regarding same and provide copies to Receiver, K. Donlon, T. Kelly, and PDR (.2).	0.5	\$62.50
12/31/24	EPT	Communicate with T. Kelly regarding status of terms and procedures for closing auction purchases for properties sold in nineteenth auction and issues regarding same (.2).	0.2	\$25.00
<b>Total: Business Operations</b>			<b>32.8</b>	<b>\$4,100.00</b>

<b>CLAIM -</b>		<b>Claims Administration and Objections</b>		
10/1/24	EPT	Pull September bank statement for claim distribution account and sent to M. Lockwood and M. Gura (.1).	0.1	\$12.50
10/3/24	EPT	Review and approve exceptions in claim distribution account (.2).	0.2	\$25.00
10/7/24	EPT	Run cleared checks report and provide to M. Gura (.1); call with M. Gura regarding status of pending distribution checks (.2).	0.3	\$37.50
10/8/24	EPT	Review and approve exceptions in claim distribution account (.2).	0.2	\$25.00
10/14/24	EPT	Run cleared checks report and provide to M. Gura (.1); review request from K. Paulson for copies of claimant's four cleared distributions checks and download same from banking site (.2); send same to K. Paulson and M. Gura and update record regarding same (.2).	0.5	\$62.50
10/18/24	EPT	Run cleared checks report and provide to M. Gura (.1).	0.1	\$12.50
10/28/24	EPT	Run cleared checks report and provide to M. Gura (.1).	0.1	\$12.50
10/31/24	EPT	Review and approve exceptions in claim distribution account (.2).	0.2	\$25.00
11/18/24	EPT	Run cleared checks report and review and approve exceptions in claim distribution account (.3); communicate with M. Gura regarding same and update record (.2); communicate with claims team and PDR regarding request to process stop payment for lost claim distribution check (.2); confirm status of same on bank website and process stop payment (.3).	1.0	\$125.00
11/20/24	EPT	Work with Receiver to gather documents pertaining to possible surplus (1.0).	1.0	\$125.00

11/21/24	EPT	Run cleared checks report and review and approve exceptions in claim distribution account (.3); communicate with M. Gura regarding same and update record (.2); review and process reissued distribution check for final approval by claims team (.2); review approval and update record regarding same (.1); prepare and process same for mailing (.4).	1.2	\$150.00
12/2/24	EPT	Approve exception in claim distribution account (.1); run status report for claim distribution account and send to M. Gura (.1); pull November bank statement and send same to M. Gura and M. Lockwood (.1).	0.3	\$37.50
12/10/24	EPT	Search bank records for confirmation that lost distribution check has not cleared and update record regarding same (.2); process stop payment for same and correspond with claims team regarding same (.2); correspond with claims team regarding option for tracking delivery for second replacement check, run costs online, and provide information (.2).	0.6	\$75.00
12/12/24	EPT	Run cleared checks report and provide to M. Gura (.1).	0.1	\$12.50
12/16/24	EPT	Review and confirm replacement distribution check received from PDR and process same for final review by claims team (.2); update record regarding same and prepare for FedEx delivery (.5); review request from M. Gura to void distribution check, update record regarding same, and provide copy to claims team (.2); exchange correspondence with claims team regarding status of distribution check being held (.1); correspond with PDR regarding missing FedEx delivery of reissued distribution checks (.1).	1.1	\$137.50
12/18/24	EPT	Review and confirm details of reissued distribution check received from PDR and process same for final review by claims team (.2); review approval of same, print cover letter, and prepare for FedEx delivery (.7); review confirmation from FedEx of delivery of distribution check to claimant, update record regarding same, and provide same to claims team (.2).	1.1	\$137.50
12/23/24	EPT	Review and approve exception in claim distribution account and communicate with M. Gura regarding same (.2).	0.2	\$25.00
<b>Total: Claims Administration and Objections</b>			<b>8.3</b>	<b>\$1,037.50</b>
<b>Total Professional Services</b>				<b>\$12,425.00</b>

**PAY THIS AMOUNT** \$12,425.00

**TASK RECAP**

**Person**

EPT

Edwina P. Tate

**Rate**

125.0

**Category**

**Hours**

ASSET

58.3

BUSIN

32.8

CLAIM

8.3

**TOTAL**

99.4

**TOTAL AMOUNT**

\$12,425.00

# **EXHIBIT 4**

# Burton W. Wiand, P.A.

114 Turner Street  
 Clearwater FL 33576  
 Telephone: 727-235-3769  
 Facsimile: 727-447-7196

Burton W. Wiand PA  
 114 Turner Street  
 Clearwater, FL 33756

January 31, 2025  
 Client: 025305  
 Matter: 002248  
 Invoice #: 21721  
 Page: 1

RE: Brian Davison - Recovery from Investors (Receiver)

For Professional Services Rendered Through December 31, 2024

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**SERVICES**

Date	TKPR	Description of Services	Hours	Amount
	<b>ASSET</b>	<b>Asset Analysis and Recovery</b>		
10/17/2024	BWW	Review correspondence between K. Donlon and K. Phelps regarding clawback judgments to be registered in California (.2); communicate further with K. Donlon regarding same (.3).	0.5	\$180.00
10/18/2024	BWW	Review communications from California counsel and K. Donlon regarding status of conflicts, request for additional information, and status of certified copies of judgments (.3).	0.3	\$108.00
10/29/2024	BWW	Meet with SLFAQ LLC regarding sale of judgments (.3).	0.3	\$108.00
11/11/2024	BWW	Communicate with K. Donlon and J. Perez regarding status of disposing of clawback judgments (.3).	0.3	\$108.00
11/14/2024	BWW	Correspond with and review information from K. Donlon regarding response from judgment broker (.3).	0.3	\$108.00
11/19/2024	BWW	Correspond with M. Lockwood, J. Perez, K. Donlon, and D. Fava regarding clawback judgments (.2).	0.2	\$72.00
12/30/2024	BWW	Review offer to bid on judgments and forward same to K. Donlon for review (.2).	0.2	\$72.00
<b>Total: Asset Analysis and Recovery</b>			<b>2.10</b>	<b>\$756.00</b>
<b>Total Professional Services</b>			<b>2.1</b>	<b>\$756.00</b>

January 31, 2025

Client: 025305

Matter: 002248

Invoice #: 21721

Page: 2

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Total Services	\$756.00	
Total Current Charges		\$756.00
Previous Balance		\$491.40
<i>Less Credits/Write Offs</i>		<i>(\$216.00)</i>
<b>PAY THIS AMOUNT</b>		<b>\$1,031.40</b>

January 31, 2025

Client: 025305

Matter: 002248

Invoice #: 21721

Page: 3

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**TASK RECAP**

**Services**

<u>Project No.</u>	<u>Hours</u>	<u>Amount</u>
ASSET - ASSET	2.10	\$756.00
	<u>2.10</u>	<u>\$756.00</u>

**Disbursements**

<u>Project No.</u>	<u>Amount</u>
	\$0.00
	<u>\$0.00</u>

**BREAKDOWN BY PERSON**

Person

BWW     Burton W. Wiand

Project No.     Hours     Amount

ASSET - ASSET	2.10	\$756.00
	<u>2.10</u>	<u>\$756.00</u>

# **EXHIBIT 5**

# W|G|K

WIAND GUERRA KING

5505 W. GRAY STREET | TAMPA, FL 33609 | PHONE: 813.347.5100

<b>FIRM MEMBERS</b>	<b>STANDARD RATES</b>	<b>PROPOSED RATE</b>
Burton Wiand (Sr. Member)	\$500	\$360
Members	\$315-\$475	\$350
Associates	\$235-\$290	\$240
Paralegals	\$165-\$170	\$135

We carry malpractice (\$5 million) as well as fidelity and general liability coverage.

# **EXHIBIT 6**

**Guerra & Partners, P.A.**

1408 N. Westshore Blvd., Suite 1010

Tampa, FL 33607

Telephone: 813-347-5100

Facsimile: 813-347-5198

Federal Tax ID # 27-0937962

Burton W. Wiand  
**Attention: Burton W. Wiand, as Receiver**  
 Burton W. Wiand PA  
 114 Turner Street  
 Clearwater, FL 33756

January 31, 2025  
 Client: 025305  
 Matter: 002068  
 Invoice #: 21716

Page: 1

RE: Brian Davison: SEC v. Brian Davidson (Legal Team)

For Professional Services Rendered Through December 31, 2024

**SERVICES**

Date	TKPR	Description of Services	Hours	Amount
<b>BUSIN</b>		<b>Business Operations</b>		
10/1/2024	MML	Review claims distribution account bank statement (.1).	0.1	\$24.00
10/18/2024	MML	Prepare for status conference (.2); attend status conference (1.0).	1.2	\$288.00
10/24/2024	MML	Review invoice for Receivership expense (.1); communicate with E. Tate, Receiver, and K. Donlon regarding same (.1).	0.2	\$48.00
11/19/2024	MML	Review agenda for status conference (.1); attend status conference (1.5).	1.6	\$384.00
12/7/2024	MML	Review correspondence from Omni regarding rate increase and send same to Receiver (.1).	0.1	\$24.00
12/23/2024	MML	Prepare for and attend status conference with Receiver (1.5).	1.5	\$360.00
<b>Total: Business Operations</b>			<b>4.70</b>	<b>\$1,128.00</b>
<b>CLAIM</b>		<b>Claims Administration and Objections</b>		
10/1/2024	KAP	Exchange emails with B.L. regarding future distributions (.1).	0.1	\$13.50
10/4/2024	MML	Call with M. Gura regarding organization of additional claimant documents (.2).	0.2	\$48.00

**SERVICES**

<b>Date</b>	<b>TKPR</b>	<b>Description of Services</b>	<b>Hours</b>	<b>Amount</b>
	<b>CLAIM</b>	<b>Claims Administration and Objections</b>		
10/7/2024	KAP	Exchange emails with M. Gura regarding drafting letter to claimant with uncashed check (.1); review Omni's most recent call log and update claims spreadsheet per same (.1).	0.2	\$27.00
10/7/2024	MML	Review correspondence from M. Gura regarding remaining distribution checks (.1); review correspondence regarding M.B. (.1).	0.2	\$48.00
10/8/2024	KAP	Prepare letter to M.B. regarding instructions for reissuance of expired check and updating contact information (.3); communicate with M. Gura regarding same (.1); prepare email to D.H. and her attorney regarding status of small estate affidavit (.1); review M. Gura's summary of outstanding distribution checks and provide comments on same (.1).	0.6	\$81.00
10/8/2024	MML	Review distribution status update from K. Paulson (.1); review letter to M.B. (.1).	0.2	\$48.00
10/9/2024	KAP	Review small estate affidavit received from D.H. (.1); prepare email to D.H.'s attorney requesting additional documentation (.1); prepare email to Receiver and claims team regarding affidavit (.1); update claims spreadsheet per same (.1); exchange additional correspondence with D.H.'s attorney (.2).	0.6	\$81.00
10/9/2024	MML	Review correspondence and affidavit for D.N. (.1).	0.1	\$24.00
10/11/2024	KAP	Review two emails from claimants regarding status of property sales and future distributions and forward same to Receiver and legal team (.1).	0.1	\$13.50
10/14/2024	KAP	Exchange emails with two claimants regarding future distributions and property sales (.2); telephone call with J.C. regarding distributions received (.2); telephone call with M. Gura regarding same (.2); prepare email to E. Tate regarding pulling copies of J.C.'s checks (.1); review email from T. Kelly regarding hurricane damage to certain properties (.1); exchange emails with D.F. regarding same (.1); review copies of J.C.'s four checks sent by E. Tate (.1); telephone call with M. Gura regarding same (.1).	1.1	\$148.50
10/15/2024	KAP	Exchange emails with J.K. regarding status of Receivership (.1); prepare email to Receiver and legal team regarding disregarding small estate affidavit for D.N. and update claims spreadsheet per same (.1).	0.2	\$27.00
10/16/2024	MML	Correspond with J. Paul regarding a future distribution (.1).	0.1	\$24.00

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**SERVICES**

Date	TKPR	Description of Services	Hours	Amount
	<b>CLAIM</b>	<b>Claims Administration and Objections</b>		
10/18/2024	KAP	Prepare email to W.M. regarding status of returned voided distribution check and update claims spreadsheet (.1); telephone call with R.H. regarding status of submitting paperwork for father's estate and update claims spreadsheet per same (.1); telephone call with M.V. regarding status of late husband's probate estate and update claims spreadsheet per same (.1); prepare email to claims team regarding communications with W.M., R.H., and M.V. (.1).	0.4	\$54.00
10/18/2024	MML	Communicate with K. Paulson regarding outstanding checks (.1).	0.1	\$24.00
10/21/2024	MML	Review correspondence regarding call log (.1).	0.1	\$24.00
10/22/2024	KAP	Telephone call with R.H. regarding amount of distributions for late father (.2); prepare email to W.M. regarding status of mailing voided distribution check (.1); review Omni's most recent service log (.1).	0.4	\$54.00
10/23/2024	MML	Communicate with K. Paulson regarding inquiry from J.C. (.1).	0.1	\$24.00
10/24/2024	KAP	Telephone call with J.C. regarding future distributions (.1); telephone call to T.C. regarding change to IRA (.1).	0.2	\$27.00
10/30/2024	MML	Review correspondence regarding M.B. (.1).	0.1	\$24.00
11/1/2024	MML	Review correspondence from GoldStar and claims team regarding same (.1).	0.1	\$24.00
11/4/2024	KAP	Exchange emails with B.H. regarding third distribution and property sales (.1); review Omni's most recent service log (.1); review notice of address change for Goldstar Trust Company and update address for same throughout claims spreadsheet (.6); prepare email to Omni with change of address information (.1); telephone call with claimant regarding future distributions (.1); communicate with W. Stiplin of Vantage regarding tax reporting for distribution payments (.1).	1.1	\$148.50
11/4/2024	MML	Review correspondence from M. Gura and K. Paulson regarding GoldStar Trust (.1); review correspondence from and with Vantage regarding tax reporting (.1).	0.2	\$48.00
11/6/2024	KAP	Telephone calls with J.C. and Provident Trust regarding status of distributions deposited into IRA (.5); communicate with M. Gura regarding same and update claims spreadsheet (.2); exchange emails with M.S. regarding status of criminal prosecution of principals (.1).	0.8	\$108.00

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**SERVICES**

<b>Date</b>	<b>TKPR</b>	<b>Description of Services</b>	<b>Hours</b>	<b>Amount</b>
<b>CLAIM</b>	<b>Claims Administration and Objections</b>			
11/7/2024	KAP	Exchange emails with claimant regarding future distributions (.1); telephone call to W.M. regarding returned voided check for father's IRA (.1); telephone call with M. Gura regarding contacting claimants with outstanding second distribution checks (.2); perform research for new address for M.B. (.3); telephone call to M.B.'s daughter regarding uncashed distribution check (.1).	0.8	\$108.00
11/8/2024	KAP	Telephone call with daughter of M.B. regarding reissuing second distribution check and power of attorney (.2); exchange emails with M. Gura regarding same and update claims spreadsheet (.1); review power of attorney provided by M.B.'s daughter (.1); communicate with M.B.'s daughter regarding same (.1); prepare email to W.M. regarding reissued check (.1); telephone call to G.S. regarding uncleared distribution check (.1).	0.7	\$94.50
11/11/2024	MML	Review correspondence regarding M.B. (.1).	0.1	\$24.00
11/14/2024	MML	Review draft correspondence to Provident regarding P.M. (.1); correspond with K. Paulson regarding same (.2).	0.3	\$72.00
11/15/2024	MML	Review motion for reconsideration of claim determination by D.D. (.1); review correspondence from M. Gura to D.D. regarding same (.1).	0.2	\$48.00
11/18/2024	KAP	Exchange emails with C.G. regarding future distributions (.1); convert letter to Provident to email to P.M. and send to M. Lockwood for review (.1).	0.2	\$27.00
11/18/2024	MML	Review distribution update from M. Gura (.1); communicate with M. Gura regarding same (.2); review updated chart of remaining outstanding checks (.1); review additional information regarding same from K. Paulson (.1); review stop payment and reissue requests (.1); review and revise draft correspondence to P.M. (.2).	0.8	\$192.00
11/19/2024	KAP	Review email from claimant with address change and update claims spreadsheet per same (.1); send finalized email to P.M. regarding distributions to her Provident IRA (.1).	0.2	\$27.00
11/19/2024	MML	Review correspondence from M. Gura regarding D.D.'s misfiling (.1); correspond with K. Donlon regarding same and motion to strike (.1).	0.2	\$48.00
11/20/2024	MML	Review correspondence from K. Donlon and D. Zamorano regarding interest rate change (.1).	0.1	\$24.00
11/21/2024	KAP	Review email from E. Tate with finalized check and envelope being mailed to M.B. and approve same (.1).	0.1	\$13.50
11/21/2024	MML	Review correspondence regarding M.B. (.1); correspond with M. Gura and K. Paulson regarding R.M. (.1).	0.2	\$48.00

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**SERVICES**

Date	TKPR	Description of Services	Hours	Amount
<b>CLAIM</b>	<b>Claims Administration and Objections</b>			
11/26/2024	MML	Review motion to withdraw motion for reconsideration of claim determination filed in error (.1); review correspondence regarding E.K. (.1); communicate with M. Gura regarding same (.2).	0.4	\$96.00
11/27/2024	MML	Review order granting motion to withdraw motion for reconsideration of claim (.1).	0.1	\$24.00
12/2/2024	KAP	Exchange emails with claimant's attorney regarding tax documentation for distributions (.1).	0.1	\$13.50
12/2/2024	MML	Review correspondence from claimant regarding 1099 and response to same (.1).	0.1	\$24.00
12/3/2024	KAP	Telephone call with J.C. regarding status of money in IRA (.1); telephone call to W.R. regarding deceased husband's IRA (.1).	0.2	\$27.00
12/5/2024	KAP	Exchange emails with R.D. regarding status of third distribution (.1); telephone call with S.W. regarding lost distribution check and update claims spreadsheet per same (.2).	0.3	\$40.50
12/6/2024	MML	Review correspondence from M. Gura and K. Paulson regarding next distribution and following up on outstanding distribution checks (.2).	0.2	\$48.00
12/9/2024	KAP	Exchange emails with two claimants regarding status of third distribution (.2); perform research regarding current phone number or other contact information for W.M. and prepare email to M. Gura regarding same (.4); communicate with W.M. regarding reissued second distribution check (.1); prepare email to R.H. regarding status of small estate petition for deceased father (.1).	0.8	\$108.00
12/9/2024	MML	Review correspondence from Mainstar Trust regarding asset valuation (.1); review correspondence regarding W.M. (.1); review correspondence from K. Paulson regarding follow-up on outstanding checks (.1).	0.3	\$72.00
12/10/2024	KAP	Exchange emails with attorney J. Corey regarding status of D.N.'s probate filing (.1); prepare email to claims team regarding same and update claims spreadsheet (.1); telephone call with G.S. regarding non-receipt of reissued distribution check and update claims spreadsheet per same (.4); prepare email to claims team and E. Tate regarding placing stop on G.S.'s check and issuing new one (.1); exchange emails with E. Tate regarding same (.1); telephone call with R.B. regarding status of small estate petition for deceased father (.1); prepare email to claims team regarding same (.1); pull copy of claim letter for R.B. and send same to his daughter and attorney (.2).	1.2	\$162.00

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**SERVICES**

<b>Date</b>	<b>TKPR</b>	<b>Description of Services</b>	<b>Hours</b>	<b>Amount</b>
<b>CLAIM</b>	<b>Claims Administration and Objections</b>			
12/10/2024	MML	Review correspondence regarding letters testamentary for D.N. (.1); review revised requested valuation sheet for custodian (.1); prepare correspondence to claims team regarding same (.1); review correspondence from K. Paulson and E. Tate regarding G.S. (.2); review update on estate of R.B. (.1).	0.6	\$144.00
12/11/2024	KAP	Telephone call with R.M. regarding closure of IRA and future distributions (.6); prepare email to same confirming change of payee for distributions (.1).	0.7	\$94.50
12/11/2024	MML	Communicate with K. Paulson and E. Tate regarding distribution to G.S. (.1).	0.1	\$24.00
12/12/2024	KAP	Exchange emails with attorney for D.N.'s estate regarding providing letters testamentary (.1); review same and forward to claims team and Receiver with request for reissued check (.1).	0.2	\$27.00
12/12/2024	MML	Review correspondence regarding status of ACC payments (.1); review reissue request and related correspondence (.1); review correspondence regarding estate of D.N. (.1).	0.3	\$72.00
12/13/2024	MML	Communicate with M. Gura regarding outstanding questions in preparation for third distribution (.3); review correspondence regarding same (.1).	0.4	\$96.00
12/16/2024	KAP	Prepare cover letter to G.S. to accompany reissued second distribution check (.1); communicate with E. Tate regarding same (.1); prepare email to G.S. with tracking number for check delivery (.1).	0.3	\$40.50
12/16/2024	MML	Review correspondence from claims team regarding reissued check for G.S. (.1); review distribution status update from M. Gura (.1); call with M. Gura regarding same (.1); review correspondence from E. Tate and K. Paulson regarding E.M. (.1).	0.4	\$96.00
12/17/2024	KAP	Exchange emails with E. Tate regarding status of checks sent to trustee (.1).	0.2	\$27.00
12/18/2024	KAP	Telephone call with attorney R. Buchli regarding small estate petition for R.B. (.2); update claims spreadsheet with attorney's contact information (.1); review reissued second distribution check for D.N.'s estate and communicate with E. Tate regarding same (.1); prepare cover letter to D.N.'s estate for mailing with same and send to E. Tate (1).	0.5	\$67.50
12/18/2024	MML	Review correspondence regarding check reissue (.1).	0.1	\$24.00
12/23/2024	KAP	Exchange emails with M.K. regarding status of third distribution (.1); telephone call with attorney R. Buchli regarding additional documentation needed as support for small estate petition for R.B. (.2); prepare email to R. Buchli with explanation of R.B.'s claim determination (.1).	0.4	\$54.00

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**SERVICES**

Date	TKPR	Description of Services	Hours	Amount
<b>CLAIM</b>		<b>Claims Administration and Objections</b>		
12/23/2024	MML	Communicate with M. Gura regarding status of ACC additional disbursements (.1); review status of outstanding distribution checks (.1); communicate with M. Gura regarding same (.1).	0.3	\$72.00
12/30/2024	KAP	Exchange correspondence with D.P. regarding mailing address (.1); exchange emails with W.F. regarding status of third distribution (.1); review email from S.J. and call and leave voicemail for same (.1); telephone calls with W.R. regarding providing documentation of new name on late husband's IRA and possible rollover of same (.7); review IRA documentation sent by W.R. and update claims spreadsheet with new IRA name (.1); prepare email to claims team regarding same (.1).	1.2	\$162.00
12/30/2024	MML	Review IRA name change for W.R. (.1).	0.1	\$24.00
<b>Total: Claims Administration and Objections</b>			<b>20.70</b>	<b>\$3,508.50</b>
<b>WFEE</b>		<b>Work on Fees Motions</b>		
10/1/2024	MML	NO CHARGE: Review correspondence from E-Hounds regarding September invoice (.1).	0.1	\$0.00
10/3/2024	MML	NO CHARGE: Review correspondence from PDR regarding September invoice (.1); review and edit August prebills (.5).	0.6	\$0.00
10/9/2024	KAP	NO CHARGE: Review and edit September team prebill (.4); prepare email to M. Lockwood regarding same (.1).	0.5	\$0.00
10/18/2024	KAP	NO CHARGE: Review and edit E. Tate's August invoice entries and send same to M. Lockwood (.6).	0.6	\$0.00
10/21/2024	MML	NO CHARGE: Communicate with D. Zamorano regarding third-quarter invoices (.1).	0.1	\$0.00
10/22/2024	MML	NO CHARGE: Review JND invoice and correspondence (.2); communicate with M. Gura regarding same (.1).	0.3	\$0.00
10/24/2024	MML	NO CHARGE: Review invoice from J. Perez (.1); prepare correspondence to same requesting final invoice (.1).	0.2	\$0.00
10/25/2024	MML	NO CHARGE: Review correspondence from M. Hill regarding invoices (.1).	0.1	\$0.00
10/29/2024	MML	NO CHARGE: Review RWJ invoice (.1); review E-Hounds invoices (.1); review PDR's invoices (.3); draft motion for fees (1.5).	2.0	\$0.00
10/30/2024	MML	NO CHARGE: Review Omni's third-quarter invoices and update third-party spreadsheet (.3); create exhibit for Omni's professionals' summary of fees (.2); prepare correspondence to J. Paul regarding changes needed for July invoice (.1).	0.6	\$0.00

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**SERVICES**

Date	TKPR	Description of Services	Hours	Amount
	<b>WFEE</b>	<b>Work on Fees Motions</b>		
11/1/2024	MML	NO CHARGE: Review correspondence from E-Hounds regarding October invoice (.1).	0.1	\$0.00
11/4/2024	MML	NO CHARGE: Review and edit E. Tate's invoice (1.0); review revised invoice from Omni (.1); revise summary of professionals for same (.1); revise motion for fees (2.0); prepare correspondence to K. Donlon regarding draft motion and exhibits (.1).	3.3	\$0.00
11/5/2024	MML	NO CHARGE: Review correspondence from PDR regarding October invoice (.1).	0.1	\$0.00
11/7/2024	MML	NO CHARGE: Prepare correspondence to K. Donlon regarding motion for fees (.1).	0.1	\$0.00
11/8/2024	MML	NO CHARGE: Review and edit Receiver's July time entries (1.0).	1.0	\$0.00
11/11/2024	MML	NO CHARGE: Prepare correspondence to Receiver with draft fees motion and exhibits (.2).	0.2	\$0.00
11/12/2024	MML	NO CHARGE: Review correspondence from Receiver regarding fees motion approval (.1); communicate with E. Tate regarding Receiver's time entries (.1); communicate with K. Donlon regarding same (.1).	0.3	\$0.00
11/13/2024	MML	NO CHARGE: Review correspondence from E. Tate regarding additional July time (.1); correspond with K. Paulson and E. Tate regarding same (.1); coordinate with team regarding preparation of invoices (.1).	0.3	\$0.00
11/15/2024	MML	NO CHARGE: Review and edit Receiver's additional July entries (.4); review correspondence from Omni regarding October invoice (.1).	0.5	\$0.00
11/18/2024	KAP	NO CHARGE: Review email from K. Donlon approving Receiver's additional July time entries (.1); prepare email to M. Lockwood with Receiver's revised July entries (.1); review and edit Receiver's August prebills and send same to M. Lockwood (.5).	0.7	\$0.00
11/19/2024	KAP	NO CHARGE: Review and edit Receiver's September prebills and send same to M. Lockwood (.4); communicate with M. Lockwood regarding Receiver's August prebills (.1).	0.5	\$0.00
11/20/2024	MML	NO CHARGE: Review and edit Receiver's August and September invoices (1.5); prepare correspondence to Receiver regarding same (.1).	1.6	\$0.00
11/21/2024	MML	NO CHARGE: Communicate with Receiver and K. Donlon regarding approval of invoices and motion (.3); revise motion to include Receiver's invoices (.5); finalize motion and exhibits (.8); prepare correspondence to Receiver and K. Donlon regarding same (.1).	1.7	\$0.00

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**SERVICES**

<b>Date</b>	<b>TKPR</b>	<b>Description of Services</b>	<b>Hours</b>	<b>Amount</b>
<b>WFEE</b>	<b>Work on Fees Motions</b>			
12/2/2024	MML	NO CHARGE: Review correspondence from E-Hounds regarding November invoice (.1).	0.1	\$0.00
12/10/2024	KAP	NO CHARGE: Review and edit October prebills (.2).	0.2	\$0.00
12/10/2024	MML	NO CHARGE: Review report and recommendation granting 19th fees application (.1).	0.1	\$0.00
12/19/2024	MML	NO CHARGE: Review order on 19th fees application (.1).	0.1	\$0.00
12/20/2024	MML	NO CHARGE: Review correspondence from Omni regarding November invoice (.1).	0.1	\$0.00
12/30/2024	MML	NO CHARGE: Review correspondence from E-Hounds regarding December invoice (.1).	0.1	\$0.00
<b>Total: Work on Fees Motions</b>			<b>16.20</b>	<b>\$0.00</b>
<b>Total Professional Services</b>			<b>41.6</b>	<b>\$4,636.50</b>
Total Services			\$4,636.50	
Total Current Charges				\$4,636.50
Previous Balance				\$122,732.15
<i>Less Payments</i>				(\$27,626.00)
<b>PAY THIS AMOUNT</b>				<b>\$99,742.65</b>

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**TASK RECAP****Services**

<u>Project No.</u>	<u>Hours</u>	<u>Amount</u>
BUSIN - BUSIN	4.70	\$1,128.00
CLAIM - CLAIM	20.70	\$3,508.50
WFEE - WFEE	16.20	\$0.00
	<u>41.60</u>	<u>\$4,636.50</u>

**Disbursements**

<u>Project No.</u>	<u>Amount</u>
	\$0.00
	\$0.00
	\$0.00
	<u>\$0.00</u>

**BREAKDOWN BY PERSON**

<u>Person</u>	<u>Project No.</u>	<u>Hours</u>	<u>Amount</u>
KAP Kimberly A. Paulson	CLAIM - CLAIM	13.90	\$1,876.50
KAP Kimberly A. Paulson	WFEE - WFEE	2.50	\$0.00
MML Maya M. Lockwood	BUSIN - BUSIN	4.70	\$1,128.00
MML Maya M. Lockwood	CLAIM - CLAIM	6.80	\$1,632.00
MML Maya M. Lockwood	WFEE - WFEE	13.70	\$0.00
		<u>41.60</u>	<u>\$4,636.50</u>

# **EXHIBIT 7**



# INVOICE

Invoice # 9241  
Date: 01/21/2025

## Johnson, Newlon & DeCort, P.A.

3242 Henderson Boulevard, Suite 210  
Tampa, FL 33609

Burton Webb Wiand  
114 Turner Street  
Clearwater, Florida 33756

### Wiand-00001-SEC v. Davison (AAR - Asset Analysis and Recovery)

### SEC v. Davison (AAR - Asset Analysis and Recovery)

Type	Date	Description	Attorney	Quantity	Rate	Total
Service	10/01/2024	Conference call with Miguel Cordano and John Bernstein regarding motion to transfer Merrill Lynch accounts (.2); emails with A. Johnson and D. Zamorano regarding information for proposed judgments (.3).	KD	0.50	\$350.00	\$175.00
Service	10/02/2024	Further emails with A. Johnson and D. Zamorano regarding information for proposed judgments (.2).	KD	0.20	\$350.00	\$70.00
Service	10/04/2024	Review draft Disclaimer received from Merrill Lynch (.2); confer with Receiver regarding same (.1).	KD	0.10	\$350.00	\$35.00
Service	10/11/2024	Review and revise Disclaimer for Nicole Davison proposed by Merrill Lynch (.5); confer with Receiver regarding same (.1).	KD	0.60	\$350.00	\$210.00
Service	10/18/2024	Follow up email to M. Cordano and J. Bernstein regarding proposed revisions to disclaimer (.1).	KD	0.10	\$350.00	\$35.00
Service	10/21/2024	Review draft judgment and consent from A. Johnson (.4); confer with Receiver regarding same (.1).	KD	0.50	\$350.00	\$175.00
Service	10/22/2024	Conference call with Receiver, A. Johnson, and T. Verges (.4).	KD	0.40	\$350.00	\$140.00
Service	10/23/2024	Emails with J. Bernstein, counsel for Merrill Lynch (.2).	KD	0.20	\$350.00	\$70.00

Service	10/25/2024	Review SEC's revisions to proposed judgments (.2); confer with Receiver regarding same (.1); telephone call with and email to J. Bernstein (.3).	KD	0.60	\$350.00	\$210.00
Service	10/29/2024	Email to J. Bernstein regarding disclaimer (.1).	KD	0.10	\$350.00	\$35.00
Service	11/08/2024	Email to J. Bernstein (.1).	KD	0.10	\$350.00	\$35.00
Service	11/15/2024	Review Motion for Reconsideration intended for Oasis case (.2); confer with Receiver regarding same (.1); communicate with Mr. Dalman regarding same (.1); draft motion to strike (.7); confer with Receiver regarding same (.1); email to J. Bernstein regarding Merrill Lynch disclaimer (.1).	KD	1.30	\$350.00	\$455.00
Service	11/20/2024	Detailed email to J. Bernstein and M. Cordano regarding motion to transfer Merrill Lynch accounts (.5).	KD	0.50	\$350.00	\$175.00
Service	11/22/2024	Email to S. Padgett regarding N. Davison disclaimer (.2).	KD	0.20	\$350.00	\$70.00
Service	11/26/2024	Email from S. Padgett regarding disclaimer and transfer of Merrill Lynch accounts (.2); confer with Receiver regarding same (.2).	KD	0.40	\$350.00	\$140.00
Service	12/05/2024	Telephone call with Receiver regarding Merrill Lynch disclaimer and email from S. Padgett (.2).	KD	0.20	\$350.00	\$70.00
Service	12/06/2024	Confer with Receiver regarding Disclaimer for N. Davison and comments from S. Padgett regarding same (.2).	KD	0.20	\$350.00	\$70.00
Service	12/11/2024	Follow up with Receiver regarding SEC's revisions to proposed judgments (.1).	KD	0.10	\$350.00	\$35.00
Service	12/23/2024	Revise Disclaimer and Merrill Lynch motion (.6); confer with Receiver regarding same (.2); email to S. Padgett regarding disclaimer (.2).	KD	1.00	\$350.00	\$350.00

Time Keeper	Quantity	Rate	Total
Katherine Donlon	7.3	\$350.00	\$2,555.00
		<b>Subtotal</b>	<b>\$2,555.00</b>

**Total      \$2,555.00**

## Detailed Statement of Account

### Current Invoice

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
9241	01/21/2025	\$2,555.00	\$0.00	\$2,555.00
<b>Outstanding Balance</b>				<b>\$2,555.00</b>
<b>Total Amount Outstanding</b>				<b>\$2,555.00</b>

Please make all amounts payable to: Johnson, Newlon & DeCort, P.A.

Payment is due upon receipt.



# INVOICE

Invoice # 9244  
Date: 01/21/2025

## Johnson, Newlon & DeCort, P.A.

3242 Henderson Boulevard, Suite 210  
Tampa, FL 33609

Burton Webb Wiand  
114 Turner Street  
Clearwater, Florida 33756

### Wiand-00006-SEC v. B. Davison (ASDIS - Asset Disposition)

### SEC v. B. Davison (ASDIS - Asset Disposition)

#### Services

Type	Date	Description	Attorney	Quantity	Rate	Total
Service	10/14/2024	Emails with T. Kelly regarding 508 38th Avenue (.1); emails with T. Kelly regarding last auction (.2).	KD	0.30	\$350.00	\$105.00
Service	10/18/2024	Review emails regarding cancellation of contract on 347 South McMullen Booth (.2).	KD	0.20	\$350.00	\$70.00
Service	10/28/2024	Communicate with property manager regarding rental property (.1).	MG	0.10	\$135.00	\$13.50
Service	11/13/2024	Emails with T. Kelly regarding status of sales agreements from last auction (.1).	KD	0.10	\$350.00	\$35.00
Service	11/14/2024	Review sales agreements for 18th auction properties (.7); update property charts with information from same (.3); update defaulting buyer spreadsheet (.4).	KD	1.40	\$350.00	\$490.00
Service	11/18/2024	Review 18th auction transfer titles motions and proposed orders (.7); email to T. Kelly and E. Tate regarding status of property contract (.1).	KD	0.80	\$350.00	\$280.00
Service	11/21/2024	Review sales agreement for Edna May property (.2).	KD	0.20	\$350.00	\$70.00
Service	11/22/2024	Review Court orders on transfer title motions (.3).	KD	0.30	\$350.00	\$105.00

Service	12/11/2024	Emails with T. Kelly regarding BPOs for Edna May property (.1).	KD	0.10	\$350.00	\$35.00
Service	12/18/2024	Begin drafting motion to approve sale of 303 Edna May, as well as proposed order, and publication notice for same (1.2); emails with T. Kelly, E. Tate and Receiver regarding status of EA SIP TN Holdings LLC (.3).	KD	1.50	\$350.00	\$525.00
Service	12/19/2024	Communicate with the Tennessean regarding publication of the notice of sale for Edna May Drive (.2).	MG	0.20	\$135.00	\$27.00
Service	12/20/2024	Communicate with The Tennessean regarding notice of sale publication (.2).	MG	0.20	\$135.00	\$27.00
Service	12/23/2024	Communicate with The Tennessean regarding notice of sale publication (.2).	MG	0.20	\$135.00	\$27.00
Service	12/23/2024	Review BPOs for Edna May property (.3); revise motion to approve sale of 303 Edna May (.5); Rule 3.01 emails with A. Johnson regarding same (.1).	KD	0.90	\$350.00	\$315.00
<b>Services Subtotal</b>						<b>\$2,124.50</b>

**Expenses**

Type	Date	Description	Quantity	Rate	Total
Expense	10/02/2024	USDC - M.D. of FL - Fee for certified copies of Docs. 1230-1242.	1.00	\$175.50	\$175.50
Expense	11/25/2024	Overnight mail to Pamlyn Taylor.	1.00	\$26.00	\$26.00
Expense	12/17/2024	Xpress Deliveries - Roundtrip courthouse run to obtain certified copies of Docs 1255-1262 on 11/25/24.	1.00	\$38.65	\$38.65
Expense	12/31/2024	Publication of the Notice of Sale of 303 Edna May Drive (Murfreesboro).	1.00	\$425.17	\$425.17
<b>Expenses Subtotal</b>					<b>\$665.32</b>

Time Keeper	Quantity	Rate	Total
Katherine Donlon	5.8	\$350.00	\$2,030.00
Mary Gura	0.7	\$135.00	\$94.50
<b>Subtotal</b>			<b>\$2,789.82</b>
<b>Total</b>			<b>\$2,789.82</b>

## Detailed Statement of Account

### Current Invoice

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
9244	01/21/2025	\$2,789.82	\$0.00	\$2,789.82
<b>Outstanding Balance</b>				<b>\$2,789.82</b>
<b>Total Amount Outstanding</b>				<b>\$2,789.82</b>

Please make all amounts payable to: Johnson, Newlon & DeCort, P.A.

Payment is due upon receipt.

**INVOICE**

Invoice # 9245  
Date: 01/21/2025

**Johnson, Newlon & DeCort, P.A.**

3242 Henderson Boulevard, Suite 210  
Tampa, FL 33609

Burton Webb Wiand  
114 Turner Street  
Clearwater, Florida 33756

**Wiand-00007-SEC v. B. Davison (BUSIN - Business Operations)****SEC v. B. Davison (BUSIN - Business Operations)**

Type	Date	Description	Attorney	Quantity	Rate	Total
Service	10/04/2024	Review email from Receiver regarding DFS correspondence (.2).	KD	0.20	\$350.00	\$70.00
Service	10/11/2024	Review bank and Schwab statements, update spreadsheets (.3).	KD	0.30	\$350.00	\$105.00
Service	10/14/2024	Follow up with J. Herro regarding Patterson settlement (.1).	KD	0.10	\$350.00	\$35.00
Service	10/15/2024	Follow up email to J. Bernstein for quarter end Merrill Lynch statement (.1); emails with T. Kelly regarding hurricane damage (.2).	KD	0.30	\$350.00	\$105.00
Service	10/18/2024	Attend the Zoom team meeting (1.0); communicate with R. During regarding website domain transfers (.1).	MG	1.10	\$135.00	\$148.50
Service	10/18/2024	Attend monthly operations meeting (1.0).	KD	1.00	\$350.00	\$350.00
Service	10/25/2024	Review Merrill Lynch statements (.3).	KD	0.30	\$350.00	\$105.00
Service	11/04/2024	Review bank statements, update charts regarding same (.3).	KD	0.30	\$350.00	\$105.00
Service	11/12/2024	Confer with Receiver regarding beneficial ownership reporting under Corporate Transparency Act (.2); begin review of requirements under same (1.2).	KD	1.40	\$350.00	\$490.00
Service	11/13/2024	Draft response to DFS October 4, 2024 letter regarding unclaimed property (.8).	KD	0.80	\$350.00	\$280.00

Service	11/15/2024	Email to J. Herro regarding dismissal in Patterson case (.1).	KD	0.10	\$350.00	\$35.00
Service	11/18/2024	Conference call with Receiver, W. Price and C. Dingman regarding potential tax issues (.5).	KD	0.50	\$350.00	\$175.00
Service	11/19/2024	Attend monthly operations meeting (1.6); receipt and review of dismissal in Patterson case (.1).	KD	1.70	\$350.00	\$595.00
Service	11/19/2024	Attend the Zoom team meeting (1.5); prepare for meeting (.2).	MG	1.70	\$135.00	\$229.50
Service	11/20/2024	Communicate with Receiver regarding DFS documents (.2).	KD	0.20	\$350.00	\$70.00
Service	12/03/2024	Emails with Receiver, M. Lockwood and E. Tate regarding CTA beneficial ownership requirements (.3); review and research corporate entities which may be subject to CTA, creating spreadsheet of same (2.3).	KD	2.60	\$350.00	\$910.00
Service	12/04/2024	Continue review of corporate information for CTA analysis (.8).	KD	0.80	\$350.00	\$280.00
Service	12/05/2024	Emails regarding CTA and disclosure of beneficial ownership interests (.2).	KD	0.20	\$350.00	\$70.00
Service	12/11/2024	Finalize claim form to DFS (.2); emails with B. Nichols, DFS, regarding same (.2).	KD	0.20	\$350.00	\$70.00
Service	12/23/2024	Attend the Zoom team meeting (1.6).	MG	1.60	\$135.00	\$216.00
Service	12/23/2024	Attend monthly operations meeting (1.6).	KD	1.60	\$350.00	\$560.00
Service	12/27/2024	Review information from W. Price regarding legal attacks on beneficial ownership filing requirements (.2).	KD	0.20	\$350.00	\$70.00
Service	12/31/2024	Review additional information from W. Price regarding legal attacks on beneficial ownership filing requirements (.2).	KD	0.20	\$350.00	\$70.00

Time Keeper	Quantity	Rate	Total
Katherine Donlon	13.0	\$350.00	\$4,550.00
Mary Gura	4.4	\$135.00	\$594.00
		<b>Subtotal</b>	<b>\$5,144.00</b>
		<b>Total</b>	<b>\$5,144.00</b>

## Detailed Statement of Account

### Current Invoice

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
9245	01/21/2025	\$5,144.00	\$0.00	\$5,144.00
<b>Outstanding Balance</b>				<b>\$5,144.00</b>
<b>Total Amount Outstanding</b>				<b>\$5,144.00</b>

Please make all amounts payable to: Johnson, Newlon & DeCort, P.A.

Payment is due upon receipt.



# INVOICE

Invoice # 9246  
 Date: 01/21/2025

## Johnson, Newlon & DeCort, P.A.

3242 Henderson Boulevard, Suite 210  
 Tampa, FL 33609

Burton Webb Wiand  
 114 Turner Street  
 Clearwater, Florida 33756

### Wiand-00008-SEC v. B. Davison (CASE - Case Administration)

### SEC v. B. Davison (CASE - Case Administration)

Type	Date	Description	Attorney	Quantity	Rate	Total
Service	10/11/2024	Begin drafting Quarterly Status Report (1.8).	KD	1.80	\$350.00	\$630.00
Service	10/23/2024	Continue drafting quarterly report (1.0); confer with Receiver and T. Kelly regarding same (.3); revise status report based on comments from Receiver (.5).	KD	1.80	\$350.00	\$630.00
Service	10/23/2024	Review website update codes for domain change (.1).	MG	0.10	\$135.00	\$13.50
Service	10/25/2024	Review Fund Accounting received from PDR (.3); revise Quarterly Status Report (.4).	KD	0.70	\$350.00	\$245.00
Service	10/30/2024	Revise, finalize and file Quarterly Status Report (.3).	KD	0.30	\$350.00	\$105.00
Service	11/26/2024	Revise website template for recent case filings (.2).	MG	0.20	\$135.00	\$27.00

  

Time Keeper	Quantity	Rate	Total
Katherine Donlon	4.6	\$350.00	\$1,610.00
Mary Gura	0.3	\$135.00	\$40.50
<b>Subtotal</b>			<b>\$1,650.50</b>
<b>Total</b>			<b>\$1,650.50</b>

## Detailed Statement of Account

### Current Invoice

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
9246	01/21/2025	\$1,650.50	\$0.00	\$1,650.50
<b>Outstanding Balance</b>				<b>\$1,650.50</b>
<b>Total Amount Outstanding</b>				<b>\$1,650.50</b>

Please make all amounts payable to: Johnson, Newlon & DeCort, P.A.

Payment is due upon receipt.

# INVOICE



Invoice # 9247  
 Date: 01/21/2025

## Johnson, Newlon & DeCort, P.A.

3242 Henderson Boulevard, Suite 210  
 Tampa, FL 33609

Burton Webb Wiand  
 114 Turner Street  
 Clearwater, Florida 33756

### Wiand-00018-Claims Process - SEC v. Davison

### Claims Process - SEC v. Davison

#### Services

Type	Date	Description	Attorney	Quantity	Rate	Total
Service	10/01/2024	Review and organize case documents (1.5).	MG	1.50	\$135.00	\$202.50
Service	10/02/2024	Communicate with a claimant regarding status of the claims process (.2).	MG	0.20	\$135.00	\$27.00
Service	10/03/2024	Review and organize case documents (1.5).	MG	1.50	\$135.00	\$202.50
Service	10/04/2024	Call with M. Lockwood regarding organization of additional claimant documents (.2); continue to review and organize case documents (.8); communicate with an investor regarding the status of the claims process (.3).	MG	1.30	\$135.00	\$175.50
Service	10/07/2024	Communicate with a claimant regarding the status of the claims process (.2); review status of outstanding checks (.5); reconcile cleared checks (.1); initial review of the Omni call log (.1); communicate with Goldstar regarding a claimant's contact information (.2).	MG	1.10	\$135.00	\$148.50
Service	10/08/2024	Communicate with K. Paulson regarding claimant letter regarding the	MG	0.20	\$135.00	\$27.00

		second distribution (.2).				
Service	10/14/2024	Communicate with a claimant regarding her accounts (.2); reconcile cleared checks (.2); update the outstanding check status (.5); communicate with a claimant regarding uncleared distribution check (.3); review and organize claimant communications (.5).	MG	1.70	\$135.00	\$229.50
Service	10/14/2024	Email to K. Paulson responding to claimant's property questions (.2).	KD	0.20	\$350.00	\$70.00
Service	10/15/2024	Review and organize claimant communications (1.0).	MG	1.00	\$135.00	\$135.00
Service	10/16/2024	Review distribution status and accounting (.3).	MG	0.30	\$135.00	\$40.50
Service	10/17/2024	Review and organize claimant communications (1.0).	MG	1.00	\$135.00	\$135.00
Service	10/18/2024	Update distribution numbers (.2); review and organize claimant communications (.5).	MG	0.70	\$135.00	\$94.50
Service	10/21/2024	Communicate with a claimant regarding the status of the claims process (.2); review updated Omni call log (.1).	MG	0.30	\$135.00	\$40.50
Service	10/29/2024	Initial review of the updated Omni call log (.1).	MG	0.10	\$135.00	\$13.50
Service	10/30/2024	Review returned claimant communication (.1); review recent check history (.2)	MG	0.30	\$135.00	\$40.50
Service	11/01/2024	Communicate with a claimant regarding her distribution checks (.3); review Goldstar communication (.1).	MG	0.40	\$135.00	\$54.00
Service	11/06/2024	Review K. Paulson's communication with a claimant regarding confusion over IRA custodians (.2).	MG	0.20	\$135.00	\$27.00
Service	11/08/2024	Research for contact information on a claimant with an outstanding second distribution check (.2); review communication related to same claimant (.1); review and organize claimant communication (.4).	MG	0.70	\$135.00	\$94.50
Service	11/14/2024	Review and organize case documents (2.0).	MG	3.50	\$135.00	\$472.50
Service	11/15/2024	Review status of outstanding checks	MG	0.50	\$135.00	\$67.50

		(.2); review claimant communications (.3).				
Service	11/15/2024	Draft motion to strike filing by D.D. as filed in incorrect action (.5); confer with Receiver regarding same (.1); communicate with M. Gura regarding same (.2).	KD	0.80	\$350.00	\$280.00
Service	11/18/2024	Reconcile cleared checks (.2); update distribution status for the Receiver (.2); review claimant communication related to outstanding checks (.6); request check stop payment (.1); request check reissue (.2).	MG	1.30	\$135.00	\$175.50
Service	11/18/2024	Revise Motion to Approve Third Distribution (.9); forward same to J. Perez (.1); review claims distribution update from M. Gura (.2); email to D. Zamorano regarding updated market performance calculation (.1).	KD	1.30	\$350.00	\$455.00
Service	11/20/2024	Communicate with a claimant regarding a third distribution (.1).	MG	0.10	\$135.00	\$13.50
Service	11/20/2024	Review performance information received from D. Zamorano (.2); confer with Receiver and D. Zamorano regarding same (.1).	KD	0.30	\$350.00	\$105.00
Service	11/21/2024	Reconcile cleared checks (.1); update status of outstanding distribution checks (.2); initial review of the Omni call log (.1); review reissued distribution check (.2)	MG	0.60	\$135.00	\$81.00
Service	11/26/2024	Review status of clawback claimant payment (.4).	MG	0.40	\$135.00	\$54.00
Service	12/02/2024	Reconcile cleared distribution checks (.2); update the status of distribution checks (.4); review and organize claimant communications (.5).	MG	1.10	\$135.00	\$148.50
Service	12/06/2024	Communicate with a claimant regarding the status of the Receivership (.1).	MG	0.10	\$135.00	\$13.50
Service	12/09/2024	Review communication from Mainstar Trust (.3).	MG	0.30	\$135.00	\$40.50
Service	12/11/2024	Review and organize claimant communication (.4); communicate with PDR to request a check re-issue (.2); update the status outstanding distribution checks (.2).	MG	0.80	\$135.00	\$108.00

Service	12/12/2024	Review and update the master spreadsheet in preparation for the third distribution (2.2).	MG	2.80	\$135.00	\$378.00
Service	12/13/2024	Continue to review and update the master spreadsheet in preparation for the third distribution (3.8).	MG	3.80	\$135.00	\$513.00
Service	12/16/2024	Update distribution check status in preparation for monthly team meeting (.4).	MG	0.40	\$135.00	\$54.00
Service	12/16/2024	Continue to review and update the master spreadsheet in preparation for the third distribution (2.2).	MG	2.20	\$135.00	\$297.00
Service	12/17/2024	Continue to review and update the master spreadsheet in preparation for the third distribution (1.4).	MG	1.40	\$135.00	\$189.00
Service	12/19/2024	Review reissued second distribution check (.2).	MG	0.20	\$135.00	\$27.00
Service	12/23/2024	Update the outstanding distribution numbers (.3).	MG	0.30	\$135.00	\$40.50
<b>Services Subtotal</b>						<b>\$5,270.50</b>

**Expenses**

Type	Date	Description	Quantity	Rate	Total
Expense	12/18/2024	Accurint Search performed on 11/8/24 re: 503-50-xxxx.	1.00	\$7.05	\$7.05
<b>Expenses Subtotal</b>					<b>\$7.05</b>

Time Keeper	Quantity	Rate	Total
Katherine Donlon	2.6	\$350.00	\$910.00
Mary Gura	32.3	\$135.00	\$4,360.50
<b>Subtotal</b>			<b>\$5,277.55</b>
<b>Total</b>			<b>\$5,277.55</b>

## Detailed Statement of Account

### Current Invoice

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
9247	01/21/2025	\$5,277.55	\$0.00	\$5,277.55
<b>Outstanding Balance</b>				<b>\$5,277.55</b>
<b>Total Amount Outstanding</b>				<b>\$5,277.55</b>

Please make all amounts payable to: Johnson, Newlon & DeCort, P.A.

Payment is due upon receipt.

# **EXHIBIT 8**



# INVOICE

Invoice # 9242  
Date: 01/21/2025

## Johnson, Newlon & DeCort, P.A.

3242 Henderson Boulevard, Suite 210  
Tampa, FL 33609

Burton Webb Wiand  
114 Turner Street  
Clearwater, Florida 33756

### Wiand-00002-Recovery from Investors

#### Recovery from Investors

##### Services

Type	Date	Description	Attorney	Quantity	Rate	Total
Service	10/11/2024	Emails with A. Kessler regarding registration of judgments (.1).	KD	0.10	\$350.00	\$35.00
Service	10/17/2024	Emails with K. Phelps regarding registration of judgments (.2).	KD	0.20	\$350.00	\$70.00
Service	10/18/2024	Emails with K. Phelps regarding registration of judgments (.2).	KD	0.20	\$350.00	\$70.00
Service	10/29/2024	Emails with P. Rothstein regarding lost check (.2).	KD	0.20	\$350.00	\$70.00
Service	11/04/2024	Emails with P. Rothstein regarding receipt of payment (.1).	KD	0.10	\$350.00	\$35.00
Service	11/13/2024	Emails with K. Phelps regarding registration of California judgments (.1).	KD	0.10	\$350.00	\$35.00
Service	11/14/2024	Emails with K. Phelps regarding California judgments (.2).	KD	0.20	\$350.00	\$70.00
Service	11/15/2024	Emails with K. Phelps regarding California judgments (.3).	KD	0.30	\$350.00	\$105.00
Service	11/19/2024	Emails with K. Phelps's office regarding registration of Rohrbacker judgment (.1).	KD	0.10	\$350.00	\$35.00
Service	11/20/2024	Emails with K. Phelps regarding registration of California judgments (.1); work with M. Hill regarding information	KD	0.30	\$350.00	\$105.00

		needed for registration of New York judgments (.2).				
Service	11/22/2024	Emails with F. Curran regarding registration of New York judgments (.2); emails with K. Phelps regarding registration of remaining California judgments (.2).	KD	0.40	\$350.00	\$140.00
Service	12/11/2024	Emails with F. Curran regarding registration of New York judgments (.1).	KD	0.10	\$350.00	\$35.00
<b>Services Subtotal</b>						<b>\$805.00</b>

**Expenses**

Type	Date	Description	Quantity	Rate	Total	
Expense	10/02/2024	USDC - M.D. of FL - Certification fee for Judgments for M. Ogtong and S. Cable.	1.00	\$27.00	\$27.00	
Expense	10/02/2024	Faithful Deliveries - Fee for roundtrip courthouse run to obtain certified copies of Ogtong and Cable judgments.	1.00	\$44.92	\$44.92	
Expense	10/16/2024	USDC - Middle District of Florida - Fee for certified copies of AO451 and judgment (Cable).	1.00	\$26.00	\$26.00	
Expense	10/22/2024	USDC Middle District of Florida - Certification fees for judgments to be registered in California.	1.00	\$84.00	\$84.00	
Expense	10/23/2024	Overnight mail to Raines Feldman Littrell LLP.	1.00	\$53.24	\$53.24	
Expense	11/12/2024	Xpress Deliveries - Fee for courthouse roundtrip runs on 10/16/24 and 10/22/24 for certified copies of judgments.	1.00	\$74.58	\$74.58	
Expense	12/09/2024	Xpress Deliveries - Roundtrip courthouse run to obtain certified copy of Rohrbacker judgment on 11/21/24.	1.00	\$33.00	\$33.00	
<b>Expenses Subtotal</b>						<b>\$342.74</b>

Time Keeper	Quantity	Rate	Total
Katherine Donlon	2.3	\$350.00	\$805.00
<b>Subtotal</b>			<b>\$1,147.74</b>
<b>Total</b>			<b>\$1,147.74</b>

## Detailed Statement of Account

### Current Invoice

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
9242	01/21/2025	\$1,147.74	\$0.00	\$1,147.74
<b>Outstanding Balance</b>				<b>\$1,147.74</b>
<b>Total Amount Outstanding</b>				<b>\$1,147.74</b>

Please make all amounts payable to: Johnson, Newlon & DeCort, P.A.

Payment is due upon receipt.

# **EXHIBIT 9**



# INVOICE

Invoice # 9243  
Date: 01/21/2025

## Johnson, Newlon & DeCort, P.A.

3242 Henderson Boulevard, Suite 210  
Tampa, FL 33609

Burton Webb Wiand  
114 Turner Street  
Clearwater, Florida 33756

## Wiand-00003-Family Tree Estate Planning, LLC, et al.

### Family Tree Estate Planning, LLC, et al.

Type	Date	Description	Quantity	Rate	Total
Expense	10/02/2024	Certified Mail - Send foreign judgment to be registered in USDC - N.D. of TX (John Marques/ Lifeline Innovations).	1.00	\$11.26	\$11.26
Expense	10/02/2024	USDC - Northern District of TX - Fee to register foreign judgment in another district (John Marques/ Lifeline Innovations)	1.00	\$52.00	\$52.00

Time Keeper	Quantity	Rate	Total
		<b>Subtotal</b>	<b>\$63.26</b>
		<b>Total</b>	<b>\$63.26</b>

## Detailed Statement of Account

### Current Invoice

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
9243	01/21/2025	\$63.26	\$0.00	\$63.26
			<b>Outstanding Balance</b>	<b>\$63.26</b>
			<b>Total Amount Outstanding</b>	<b>\$63.26</b>

# **EXHIBIT 10**



# INVOICE

Invoice # 37  
Date: 01/30/2025  
Due On: 03/01/2025

## Law Office of Jared J. Perez

301 Druid Rd W  
Clearwater, Florida 33756

Mr Burton W. Wiand  
114 Turner Street  
Clearwater, FL 33756

### 00004-Wiand

### EquiAlt Receivership

Type	Date	Notes	Quantity	Rate	Total
Service	10/18/2024	OPERATIONS: Attend monthly case management, operations, and strategy meeting (1.0).	1.00	\$350.00	\$350.00
Service	10/24/2024	CLAIMS: Revise first draft of motion to approve third interim distribution, including surplus funds (2.5).	2.50	\$350.00	\$875.00
Service	11/19/2024	OPERATIONS: Attend monthly case management, operations, and strategy meeting (1.5).	1.50	\$350.00	\$525.00
Service	11/21/2024	CLAIMS: Revise first draft of motion to approve third interim distribution, including surplus funds (1.9).	1.90	\$350.00	\$665.00
Service	12/23/2024	OPERATIONS: Attend monthly case management, operations, and strategy meeting (1.5).	1.50	\$350.00	\$525.00
				<b>Total</b>	<b>\$2,940.00</b>

### Detailed Statement of Account

#### Other Invoices

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
34	11/24/2024	\$6,090.00	\$0.00	\$6,090.00

**Current Invoice**

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
37	03/01/2025	\$2,940.00	\$0.00	\$2,940.00
<b>Outstanding Balance</b>				<b>\$9,030.00</b>
<b>Total Amount Outstanding</b>				<b>\$9,030.00</b>

Please make all amounts payable to: Law Office of Jared J. Perez

Please pay within 30 days.

# **EXHIBIT 11**



**YIP ASSOCIATES**

FORENSIC ACCOUNTING +  
FINANCIAL INVESTIGATIONS

**INVOICE DETAIL**

Burton Wiand, Receiver  
Equialt et al.  
5505 West Gray Street  
Tampa, FL 33609

Invoice Number: 32891  
Date: January 22, 2025  
Matter ID: 127.0004

Re: Equialt et al.  
Case No. 8:20-cv-00325-T-35AEP

For Professional Services Rendered October 1, 2024 through October 31, 2024

<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
10/01/24	DDZ	Reviewed disgorgement calculation; email communications with Receiver's Counsel re: same.	1.5	\$245	\$ 367.50
10/02/24	DDZ	Preparation of schedule of disgorgement calculation.	2.4	\$245	\$ 588.00
<b>Total Fees</b>			<b>3.9</b>		<b>\$ 955.50</b>
<b>Total Amount Due</b>					<b>\$ 955.50</b>

**Please remit payment by mail to:**

Yip Associates  
2 South Biscayne Blvd., Suite 2690  
Miami, FL 33131

**Or, via ACH / wire transfer to:**

FIRST HORIZON BANK  
165 Madison Avenue  
Memphis, TN 38103  
ABA Number: **084000026**  
Bank SWIFT / BIC Code: **FTBMUS44**

FIRST HORIZON BANK Credit Account Information  
FHB Customer Name: **YIPCPA, LLC d/b/a YIP ASSOCIATES**  
FHB Account Number: **4400000149**  
**Amount of Wire: \$955.50**

**For Credit to:**

Yip Associates  
2 South Biscayne Blvd., Suite 2690  
Miami, FL 33131



**YIP ASSOCIATES**

FORENSIC ACCOUNTING +  
FINANCIAL INVESTIGATIONS

**INVOICE DETAIL**

Burton Wiand, Receiver  
Equialt et al.  
5505 West Gray Street  
Tampa, FL 33609

Invoice Number: 32892  
Date: January 22, 2025  
Matter ID: 127.0004

Re: Equialt et al.  
Case No. 8:20-cv-00325-T-35AEP

For Professional Services Rendered November 1, 2024 through November 30, 2024

<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
11/19/24	DDZ	Reviewed and updated lost ROI calculation (3.1); communications with Counsel re: same (.2).	3.3	\$245	\$ 808.50
			<b>Total Fees</b>	<b>3.3</b>	<b>\$ 808.50</b>
<b>Total Amount Due</b>					<b>\$ 808.50</b>

**Please remit payment by mail to:**

Yip Associates  
2 South Biscayne Blvd., Suite 2690  
Miami, FL 33131

**Or, via ACH / wire transfer to:**

FIRST HORIZON BANK  
165 Madison Avenue  
Memphis, TN 38103

ABA Number: **084000026**  
Bank SWIFT / BIC Code: **FTBMUS44**

FIRST HORIZON BANK Credit Account  
Information

FHB Customer Name: **YIPCPA, LLC d/b/a YIP ASSOCIATES**  
FHB Account Number: **4400000149**  
**Amount of Wire: \$808.50**

**For Credit to:**

Yip Associates  
2 South Biscayne Blvd., Suite 2690  
Miami, FL 33131

# **EXHIBIT 12**



**PDR CPAs + Advisors**  
**By Activity Category**  
**October 1, 2024 through October 31, 2024**

<u>Activity Category</u>	<u>Amount</u>
Accounting & Auditing	\$ 4,427.50
Tax	\$ -
Consulting	\$ 655.00
<b>Grand Total for October 2024</b>	<b><u><u>\$ 5,082.50</u></u></b>



**PDR CPAs + Advisors**  
**Total Hours and Dollars by Timekeeper**  
**October 1, 2024 through October 31, 2024**

<u>Initials</u>	<u>Name</u>	<u>Level</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
WEP	William E. Price	CPA	\$ 320.00	2.25	\$ 720.00
MNL	Matthew Low	Manager	\$ 210.00	4.00	\$ 840.00
GAH	Gail Heinold	Manager	\$ 155.00	0.75	\$ 116.25
DDI	Daria Ivantsova	Staff	\$ 125.00	1.00	\$ 125.00
TNJ	Taylor Jones	Staff	\$ 125.00	23.25	\$ 2,906.25
SAO	Sharon O'Brien	Staff	\$ 125.00	3.00	\$ 375.00
<b>Total Billed for October 2024</b>				<b><u>34.25</u></b>	<b><u>\$ 5,082.50</u></b>





**PDR CPAs + Advisors**  
**By Activity Category**  
**November 1, 2024 through November 30, 2024**

<u>Activity Category</u>	<u>Amount</u>
Accounting & Auditing	\$ 1,411.25
Tax	\$ -
Consulting	\$ 681.31
<b>Grand Total for November 2024</b>	<b><u><u>\$ 2,092.56</u></u></b>



**PDR CPAs + Advisors**  
**Total Hours and Dollars by Timekeeper**  
**November 1, 2024 through November 30, 2024**

<u>Initials</u>	<u>Name</u>	<u>Level</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
WEP	William E. Price	CPA	\$ 320.00	0.45	\$ 144.00
MNL	Matthew Low	Manager	\$ 210.00	2.50	\$ 525.00
GAH	Gail Heinold	Manager	\$ 155.00	0.25	\$ 38.75
AAM	Andres Almanza Madrid	Staff	\$ 125.00	0.75	\$ 93.75
DDI	Daria Ivantsova	Staff	\$ 125.00	1.50	\$ 187.50
TNJ	Taylor Jones	Staff	\$ 125.00	5.25	\$ 656.25
SAO	Sharon O'Brien	Staff	\$ 125.00	3.30	\$ 412.50
PDR					\$ 34.81
<b>Total Billed for November 2024</b>				<b><u>14.00</u></b>	<b><u>\$ 2,092.56</u></b>





**PDR CPAs + Advisors**  
**By Activity Category**  
**December 1, 2024 through December 31, 2024**

<b><u>Activity Category</u></b>	<b><u>Amount</u></b>
Accounting & Auditing	\$ 3,048.75
Tax	\$ 156.25
Consulting	\$ 575.60
<b>Grand Total for December 2024</b>	<b><u><u>\$ 3,780.60</u></u></b>



**PDR CPAs + Advisors**  
**Total Hours and Dollars by Timekeeper**  
**December 1, 2024 through December 31, 2024**

<u>Initials</u>	<u>Name</u>	<u>Level</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
WEP	William E. Price	CPA	\$ 320.00		\$ -
MNL	Matthew Low	Manager	\$ 210.00	7.50	\$ 1,575.00
GAH	Gail Heinold	Manager	\$ 155.00	0.25	\$ 38.75
AAM	Andres Almanza Madrid	Staff	\$ 125.00	1.00	\$ 125.00
DDI	Daria Ivantsova	Staff	\$ 125.00	2.75	\$ 343.75
TNJ	Taylor Jones	Staff	\$ 125.00	6.75	\$ 843.75
SAO	Sharon O'Brien	Staff	\$ 125.00	6.25	\$ 781.25
PDR					\$ 73.10
<b>Total Billed for December 2024</b>				<b><u>24.50</u></b>	<b><u>\$ 3,780.60</u></b>



DATE	Activity	Timekeeper	Description	HOURS	Rate	Amount		
12/3/2024	Accounting & Auditing	MNL	Reviewed financials	0.50	\$ 210.00	\$ 105.00		
12/3/2024	Accounting & Auditing	SAO	Reviewed and approved financials	0.30	\$ 125.00	\$ 37.50		
12/4/2024	Accounting & Auditing	MNL	Reviewed financials	1.00	\$ 210.00	\$ 210.00		
12/5/2024	Accounting & Auditing	MNL	Reviewed financials	1.50	\$ 210.00	\$ 315.00		
12/6/2024	Accounting & Auditing	SAO	Reviewed accounts payable	0.30	\$ 125.00	\$ 37.50		
12/9/2024	Accounting & Auditing	TNJ	Recorded bank activity and reconciled all accounts, reconciled money market balance	3.00	\$ 125.00	\$ 375.00		
12/9/2024	Accounting & Auditing	MNL	Reviewed financials	0.75	\$ 210.00	\$ 157.50		
12/10/2024	Accounting & Auditing	MNL	Reviewed financials	0.25	\$ 210.00	\$ 52.50		
12/10/2024	Accounting & Auditing	SAO	Reviewed accounts payable	0.30	\$ 125.00	\$ 37.50		
12/11/2024	Accounting & Auditing	TNJ	Emailed client open items	0.25	\$ 125.00	\$ 31.25		
12/11/2024	Accounting & Auditing	SAO	Reviewed accounts payable	0.30	\$ 125.00	\$ 37.50		
12/11/2024	Accounting & Auditing	MNL	Reviewed financials	0.50	\$ 210.00	\$ 105.00		
12/12/2024	Accounting & Auditing	TNJ	Recorded Schwab activity, prepared investment rollforward, enter disposals in Fixed Assets, printed reports and recorded sales & depreciation adjustment, recorded credit card expenses, reclassified fund balances, processed 12/13 payroll	3.25	\$ 125.00	\$ 406.25		
12/12/2024	Accounting & Auditing	AAM	Printed check	0.50	\$ 125.00	\$ 62.50		
12/12/2024	Accounting & Auditing	SAO	Recorded bank activity and reviewed accounts payable	0.60	\$ 125.00	\$ 75.00		
12/13/2024	Accounting & Auditing	AAM	Voided check, reissued and printed new check	0.50	\$ 125.00	\$ 62.50		
12/13/2024	Accounting & Auditing	SAO	Reviewed accounts payable	0.25	\$ 125.00	\$ 31.25		
12/16/2024	Accounting & Auditing	TNJ	Recorded accrued interest, exported updated financials	0.25	\$ 125.00	\$ 31.25		
12/16/2024	Accounting & Auditing	MNL	Reviewed financials	0.50	\$ 210.00	\$ 105.00		
12/16/2024	Accounting & Auditing	SAO	Reviewed and approved accounts payable	0.30	\$ 125.00	\$ 37.50		
12/17/2024	Accounting & Auditing	SAO	Reviewed accounts payable, researched old checks	0.60	\$ 125.00	\$ 75.00		
12/17/2024	Accounting & Auditing	GAH	Issued checks	0.25	\$ 155.00	\$ 38.75		
12/17/2024	Accounting & Auditing	MNL	Reviewed financials	0.25	\$ 210.00	\$ 52.50		
12/18/2024	Accounting & Auditing	SAO	Reviewed and approved invoices	0.30	\$ 125.00	\$ 37.50		
12/19/2024	Accounting & Auditing	MNL	Reviewed financials	0.25	\$ 210.00	\$ 52.50		
12/19/2024	Accounting & Auditing	SAO	Reviewed accounts payable	0.30	\$ 125.00	\$ 37.50		
12/20/2024	Accounting & Auditing	SAO	Reviewed and approved invoices	0.30	\$ 125.00	\$ 37.50		
12/23/2024	Accounting & Auditing	MNL	Reviewed financials	0.50	\$ 210.00	\$ 105.00		
12/26/2024	Accounting & Auditing	SAO	Reviewed and approved invoices	0.30	\$ 125.00	\$ 37.50		
12/27/2024	Accounting & Auditing	SAO	Updated data for 1099 preparation	1.50	\$ 125.00	\$ 187.50		
12/30/2024	Accounting & Auditing	SAO	Reviewed and approved invoices	0.30	\$ 125.00	\$ 37.50		
12/3/124	Accounting & Auditing	SAO	Reviewed accounts payable	0.30	\$ 125.00	\$ 37.50		
	<b>Total Accounting &amp; Auditing</b>			<b>20.25</b>		<b>\$ 3,048.75</b>		
12/4/2024	Tax	DDI	Updated data for tax return preparation	1.00	\$ 125.00	\$ 125.00		
12/19/2024	Tax	DDI	Updated 2023 tax return for K-1 received	0.25	\$ 125.00	\$ 31.25		
	<b>Total Tax</b>			<b>1.25</b>		<b>\$ 156.25</b>		
12/12/2024	Consulting	PDR	FedEx checks to Edwina			\$ 35.97		
12/23/2024	Consulting	MNL	Prepared for and attended monthly operations meeting	1.50	\$ 210.00	\$ 315.00		



# **EXHIBIT 13**



32815 US 19 North Suite 100  
 Palm Harbor, Florida 34684  
 support@ehounds.com (727) 726-8985

Open Date	Close Date	Invoice #	Balance Due	Case Reference (E9563)	Terms
10/01/2024	10/31/2024	58331	<b>\$2315.00</b>	in RE: EquiAlt	Due on Receipt

**Invoice to:**  
 Burton W Wiand PA  
 114 Turner Street  
 Clearwater, FL 33756

**Case Contact:**  
 Burton W Wiand PA  
 Burt Wiand  
 727-460-4679

Q	Date	Expedited	All quantities are based Hourly unless otherwise noted	Tech	Price	Ext
2	10/01/2024		E-Hounds Review Platform (incl 1 user seat) Courtesy Rate Monthly		\$595.00	\$1190.00
9	10/01/2024		E-Hounds Review Platform Add'l Users (per user) Monthly Recurring (jpfirm)		\$125.00	\$1125.00

All balances are due upon receipt. Thank you!

Payments Applied	

SUBTOTAL **\$2315.00**

TOTAL **\$2315.00**

**Balance Due \$2315.00**

**Please note: Our fees are subject to change annually.**

**Statement of Limited Liability and Financial Responsibility**

E-Hounds, Inc. shall not be liable under any circumstances for any special, consequential, or exemplary damages arising from the use or misuse of data or equipment after it has been returned to the client and/or owner(s). E-Hounds shall not be liable for the continued storage of recovered data for more than 30 days unless otherwise specified in writing by the client. Any problems with recovered data must be reported to E-Hounds within 5 business days of receipt. Property and/or equipment held for legal matters is held for 1 Year at the client's request or upon case closure. Additional storage fees may apply to extended storage/maintenance. ABSOLUTELY NO REFUNDS. This invoice is made under the fee agreement signed on behalf of the above listed client. As stated in the Fee Agreement for E-Hound's services, Final billing must be satisfied before the final release of equipment or findings/reporting. All billing is DUE ON RECEIPT, unless stated otherwise above. All unpaid balances over 30 days will be subject to a 1.5% fee per month. Any unpaid balances over 60 days will be subject to equipment liquidation, collection process and reasonable attorney's fees incurred in collection. Services by E-Hounds is rendered on behalf of the agency, agent, or party contracting for the services, and payment for such services is the sole liability and responsibility of that agency, agent, or party, and is not transferrable or assignable.

E-Hounds also accepts:



Venmo: @ehounds

Zelle: support@ehounds.com



venmo



PayPal



32815 US 19 North Suite 100  
 Palm Harbor, Florida 34684  
 support@ehounds.com (727) 726-8985

Open Date	Close Date	Invoice #	Balance Due	Case Reference (E9563)	Terms
11/01/2024	11/30/2024	58342	<b>\$2841.50</b>	in RE: EquiAlt	Due on Receipt

**Invoice to:**  
 Burton W Wiand PA  
 114 Turner Street  
 Clearwater, FL 33756

**Case Contact:**  
 Burton W Wiand PA  
 Burt Wiand  
 727-460-4679

Q	Date	Expedited	All quantities are based Hourly unless otherwise noted	Tech	Price	Ext
2.7	11/01/2024		Project Management Various Godaddy updates/refunds	RTR	\$195.00	\$526.50
2	11/01/2024		E-Hounds Review Platform (incl 1 user seat) Courtesy Rate Monthly		\$595.00	\$1190.00
9	11/01/2024		E-Hounds Review Platform Add'l Users (per user) Monthly Recurring (jpfirm)		\$125.00	\$1125.00

All balances are due upon receipt. Thank you!

Payments Applied	

SUBTOTAL **\$2841.50**

TOTAL **\$2841.50**

**Balance Due \$2841.50**

**Please note: Our fees are subject to change annually.**

**Statement of Limited Liability and Financial Responsibility**

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E-Hounds also accepts:



Venmo: @ehounds

Zelle: support@ehounds.com





32815 US 19 North Suite 100  
 Palm Harbor, Florida 34684  
 support@ehounds.com (727) 726-8985

Open Date	Close Date	Invoice #	Balance Due	Case Reference (E9563)	Terms
12/01/2024	12/31/2024	59090	<b>\$2315.00</b>	in RE: EquiAlt	Due on Receipt

**Invoice to:**  
 Burton W Wiand PA  
 114 Turner Street  
 Clearwater, FL 33756

**Case Contact:**  
 Burton W Wiand PA  
 Burt Wiand  
 727-460-4679

Q	Date	Expedited	All quantities are based Hourly unless otherwise noted	Tech	Price	Ext
2	12/01/2024		E-Hounds Review Platform (incl 1 user seat) Courtesy Rate Monthly		\$595.00	\$1190.00
9	12/01/2024		E-Hounds Review Platform Add'l Users (per user) Monthly Recurring (jpfirm)		\$125.00	\$1125.00

All balances are due upon receipt. Thank you!

Payments Applied	

SUBTOTAL **\$2315.00**

TOTAL **\$2315.00**

**Balance Due \$2315.00**

**Please note: Our fees are subject to change annually.**

**Statement of Limited Liability and Financial Responsibility**

E-Hounds, Inc. shall not be liable under any circumstances for any special, consequential, or exemplary damages arising from the use or misuse of data or equipment after it has been returned to the client and/or owner(s). E-Hounds shall not be liable for the continued storage of recovered data for more than 30 days unless otherwise specified in writing by the client. Any problems with recovered data must be reported to E-Hounds within 5 business days of receipt. Property and/or equipment held for legal matters is held for 1 Year at the client's request or upon case closure. Additional storage fees may apply to extended storage/maintenance. ABSOLUTELY NO REFUNDS. This invoice is made under the fee agreement signed on behalf of the above listed client. As stated in the Fee Agreement for E-Hound's services, Final billing must be satisfied before the final release of equipment or findings/reporting. All billing is DUE ON RECEIPT, unless stated otherwise above. All unpaid balances over 30 days will be subject to a 1.5% fee per month. Any unpaid balances over 60 days will be subject to equipment liquidation, collection process and reasonable attorney's fees incurred in collection. Services by E-Hounds is rendered on behalf of the agency, agent, or party contracting for the services, and payment for such services is the sole liability and responsibility of that agency, agent, or party, and is not transferrable or assignable.

E-Hounds also accepts:



Venmo: @ehounds

Zelle: support@ehounds.com



venmo



PayPal

# **EXHIBIT 14**



**Omni Agent Solutions, Inc.**  
5955 DeSoto Avenue, Suite #100  
Woodland Hills, CA 91367

December 17, 2024

SEC v. Davison

**Invoice Number: 13397**  
Invoice Period: 11-01-2024 - 11-30-2024

Please reference your Invoice Number on your Remittance

Payment by Wire  
Account #: 5400008002  
Account Name: Omni Agent Solutions, Inc.  
ABA/Routing # Wire or ACH: 322070381  
Bank: East West Bank

Payment by Check  
Omni Agent Solutions, Inc.  
5955 DeSoto Avenue, Suite #100  
Woodland Hills, CA 91367

<b>Fees</b>	492.65
<b>Expenses</b>	14.80
<b>Discount</b>	(24.64)
<b>Total for this Invoice</b>	482.81
<b>Previous Balance</b>	17,566.23
<b>Total Amount to Pay</b>	18,049.04



**Omni Agent Solutions, Inc.**  
 5955 DeSoto Avenue, Suite #100  
 Woodland Hills, CA 91367  
 818-906-8300

December 17, 2024

SEC v. Davison

**Invoice Number: 13397**  
 Invoice Period: 11-01-2024 - 11-30-2024

Payment Terms: Upon Receipt

**RE: Multiple Matters**

**Call Center**

**Time Details**

<b>Date</b>	<b>Professional</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
11-01-2024	Nathan Panameno	Prepare and send communication log to M. Gura	0.50	60.00	30.00
11-01-2024	Nathan Panameno	Review and respond to creditor email inquiries and update communication log re: same	0.60	60.00	36.00
11-05-2024	Nathan Panameno	Review and respond to creditor email inquiries and update communication log re: same	0.40	60.00	24.00
11-07-2024	Nathan Panameno	Review and respond to creditor email inquiries and update communication log re: same	1.20	60.00	72.00
11-08-2024	Nathan Panameno	Prepare and send communication log to M. Gura	0.50	60.00	30.00
11-15-2024	Nathan Panameno	Review and respond to creditor email inquiries and update communication log re: same	0.40	60.00	24.00
11-15-2024	Nathan Panameno	Prepare and send communication log to M. Gura	0.50	60.00	30.00
11-18-2024	Nathan	Review and respond to creditor email inquiries and	0.40	60.00	24.00

Date	Professional	Description	Hours	Rate	Amount
	Panameno	update communication log re: same			
11-21-2024	Nathan Panameno	Review and respond to creditor email inquiries and update communication log re: same	0.20	60.00	12.00
11-22-2024	Nathan Panameno	Review and respond to creditor email inquiries and update communication log re: same	0.40	60.00	24.00
11-22-2024	Nathan Panameno	Prepare and send communication log to M. Gura	0.50	60.00	30.00
11-25-2024	Nathan Panameno	Review and respond to creditor email inquiries and update communication log re: same	0.40	60.00	24.00
11-26-2024	Nathan Panameno	Review communication log and follow-up with K. McDermott @ Omni re ck 1346	0.50	60.00	30.00
11-26-2024	Nathan Panameno	Review and respond to creditor email inquiries and update communication log re: same	0.20	60.00	12.00
11-26-2024	Nathan Panameno	Email with K. Paulson re creditor inquiry	0.20	60.00	12.00
<b>Total</b>					414.00

**Time Summary**

Professional	Hours	Rate	Amount
Nathan Panameno	6.90	60.00	414.00
<b>Total</b>			414.00

**Case Administration**

**Time Details**

Date	Professional	Description	Hours	Rate	Amount
11-27-2024	Jeriad Paul	Oversee and review project related communications, daily matter activity and reports	0.10	203.50	20.35
<b>Total</b>					20.35

**Time Summary**

Professional	Hours	Rate	Amount
Jeriad Paul	0.10	203.50	20.35
<b>Total</b>			20.35

**Distribution**

**Time Details**

Date	Professional	Description	Hours	Rate	Amount
11-26-2024	Kimberly McDermott	Email with N. Panameno re: distribution check for Claim 1346	0.40	55.00	22.00
11-26-2024	Sejal Kelly	Email with K. McDermott @ Omni re claim 1346	0.10	181.50	18.15
11-26-2024	Sejal Kelly	Review email received from client re check reissuance	0.10	181.50	18.15
<b>Total</b>					58.30

**Time Summary**

Professional	Hours	Rate	Amount
Kimberly McDermott	0.40	55.00	22.00
Sejal Kelly	0.20	181.50	36.30
<b>Total</b>			58.30

**Expenses**

**Expenses**

Date	Plan Task To-Do Description	Amount
11-24-2024	ShareVault - Data Storage	5.39
11-26-2024	In-House Storage	9.00
11-29-2024	Telephone Usage Per Minute	0.41
<b>Total Expenses</b>		14.80

**Expense Summary**

Professional	Amount	
	14.80	
<b>Total Expenses</b>		14.80

  

Expense	Amount	
E118 - In-House Storage	9.00	
E145-Telephone Usage Per Minute	0.41	
E223 -ShareVault - Data Storage	5.39	
<b>Total Expenses</b>		14.80

<b>Subtotal for this Invoice</b>	507.45
<b>Discount</b>	(24.64)
<b>Total for this Invoice</b>	482.81

<b>Previous Balance</b>	17,566.23
<b>Total Amount to Pay</b>	18,049.04

# **EXHIBIT 15**

**Omni's Time and Fees for Services Rendered**

<b>Professional</b>	<b>Omni Position</b>	<b>Rate Sheet Role</b>	<b>Years Exp.</b>	<b>Billed Hours</b>	<b>Rate</b>	<b>Total</b>
Jeriad Paul	VP of Securities and Solicitation Services	Senior Consultant /Solicitation and Securities Services	26	0.60	\$203.50	\$122.10
Sejal Kelly	VP, Administrative Services	Senior Consultant	19	0.20	\$181.50	\$36.30
Nathan Panameno	Call Center Operator	Consultant	8	20.00	\$60.00	\$1,200.00
Kimberly McDermott	Securities Specialist	Consultant	11	0.40	\$55.00	\$22.00
Fees						\$1,380.40
Discount						\$69.03
Subtotal						\$1,311.37
Disbursements						\$56.22
<b>Total</b>				<b>21.20</b>		<b>\$1,367.59</b>