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.
_____/

RECEIVER'S UNOPPOSED TWENTY-SEVENTH 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"),[1] respectfully submits this Twenty-Seventh 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 July 1, 2026 through September 30, 2026. A Standardized Accounting Report (the "Accounting Report") from July 1, 2026 through September 30, 2026 is attached as Exhibit 1.[2]

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:

- Negotiated a resolution to an asserted administrative fine and cleared the final impediment to the closing of the sale of the Cypress Street warehouse;
- Received $900.00 in sales agent clawback monies;
- Fielded calls and walkthroughs for Treasure Island condominiums and properties associated with Commerce Brewing and Bolero Snort;

[1] 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).

[2] 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.

- Continued monitoring operations of Commerce Brewing; and
- Created procedures for stalking horse property auctions and received approval from Court for same.

The above activities are discussed in more detail in the Receiver's Twenty-Seventh Quarterly Status Report which was filed on October 30, 2026 (Doc. 1436) (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;[3] (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) Weiss Brown, which was preceded by Baskin PLC, legal counsel in Arizona, to assist in the service of the Order Appointing Receiver and securing records and assets and (7) Digital Acuity LLC ("Digital Acuity"), forensic investigators in Arizona, to assist in securing records.[4] *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).[5] The Court granted this motion on March 26, 2021 (Doc. 282). On June 16, 2021, the Receiver filed a motion to

[3] As of July 1, 2025, Guerra & Partners is no longer providing legal services to the Receivership. The two professionals at G&P who provided services to this Receivership, Maya Lockwood and Kimberly Paulson, continue to do so through the Law Office of Burton W. Wiand P.A.

[4] RWJ, Smith Gambrell, and Digital Acuity are no longer providing services to the Receivership. Further, all matters in Arizona have been resolved, and the Receiver does not anticipate the need for Weiss Brown's legal services in the future.

[5] Katherine Donlon, formerly of Guerra King, 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. 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 continue to provide legal services to the Receiver. The Receiver does not anticipate that there will be duplication of services provided by law firms working on behalf of the Receivership.

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).[6] All of the foregoing and PDR are collectively, the "Professionals."[7] In preparing transactions to liquidate assets, the Receiver has retained Shaka Scott, Esq. for corporate and transactional assistance. Mr. Scott's CV will be submitted with the motion for fees that requests payment for his services.

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, 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

[6] Jared Perez, formerly of Guerra King, 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 defrauded investors that Mr. Perez continue to provide legal services to the Receiver. The Receiver does not anticipate that there will be duplication of services provided by law firms working on behalf of the Receivership.

[7] Jared Perez and Yip did not submit any invoices for the time covered by this motion and therefore are not included in this motion.

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 real estate, 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 July 1, 2026 through September 30, 2026, in the amount of $17,519.50. The standard hourly rate the Receiver charges clients in private litigation and other matters 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.[8] In addition to the work of the Receivership, the Receiver created two projects related to clawback litigation commenced on February 13, 2021.

A. The Receivership.

For the time covered by this Application, the work of the Receiver, Wiand P.A., and JND focused on managing and liquidating assets for the benefit of the Receivership, investigating and pursuing additional assets for the Receivership, and administering the Receivership and the claims process. These activities of the Receiver are set forth in detail in the Quarterly Status Report. (Doc. 1436). A copy of the statement summarizing the Receiver's services rendered for the Receivership is attached as Exhibit 2. The Receiver's

[8] 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.

time and fees for services rendered for each Activity Category from July 1, 2026 through September 30, 2026, are as follows:

Receivership
Receiver's Time and Fees for Services Rendered

Activity Category	Hours Expended	Fee Amount
Asset Disposition	13.60	$4,896.00
Asset Analysis and Recovery	0.40	$144.00
Business Operations	29.80	$10,728.00
Case Administration	2.70	$972.00
Claims Administration	1.60	$576.00
TOTAL	**48.10**	**$17,316.00**

In addition to legal fees, the Receiver has advanced costs of $243.82 as summarized below.

Costs	**Total**
NotaryCam	$60.00
Telephone	$52.32
Storage	$131.50
TOTAL	**$243.82**

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 13, 2021, the Receiver filed a clawback complaint against 124 EquiAlt investors

who received $2,729,829 in false profits combined. The Receiver did not incur any fees for services rendered or costs for this matter for the time covered by this Application.

1. 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 these claims and judgments have been entered against the remaining defendants. A copy of the statement summarizing the Receiver's services rendered for this project from July 1, 2026 through September 30, 2026 is attached as Exhibit 3. The Receiver's time and fees for services rendered for each Activity Category are as follows:

Recovery from Non-Investors
Receiver's Time and Fees for Services Rendered

Activity Category	Hours Expended	Fee Amount
Asset Analysis and Recovery	0.20	$72.00
TOTAL	**0.20**	**$72.00**

II. Burton W. Wiand P.A.

The Receiver requests the Court award Wiand P.A. the amount of $6,485.50 for the professional services rendered from July 1, 2026 through September 30, 2026. As an accommodation to the Receiver and to conserve the resources of the Receivership Estate, Wiand P.A.'s attorneys and paralegals

have agreed to reduce their standard rates in accordance with the fee schedule attached as Exhibit 4 ("Fee Schedule"). As shown in the Fee Schedule, Wiand Guerra King, which later became Guerra & Partners, agreed to limit its partner rates, which typically ranged from $315 to $475, to $350 per hour and its associate rates, which ranged from $235 to $290, to $240 per hour. Ex. 4.

Attorney Maya Lockwood at Wiand P.A. began providing services immediately upon the appointment of the Receiver. The activities of Wiand P.A. for the time covered by this Application are set forth in the Quarterly Status Report. *See* Doc. 1436. Wiand P.A. has billed time for these activities in accordance with the Billing Instructions. Wiand P.A. assisted the Receiver with liquidating assets for the benefit of the Receivership, business operations, and administering the claims process. A copy of the statement summarizing the services rendered and costs incurred by Wiand P.A. from July 1, 2026 through September 30, 2026, is attached as Exhibit 5. Wiand P.A.'s time and fees for services rendered on this matter for each Activity Category are as follows:

Receivership
Wiand P.A.'s Time and Fees for Services Rendered

Activity Category	Hours Expended	Fee Amount
Asset Disposition	4.60	$586.50
Business Operations	17.80	$2,719.50
Case Administration	0.50	$120.00
Claims Administration	18.10	$3,059.50

Activity Category	Hours Expended	Fee Amount
TOTAL	**41.00**	**$6,485.50**

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**
Maya Lockwood (MML)	Of Counsel	26	10.90	$240.00	$2,616.00
Kimberly Paulson (KP)	Paralegal		10.70	$135.00	$1,444.50
Edwina Tate (ET)	Paralegal		19.40	$125.00	$2,425.00
Fees					$6,485.50
Disbursements					$0.00
TOTAL			**41.00**		**$6,485.50**

III. Johnson Newlon & DeCort.

The Receiver requests the Court award JND a total of $11,576.15, which includes $11,509.50 in fees for professional services rendered and $66.65 in costs incurred from July 1, 2026 through September 30, 2026. 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 Fee Schedule. Ex. 4. 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. 1436. 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 July 1, 2026 through September 30, 2026, is attached as Exhibit 6. 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	13.40	$4,690.00
Asset Analysis and Recovery	1.5	$525.00
Business Operations	4.60	$1,610.00
Case Administration	3.90	$1,365.00
Claims Administration	12.70	$3,004.50
TOTAL	**36.10**	**$11,194.50**

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	30	29.40	$350.00	$10,290.00
Mary Gura (MG)	Paralegal		6.70	$135.00	$904.50
Fees					$11,194.50
Disbursements					$66.65
TOTAL			**36.10**		**$11,261.15**

In addition to legal fees, JND has advanced costs of $66.65 as summarized below.

Costs	**Total**
Accurint Reports	$66.65
TOTAL	**$66.65**

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. JND did not incur any fees for services rendered or costs for this matter for the time covered by this Application.

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. A copy of the statement summarizing the services rendered and costs incurred by JND from July 1, 2026 through September 30, 2026, is attached as Exhibit 7. JND's time and fees for services rendered on this matter for each Activity Category are as follows:

Recovery from Non-Investors
JND's Time and Fees for Services Rendered

Activity Category	Hours Expended	Fee Amount

Asset Analysis and Recovery	0.90	$315.00
TOTAL	**0.90**	**$315.00**

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	30	0.90	$350.00	$315.00
Fees					$315.00
Disbursements					$0.00
TOTAL			**0.90**		**$315.00**

IV. PDR CPAs.

The Receiver requests the Court award PDR fees for professional services rendered and costs incurred from July 1, 2026 through September 30, 2026, in the amount of $8,637.50. 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 reduced the number of EquiAlt's employees to just the General Manager, PDR has assumed primary responsibility for the day-to-day accounting functions of the Receivership Entities, including accounts payable and receivable.

The Court approved hourly billing rates for PDR's professionals (Doc. 85). At the Court's request, the Receiver later 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, in the first quarter of 2022, the Receiver terminated EquiAlt's senior accounting employee, resulting in an annual savings of $125,000 in payroll expense. The Receiver correspondingly expanded PDR's role in this matter. PDR assumed the core internal accounting functions previously performed by that employee, including: (1) processing payroll; (2) preparing and filing quarterly payroll tax returns; (3) reconciling bank accounts and maintaining the general ledger; (4) recording receipts and disbursements, including rental income from property operations, and (5) handling disbursements necessary for the ongoing business operations of the Receivership Entities.

Since PDR's role expanded, the Receiver has routinely requested approval of fees above the initial estimate, and the Court has consistently granted those requests. Doc. 1405, pp. 17-18. The Receiver submits that PDR's fees remain reasonable and are in the best interests of the Receivership, particularly given that they are offset by the elimination of the $125,000 annual payroll expense. As the number of properties under management has decreased, the volume of accounting activity has proportionately decreased. For this Application, the Receiver seeks less than the originally estimated $6,000 per month. PDR remains mindful of conserving Receivership assets and anticipates that future fee requests will likely be in the approved range on average for monthly expenses. That said, the Receiver notes that a compressed

timeline for closing the Receivership, as contemplated by the R&R, may require a significant increase in accounting activity over a shortened period, which could result in higher fees in future applications despite PDR's continued efforts to manage costs efficiently.

Copies of the statements summarizing the services rendered for the pertinent period are attached as composite Exhibit 8. 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

Professional	Position	Hours	Rate	Total
William E. Price (WEP)	Partner	0.75	$320.00	$240.00
Matthew Low (MNL)	Manager	25.50	$210.00	$5,355.00
Gail Heinold (GAH)	Manager	1.00	$155.00	$155.00
Sharon O'Brien (SAO)	Staff	0.60	$125.00	$75.00
Taylor Jones (TNJ)	Staff	22.50	$125.00	$2,812.50
Fees				$8,637.50
Disbursements				$0.00
TOTAL		**50.35**		**$8,637.50**

V. E-Hounds, Inc.

The Receiver requests the Court award E-Hounds fees for professional services rendered and costs incurred from July 1, 2026 through September 30, 2026, in the amount of $6,945.00. 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. A copy of the statement summarizing the services rendered for the pertinent period is attached as Exhibit 9. 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

Professional	Position	Hours	Rate	Total
Monthly Platform Charges		6.00	$595.00	$3,570.00
PlaTform Additional Users		27.00	$125.00	$3,375.00
TOTAL				**$6,945.00**

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).

VI. Omni Agent Solutions.

The Receiver requests the Court award Omni fees for professional services rendered and costs incurred from July 1, 2026 through September 30, 2026, in the amount of $691.88. 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, 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 10. A summary of the professionals' hours rendered during the time covered by this Application is attached as Exhibit 11.

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 Twenty-Seventh 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 real estate, 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 Wiand P.A. 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, Wiand P.A., and JND 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.

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	$17,519.50
Burton W. Wiand P.A.	$6,485.50
Johnson, Newlon & DeCort	$11,576.15
PDR CPAs	$8,637.50
E-Hounds, Inc.	$6,945.00
Omni Agent Solutions	$691.88

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 Twenty-Seventh 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 4. 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 November 16, 2026, 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
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
JARED J. PEREZ P.A.
301 Druid Rd. W
Clearwater, FL 33759
Tel: (727) 641-6562

Attorneys for Receiver Burton W. Wiand

EXHIBIT 1

PDR CPAs + ADVISORS

Oldsmar / Tampa / St. Petersburg

727-785-4447
813-498-1294
727-784-5491 Fax

www.pdr-cpa.com

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 July 1, 2026 to September 30, 2026 and from inception to September 30, 2026, 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
October 20, 2026

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 7/01/2026 to 9/30/2026

FUND ACCOUNTING (See Instructions):		Detail	Subtotal	Grand Total
Line 1	Beginning Balance (As of 6/30/2026):			$ 9,032,632.47
	Increases in Fund Balance:			
Line 2	Business Income			
Line 3	Cash and Securities			
Line 4	Interest/Dividend Income	6,887.05		
Line 5	Business Asset Liquidation			
Line 6	Personal Asset Liquidation			
Line 7	Third-Party Litigation Income	900.00		
Line 8	Miscellaneous - Other			
	Total Funds Available (Line 1 - 8):		7,787.05	9,040,419.52
	Decreases in Fund Balance:			
Line 9	**Disbursements to Investors**			
Line 10	**Disbursements for Receivership Operations**			
Line 10a	Disbursements to Receiver or Other Professionals	101,149.75		
Line 10b	Business Asset Expenses	63,052.05		
Line 10c	Personal Asset Expenses			
Line 10d	Investment Expenses	93.96		
Line 10e	Third-Party Litigation Expenses			
	1. Attorney Fees			
	2. Litigation Expenses			
	Total Third-Party Litigation Expenses	-		
Line 10f	Tax Administrator Fees and Bonds			
Line 10g	Federal and State Tax Payments			
	Total Disbursements for Receivership Operations		164,295.76	164,295.76
Line 11	**Disbursements for Distribution Expenses Paid by the Fund**			
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			
	Total Plan Development Expenses			
Line 11b	Distribution Plan Implementation Expenses:			
	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			
	Total Plan Implementation Expenses			
	Total Disbursements for Distribution Expenses Paid by the Fund		-	-
Line 12	**Disbursements to Court/Other:**			
Line 12a	Investment Expenses/Court Registry Investment System (CRIS) Fees			
Line 12b	Federal Tax Payments			
	Total Disbursements to Court/Other:			
	Total Funds Disbursed (Lines 9 - 11)			164,295.76
Line 13	**Ending Balance (As of 9/30/26)**			8,876,123.76

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 7/01/2026 to 9/30/2026

FUND ACCOUNTING (See Instructions):		Detail	Subtotal	Grand Total
Line 14	**Ending Balance of Fund - Net Assets:**			
Line 14a	Cash & Cash Equivalents			8,876,123.76
Line 14b	Investments			
Line 14c	Other Assets or Uncleared Funds			-
	Total Ending Balance of Fund - Net Assets			8,876,123.76
OTHER SUPPLEMENTAL INFORMATION:		**Detail**	**Subtotal**	**Grand Total**
	Report of Items Not To Be Paid by the Fund			
Line 15	**Disbursements for Plan Administration Expenses Not Paid by the Fund:**			
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			
	Total Plan Development Expenses Not Paid by the Fund		-	
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			
	Total Plan Implementation Expenses Not Paid by the Fund		-	
Line 15c	Tax Admistrator Fees & Bonds Not Paid by the Fund:			
	Total Disbursements for Plan Administration Expenses Not Paid by the Fund			-
Line 16	**Disbursements to Court/Other Not Paid by the Fund:**			
Line 16a	Investment Expenses/CRIS Fees			
Line 16b	Federal Tax Payments			
	Total Disbursements to Court/Other Not Paid by the Fund		-	
Line 17	**DC & State Tax Payments**			
Line 18	**No of Claims**			
	# of Claims Received This Reporting Period _____			
	# of Claims Received Since Inception of Fund _____			
Line 19	**No of Claimants/Investors:**			
Line 19a	# of Claimants/Investors Paid This Reporting Period _____			
	# of Claimants/Investors Paid Since Inception of Fund _____			

Receiver:
By: _____
Title
Date _____

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 9/30/2026

FUND ACCOUNTING (See Instructions):		Detail	Subtotal	Grand Total
Line 1	Beginning Balance (as of 02/14/2020			$ -
	Increases in Fund Balance:			
Line 2	Business Income	14,619,121.51		
Line 3	Cash and Securities	5,301,719.81		
Line 4	Interest/Dividend Income	7,409,671.02		
Line 5	Business Asset Liquidation	113,912,807.27		
Line 6	Personal Asset Liquidation	21,358,163.53		
Line 7	Third-Party Litigation Income	48,971,187.45		
Line 8	Miscellaneous - Other	2,849,777.60		
	Total Funds Available (Line 1 - 8):		214,422,448.19	214,422,448.19
	Decreases in Fund Balance:			
Line 9	**Disbursements to Investors**			159,198,798.36
Line 10	**Disbursements for Receivership Operations**			
Line 10a	Disbursements to Receiver or Other Professionals	16,763,212.82		
Line 10b	Business Asset Expenses	18,618,188.09		
Line 10c	Personal Asset Expenses	1,294,220.46		
Line 10d	Investment Expenses	1,678,894.72		
Line 10e	Third-Party Litigation Expenses			
	1. Attorney Fees	50,000.00		
	2. Litigation Expenses			
	Total Third-Party Litigation Expenses		50,000.00	
Line 10f	Tax Administrator Fees and Bonds			
Line 10g	Federal and State Tax Payments	7,870,221.97		
	Total Disbursements for Receivership Operations		46,274,738.06	46,274,738.06
Line 11	**Disbursements for Distribution Expenses Paid by the Fund**			
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			
	Total Plan Development Expenses		-	
Line 11b	Distribution Plan Implementation Expenses:			
	1. Fees:			
	Fund Administrator			
	IDC			
	Distribution Agent	72,788.01		
	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			
	Total Plan Implementation Expenses		72,788.01	
	Total Disbursements for Distribution Expenses Paid by the Fund		72,788.01	72,788.01
Line 12	**Disbursements to Court/Other:**			
Line 12a	Investment Expenses/Court Registry Investment System (CRIS) Fees			
Line 12b	Federal Tax Payments			
	Total Disbursements to Court/Other:			
	Total Funds Disbursed (Lines 9 - 11)			205,546,324.43
Line 13	**Ending Balance (As of 9/30/2026)**			8,876,123.76

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 9/30/2026

FUND ACCOUNTING (See Instructions):		Detail	Subtotal	Grand Total
Line 14	**Ending Balance of Fund - Net Assets:**			
Line 14a	Cash & Cash Equivalents			8,876,123.76
Line 14b	Investments			
Line 14c	Other Assets or Uncleared Funds			
	Total Ending Balance of Fund - Net Assets			8,876,123.76
OTHER SUPPLEMENTAL INFORMATION:		**Detail**	**Subtotal**	**Grand Total**
	Report of Items Not To Be Paid by the Fund			
Line 15	**Disbursements for Plan Administration Expenses Not Paid by the Fund:**			
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			
	Total Plan Development Expenses Not Paid by the Fund		-	
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			
	Total Plan Implementation Expenses Not Paid by the Fund		-	
Line 15c	Tax Administrator Fees & Bonds Not Paid by the Fund:			
	Total Disbursements for Plan Administration Expenses Not Paid by the Fund			-
Line 16	**Disbursements to Court/Other Not Paid by the Fund:**			
Line 16a	Investment Expenses/CRIS Fees			
Line 16b	Federal Tax Payments			
	Total Disbursements to Court/Other Not Paid by the Fund		-	
Line 17	**DC & State Tax Payments**			
Line 18	**No of Claims**			
	# of Claims Received This Reporting Period _____			
	# of Claims Received Since Inception of Fund _____			
Line 19	**No of Claimants/Investors:**			
Line 19a	# of Claimants/Investors Paid This Reporting Period _____			
	# of Claimants/Investors Paid Since Inception of Fund _____			

Receiver:
By: _____
Title
Date _____

EXHIBIT 2

LAW OFFICE

BURTON W. WIAND

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

October 21, 2026

Invoice Number: 193

Invoice Period: 07-01-2026 - 09-30-2026

RE: SEC v. Davison - Receiver

Time Details

Date	Professional	Description	Hours	Amount
Asset Analysis and Recovery				
08-06-2026	BWW	Review order granting motion for entry of final judgment against corporate defendants and relief defendants (.1).	0.10	36.00
08-28-2026	BWW	Review and edit draft motion requesting status conference provided by K. Donlon (.3).	0.30	108.00
			0.40	144.00
Asset Disposition				
07-22-2026	BWW	Exchange correspondence with K. Donlon regarding terms of contract for sale of Bolero Snort property and provide approval of stalking horse bidder fee (.2).	0.20	72.00
07-23-2026	BWW	Review and respond to comments from T. Kelly regarding stalking horse bidder fee and review suggested bidding increments and reserve amount for auction provided by T. Kelly (.2).	0.20	72.00
07-24-2026	BWW	Review draft purchase and sale agreement (.4); review bidding procedures for stalking horse auction of Bolero Snort property provided by K. Donlon (.1); exchange multiple communications with K. Donlon and T. Kelly regarding all aspects of sale and auction of same (1.0).	1.50	540.00
07-27-2026	BWW	Review correspondence from E. Ruland requesting schedule for completion of transaction for Oldsmar property (.1).	0.10	36.00
07-30-2026	BWW	Review and edit proposed auction subscription agreement provided by T. Kelly and forward revised version to K. Donlon and T. Kelly (.5); review and edit draft purchase and sale agreement for Bolero Snort property and forward revised version to K. Donlon and T. Kelly (1.0); review and edit draft bid procedures for Bolero Snort property and forward revised version to K. Donlon and T. Kelly (.8); attend Zoom meeting with K.	4.30	1,548.00

Date	Professional	Description	Hours	Amount
Asset Disposition				
		Donlon, T. Kelly, and E. Tate regarding purchase and sale agreement and bid procedures for sale of Bolero Snort property (2.0).		
07-31-2026	BWW	Review revised auction subscription agreement for Bolero Snort property provided by T. Kelly (.2); review proposed auction subscription agreements for Treasure Island and Commerce Brewing provided by T. Kelly (. 4); review Bergen County, New Jersey deed notice for Bolero Snort property (.1).	0.70	252.00
08-10-2026	BWW	Exchange correspondence with T. Kelly regarding status of contract for sale of Bolero Snort property (.2).	0.20	72.00
08-11-2026	BWW	Call with interested party regarding potential purchase of Treasure Island property (.3); exchange correspondence with T. Kelly regarding same (.1).	0.40	144.00
08-12-2026	BWW	Review correspondence from T. Kelly and subscription agreements for properties to be auctioned (.4).	0.40	144.00
08-13-2026	BWW	Review correspondence, single party commission agreement, and purchase and sale agreement for Treasure Island property from representative of potential purchaser and forward to K. Donlon and T. Kelly (.6).	0.60	216.00
08-18-2026	BWW	Review correspondence from potential purchaser of Treasure Island property and exchange correspondence with T. Kelly regarding same (.2); review draft purchase and sale agreement for Treasure Island property provided by T. Kelly (.5).	0.70	252.00
08-19-2026	BWW	Call with realtor representing potential purchaser of Treasure Island property and exchange correspondence with T. Kelly and K. Donlon regarding same (.2); review updated commission agreement and purchase agreement for sale of Treasure Island property provided by realtor (.2).	0.40	144.00
08-20-2026	BWW	Review and add comments to draft motion to approve stalking horse online auction and provide to K. Donlon for further action (.6); exchange correspondence with T. Kelly regarding status of purchase and sale agreement for Treasure Island (.2); review correspondence from K. Donlon and T. Kelly regarding contract for sale of Bolero Snort property (.2); review and respond to correspondence from S. Johnson-Velez with City of Tampa regarding lien payoff letter for Cypress St. property and provide to K. Donlon and T. Kelly (.2); review, approve and sign purchase and sale agreement for Treasure Island property and forward to K. Donlon and T. Kelly (.3).	1.50	540.00

Date	Professional	Description	Hours	Amount
Asset Disposition				
08-24-2026	BWW	Review deposit confirmation and receipt from closing agent for Treasure Island property (.1); exchange correspondence from T. Kelly and K. Donlon regarding status of purchase and sale agreements for Bolero Snort and Treasure Island properties (.2); review correspondence from T. Kelly and K. Donlon regarding revised price for Bolero Snort property based on environmental issues (.2).	0.50	180.00
08-26-2026	BWW	Review lien payoff information for Cypress St. property from the City of Tampa and exchange correspondence with T. Kelly and K. Donlon regarding expedited closing (.2); review comments regarding status of Cypress St. property provided by T. Kelly (.1); correspond with S. Bhullar providing contact for removal of items from Cypress St. warehouse (.1); review correspondence from T. Kelly and closing agent regarding payment of lien to City of Tampa and preparation for closing of Cypress St. property (.2).	0.60	216.00
08-31-2026	BWW	Review correspondence from closing agent for Cypress St. property and updated title commitment and information regarding permits to be cleared prior to closing (.2).	0.20	72.00
09-01-2026	BWW	Review correspondence from T. Kelly and closing agent for Cypress St. property regarding requirements for permit transfer and status of request for payoff (.2); review correspondence from potential bidder in auction of Treasure Island property (.1).	0.30	108.00
09-03-2026	BWW	Review correspondence from T. Kelly regarding status of stalking horse auctions for Treasure Island, Bolero Snort and Treasure Island properties (.1); review and sign purchase and sale agreement for Bolero Snort property (.2).	0.30	108.00
09-08-2026	BWW	Review confirmation of Cypress St. property lien payoff provided by T. Kelly (.1); review correspondence between E. Tate and closing agent for Cypress St. property regarding status of closing (.1).	0.20	72.00
09-23-2026	BWW	Communicate with S. Bhullar regarding options for auction advertising (.3).	0.30	108.00
			13.60	4,896.00
Business Operations				
07-01-2026	BWW	Confirm payment of RAD Technology invoices (.1); review bank and credit card statements (.3); review Clover reports for Commerce Brewing and Persimmon Hollow (.1); prepare for and attend Zoom operations meeting (1.3); review May financials from PDR (.3); review correspondence from E. Tate to R. Rohr regarding status of refund from GoDaddy (.1).	2.20	792.00

Date	Professional	Description	Hours	Amount
Business Operations				
07-02-2026	BWW	Review Clover reports for Commerce Brewing and Persimmon Hollow (.1).	0.10	36.00
07-06-2026	BWW	Review Clover reports spanning multiple days for Commerce Brewing and Persimmon Hollow (.3); review summary of past and upcoming events for Persimmon Hollow provided by M. Brooks (.1).	0.40	144.00
07-07-2026	BWW	Review Clover reports for Commerce Brewing and Persimmon Hollow (.1); review business tax notice from City of Tampa and prepare letter in response (.2); review response from City of Tampa confirming account has been closed (.1).	0.40	144.00
07-08-2026	BWW	Exchange correspondence with K. DeBruyne regarding status of Commerce Brewing Tasting Room (.1); review Clover reports for Commerce Brewing and Persimmon Hollow (.1).	0.20	72.00
07-09-2026	BWW	Review Clover reports for Commerce Brewing and Persimmon Hollow (.1).	0.10	36.00
07-10-2026	BWW	Review Clover reports for Commerce Brewing and Persimmon Hollow (.1).	0.10	36.00
07-13-2026	BWW	Review Clover reports for Commerce Brewing and Persimmon Hollow (.1).	0.10	36.00
07-14-2026	BWW	Review Clover reports for Commerce Brewing and Persimmon Hollow (.1).	0.10	36.00
07-15-2026	BWW	Review Clover reports for Commerce Brewing and Persimmon Hollow (.1).	0.10	36.00
07-16-2026	BWW	Review Clover reports for Commerce Brewing and Persimmon Hollow (.1).	0.10	36.00
07-17-2026	BWW	Review Clover reports for Commerce Brewing and Persimmon Hollow (.1); review letter of intent for Bolero Snort and communicate with T. Kelly regarding same (.4).	0.50	180.00
07-19-2026	BWW	Communicate with S. Scott regarding note for unpaid rent and change to security agreement for all property of Commerce Brewing and Persimmon Hollow (.3); review documents and exchange correspondence with T. Kelly regarding note obligation (.2).	0.50	180.00
07-20-2026	BWW	Draft correspondence to T. Kelly regarding note obligation and exchange correspondence with E. Tate regarding same (.3); provide draft of same to K. Donlon	1.30	468.00

Date	Professional	Description	Hours	Amount
Business Operations				
		and review edits (.2); prepare for and attend Zoom meeting with T. Kelly and S. Scott regarding lease and debt note needed for Commerce Brewing and Persimmon Hollow (.5); review correspondence from K. Donlon regarding letter of intent for purchase of Bolero Snort property (.1); review correspondence from T. Kelly to J. Redner, J. Kolbig, R. Kemka, M. Brooks, and K. DeBruyne regarding estimated expenses and income, new contract work, sale of equipment, and cost of repairs (.1); review Clover reports for Commerce Brewing and Persimmon Hollow (.1).		
07-21-2026	BWW	Review correspondence from K. DeBruyne regarding estimated income for selling equipment and immediate needs (.1); review Clover reports for Commerce Brewing and Persimmon Hollow (.1); review correspondence from attorney representing former employee of Persimmon Hollow regarding demand for unpaid wages and exchange correspondence with T. Kelly, R. Kemka, J. Redner, and K. Kolbig regarding same (.2); exchange correspondence with S. Scott, T. Kelly, and K. Donlon regarding proposed documents required for note to cover unpaid rent, lease amendment, intercreditor agreement, and new security agreements for all property of Commerce Brewing and Persimmon Hollow (.2); review correspondence from T. Kelly and documents supporting letter of intent for purchase of Bolero Snort property (.2); exchange correspondence with K. Donlon and T. Kelly regarding same (.2).	1.00	360.00
07-22-2026	BWW	Exchange correspondence with E. Tate regarding status of SSL certificates for renewal and for cancellation (.2); review Clover reports for Commerce Brewing and Persimmon Hollow (.1); review correspondence and documents provided by K. Donlon regarding status of T. Kelly note obligation and provide additional information regarding terms to resolve same (.3); review summary of past and upcoming events for Persimmon Hollow provided by M. Brooks (.1).	0.70	252.00
07-23-2026	BWW	Prepare for and attend Commerce Brewing Board/ Management meeting (1.0); review Clover reports for Commerce Brewing and Persimmon Hollow (.1); review board update correspondence from B. Olson and June 2026 financials for Bolero Snort (.3).	1.40	504.00
07-24-2026	BWW	Review Clover reports for Commerce Brewing and Persimmon Hollow (.1).	0.10	36.00
07-27-2026	BWW	Review Clover reports for Commerce Brewing and Persimmon Hollow (.1); review summary of past and upcoming events for Persimmon Hollow provided by M. Brooks (.1); review 2nd quarter fund accounting report provided by PDR (.1).	0.30	108.00

Date	Professional	Description	Hours	Amount
Business Operations				
07-28-2026	BWW	Communicate with T. Kelly regarding operations and status of Cypress St. property (.5); review Clover reports for Commerce Brewing and Persimmon Hollow (.1).	0.60	216.00
07-29-2026	BWW	Review Clover reports for Commerce Brewing and Persimmon Hollow (.1); prepare for and attend operations status meeting (1.5); review K. Donlon's edits to correspondence to T. Kelly regarding note obligation and exchange correspondence with T. Kelly regarding same (.2); draft correspondence to S. Johnson-Velez regarding resolution of code violation issues at Cypress St. property and exchange correspondence with T. Kelly regarding same (.3).	2.10	756.00
07-30-2026	BWW	Review Clover reports for Commerce Brewing and Persimmon Hollow (.1).	0.10	36.00
07-31-2026	BWW	Review Clover reports for Commerce Brewing and Persimmon Hollow (.1).	0.10	36.00
08-02-2026	BWW	Confirm payment of RAD Technology invoices (.1); review bank and credit card statements (.3); review Clover reports for Commerce Brewing and Persimmon Hollow (.1); review RASi invoices for Delaware and Maryland (.1); review New Jersey annual site remediation invoice for Bolero Snort property and communication from T. Kelly regarding payment of same (.1).	0.70	252.00
08-03-2026	BWW	Review Clover reports for Commerce Brewing and Persimmon Hollow (.1).	0.10	36.00
08-04-2026	BWW	Review Clover reports for Commerce Brewing and Persimmon Hollow (.1); review Schwab statement for July (.1); review summary of past and upcoming events for Persimmon Hollow provided by M. Brooks (.1).	0.30	108.00
08-05-2026	BWW	Review Clover reports for Commerce Brewing and Persimmon Hollow (.1); process payments to third-party professionals and vendors and exchange correspondence with K. Donlon and E. Tate regarding same (1.0).	1.10	396.00
08-06-2026	BWW	Review Clover reports for Commerce Brewing and Persimmon Hollow (.1).	0.10	36.00
08-07-2026	BWW	Review Clover reports for Commerce Brewing and Persimmon Hollow (.1); review correspondence from T. Kelly regarding status of former Persimmon Hollow employee's request for unpaid wages (.1).	0.20	72.00
			1.50	540.00

Date	Professional	Description	Hours	Amount
Business Operations				
08-10-2026	BWW	Review multiple Clover reports for Commerce Brewing and Persimmon Hollow (.2); review summary of past and upcoming events for Persimmon Hollow provided by M. Brooks (.1); review and approve third-party invoices and exchange correspondence with K. Donlon regarding same (1.1); review correspondence from E. Ruland regarding status of Bayview Blvd. property (.1).		
08-11-2026	BWW	Review Clover reports for Commerce Brewing and Persimmon Hollow (.1); exchange correspondence with T. Kelly regarding landscaping at Cypress St. property (.2) correspond with and provide documents to S. Johnson-Velez with City of Tampa regarding permit issues at Cypress Street property (.4); review clawback check and correspondence to ServisFirst Bank for deposit of same provided by E. Tate (.1); review notices of delinquent Delaware tax (.1); review and approve operating funds for A Better Property Management requested by T. Kelly and exchange correspondence with E. Tate regarding same (.2); review correspondence from T. Kelly to S. Scott and documents regarding Bayview Blvd. property (.2).	1.30	468.00
08-12-2026	BWW	Review Clover reports for Commerce Brewing and Persimmon Hollow (.1); access banking site to review and approve wire transfer to A Better Property Management for operating expenses (.2); exchange correspondence with E. Tate regarding same (.1); prepare for and attend meeting at Commerce Brewery regarding upcoming event and other operation matters and correspond with T. Kelly regarding same (1.0); review correspondence from S. Scott regarding items needed for restructuring existing loan for Bayview Blvd. property (.1); review correspondence from ServisFirst Bank and E. Tate regarding expiration of transaction (.1); call with E. Tate regarding same (.1).	1.70	612.00
08-13-2026	BWW	Review Clover reports for Commerce Brewing and Persimmon Hollow (.1); review correspondence and bankruptcy documents provided by T. Kelly (.1); prepare response to correspondence from attorney representing former employee of Persimmon Hollow and exchange correspondence with E. Tate regarding same (.3); review summons, complaint and notice to appear for pretrial conference served on T. Kelly by attorney representing former employee of Persimmon Hollow (.2); review correspondence from S. Scott requesting information regarding status of Florida documentary stamp tax paid on note recorded for Bayview Blvd. property (.1); access banking site to review, approve, and release wire transfer to A Better Property Management for operating expenses (.2).	1.00	360.00
08-14-2026	BWW	Review Clover reports for Commerce Brewing and Persimmon Hollow (.1).	0.10	36.00

Date	Professional	Description	Hours	Amount
Business Operations				
08-17-2026	BWW	Review Clover reports for Commerce Brewing and Persimmon Hollow (.1); review balance sheets and income statements for June and July provided by PDR (.2); review and approve request for transfer of funds to payroll account (.1).	0.40	144.00
08-18-2026	BWW	Review Clover reports for Commerce Brewing and Persimmon Hollow (.1).	0.10	36.00
08-19-2026	BWW	Review Clover reports for Commerce Brewing and Persimmon Hollow (.1); send request to S. Scott regarding status of note and security agreement changes needed for Commerce Brewing and Persimmon Hollow (.1); review financial documents for Commerce Brewing and exchange correspondence with S. Bhullar regarding same (.4); review correspondence from T. Kelly regarding status of doc stamps on previous Bayview Blvd. property note (.1).	0.70	252.00
08-20-2026	BWW	Review Clover reports for Commerce Brewing and Persimmon Hollow (.1); review draft amendment to agreement and amended and restated note for Bayshore Blvd. property (.2); exchange correspondence with S. Scott and T. Kelly regarding same (.1).	0.40	144.00
08-21-2026	BWW	Review revised mortgage for Bayview Blvd. property and correspondence from S. Scott regarding same (.2); review Clover reports for Commerce Brewing and Persimmon Hollow (.1).	0.30	108.00
08-24-2026	BWW	Review Clover reports for Commerce Brewing and Persimmon Hollow (.1); review summary of past and upcoming events for Persimmon Hollow provided by M. Brooks (.1).	0.20	72.00
08-25-2026	BWW	Review Clover reports for Commerce Brewing and Persimmon Hollow (.1); review correspondence from S. Scott regarding documents required for Commerce Brewing lease amendment, note and security agreement (.1).	0.20	72.00
08-27-2026	BWW	Review Clover reports for Commerce Brewing and Persimmon Hollow (.1); send follow-up correspondence to T. Kelly regarding status of loan resolution letter to T. Kelly (.1).	0.20	72.00
08-28-2026	BWW	Review Clover Reports for Commerce Brewing and Persimmon Hollow.	0.10	36.00
08-31-2026	BWW	Review Clover reports for Commerce Brewing and Persimmon Hollow (.1); review and approve payroll report provided by PDR (.1); review correspondence and draft amended, promissory note, amendment to	1.00	360.00

Date	Professional	Description	Hours	Amount
Business Operations				
		lease agreement, intercreditor agreement, and security agreement for Commerce Brewing provided by S. Scott (.7); prepare correspondence to S. Scott regarding same (.1).		
09-01-2026	BWW	Confirm payment of RAD Technology invoices (.1); review bank and credit card statements (.3); review Clover reports for Commerce Brewing and Persimmon Hollow (.1); review notice of hearing on trustee's application for compensation and reimbursement of expenses in Persimmon Hollow Brewing bankruptcy matter (.1); review correspondence from S. Scott regarding Commerce Brewing documents (.1).	0.70	252.00
09-02-2026	BWW	Review Clover reports for Commerce Brewing and Persimmon Hollow (.1).	0.10	36.00
09-03-2026	BWW	Review Clover reports for Commerce Brewing and Persimmon Hollow (.1).	0.10	36.00
09-04-2026	BWW	Review Clover reports for Commerce Brewing and Persimmon Hollow (.1).	0.10	36.00
09-04-2026	BWW	Review payment from R. Stevenson and correspondence to ServisFirst Bank for deposit of same (.1).	0.10	36.00
09-08-2026	BWW	Review correspondence from E. Tate regarding status of payment of invoice from Receivership Auctions (.1); review and respond to correspondence from E. Tate regarding multiple GoDaddy renewals (.1); review multiple Clover reports for Commerce Brewing and Persimmon Hollow (.2); review correspondence from T. Kelly regarding status of negotiations with Beeson Bottling Company (.1).	0.50	180.00
09-09-2026	BWW	Review Clover reports for Commerce Brewing and Persimmon Hollow (.1); review correspondence from E. Ruland regarding status of Bayview Blvd. property (.1).	0.20	72.00
09-10-2026	BWW	Review Clover reports for Commerce Brewing and Persimmon Hollow (.1).	0.10	36.00
09-11-2026	BWW	Review Clover reports for Commerce Brewing and Persimmon Hollow (.1).	0.10	36.00
09-14-2026	BWW	Review multiple Clover reports for Commerce Brewing and Persimmon Hollow (.2); review and approve payroll report provided by PDR (.1); correspond with S. Bhullar regarding approval of storage unit rental for items previously stored in Cypress St. property (.1).	0.40	144.00
09-15-2026	BWW	Review correspondence from T. Kelly, Commerce	0.50	180.00

Date	Professional	Description	Hours	Amount
Business Operations				
		investors and PDR regarding K-1 information (.1); review correspondence from B. Olson regarding board update and attached July and August financials for Bolero Snort (.3); review Clover reports for Commerce Brewing and Persimmon Hollow (.1).		
09-16-2026	BWW	Review Clover reports for Commerce Brewing and Persimmon Hollow (.1).	0.10	36.00
09-17-2026	BWW	Review Clover reports for Commerce Brewing and Persimmon Hollow (.1); review RASi notice and certificate of administrative dissolution for EA SIP TN Holdings LLC from the State of Tennessee (.1).	0.20	72.00
09-18-2026	BWW	Review Clover reports for Commerce Brewing and Persimmon Hollow (.1).	0.10	36.00
09-21-2026	BWW	Exchange correspondence with E. Tate regarding bank balances and approve transfer of funds (.2); review multiple Clover reports for Commerce Brewing and Persimmon Hollow (.2); review revised amended and restated Mobius Note, amendment to agreement and revised mortgage for Bayview Blvd. property transaction provided by T. Kelly and proposed changes to same provided by E. Ruland (.4); review summary of past and upcoming events for Persimmon Hollow provided by M. Brooks (.1); review offer for funding from Clover Capital and provide information to K. DeBruyne (.1).	1.00	360.00
09-22-2026	BWW	Review Clover reports for Commerce Brewing and Persimmon Hollow (.1).	0.10	36.00
09-23-2026	BWW	Review Clover reports for Commerce Brewing and Persimmon Hollow (.1).	0.10	36.00
09-24-2026	BWW	Review Clover reports for Commerce Brewing and Persimmon Hollow (.1).	0.10	36.00
09-25-2026	BWW	Review Clover reports for Commerce Brewing and Persimmon Hollow (.1).	0.10	36.00
09-27-2026	BWW	Review City of Treasure Island notice of violation for Treasure Island property (.1).	0.10	36.00
09-28-2026	BWW	Review multiple Clover reports for Commerce Brewing and Persimmon Hollow (.2); review and approve payment of PetroScience invoice for Bolero Snort property (.1).	0.30	108.00
09-29-2026	BWW	Review Clover reports for Commerce Brewing and Persimmon Hollow (.1).	0.10	36.00

Date	Professional	Description	Hours	Amount
Business Operations				
09-29-2026	BWW	Prepare email to S. Scott with E. Ruland's proposed changes to revised amended and restated Mobius Note, amendment to agreement, and revised mortgage for Bayview Blvd. property transaction (.1); communicate with T. Kelly and E. Ruland regarding status of documents (.1).	0.20	72.00
09-30-2026	BWW	Review Clover reports for Commerce Brewing and Persimmon Hollow (.1).	0.10	36.00
			29.80	10,728.00
Case Administration				
07-16-2026	BWW	Exchange correspondence with K. Donlon regarding status of magistrate's report and recommendation (.1).	0.10	36.00
07-30-2026	BWW	Review and edit twenty-sixth quarterly status report (1.0).	1.00	360.00
08-11-2026	BWW	Prepare for and attend meeting regarding winding down Receivership (1.0).	1.00	360.00
08-25-2026	BWW	Prepare for and attend meeting regarding winding down Receivership (.6).	0.60	216.00
			2.70	972.00
Claims Administration and Objections				
07-01-2026	BWW	Review correspondence from K. Donlon regarding potential attorney in Maryland to handle interpleader complaint (.1)	0.10	36.00
07-16-2026	BWW	Call with M. Lockwood regarding status of claims process (.1).	0.10	36.00
07-27-2026	BWW	Review correspondence from Arizona Corporation Commission enforcement attorney requesting approval to disclose information regarding claimants to respondents and/or their counsel (.1).	0.10	36.00
08-06-2026	BWW	Review order approving motion to file interpleader and hire Maryland counsel (.1); review and sign retainer letter for Maryland counsel (.1).	0.20	72.00
08-31-2026	BWW	Review order granting motion for leave to deposit deceased claimant's funds into court registry (.1).	0.10	36.00
09-01-2026	BWW	Review correspondence from K. Donlon and E. Tate regarding deposit of deceased claimant's distribution funds with USDC of Maryland (.2).	0.20	72.00
09-04-2026	BWW	Review notice of change of ownership for claimant's shares received from Provident Trust Group and forward to K. Donlon (.1).	0.10	36.00

Date	Professional	Description	Hours	Amount
Claims Administration and Objections				
09-08-2026	BWW	Review correspondence from E. Tate regarding status of deceased claimant's funds to be deposited with the USDC of Maryland (.1).	0.10	36.00
09-14-2026	BWW	Review request and approve deposit of deceased claimant's funds with USDC for the District of Maryland (.1).	0.10	36.00
09-16-2026	BWW	Review inquiry from claimant regarding final judgment as to corporate defendants and relief defendants and exchange correspondence with K. Paulson regarding same (.2).	0.20	72.00
09-21-2026	BWW	Review correspondence from M. Gura regarding communication with representative of deceased claimant who did not submit timely proof of claim and need for same to contact court (.2).	0.20	72.00
09-29-2026	BWW	Review correspondence from K. Paulson regarding communication from claimant's beneficiary regarding unfiled claim and results of review of investor files (.1).	0.10	36.00
			1.60	576.00
		Total	48.10	17,316.00

Time Summary

Task	Professional	Hours	Rate	Amount
Asset Analysis and Recovery	Burton Wiand	0.40	360.00	144.00
Asset Disposition	Burton Wiand	13.60	360.00	4,896.00
Business Operations	Burton Wiand	29.80	360.00	10,728.00
Case Administration	Burton Wiand	2.70	360.00	972.00
Claims Administration and Objections	Burton Wiand	1.60	360.00	576.00
			Total Fees	17,316.00

Expenses

Date	Expense	Description	Amount
Phone Line for Claimants			
07-29-2026	Phone Line for Claimants	Zoom Communications	17.44
08-31-2026	Phone Line for Claimants	Zoom Communications	17.44
09-28-2026	Phone Line for Claimants	Zoom Communications	17.44
			52.32
Remote Online Notarization			
07-01-2026	Remote Online Notarization	NotaryCam	45.00
08-01-2026	Remote Online Notarization	NotaryCam	15.00

Date	Expense	Description	Amount
Remote Online Notarization			
			60.00
Storage			
09-14-2026	Storage	Extra Space Storage	131.50
			131.50
		Total Expenses	243.82
		Total for this Invoice	17,559.82
		Previous Balance	45,272.18
		Current Account Balance	62,832.00
		Total Amount to Pay as of 11-16-2026	62,832.00

Matter Statement of Account

As of 11-16-2026

Matter	Balance Due
SEC v. Davison - Receiver	62,832.00
Total Amount to Pay	**62,832.00**

SEC v. Davison - Receiver

Transactions

Date	Transaction	Applied	Invoice	Amount
11-10-2025	Invoice 103			45,102.31
01-19-2026	Payment Received			(45,102.31)
01-19-2026	Payment Applied	45,102.31	103	
02-10-2026	Invoice 132			38,659.71
05-01-2026	Invoice 151			28,225.04
05-11-2026	Payment Received			(38,659.71)
05-13-2026	Payment Applied	38,659.71	132	
07-31-2026	Invoice 170			17,047.14
10-21-2026	Invoice 193			17,559.82
			Balance	**62,832.00**

EXHIBIT 3

LAW OFFICE

BURTON W. WIAND

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

October 21, 2026

Invoice Number: 194

Invoice Period: 07-01-2026 - 09-30-2026

RE: SEC v. Davison Receiver - Family Tree Estate Planning, et al

Time Details

Date	Professional	Description	Hours	Amount
Asset Analysis and Recovery				
07-09-2026	BWW	Review correspondence and J. Wootten payment history and request from J. Wootten's attorney for settlement adjustment (.2).	0.20	72.00
			0.20	72.00
		Total	0.20	72.00

Time Summary

Task	Professional	Hours	Rate	Amount
Asset Analysis and Recovery	Burton Wiand	0.20	360.00	72.00
			Total Fees	72.00

Total for this Invoice	72.00
Previous Balance	288.00
Current Account Balance	360.00
Total Amount to Pay as of 11-16-2026	360.00

Matter Statement of Account

As of 11-16-2026

Matter	Balance Due
SEC v. Davison Receiver - Family Tree Estate Planning, et al	360.00
Total Amount to Pay	**360.00**

SEC v. Davison Receiver - Family Tree Estate Planning, et al

Transactions

Date	Transaction	Applied	Invoice	Amount
04-22-2026	Invoice 148			288.00
10-21-2026	Invoice 194			72.00
			Balance	**360.00**

EXHIBIT 4

W|G|K
WIAND GUERRA KING

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

FIRM MEMBERS	STANDARD RATES	PROPOSED RATE
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 5

LAW OFFICE

BURTON W. WIAND

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

October 30, 2026

Invoice Number: 192

Invoice Period: 07-01-2026 - 09-30-2026

RE: SEC v. Davison - Legal Team

Time Details

Date	Professional	Description	Hours	Amount
Asset Disposition				
07-30-2026	ET	Attend Zoom meeting with Receiver, K. Donlon and T. Kelly to review draft purchase and sale agreement and bid procedures documents for sale of Bolero Snort property (2.0); prepare draft receiver's deed and exhibits and provide to Receiver, K. Donlon and T. Kelly for review (.3).	2.30	287.50
07-31-2026	ET	Review PSA for sale of Bolero Snort property provided by K. Donlon (.1); calls with Bergen County, New Jersey clerk's office (.2); download and save deed notice and instructions for purchase of official document and forward to Receiver, K. Donlon, and T. Kelly (.1).	0.40	50.00
09-01-2026	MML	Review order approving stalking horse auction (.1).	0.10	24.00
09-02-2026	ET	Review correspondence from T. Kelly and purchase and sale agreement for Bolero Snort property (.1); call with T. Kelly regarding same (.1); finalize same, forward to Receiver for signature, and update record regarding same (.2).	0.40	50.00
09-08-2026	ET	Exchange correspondence with Receiver and closing agent regarding anticipated timeline for closing of Cypress St. property (.2); review auction website and call with S. Bhullar to review items for edit (.6).	0.80	100.00
09-16-2026	ET	Exchange correspondence with T. Kelly and closing agent regarding status of Cypress St. closing and update Receiver regarding same (.2).	0.20	25.00
09-23-2026	ET	Communicate with S. Bhullar regarding advertising options for upcoming auction and provide payment information for same (.4).	0.40	50.00
			4.60	586.50

Date	Professional	Description	Hours	Amount
Business Operations				
07-01-2026	ET	Review June bank statements and credit card statement, forward same to Receiver, K. Donlon, and PDR, and update record regarding same (.4); provide claim distribution bank account statement to M. Lockwood and M. Gura (.1); prepare correspondence to R. Rohr regarding status of GoDaddy charge reversal (. 1); attend Zoom meeting regarding operations and take notes (1.0); prepare correspondence to Receiver, K. Donlon, T. Kelly, and S. Bhullar regarding expiring GoDaddy domains (.1).	1.70	212.50
07-01-2026	MML	Prepare for and attend operations status call (1.0); review June bank statement for claims account (.1).	1.10	264.00
07-08-2026	ET	Review clawback check and prepare check and correspondence to ServisFirst Bank for deposit (.1); provide copies of same to Receiver, K. Donlon, and PDR and update record regarding same (.1).	0.20	25.00
07-09-2026	ET	Exchange correspondence with Schwab representative (.1); review June Schwab statement, update record regarding same, and provide same to Receiver, K. Donlon, and PDR (.1).	0.20	25.00
07-14-2026	ET	Review GoDaddy notice and access online account and confirm status (.1); update record regarding notice and provide notice to Receiver, K. Donlon, T. Kelly, S. Bhullar, and R. Rohr (.1).	0.20	25.00
07-22-2026	ET	Send follow up request to Receiver, K. Donlon, T. Kelly, S. Bhullar, and R. Rohr regarding status of GoDaddy SSL certificate renewals (.1); review response from Receiver, access account to remove auto-renew, and send confirmation to Receiver (.1).	0.20	25.00
07-24-2026	MML	Correspond with D. Zamorano regarding professional services for third quarter (.1); correspond with Omni regarding same (.1).	0.20	48.00
07-27-2026	ET	Communicate with T. Kelly regarding City of Treasure Island permit for work to be performed at 116th Ave. property (.1); create NotaryCam transaction, manage participant, upload and tag document for signing, and send meeting link to T. Kelly (.3); attend online signing to notarize T. Kelly's signature and save and send finalized document to T. Kelly (.2).	0.60	75.00
07-29-2026	ET	Prepare for and attend operations status meeting (1.3); review GoDaddy renewal notice, update record regarding same, and forward same to R. Rohr (.2).	1.50	187.50
07-29-2026	MML	Prepare for and attend operations meeting with Receiver, K. Donlon, E. Tate, and T. Kelly (1.3).	1.30	312.00

Date	Professional	Description	Hours	Amount
Business Operations				
08-02-2026	MML	Review bank statement for claims distribution account (.1).	0.10	24.00
08-02-2026	ET	Review annual site remediation fee invoice for Bolero Snort property, update record regarding same, and provide same to Receiver, K. Donlon and T. Kelly for further instruction (.2); review RASi invoices for Delaware and Maryland representation, update record regarding same, and provide same to Receiver, K. Donlon and T. Kelly (.2); review July bank statements and credit card statement, forward same to Receiver, K. Donlon, and PDR, and update record regarding same (.4); review claim distribution bank account statement and forward same to M. Lockwood and M. Gura (.1).	0.90	112.50
08-03-2026	ET	Process payment of multiple RASi invoices by phone, update record regarding same, and communicate with Receiver and PDR regarding same (.3).	0.30	37.50
08-04-2026	ET	Exchange correspondence with Schwab representative (.1); review Schwab statement for July, update record regarding same, and forward same to Receiver, K. Donlon, and PDR (.2).	0.30	37.50
08-11-2026	MML	Attend status call with Receiver, K. Donlon, and T. Kelly (.8).	0.80	192.00
08-11-2026	ET	Review Delaware delinquent tax notices, forward same to Receiver, K. Donlon, and T. Kelly, and update record regarding same (.2); review clawback check, update record regarding same, prepare for deposit and mailing, and communicate with Receiver, K. Donlon, and PDR regarding same (.3); attend Receivership status meeting (.8).	1.30	162.50
08-12-2026	ET	Review request and Receiver's approval to initiate wire transfer for operation expenses to A Better Property Management LLC (1); access banking site and initiate wire transfer for Receiver's approval (.4); exchange correspondence with ServisFirst Bank regarding notification issues (.1); call with Receiver regarding same (.1); communicate with T. Kelly regarding same (.1); communicate with ServisFirst Bank regarding release of funds (.1); provide expired wire transfer notice to Receiver and T. Kelly (.1).	1.00	125.00
08-13-2026	ET	Communicate with ServisFirst Bank and Receiver regarding expired wire transfer and re-initiate same for approval by Receiver (.4); review bank notice of completion of successful wire transfer, update record regarding same, and forward same to T. Kelly (.2).	0.60	75.00
08-17-2026	ET	Exchange correspondence with Receiver regarding	0.30	37.50

Date	Professional	Description	Hours	Amount
Business Operations				
		status of payroll account (.1); prepare correspondence to ServisFirst Bank requesting transfer of funds and update record regarding same (.1); review confirmation of transfer from Servis First Bank and forward same to PDR (.1).		
08-25-2026	MML	Attend status meeting regarding operations and closing (.5); review lien pay-off information (.1).	0.60	144.00
08-25-2026	ET	Attend receivership wind down meeting (.5).	0.50	62.50
09-01-2026	ET	Review August bank statements and credit card statement, update record regarding same, and forward same to Receiver, K. Donlon, and PDR (.4); provide claim distribution bank account statement to M. Lockwood and M. Gura (.1).	0.50	62.50
09-01-2026	MML	Review August bank statements including new schedule of fees (.1).	0.10	24.00
09-02-2026	ET	Review GoDaddy renewal notice, update record regarding same and forward same to Receiver, K. Donlon, T. Kelly, S. Bhullar, and R. Rohr (.2); review response to same from R. Rohr and cancel domain auto-renewal (.2).	0.40	50.00
09-04-2026	ET	Review clawback check and update record regarding same (.1); prepare check for deposit and mailing (.1); prepare correspondence to Receiver, K. Donlon, and PDR regarding same (.1).	0.30	37.50
09-08-2026	ET	Review multiple GoDaddy Renewal notices (.1); access account, pull historical and renewal information, update record regarding same and provide information to Receiver, K. Donlon, T. Kelly, S. Bhullar and R. Rohr for further instruction (.3); review response from Receiver, access online account, create and download spreadsheet containing information regarding 163 remaining active domains and their renewal dates and provide information to Receiver, K. Donlon, T. Kelly, S. Bhullar and R. Rohr for further instruction (.4); search file for Commerce Brewing 2024 tax return and multiple year financials and provide to S. Bhullar as requested (.8).	1.60	200.00
09-14-2026	MML	Review rental confirmation for storage unit (.1).	0.10	24.00
09-14-2026	ET	Work with S. Bhullar regarding issues with storage for items remaining in Cypress St. property and provide financial and identification information required to secure storage facility (.4).	0.40	50.00
09-15-2026	ET	Review payroll report, check bank balance, and	0.20	25.00

Date	Professional	Description	Hours	Amount
Business Operations				
		exchange correspondence with Receiver regarding transfer of funds (.2).		
09-21-2026	ET	Exchange correspondence with Receiver regarding bank account balances (.1); prepare request for transfer of funds and send to ServisFirst Bank (.1); review confirmation of same and forward to PDR (.1).	0.30	37.50
			17.80	2,719.50
Case Administration				
08-01-2026	MML	Review Receiver's status report (.2).	0.20	48.00
08-30-2026	MML	Review request for status conference (.1); provide comments on same (.1).	0.20	48.00
09-11-2026	MML	Review filed motion requesting status conference (.1).	0.10	24.00
			0.50	120.00
Claims Administration and Objections				
07-01-2026	KAP	Conference call with M. Lockwood and K. Donlon regarding interpleader complaint for claim of T.W. (.7); prepare an email to M. Gura regarding Accurint searches for named defendants in same (.1).	0.80	108.00
07-01-2026	MML	Call with K. Donlon and K. Paulson regarding interpleader complaint and motion (.7); communicate with M. Gura regarding research needed (.1).	0.80	192.00
07-02-2026	KAP	Review copies of estate planning documents for T.W. provided by J. Wootten of Family Tree (.2); make revisions to interpleader complaint regarding T.W.'s claim distribution per same (.2).	0.40	54.00
07-02-2026	MML	Revise interpleader complaint to include issue of D.W. (.5); prepare correspondence to K. Donlon and K. Paulson regarding same (.1); review additional documents provided by counsel for J. Wootten (.1); communicate with K. Paulson and K. Donlon regarding same (.1).	0.80	192.00
07-03-2026	MML	Review Accurint reports for possible heirs (.1); communicate with M. Gura regarding same (.1); review revisions to interpleader complaint from K. Paulson (.1); review summary of additional estate documents from same (.1).	0.40	96.00
07-03-2026	KAP	Complete revisions to interpleader complaint regarding T.W.'s claim distribution per new estate planning documents and send same to K. Donlon and M. Lockwood (.2); prepare summary of various trust and will documents for T.W. provided by J. Wootten and send same to K. Donlon and M. Lockwood (.1); prepare email to J.W. regarding summary and update on filing	0.40	54.00

Date	Professional	Description	Hours	Amount
Claims Administration and Objections				
		of interpleader complaint (.1).		
07-06-2026	KAP	Exchange emails with K. Donlon regarding interpleader complaint and motion (.1); make final revisions to complaint and forward to M. Lockwood and K. Donlon (. 3); telephone call with D.H. regarding closing inherited IRA and completing forms regarding value of assets (. 7).	1.10	148.50
07-06-2026	MML	Review and provide comments on motion for leave to file interpleader complaint and revised complaint (.5).	0.50	120.00
07-07-2026	MML	Correspond with K. Donlon and K. Paulson regarding additional revision to complaint (.2).	0.20	48.00
07-07-2026	KAP	Communicate with M. Lockwood and K. Donlon regarding edits to interpleader complaint (.1).	0.10	13.50
07-08-2026	MML	Review correspondence from K. Donlon regarding J. Wooten and ACC action (.1).	0.10	24.00
07-16-2026	KAP	Telephone call with D.H. regarding completing forms for Provident IRA (.4); prepare email to D.H. regarding full liquidation of IRA assets (.1).	0.50	67.50
07-16-2026	MML	Call with Receiver regarding status (.1).	0.10	24.00
07-17-2026	KAP	Exchange emails with W.H. regarding expected date of next status report (.1).	0.10	13.50
07-20-2026	MML	Review correspondence from K. Donon regarding interpleader action (.1).	0.10	24.00
07-25-2026	KAP	Exchange emails with A.F. regarding new address and update claims spreadsheet per same (.1).	0.10	13.50
07-27-2026	KAP	Communicate with M.M. regarding status of next distribution (.1).	0.10	13.50
07-29-2026	KAP	Exchange emails with R.V. regarding future distributions (.1); review custodian change documents from D.S., update claims spreadsheet per same, and forward same to claims team (.2); exchange emails with daughter of T.M. regarding IRA closure and changing claim to name of beneficiary (.1); update claims spreadsheet and communicate with claims team regarding same (.1).	0.50	67.50
07-29-2026	MML	Review claim change for D.S. (.1); review change for claim 771 (.1).	0.20	48.00
07-31-2026	MML	Review outstanding distributions (.1); prepare	0.20	48.00

Date	Professional	Description	Hours	Amount
Claims Administration and Objections				
		correspondence to K. Paulson and M. Gura regarding same (.1).		
07-31-2026	KAP	Communicate with Forge Trust regarding distribution of IRA to beneficiaries of M.W. (.1); update contact information for beneficiaries on claims spreadsheet (.1).	0.20	27.00
08-03-2026	MML	Review information from K. Paulson regarding outstanding distribution for T.T. (.1).	0.10	24.00
08-03-2026	KAP	Communicate with M. Lockwood regarding claimant inquiries regarding interim report and outstanding distribution checks (.1).	0.10	13.50
08-04-2026	KAP	Exchange emails with two claimants regarding posting of Receiver's interim report (.1).	0.10	13.50
08-06-2026	MML	Review correspondence from K. Donlon, E. Tate, and C. Fax regarding Court's granting of motion to approve interpleader and retainer agreement (.2).	0.20	48.00
08-10-2026	KAP	Exchange emails with J.V. regarding updated address and update two claims on spreadsheet per same (.2); review spreadsheet notes for T.T.'s claims and update address therein (.1); prepare correspondence to M.M. regarding documentation needed for T.T.'s claims (.1).	0.40	54.00
08-11-2026	KAP	Communicate with M. Lockwood and K. Donlon regarding service of interpleader complaint (.2).	0.20	27.00
08-11-2026	MML	Communicate with claims team regarding interpleader and service addresses (.1); review revised complaint (. 1); communicate with K. Donlon regarding same (.1).	0.30	72.00
08-12-2026	MML	Review correspondence regarding change for M.M. (. 1); review correspondence for T.T. distributions (.1)	0.20	48.00
08-12-2026	KAP	Exchange emails with R.W. regarding M.M.'s closure of IRA and update claims spreadsheet per same (.1); prepare email to claims team regarding same (.1); review Omni's most recent service log (.1); finalize letter to M.M. regarding deceased mother's claims and forward to E. Tate for mailing (.1).	0.40	54.00
08-17-2026	MML	Correspond with D. Harmon and K. Donlon regarding information needed for interpleader complaint (.2).	0.20	48.00
08-17-2026	ET	Review correspondence from K. Donlon and M. Lockwood regarding notice of appearance (.1); prepare draft notice of appearance and send to K. Donlon and M. Lockwood (.2).	0.30	37.50

Date	Professional	Description	Hours	Amount
Claims Administration and Objections				
08-18-2026	KAP	Review interpleader filings made by local counsel (.1); communicate with J.W. regarding same (.6); review federal and local court rules regarding summons and answers for interpleader actions (.2); prepare email to M. Lockwood and K. Donlon regarding service of summons (.1).	1.00	135.00
08-18-2026	MML	Review correspondence regarding interpleader and service of same (.1).	0.10	24.00
08-24-2026	KAP	Exchange emails with two claimants regarding final judgment entered by Court (.2); review Omni's most recent service log (.1); prepare email to N.P. regarding claimant inquiry on same (.1); telephone call with J.W. regarding interpleader action (.2).	0.60	81.00
08-25-2026	KAP	Exchange emails with V.D. regarding new address and update claims spreadsheet per same (.1).	0.10	13.50
08-27-2026	KAP	Exchange emails with two claimants regarding next distribution (.2).	0.20	27.00
08-28-2026	MML	Review correspondence regarding interpleader and depositing funds into court's registry (.1).	0.10	24.00
08-30-2026	KAP	Exchange emails with K.K. regarding final distribution (. 1).	0.10	13.50
08-31-2026	MML	Review order granting motion to deposit funds and related correspondence (.1).	0.10	24.00
09-01-2026	ET	Review order granting motion for leave to deposit funds into court registry from the USDC for the District of Maryland and instructions from local counsel provided by K. Donlon (.1); prepare detailed correspondence requesting Receiver's approval to issue check and send to Receiver, K. Donlon, M. Lockwood, M. Gura, and K. Paulson (.1).	0.20	25.00
09-02-2026	MML	Call with M. Gura regarding preparation for final distribution (.5); respond to distribution check question (. 1).	0.60	144.00
09-02-2026	KAP	Communicate with interpleader defendants regarding nature of action and responding to same (1.4).	1.40	189.00
09-03-2026	KAP	Communicate with J.W. regarding interpleader (.2).	0.20	27.00
09-08-2026	ET	Exchange correspondence with Receiver, K. Donlon and claims team regarding status of request to deposit deceased claimant's funds with the USDC of Maryland (.2).	0.20	25.00

Date	Professional	Description	Hours	Amount
Claims Administration and Objections				
09-09-2026	KAP	Review notice of transfer of ownership from Provident Trust regarding claimant's IRA and update claims spreadsheet per same (.1).	0.10	13.50
09-10-2026	KAP	Exchange emails with K.L. regarding status of future distributions (.1); telephone call with M.P. regarding adjusting value of note in Provident IRA (.3); prepare email to M.P. regarding same (.1).	0.50	67.50
09-14-2026	MML	Prepare correspondence to E. Tate, K. Donlon, M. Gura, and Receiver directing issuance of check for interpleader action (.1); review correspondence from E. Tate, M. Gura, and Receiver regarding same (.1).	0.20	48.00
09-14-2026	ET	Review approval from M. Lockwood to proceed with depositing deceased claimant's funds with the USDC for the District of Maryland and request check template from PDR (.2); review template provided by PDR, print check, and send for final approval to Receiver and claims team (.2); receive final approval from Receiver and claims team, prepare check for mailing, and send confirmation of same to PDR (.3).	0.70	87.50
09-15-2026	KAP	Telephone call with C.L. regarding future distributions (. 2).	0.20	27.00
09-17-2026	KAP	Telephone call to claimant regarding posted order and communicate with E. Tate regarding inability to contact claimant (.1).	0.10	13.50
09-18-2026	KAP	Communicate with M.P. regarding Provident IRA (.2).	0.20	27.00
09-18-2026	MML	Review correspondence regarding C.S. (.1).	0.10	24.00
09-22-2026	KAP	Exchange emails with K.B. regarding future distributions (.1).	0.10	13.50
09-24-2026	MML	Review correspondence from Arizona regarding questions on particular claimants (.1); communicate with M. Gura regarding same (.2).	0.30	72.00
09-28-2026	MML	Review correspondence regarding J.A. (.1).	0.10	24.00
09-28-2026	KAP	Telephone call with daughter of investors regarding status of investment/claim and prepare email to team regarding same (.2).	0.20	27.00
09-30-2026	KAP	Exchange emails with M.P. regarding removal of EquiAlt note from IRA and update claims spreadsheet per same (.1); exchange emails with S.L. regarding closure of her IRA (.1).	0.20	27.00

Date	Professional	Description	Hours	Amount
Claims Administration and Objections				
			18.10	3,059.50
		Total	41.00	6,485.50

Time Summary

Task	Professional	Hours	Rate	Amount
Asset Disposition	Edwina Tate	4.50	125.00	562.50
	Maya Lockwood	0.10	240.00	24.00
Business Operations	Edwina Tate	13.50	125.00	1,687.50
	Maya Lockwood	4.30	240.00	1,032.00
Case Administration	Maya Lockwood	0.50	240.00	120.00
Claims Administration and Objections	Edwina Tate	1.40	125.00	175.00
	Kimberly Paulson	10.70	135.00	1,444.50
	Maya Lockwood	6.00	240.00	1,440.00
			Total Fees	6,485.50

Total for this Invoice	6,485.50
Previous Balance	31,444.00
Current Account Balance	37,929.50
Total Amount to Pay as of 11-16-2026	37,929.50

Matter Statement of Account

As of 11-16-2026

Matter		Balance Due
SEC v. Davison - Legal Team		37,929.50
	Total Amount to Pay	**37,929.50**

SEC v. Davison - Legal Team

Transactions

Date	Transaction	Applied	Invoice	Amount
11-10-2025	Invoice 102			34,140.00
01-19-2026	Payment Received			(34,140.00)
01-19-2026	Payment Applied	34,140.00	102	
02-10-2026	Invoice 130			23,536.00
04-22-2026	Invoice 150			17,956.00
05-11-2026	Payment Received			(23,536.00)
05-11-2026	Payment Applied	23,536.00	130	
07-31-2026	Invoice 169			13,488.00
10-30-2026	Invoice 192			6,485.50
			Balance	**37,929.50**

EXHIBIT 6

INVOICE

Invoice # 12386
Date: 10/20/2026

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)

Type	Date	Description	Attorney	Quantity	Rate	Total
Service	07/01/2026	Conference call with Receiver, T. Kelly, M. Lockwood, and E. Tate regarding status of liquidation efforts (1.0).	KD	1.00	$350.00	$350.00
Service	07/17/2026	Review Letter of Intent on New Jersey property (.2).	KD	0.20	$350.00	$70.00
Service	07/22/2026	Begin drafting Purchase and Sale Agreement for New Jersey property (1.0); emails and telephone call with Receiver regarding same (.3); research regarding stalking horse procedures (.7).	KD	2.00	$350.00	$700.00
Service	07/23/2026	Continue drafting Purchase and Sale Agreement for New Jersey property (.4); begin drafting bid procedures for stalking horse bid and auction (1.2); confer with Receiver regarding same (.2).	KD	1.80	$350.00	$630.00
Service	07/30/2026	Conference call with Receiver and T. Kelly regarding purchase agreement and bid procedures for 316 20th Street, Carlstadt, New Jersey (2.0); revise Purchase and Sales Agreement (.6).	KD	2.60	$350.00	$910.00
Service	08/13/2026	Emails with Receiver and T. Kelly regarding stalking horse contract on Treasure Island properties (.1).	KD	0.10	$350.00	$35.00

Service	08/17/2026	Draft motion to approve stalking horse auction of remaining properties (2.8); confer with Receiver and T. Kelly regarding same (.4).	KD	3.20	$350.00	$1,120.00
Service	08/20/2026	Revise motion to approve stalking horse auction based on comments from Receiver (.3); confer with Receiver and T. Kelly regarding same (.2); 3.01 email to A. Sum regarding same (.1).	KD	0.60	$350.00	$210.00
Service	08/25/2026	Emails with Receiver and T. Kelly regarding notice from City of Tampa regarding fine on Cypress (.2).	KD	0.20	$350.00	$70.00
Service	09/01/2026	Receipt and review of Court's Order granting stalking horse auction motion (.2); confer with Receiver and T. Kelly regarding same (.2).	KD	0.40	$350.00	$140.00
Service	09/02/2026	Draft Confidentiality Agreement for use in Stalking Horse Auction (.8); emails with T. Kelly regarding New Jersey bid (.1).	KD	0.90	$350.00	$315.00
Service	09/03/2026	Emails with T. Kelly and Receiver regarding stalking horse auction timeline (.1).	KD	0.10	$350.00	$35.00
Service	09/08/2026	Review emails with T. Kelly and P. Taylor regarding lien payment on Cypress (.1).	KD	0.10	$350.00	$35.00
Service	09/23/2026	Emails with T. Kelly regarding auction status (.2).	KD	0.20	$350.00	$70.00

Time Keeper	Quantity	Rate	Total
Katherine Donlon	13.4	$350.00	$4,690.00
		Subtotal	**$4,690.00**
		Total	**$4,690.00**

Detailed Statement of Account

Other Invoices

Invoice Number	Due On	Amount Due	Payments Received	Balance Due

11883	07/13/2026	$361.49	$0.00	$361.49

Current Invoice

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
12386	10/20/2026	$4,690.00	$0.00	$4,690.00
			Outstanding Balance	**$5,051.49**
			Total Amount Outstanding	**$5,051.49**

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

Payment is due upon receipt.

Johnson, Newlon & DeCort, P.A.

INVOICE

3242 Henderson Boulevard, Suite 210
Tampa, FL 33609

Invoice # 12386
Date: 10/20/2026

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INVOICE

Invoice # 12384
Date: 10/20/2026

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	08/06/2026	Review Court's Order approving SEC's motion for entry of consent judgments (.1).	KD	0.10	$350.00	$35.00
Service	08/20/2026	Review Court's Judgment against corporate defendants (.2); telephone call with J. Bernstein regarding same (.2).	KD	0.40	$350.00	$140.00
Service	08/25/2026	Draft motion to schedule status conference (.5).	KD	0.50	$350.00	$175.00
Service	08/28/2026	Revise motion for status conference based on comments from Receiver; forward same to A. Sum for 3.01 purposes (.3).	KD	0.30	$350.00	$105.00
Service	09/10/2026	Follow up emails with A. Sum regarding motion for status conference (.1); revise same (.1); email to S. Padgett regarding same (.1).	KD	0.20	$350.00	$70.00

Time Keeper	Quantity	Rate	Total
Katherine Donlon	1.5	$350.00	$525.00
		Subtotal	**$525.00**
		Total	**$525.00**

Detailed Statement of Account

Other Invoices

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
11880	07/13/2026	$7,708.50	$0.00	$7,708.50

Current Invoice

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
12384	10/20/2026	$525.00	$0.00	$525.00
			Outstanding Balance	**$8,233.50**
			Total Amount Outstanding	**$8,233.50**

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

Payment is due upon receipt.

Johnson, Newlon & DeCort, P.A.

INVOICE

3242 Henderson Boulevard, Suite 210
Tampa, FL 33609

Invoice # 12384
Date: 10/20/2026

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INVOICE

Invoice # 12387
Date: 10/20/2026

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	07/01/2026	Email to J. Bernstein regarding Merrill Lynch statements (.1); review monthly bank statements (.2).	KD	0.30	$350.00	$105.00
Service	07/06/2026	Follow up email to J. Bernstein regarding Merrill Lynch statements (.1).	KD	0.10	$350.00	$35.00
Service	07/07/2026	Email to T. Kelly regarding New Jersey eviction (.1).	KD	0.10	$350.00	$35.00
Service	07/10/2026	Review Schwab statement, confer with broker regarding same (.3); telephone call with J. Bernstein (.1).	KD	0.40	$350.00	$140.00
Service	07/20/2026	Review statements received from Merrill Lynch, updating spreadsheet (.3); review and revise Receiver's letter to T. Kelly regarding indemnification (.2).	KD	0.50	$350.00	$175.00
Service	07/22/2026	Review information regarding indemnification claim, confer with Receiver regarding same.	KD	0.50	$350.00	$175.00
Service	07/29/2026	Status conference call with Receiver, T. Kelly and M. Lockwood regarding status of winding down receivership (1.2); revise letter regarding T. Kelly note and forward same to Receiver (.3).	KD	1.50	$350.00	$525.00

Service	08/11/2026	Prepare for status call (.2); Status Update conference call with Receiver, T. Kelly, M. Lockwood and E. Tate (.8).	KD	1.00	$350.00	$350.00
Service	09/02/2026	Review bank statements (.2).	KD	0.20	$350.00	$70.00

Time Keeper	Quantity	Rate	Total
Katherine Donlon	4.6	$350.00	$1,610.00
		Subtotal	**$1,610.00**
		Total	**$1,610.00**

Detailed Statement of Account

Other Invoices

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
11884	07/13/2026	$1,656.50	$0.00	$1,656.50

Current Invoice

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
12387	10/20/2026	$1,610.00	$0.00	$1,610.00
			Outstanding Balance	**$3,266.50**
			Total Amount Outstanding	**$3,266.50**

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

Payment is due upon receipt.

Johnson, Newlon & DeCort, P.A.

INVOICE

3242 Henderson Boulevard, Suite 210
Tampa, FL 33609

Invoice # 12387
Date: 10/20/2026



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INVOICE

Invoice # 12388
Date: 10/20/2026

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	07/07/2026	Begin drafting quarterly status report (1.2).	KD	1.20	$350.00	$420.00
Service	07/10/2026	Update quarterly report with Schwab information (.2).	KD	0.20	$350.00	$70.00
Service	07/20/2026	Update quarterly report with information from Merrill Lynch statements (.2).	KD	0.20	$350.00	$70.00
Service	07/27/2026	Review Fund Accounting and update status report with same (.3); review and revise Quarterly Report (.9).	KD	1.20	$350.00	$420.00
Service	07/30/2026	Revise Quarterly Report based on comments from Receiver and T. Kelly (.6).	KD	0.60	$350.00	$210.00
Service	08/25/2026	Conference call with M. Lockwood, Receiver, and E. Tate regarding status update (.5).	KD	0.50	$350.00	$175.00

Time Keeper	Quantity	Rate	Total
Katherine Donlon	3.9	$350.00	$1,365.00
		Subtotal	**$1,365.00**
		Total	**$1,365.00**

Detailed Statement of Account

Other Invoices

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
11885	07/13/2026	$1,365.00	$0.00	$1,365.00

Current Invoice

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
12388	10/20/2026	$1,365.00	$0.00	$1,365.00
			Outstanding Balance	**$2,730.00**
			Total Amount Outstanding	**$2,730.00**

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

Payment is due upon receipt.

Johnson, Newlon & DeCort, P.A.

INVOICE

3242 Henderson Boulevard, Suite 210
Tampa, FL 33609

Invoice # 12388
Date: 10/20/2026

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INVOICE

Invoice # 12389
Date: 10/20/2026

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	07/01/2026	Review the monthly account statement (.1).	MG	0.10	$135.00	$13.50
Service	07/01/2026	Conference call with M. Lockwood and K. Paulson regarding proposed interpleader action (.7); continue drafting motion for Court approval to file interpleader action (.8); emails with C. Fax regarding local counsel in Maryland (.2); emails with R. Mitchell regarding J. Wootten's assistance with claim (.2).	KD	1.90	$350.00	$665.00
Service	07/02/2026	Communicate with a claimant regarding her IRA account (.2).	MG	0.20	$135.00	$27.00
Service	07/02/2026	Continue drafting motion for Court approval to file interpleader action (.9); confer with M. Lockwood and K. Paulson regarding same (.1).	KD	1.00	$350.00	$350.00
Service	07/03/2026	Research and pull contact information on L.E. and S.W. (.5).	MG	0.50	$135.00	$67.50
Service	07/04/2026	Communicate with K. Paulson and K. Donlon regarding updated possible contact information for a deceased claimant's beneficiaries (.1).	MG	0.10	$135.00	$13.50

Service	07/06/2026	Confer with K. Paulson regarding motion and proposed complaint (.2).	KD	0.20	$350.00	$70.00
Service	07/07/2026	Revise motion and complaint based on comments from M. Lockwood and K. Paulson (.4); 3.01 email to R. Koonin regarding interpleader motion (.1).	KD	0.50	$350.00	$175.00
Service	07/20/2026	Communicate with two claimants regarding the status of the receivership (.2); review and organize claimant communications (.2).	MG	0.40	$135.00	$54.00
Service	07/20/2026	Emails with C. Fax regarding filing with Court regarding proposed Interpleader Complaint (.2).	KD	0.20	$350.00	$70.00
Service	07/31/2026	Communicate with a claimant regarding the status of the claims process (.1); review recent interim report (.2).	MG	0.30	$135.00	$40.50
Service	08/03/2026	Review monthly account statement (.1); communicate with a claimant regarding the status of the claims process (.2).	MG	0.30	$135.00	$40.50
Service	08/06/2026	Review Court's Order approving filing of interpleader action (.3); confer with C. Fax regarding same (.2); confer with Receiver and E. Tate regarding execution of retainer agreement (.1).	KD	0.60	$350.00	$210.00
Service	08/11/2026	Emails with K. Paulson, M. Lockwood and M. Gura regarding service addresses for interpleader complaint (.1).	KD	0.10	$350.00	$35.00
Service	08/13/2026	Review message from B. Neal regarding distributions (.1).	KD	0.10	$350.00	$35.00
Service	08/14/2026	Review correspondence regarding deceased claimant's distributions (.1).	MG	0.10	$135.00	$13.50
Service	08/14/2026	Emails with D. Harman regarding pro hac admission and filing of interpleader action (.1).	KD	0.10	$350.00	$35.00
Service	08/16/2026	Review and organize claimant communications (.3).	MG	0.30	$135.00	$40.50
Service	08/17/2026	Review revised Interpleader complaint (.1); confer with M. Lockwood regarding same (.1); emails with D. Harman regarding same (.1).	KD	0.30	$350.00	$105.00

Service	08/25/2026	Telephone call to B. Neal regarding distributions (.1).	KD	0.10	$350.00	$35.00
Service	08/27/2026	Communicate with a claimant regarding their address update (.1).	MG	0.10	$135.00	$13.50
Service	08/28/2026	Review Court's Order regarding Willett interpleader (.2); emails with D. Harman regarding same (.1).	KD	0.30	$350.00	$105.00
Service	09/01/2026	Review the monthly claims distribution account statement (.1).	MG	0.10	$135.00	$13.50
Service	09/02/2026	Call with M. Lockwood regarding case status and preparation for final distribution (.5).	MG	0.50	$135.00	$67.50
Service	09/02/2026	Confer with Receiver regarding deposit of funds with Maryland Court in interpleader action (.1).	KD	0.10	$350.00	$35.00
Service	09/04/2026	Emails with Claims Team regarding change of ownership request (.1).	KD	0.10	$350.00	$35.00
Service	09/09/2026	Communicate with two claimants regarding the status of the claims process (.3).	MG	0.30	$135.00	$40.50
Service	09/14/2026	Review reissued check for a deceased claimant and update our records (.2).	MG	0.30	$135.00	$40.50
Service	09/14/2026	Emails with team regarding deposit of funds with Maryland court (.1).	KD	0.10	$350.00	$35.00
Service	09/18/2026	Communicate with the power of attorney for a claimant regarding the claims process (.3); review documents related to same (.3).	MG	0.60	$135.00	$81.00
Service	09/22/2026	Communicate with two claimants regarding the status of the claims process (.4).	MG	0.40	$135.00	$54.00
Service	09/23/2026	Communicate with a claimant regarding her new address and status of the claims process (.3).	MG	0.30	$135.00	$40.50
Service	09/23/2026	Email from E. Schmitt regarding Arizona claims, confer with claims team regarding same (.3).	KD	0.30	$350.00	$105.00
Service	09/24/2026	Review claimant names provided by the ACC for claim information (1.0).	MG	1.00	$135.00	$135.00
Service	09/29/2026	Continue to review claimant names from the ACC (.6).	MG	0.80	$135.00	$108.00

Services Subtotal	**$3,004.50**

Expenses

Type	Date	Description	Quantity	Rate	Total
Expense	08/31/2026	Accurint Comprehensive Report re: interpleader defendant.	1.00	$21.85	$21.85
Expense	08/31/2026	Accurint Comprehensive Report re: interpleader defendant.	1.00	$21.85	$21.85
Expense	08/31/2026	Accurint Advanced Person Search re: interpleader defendant.	1.00	$7.65	$7.65
Expense	08/31/2026	Accurint Advanced Person Search re: interpleader defendant.	1.00	$7.65	$7.65
Expense	08/31/2026	Accurint Advanced Person Search re: interpleader defendant.	1.00	$7.65	$7.65
			Expenses Subtotal		**$66.65**

Time Keeper	Quantity	Rate	Total
Katherine Donlon	6.0	$350.00	$2,100.00
Mary Gura	6.7	$135.00	$904.50
		Subtotal	**$3,071.15**
		Total	**$3,071.15**

Detailed Statement of Account

Other Invoices

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
11886	07/13/2026	$1,915.50	$0.00	$1,915.50

Current Invoice

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
12389	10/20/2026	$3,071.15	$0.00	$3,071.15
			Outstanding Balance	**$4,986.65**

Total Amount Outstanding **$4,986.65**

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

Payment is due upon receipt.

Johnson, Newlon & DeCort, P.A.

INVOICE

3242 Henderson Boulevard, Suite 210
Tampa, FL 33609

Invoice # 12389
Date: 10/20/2026



Pay your invoice online

To pay your invoice, open the camera on your mobile device and place the QR code in the camera's view.

Or, **click here** if you're viewing on a computer or smartphone.

EXHIBIT 7

INVOICE

Invoice # 12385
Date: 10/20/2026

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	Attorney	Quantity	Rate	Total
Service	07/06/2026	Review email from R. Mitchell regarding Wootten payments (.2); email to E. Schmitt regarding Wootten payments in Arizona (.1).	KD	0.30	$350.00	$105.00
Service	07/08/2026	Emails with E. Schmitt regarding Woolten payments and other issues (.3); detailed email to Receiver regarding same (.2).	KD	0.50	$350.00	$175.00
Service	09/23/2026	Email from E. Schmitt regarding payments from J. Wootten (.1).	KD	0.10	$350.00	$35.00

Time Keeper	Quantity	Rate	Total
Katherine Donlon	0.9	$350.00	$315.00
		Subtotal	**$315.00**
		Total	**$315.00**

Detailed Statement of Account

Current Invoice

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
12385	10/20/2026	$315.00	$0.00	$315.00
			Outstanding Balance	**$315.00**
			Total Amount Outstanding	**$315.00**

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

Payment is due upon receipt.

Johnson, Newlon & DeCort, P.A.

INVOICE

3242 Henderson Boulevard, Suite 210
Tampa, FL 33609

Invoice # 12385
Date: 10/20/2026

Pay your invoice online

To pay your invoice, open the camera on your mobile device and place the QR code in the camera's view.

Or, **click here** if you're viewing on a computer or smartphone.

EXHIBIT 8

PDR CPAs + Advisors
By Activity Category
July 1, 2026 through July 31, 2026

Activity Category	Amount
Accounting & Auditing	$ 2,678.75
Tax	$ -
Consulting	$ -
Grand Total for July 2026	**$ 2,678.75**

PDR CPAs + Advisors
Total Hours and Dollars by Timekeeper
July 1, 2026 through July 31, 2026

Initials	Name	Level	Rate	Hours	Amount
WEP	William E. Price	CPA	$ 320.00	0.75	$ 240.00
MNL	Matthew Low	Manager	$ 210.00	1.50	$ 315.00
GAH	Gail Heinold	Manager	$ 155.00	1.00	$ 155.00
TNJ	Taylor Jones	Staff	$ 125.00	15.75	$ 1,968.75
	Total Billed for July 2026			**19.00**	**$ 2,678.75**

PDR CPAs + ADVISORS

DATE	Activity	Timekeeper	Description	HOURS	Rate	Amount	
7/1/2026	Accounting & Auditing	MNL	Reviewed monthly financials	1.50	$ 210.00	$ 315.00	
7/7/2026	Accounting & Auditing	TNJ	Recorded bank activity and reconciled all accounts, categorized and recorded credit cards, calculated and recorded interest income	2.00	$ 125.00	$ 250.00	
7/16/2026	Accounting & Auditing	TNJ	Prepared investment roll, recorded Schwab activity, entered disposals, printed depreciation reports, reconciled property values	2.00	$ 125.00	$ 250.00	
7/17/2026	Accounting & Auditing	TNJ	Reclassed fund balances, reviewed ledger, exported financials, exported and categorized all 2nd quarter activity based on fund report	4.00	$ 125.00	$ 500.00	
7/20/2026	Accounting & Auditing	TNJ	Completed categorizing activity, reconciled cash to Quickbooks, prepared cashflow, reconciled variances, exported all reprots, formatted and prepared court report	5.00	$ 125.00	$ 625.00	
7/21/2026	Accounting & Auditing	GAH	Reviewed court report	0.75	$ 155.00	$ 116.25	
7/21/2026	Accounting & Auditing	WEP	Reviewed final court report	0.75	$ 320.00	$ 240.00	
7/22/2026	Accounting & Auditing	GAH	Finalized court report and send to client	0.25	$ 155.00	$ 38.75	
7/28/2026	Accounting & Auditing	TNJ	Updated Quickbooks with Tony's 2nd quarter reports, entered fixed asset additions, printed new depreciation reports, recalculated balances, reviewed ledger, printed June financials	2.50	$ 125.00	$ 312.50	
7/30/2026	Accounting & Auditing	TNJ	Processed 7/31 payroll and emailed reports to client	0.25	$ 125.00	$ 31.25	
	Total Accounting & Auditing			**19.00**		**$ 2,678.75**	
			Total for Wiand-EquiAlt for July 2026	**19.00**		**$ 2,678.75**	

PDR CPAs + Advisors
By Activity Category
August 1, 2026 through August 31, 2026

Activity Category	Amount
Accounting & Auditing	$ 1,518.75
Tax	$ -
Consulting	$ -
Grand Total for August 2026	**$ 1,518.75**

PDR CPAs + Advisors
Total Hours and Dollars by Timekeeper
August 1, 2026 through August 31, 2026

Initials	Name	Level	Rate	Hours	Amount
MNL	Matthew Low	Manager	$ 210.00	5.00	$ 1,050.00
TNJ	Taylor Jones	Staff	$ 125.00	3.75	$ 468.75
	Total Billed for August 2026			**8.75**	**$ 1,518.75**

PDR CPAs + ADVISORS

DATE	Activity	Timekeeper	Description	HOURS	Rate	Amount	
8/3/2026	Accounting & Auditing	TNJ	Recorded bank activity, reconciled all accounts, calculated and recorded interest income, categorized and recorded credit cards	1.25	$ 125.00	$ 156.25	
8/4/2026	Accounting & Auditing	TNJ	Recorded Schwab activity, reconciled and exported depreciation reports, reclassed fund balances, reviewed ledger, exported financials	2.00	$ 125.00	$ 250.00	
8/12/2026	Accounting & Auditing	MNL	Reviewed financials	1.00	$ 210.00	$ 210.00	
8/13/2026	Accounting & Auditing	TNJ	Processed 8/14 payroll and emailed reports to client	0.25	$ 125.00	$ 31.25	
8/14/2026	Accounting & Auditing	MNL	Reviewed financials	1.00	$ 210.00	$ 210.00	
8/20/2026	Accounting & Auditing	MNL	Reviewed financials	0.50	$ 210.00	$ 105.00	
8/25/2026	Accounting & Auditing	MNL	Reviewed financials	0.50	$ 210.00	$ 105.00	
8/27/2026	Accounting & Auditing	MNL	Reviewed financials	2.00	$ 210.00	$ 420.00	
8/28/2026	Accounting & Auditing	TNJ	Processed 8/31 payroll and emailed reports to client	0.25	$ 125.00	$ 31.25	
	Total Accounting & Auditing			**8.75**		**$ 1,518.75**	
			Total for Wiand-EquiAlt for August 2026	**8.75**		**$ 1,518.75**	

PDR CPAs + Advisors
By Activity Category
September 1, 2026 through September 30, 2026

Activity Category	Amount
Accounting & Auditing	$ 4,440.00
Tax	$ -
Consulting	$ -
Grand Total for September 2026	**$ 4,440.00**

PDR CPAs + Advisors
Total Hours and Dollars by Timekeeper
September 1, 2026 through September 30, 2026

Initials	Name	Level	Rate	Hours	Amount
MNL	Matthew Low	Manager	$ 210.00	19.00	$ 3,990.00
TNJ	Taylor Jones	Staff	$ 125.00	3.00	$ 375.00
SAO	Sharon O'Brien	Staff	$ 125.00	0.60	$ 75.00
	Total Billed for September 2026			**22.60**	**$ 4,440.00**

DATE	Activity	Timekeeper	Description	HOURS	Rate	Amount	
9/2/2026	Accounting & Auditing	MNL	Reviewed monthly financials	3.00	$ 210.00	$ 630.00	
9/3/2026	Accounting & Auditing	MNL	Reviewed monthly financials	3.00	$ 210.00	$ 630.00	
9/4/2026	Accounting & Auditing	MNL	Reviewed monthly financials	3.00	$ 210.00	$ 630.00	
9/8/2026	Accounting & Auditing	MNL	Reviewed monthly financials	3.00	$ 210.00	$ 630.00	
9/14/2026	Accounting & Auditing	SAO	Recorded bank activity	0.30	$ 125.00	$ 37.50	
9/14/2026	Accounting & Auditing	MNL	Reviewed monthly financials	1.00	$ 210.00	$ 210.00	
9/15/2026	Accounting & Auditing	SAO	Updated account records	0.30	$ 125.00	$ 37.50	
9/15/2026	Accounting & Auditing	TNJ	Reviewed total employee hours, processed 9/15 payroll, emailed reports to client	0.25	$ 125.00	$ 31.25	
9/15/2026	Accounting & Auditing	MNL	Reviewed monthly financials	3.00	$ 210.00	$ 630.00	
9/16/2026	Accounting & Auditing	TNJ	Entered bank activity and reconciled account	0.75	$ 125.00	$ 93.75	
9/16/2026	Accounting & Auditing	MNL	Reviewed monthly financials	1.25	$ 210.00	$ 262.50	
9/18/2026	Accounting & Auditing	TNJ	Entered bank activity and reconciled account, reconciled credit cards, calculated and recorded monthly Mobius and Commercie interest income	2.00	$ 125.00	$ 250.00	
9/21/2026	Accounting & Auditing	MNL	Reviewed monthly financials	0.50	$ 210.00	$ 105.00	
9/22/2026	Accounting & Auditing	MNL	Reviewed monthly financials	0.75	$ 210.00	$ 157.50	
9/28/2026	Accounting & Auditing	MNL	Reviewed monthly financials	0.50	$ 210.00	$ 105.00	
	Total Accounting & Auditing			**22.60**		**$ 4,440.00**	
			Total for Wiand-EquiAlt for September 2026	**22.60**		**$ 4,440.00**	

EXHIBIT 9

Invoice for Services

All funds payable to:

E-Hounds, Inc.
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
07/01/2026	09/30/2026	75194	$6945.00	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
9	07/01/2026		E-Hounds Review Platform Add'l Users (per user) Monthly Recurring (jpfirm)		$125.00	$1125.00
2	07/01/2026		E-Hounds Review Platform (incl 1 user seat) Courtesy Rate Monthly		$595.00	$1190.00
9	08/01/2026		E-Hounds Review Platform Add'l Users (per user) Monthly Recurring (jpfirm)		$125.00	$1125.00
2	08/01/2026		E-Hounds Review Platform (incl 1 user seat) Courtesy Rate Monthly		$595.00	$1190.00
9	09/01/2026		E-Hounds Review Platform Add'l Users (per user) Monthly Recurring (jpfirm)		$125.00	$1125.00
2	09/01/2026		E-Hounds Review Platform (incl 1 user seat) Courtesy Rate Monthly		$595.00	$1190.00

All balances are due upon receipt. Thank you!

SUBTOTAL	$6945.00
TOTAL	$6945.00
Balance Due	**$6945.00**

Payments Applied

Please note: Our fees are subject to change annually.

Statement of Limited Liability and Financial Responsibility

E-Hounds, Inc. shall not be liable 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 or owner. Recovered data will be stored for 30 days unless otherwise specified in writing by the client. All issues with recovered data must be reported within 5 business days of receipt. Property or equipment held for legal matters will be retained for up to 1 year upon case closure or at the client's written request. Additional fees may apply for extended storage or maintenance.
ABSOLUTELY NO REFUNDS.

This invoice is issued under the Fee Agreement signed by the client. Final payment must be received before the release of any equipment, findings, or reporting. All invoices are due upon receipt, unless otherwise stated. Unpaid balances over 30 days are subject to a 1.5% monthly late fee. Balances unpaid after 60 days may result in equipment liquidation, initiation of collections, and recovery of reasonable attorney's fees. All services are provided on behalf of the contracting agency, agent, or party, who is solely responsible for payment. Payment responsibility is not transferable or assignable.

E-Hounds also accepts:
Venmo: @ehounds
Zelle: support@ehounds.com

venmo PayPal

EXHIBIT 10

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

August 17, 2026

SEC v. Davison

Invoice Number: 15932
Invoice Period: 07-01-2026 - 07-31-2026

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

Fees	168.66
Expenses	5.94
Discount	(8.43)
Total for this Invoice	166.17
Previous Balance	14,835.40
Total Amount to Pay	15,001.57

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

August 17, 2026

SEC v. Davison

Invoice Number: 15932
Invoice Period: 07-01-2026 - 07-31-2026

Payment Terms: Upon Receipt

RE: Multiple Matters

Call Center

Time Details

Date	Professional	Description	Hours	Rate	Amount
07-06-2026	Nathan Panameno	Prepare and send communication log to K. Paulson	0.50	60.00	30.00
07-06-2026	Nathan Panameno	Review and respond to creditor email inquiries and update communication log re: same	0.40	60.00	24.00
07-13-2026	Nathan Panameno	Prepare and send communication log to K. Paulson	0.50	60.00	30.00
07-27-2026	Nathan Panameno	Prepare and send communication log to K. Paulson	0.50	60.00	30.00
07-29-2026	Nathan Panameno	Review and respond to creditor email inquiries and update communication log re: same	0.40	60.00	24.00
07-30-2026	Nathan Panameno	Review and respond to creditor email inquiries and update communication log re: same	0.40	60.00	24.00
		Total			162.00

Time Summary

Professional		Hours	Rate	Amount
Nathan Panameno		2.70	60.00	162.00
	Total			162.00

Claims

Time Details

Date	Professional	Description	Hours	Rate	Amount
07-23-2026	Kimberly McDermott	Review email received and respond to Client Support @ Omni re Claim copy Request	0.10	66.55	6.66
		Total			6.66

Time Summary

Professional		Hours	Rate	Amount
Kimberly McDermott		0.10	66.60	6.66
	Total			6.66

Expenses

Expenses

Date	Plan Task To-Do	Description	Amount
07-20-2026		ShareVault - Data Storage	5.94
		Total Expenses	5.94

Expense Summary

Professional		Amount
		5.94
	Total Expenses	5.94

Expense		Amount
E223 -ShareVault - Data Storage		5.94
	Total Expenses	5.94

Subtotal for this Invoice	174.60
Discount	(8.43)
Total for this Invoice	166.17
Previous Balance	14,835.40
Total Amount to Pay	15,001.57



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

September 16, 2026

SEC v. Davison

Invoice Number: 16032
Invoice Period: 08-01-2026 - 08-31-2026

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

Fees	216.59
Expenses	6.19
Discount	(10.83)
Total for this Invoice	211.95
Previous Balance	15,001.57
Total Amount to Pay	15,213.52

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

September 16, 2026

SEC v. Davison

Invoice Number: 16032
Invoice Period: 08-01-2026 - 08-31-2026

Payment Terms: Upon Receipt

RE: Multiple Matters

Call Center

Time Details

Date	Professional	Description	Hours	Rate	Amount
08-03-2026	Nathan Panameno	Prepare and send communication log to K. Paulson	0.50	60.00	30.00
08-04-2026	Nathan Panameno	Review and respond to creditor email inquiries and update communication log re: same	0.20	60.00	12.00
08-11-2026	Nathan Panameno	Prepare and send communication log to K. Paulson	0.50	60.00	30.00
08-11-2026	Nathan Panameno	Review and respond to creditor email inquiries and update communication log re: same	0.40	60.00	24.00
08-17-2026	Nathan Panameno	Review and respond to creditor email inquiries and update communication log re: same	0.20	60.00	12.00
08-17-2026	Nathan Panameno	Prepare and send communication log to K. Paulson	0.50	60.00	30.00
08-24-2026	Nathan Panameno	Prepare and send communication log to K. Paulson	0.50	60.00	30.00
08-24-2026	Nathan	Review emails (2) received and respond to K. Paulson	0.40	60.00	24.00

Date	Professional	Description	Hours	Rate	Amount
	Panameno	re creditor inquiry			
				Total	192.00

Time Summary

Professional	Hours	Rate	Amount
Nathan Panameno	3.20	60.00	192.00
Total			192.00

Case Administration

Time Details

Date	Professional	Description	Hours	Rate	Amount
08-24-2026	Jeriad Paul	Oversee and review project related communications, daily matter activity and reports	0.10	245.85	24.59
				Total	24.59

Time Summary

Professional	Hours	Rate	Amount
Jeriad Paul	0.10	245.90	24.59
Total			24.59

Expenses

Expenses

Date	Plan Task To-Do	Description	Amount
08-23-2026		ShareVault - Data Storage	5.94
08-25-2026		Telephone Usage Per Minute	0.25
		Total Expenses	6.19

Expense Summary

Professional	Amount
	6.19
Total Expenses	6.19

Expense	Amount
E145-Telephone Usage Per Minute	0.25
E223 -ShareVault - Data Storage	5.94
Total Expenses	6.19

Subtotal for this Invoice	222.78
Discount	(10.83)
Total for this Invoice	211.95
Previous Balance	15,001.57
Total Amount to Pay	15,213.52



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

October 16, 2026

SEC v. Davison

Invoice Number: 16175
Invoice Period: 09-01-2026 - 09-30-2026

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

Fees	246.00
Expenses	80.06
Discount	(12.30)
Total for this Invoice	313.76
Previous Balance	15,213.52
Total Amount to Pay	15,527.28

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

October 16, 2026

SEC v. Davison

Invoice Number: 16175
Invoice Period: 09-01-2026 - 09-30-2026

Payment Terms: Upon Receipt

RE: Multiple Matters

Call Center

Time Details

Date	Professional	Description	Hours	Rate	Amount
09-01-2026	Nathan Panameno	Prepare and send communication log to K. Paulson	0.50	60.00	30.00
09-01-2026	Nathan Panameno	Review emails (3) received and respond to K. Paulson re creditor inquiry	0.60	60.00	36.00
09-08-2026	Nathan Panameno	Prepare and send communication log to K. Paulson	0.50	60.00	30.00
09-08-2026	Nathan Panameno	Review and respond to creditor email inquiries and update communication log re: same	0.40	60.00	24.00
09-14-2026	Nathan Panameno	Prepare and send communication log to K. Paulson	0.50	60.00	30.00
09-14-2026	Nathan Panameno	Review emails (3) received and respond to K. Paulson re creditor inquiry	0.60	60.00	36.00
09-22-2026	Nathan Panameno	Prepare and send communication log to K. Paulson	0.50	60.00	30.00
09-28-2026	Nathan	Prepare and send communication log to K. Paulson	0.50	60.00	30.00

Date	Professional	Description	Hours	Rate	Amount
	Panameno				
			Total		246.00

Time Summary

Professional	Hours	Rate	Amount
Nathan Panameno	4.10	60.00	246.00
Total			246.00

Expenses

Expenses

Date	Plan Task To-Do	Description	Amount
09-17-2026		In-House Storage	20.00
09-22-2026		ShareVault - Data Storage	59.40
09-23-2026		Telephone Usage Per Minute	0.66
		Total Expenses	80.06

Expense Summary

Professional	Amount
	80.06
Total Expenses	80.06

Expense	Amount
E118 - In-House Storage	20.00
E145-Telephone Usage Per Minute	0.66
E223 -ShareVault - Data Storage	59.40
Total Expenses	80.06

Subtotal for this Invoice	326.06
Discount	(12.30)
Total for this Invoice	313.76
Previous Balance	15,213.52
Total Amount to Pay	15,527.28

EXHIBIT 11

Omni's Time and Fees for Services Rendered

Professional	Omni Position	Rate Sheet Role	Years Exp.	Billed Hours	Rate	Total
Jeriad Paul	VP of Securities and Solicitation Services	Senior Consultant /Solicitation and Securities Services	26	0.10	$245.85	$24.59
Kimberly McDermott	Securities Specialist	Consultant	14	0.10	$66.60	$6.66
Nathan Panameno	Call Center Operator	Consultant	10	10.00	$60.00	$600.00
Fees						$631.25
Discount						$31.56
Subtotal						$599.69
Disbursements						$691.88
Total				**10.20**		**$691.88**