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UNITED STATES DISTRICT COURT

CENTRAL DISTRICT OF CALIFORNIA, SOUTHERN DIVISION

SECURITIES AND EXCHANGE
COMMISSION,

Plaintiff,

v.

RICHARD VU NGUYEN, A/K/A
NGUYEN THANH VU, AND NTV
FINANCIAL GROUP, INC.,

Defendants,

and

MAI DO,

Relief Defendant.

Case No. SACV19-1174-SVW
(KESX)

**FIRST INTERIM APPLICATION
FOR ALLOWANCE AND
PAYMENT OF FEES OF:**

**(1) JEFFREY BRANDLIN,
RECEIVER, AND BRANDLIN &
ASSOCIATES; AND**

(2) SMILEY WANG-EKVALL, LLP

**[Declaration of Kyra Andrassy
filed concurrently]**

DATE: March 14, 2022

TIME: 1:30 p.m.

CTRM: 10A

First Street Courthouse

350 W. 1st Street,

Los Angeles, California

JUDGE: Hon. Stephen V. Wilson

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**TO THE HONORABLE STEPHEN V. WILSON, UNITED STATES
DISTRICT JUDGE, AND ALL PARTIES IN INTEREST:**

Jeffrey Brandlin (the "Receiver"), the receiver appointed by the Court in the above-captioned action, his forensic accountants, Brandlin & Associates (the "Brandlin Firm" and, together with the Receiver, "Brandlin"), and his counsel, Smiley Wang-Ekvall ("SWE" and, together with the Receiver and the Brandlin Firm, the "Applicants") submit their first interim application for allowance and payment of fees and costs for the period from June 25, 2019, through October 31, 2021. The Applicants are informed that the Securities & Exchange Commission has no objection to the relief sought in this application. In support of the application, the Applicants submit the following memorandum of points and authorities and the declarations of Jeffrey Brandlin and Kyra E. Andrassy in support thereof, and respectfully represent as follows:

I. GENERAL CASE BACKGROUND

A. The SEC Commenced Its Civil Enforcement Action and Sought the Appointment of the Receiver to Preserve and Recover Assets for the Benefit of the Investors NTV and the Defendants Defrauded

The Securities and Exchange Commission ("SEC") filed a civil complaint against NTV Financial Group, Inc. ("NTV"), and its principal, Richard Nguyen, in June 2019. The SEC named Mai Do, who was at that time Mr. Nguyen's fiancé and is now his wife, as a relief defendant because she received funds from NTV (Richard Nguyen and Mai Do are together referred to as the "Defendants"). The case was originally assigned to the Hon. Andrew Guilford, who has since retired.

1 **B. The Receiver Took Control of NTV's Assets, Obtained**
2 **Turnover of Funds in Known Bank Accounts, and**
3 **Liquidated the Remaining Investments in Brokerage**
4 **Accounts to Preserve Value**

5 By order entered on June 24, 2019, the Court granted the SEC's
6 motion for a temporary restraining order and appointed the Receiver as a
7 temporary receiver over the assets of NTV and Mr. Nguyen. The scope of
8 the receivership included all bank and brokerage accounts through which
9 investor funds flowed, including known bank accounts specifically listed in
10 the order. As required by this order, the Receiver and his counsel
11 immediately took control of NTV's business premises by changing the locks,
12 redirecting the mail, taking an inventory of the personal property at the
13 location, reviewing the information for leads on assets, and packing up the
14 documents, computers, and other records that remained at the location.
15 Using information obtained from the SEC, the Receiver immediately caused
16 notice to be given to all of the banks and brokerage firms where NTV and
17 Richard Nguyen held accounts of the issuance of the restraining order and
18 the appointment of the Receiver and requested that the banks turnover the
19 funds on deposit to the Receiver. At that time, NTV also had money
20 invested in several brokerage accounts. After getting additional information
21 from the brokerage firms about how the money had been invested, in order
22 to minimize any further losses, the Receiver instructed the brokerage firms
23 to liquidate the investments and to remit the proceeds to the Receiver. As a
24 result of these efforts, the Receiver collected \$457,460.

25 During this period, the Defendants stipulated to the entry of a
26 preliminary injunction and to the appointment of the Receiver as the
27 permanent receiver, and the Court approved that stipulation. That
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1 stipulation marked the end of the Defendants' cooperation with the SEC and
2 the Receiver.

3 **C. The Job of the Receiver and His Professionals Was Made**
4 **More Difficult and Time-Consuming Because of the**
5 **Defendants' Failure to Cooperate and Their Deceitfulness**

6 At nearly every turn in the early days of this receivership, the
7 Defendants made things more difficult by not timely cooperating and by lying
8 to the Receiver and the SEC.

9 **1. The Receiver Had to Create an Investor List from**
10 **Documents Seized at NTV's Office**

11 In the early days of the case, because NTV did not use an on-line or
12 computerized accounting system to maintain investor records and Mr.
13 Nguyen was slow to provide any investor information to the Receiver, the
14 Receiver had to review the books and records that were seized in order to
15 compile a list of potential investors so that they could be given notice of the
16 appointment of the Receiver. Once the list was prepared, the Receiver
17 mailed the investors a letter in both English and Vietnamese that gave them
18 information about the receivership and the SEC's action and that directed
19 them to a website that the Receiver set up and maintains in order to provide
20 current information about the case.

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1 2. **The Receiver Had to Obtain Documents from Banks**
2 **and Financial Institutions Because the Defendants Did**
3 **Not Maintain or Produce Them and, from the**
4 **Documents Produced, Determined that the Defendants**
5 **Had Lied, Forcing the SEC to Request an Expansion of**
6 **the Asset Freeze to Cover Assets That Had Been**
7 **Concealed**

8 Although the Court ordered the Defendants to cooperate with the
9 Receiver, neither their cooperation nor accurate or truthful information was
10 forthcoming, forcing the Receiver to obtain information from banks and
11 financial institutions instead of being voluntarily provided with documents as
12 required by the Court's order. The Court also ordered the Defendants to
13 provide a detailed and complete schedule of all of their assets, including a
14 description of the sources of the assets. The schedule that they filed was
15 replete with misinformation, including lies about how real properties and two
16 luxury cars that they owned were acquired. Based on escrow files and bank
17 records obtained by service of subpoenas on third parties, the Receiver
18 determined that funds belonging to NTV funded the down payments for the
19 homes and the cars and some jewelry. In addition, when researching the
20 status of the real properties disclosed in this accounting, the Receiver
21 learned that the Defendants had recently listed one of the properties for
22 sale. The SEC and the Receiver notified their counsel that this was a
23 violation of the Court's asset freeze order and requested that they take the
24 house off the market, but they declined to do so.

25 Accordingly, the SEC was forced to move on an expedited basis for an
26 order to amend the asset freeze order to specifically include the additional
27 assets that were acquired with investor funds. The Receiver worked with
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1 the SEC with respect to this filing and submitted a declaration in support of
2 it. Despite the evidence submitted with the application that showed that the
3 Defendants had lied about the source of funds used to acquire these assets,
4 Mr. Nguyen opposed the motion. At the initial hearing, the Court granted the
5 motion on a temporary basis and continued the matter for a final hearing in
6 order to give Mr. Nguyen additional time to obtain and review
7 documentation. The parties then stipulated to a further extension of the
8 hearing and, after much discussion, the expanded asset freeze order.

9 **3. The Defendants Violated Court Orders to Disclose**
10 **Their Assets and Dissipated \$315,000 in Refinance**
11 **Proceeds Deposited Into a Concealed Bank Account**

12 In the meantime, the SEC and the Receiver learned that the
13 accounting submitted by Mr. Nguyen and Ms. Do omitted fourteen different
14 bank and brokerage accounts. The Receiver also learned that early on in the
15 case, Ms. Do had refinanced a property and taken \$315,000 in cash out that
16 she deposited into a bank account in her name, at which time it became
17 subject to the asset freeze order. The account that she deposited them into
18 was an account that she had not disclosed and that neither the SEC nor the
19 Receiver was aware of and that appeared to have been opened for the
20 purpose of receiving and then distributing the refinance proceeds for various
21 personal purposes. Because of their blatant disregard for Court orders, the
22 SEC moved for an order to show cause why the Defendants should not be
23 held in contempt of Court. The Receiver prepared a detailed declaration in
24 support of that motion. The Defendants opposed that motion. Ultimately,
25 the Court ordered them to file declarations about their bank and brokerage
26 accounts and the disposition or whereabouts of certain assets. The
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1 Receiver also served subpoenas on financial institutions to trace the funds
2 from the refinance.

3 **4. The Receiver and His Professionals Obtain a Court**
4 **Order to Expand the Scope of the Receivership to**
5 **Include Two Residential Properties Purchased with**
6 **Investor Funds**

7 After the Defendants were forced to provide additional disclosures, the
8 Receiver filed a motion to formally bring the two properties in Santa Ana,
9 fine jewelry, and the cars into the receivership estate because the assets
10 had been acquired with funds belonging to NTV. The Applicants then
11 learned that Mr. Nguyen and Ms. Do had sold the cars and jewelry, in
12 violation of Court orders. The Applicants also determined from documents
13 produced by various financial institutions that the funds from the refinance
14 had been completely dissipated. Mr. Nguyen and Ms. Do opposed this
15 motion and submitted evidentiary objections that were overruled. The Court
16 granted the motion, but since only the two real properties remained and the
17 cash from the sale of the cars and jewelry had been spent, only the two
18 homes were formally brought into the receivership estate.

19 **5. The Receiver Sold the Three Real Properties**

20 The Receiver then turned to administration of the estate. He obtained
21 Court approval of his retention of brokers to market an office condominium
22 and the two residential properties in Santa Ana and of bidding procedures
23 for the sale of the three properties. The Receiver sold all three properties,
24 generating net proceeds of \$311,359 for the receivership estate. Using the
25 results of the forensic accounting performed by the Applicants, the Receiver
26 identified payments that were made with funds traceable to investors for
27 non-business purposes and, with Court approval, retained special litigation
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counsel on a contingency fee basis to pursue these actions. Through October 31, 2021, these efforts had generated net recoveries of \$281,144 for the receivership estate, with an additional \$137,163 estimated to be collected on the remaining actions that have not yet been finally resolved.

6. The Results of the Receiver's Analysis of the Sources and Uses of NTV Funds

With respect to the investors, the Receiver analyzed the bank records to verify the amount each investor put in and the amount some of them received from NTV. The Applicants have determined that NTV raised a total of \$3,903,907, from the following sources:

Beginning cash on 2/1/18 (not from NTV investors)	\$2,795
NTV investor deposits	\$2,935,201
Transfers in from brokerage accounts	\$2,016,550
Managed Accounts: Client Deposits and Advisory Fees	\$569,331
Unknown bank transactions, including cash transactions	\$493,786
Merchant banked transactions	\$161,953
Other	\$232,429
Total funds in	\$6,409,249

Based on the forensic accounting as of October 31, 2021, these funds were then used as follows:

Repayments/Dividends to investors	\$1,165,096
Transfers out to brokerage accounts	\$2,701,300
NTV Business Expenses	\$217,203
Teller/ATM withdrawals	\$522,456
Payment of personal expenses of Richard Nguyen and Mai Do, including funds traced into the two real properties	\$1,354,782
Unidentifiable transactions	\$444,030
Total funds out	\$6,404,868

The Receiver is in possession of the balance of the funds that were not used and the net proceeds from the sale of the real properties and has also recovered some of the funds used for personal expenses through clawback actions. As of October 31 2021, the Receiver was holding \$1,020,092.

1 A snapshot of the results of the Receiver's administration of the estate
2 through October 31, 2021, is as follows:

3 Amount recovered from bank accounts and liquidation of investments	\$457,460
4 Amount realized from the sale of the three real properties, net of expenses of sale	\$311,359
5 Clawback litigation net recoveries to date	\$281,144
6 Miscellaneous deposits	\$1,660
7 Less costs of the receivership, including locksmith fees, website hosting fees, postage, etc.	<\$31,532>
8 Ending Cash balance as of October 31, 2021	\$1,020,092

9 With respect to the investors, the Receiver has determined that there
10 are net investments of approximately \$1,770,105 outstanding. The Receiver
11 has prepared a motion to approve a claims procedure for the filing of claims
12 and, once that process is complete, will seek authorization to make an
13 interim distribution to investors.

14 At present and including estimated fees for the Applicants and counsel
15 through the end of the receivership, the Receiver is estimating a return to
16 investors of approximately 35% of their net investment. Had the Receiver
17 not been appointed and the funds on hand distributed to investors outside of
18 a receivership, the investors would have received a return of approximately
19 26% of their net investment.¹

20 **II. THE FEES OF THE APPLICANTS**

21 **A. Summary of the Fees Requested**

22 **1. Brandlin**

23 Through October 31, 2021, Brandlin has incurred fees totaling
24 \$221,206.25. Of these fees, \$128,750.25 were incurred by the Receiver
25 and the balance by the Brandlin Firm. These fees reflect a 23% discount off
26 of their normal hourly rates. The Standardized Fund Accounting Report for
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28 ¹ This is calculated by dividing the funds and investments in bank and brokerage accounts as of the date of the Receiver's appointment, totaling \$457,460, by the total net investments of the investors, which is \$1,770,105.

1 the application period, which is required by the SEC to be attached to the
2 fee application, is provided as Exhibit "1" and Brandlin's invoice is attached
3 as Exhibit "2."

4 **2. SWE**

5 As SWE has previously explained in connection with the submission of
6 its fee statements in connection with a prior status report, when SWE was
7 retained, it proposed a blended hourly rate for attorneys billing on the case
8 of \$495, based on expectations about how the case would be staffed. The
9 Court approved this blended hourly rate. Using this billing rate, SWE's fees
10 through October 31, 2021, would be \$266,211. However, based on the
11 actual billings on the case and the amount of the work done by an associate
12 instead of a partner, SWE believes that this billing rate has proven to be too
13 high, resulting in SWE making money on this matter when it should be
14 discounting its fees. Accordingly, SWE has proposed to the SEC and
15 proposes to this Court that it instead apply a 10% reduction to its standard
16 hourly rates. This is the firm's standard practice in receivership cases. If
17 this is done, then the outstanding amount of fees as of October 31, 2021,
18 would be \$202,638.20, plus costs of \$16,275.54. The invoice that is
19 attached to the concurrently-filed declaration of Kyra Andrassy as Exhibit "1"
20 uses the discounted hourly rates.

21 Assuming the discounted hourly rate method is approved, as
22 explained below, SWE is voluntarily reducing its fees by another \$10,000.00
23 so that the amount of fees that SWE is seeking allowance of on an interim
24 basis through October 31, 2021, is \$192,638.20.

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B. Case Administration

1. Brandlin

[Total fees for Brandlin: \$26,240.75 for 68.25 hours of work; blended hourly rate: \$384.48]

In the course of any receivership, various administrative tasks must be performed. Here, these included communications with counsel for the Defendants, preparing task lists and status reports, communicating with the SEC about the preliminary results of the forensic accounting, the review and execution of declarations in support of motions filed in connection with the receivership, communicating with investors and other parties with potential information related to assets, and arranging locksmiths. These efforts are critical to any receivership. Although categorized as "administrative," the bulk of the tasks in this category were substantive ones. However, for tasks that are more secretarial in nature, Brandlin has reduced the rates on those tasks to their lowest rate, regardless of who performed the work.

2. SWE

[Total fees for SWE: \$21,380.40 for 89.90 hours of work; blended hourly rate: \$237.82]

SWE incurred fees in this category assisting the Receiver in taking control of the office condominium and reviewing the records at that location to quickly identify other potential sources of recovery. SWE communicated with advertisers to ensure that NTV advertisements stopped running, and redirected NTV's website to the website set up by the Receiver to provide investors with case information. SWE obtained Court approval to abandon the fish tanks at the NTV location. SWE also prepared a motion for authority for the Receiver to retain the Brandlin Firm and a computer forensic expert and for procedures with respect to the abandonment of personal property.

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1 The Court granted that motion. SWE has prepared status reports and
2 communicated with the SEC about the status of the receivership. As
3 explained above, it also worked with the SEC to bring additional assets
4 within the purview of the asset freeze and to obtain additional disclosures
5 from Mr. Nguyen and Ms. Do. SWE also fields communications from
6 investors with questions about the status of the case and the next steps.
7 Where the services in this category are more administrative in nature than
8 they are legal, SWE has not charged for those services. SWE also does not
9 charge for routine investor communications.

10 **C. Court Appearances**

11 [Brandlin total fees: \$2,897.50 for 6.70 hours of work; Blended hourly rate:
12 \$432.46]

13 The time in this category is for the time that the Receiver spent
14 appearing in Court when he was initially appointed and then later when the
15 parties were litigating the scope of the amended preliminary injunction and
16 negotiating the terms and timing of the Defendants' compliance with Court
17 orders regarding asset disclosures.

18 **D. Onsite Fieldwork**

19 [Brandlin total fees: \$8,396.25 for 32.30 hours of work; Blended hourly rate:
20 \$259.95]

21 Imperative in any receivership is obtaining control over the business
22 premises as soon as possible in order to preserve the best information
23 possible and limit further harm. In this case, in the afternoon of the day that
24 the Court appointed the Receiver, the Applicants went to the office in Santa
25 Ana. The locks were changed on the doors and the mailbox, a notice was
26 posted on the door directing any investors going to the business in person to
27 the Receiver or his counsel, and the computers, books and records, and a
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1 phone that were left in the office were inventoried and then packaged up.
2 One of the Receiver's team members also went to the office prior to it being
3 listed for sale in order to deliver some goldfish that were left in three different
4 tanks to a local fish and aquarium store and to remove the aquariums in
5 order to make the space more marketable. Tasks that were more
6 administrative in nature have been billed at reduced rates.

7 **E. Forensic Accounting**

8 [Brandlin total fees: \$66,755.00 for 180.50 hours of work; Blended hourly rate:
9 \$369.83]

10 The Defendants were, at best, minimally cooperative with the
11 Receiver. Although required to provide the Receiver with information and
12 documents and to otherwise cooperate with him, the Defendants took weeks
13 to get the Receiver information and, even then, it was incomplete and took
14 many weeks more to get things as simple as the password to NTV's email
15 account. In addition, NTV did not maintain computerized records of the
16 money invested with it. Instead, Mr. Nguyen generated manual statements
17 each month for investors. NTV did not even maintain bank records. As a
18 result, the Receiver and his team were forced to obtain this information from
19 banks that held accounts for NTV, Mr. Nguyen, and Ms. Do. Once the
20 records were produced and utilizing the data that had been obtained from
21 the SEC so that the SEC's efforts were not duplicated, Brandlin
22 reconstructed the amount of funds that came in and how they were used. It
23 was through this process that Brandlin determined that Mr. Nguyen and Ms.
24 Do had lied about the sources of funds used to acquire assets and had
25 concealed other assets. These efforts resulted in the addition of the two
26 homes in Santa Ana to the receivership estate. The Receiver and his team
27 also culled through the documents that were seized from NTV's business
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1 premises to identify other leads on assets, as well as information about
2 investors and creditors. The accounting has enabled the Receiver to report
3 to this Court and to the SEC how much came into NTV, how much was
4 invested, how much was lost, how much was dissipated, and how much
5 remained. This information paves the way for the administration of the
6 receivership estate and is critical to any receivership.

7 **F. Asset Freeze and Analysis/Liquidation**

8 **1. Brandlin**

9 **(a) General Asset Freeze/Expansion of Receivership**
10 **Estate**

11 [Brandlin total fees: \$39,493.25 for 88.75 hours of work;

12 Blended hourly rate: \$444.99]

13 Brandlin incurred fees in this category monitoring NTV's brokerage
14 accounts, understanding what the investments were to determine how best
15 to proceed, and then liquidating the investments. Once the brokerage
16 accounts were liquidated, Brandlin utilized the results of the review of NTV's
17 bank records in order to identify other potential assets. These efforts
18 resulted in the identification of a number of potential sources of recovery,
19 including two luxury cars and two residential properties that were acquired
20 with NTV funds, although the Defendants represented that they had been
21 acquired with other sources. The Applicants worked closely with the SEC to
22 expand the scope of the asset freeze order to include assets acquired with
23 funds traceable to NTV and to monitor and obtain Mr. Nguyen's and Ms.
24 Do's compliance with Court orders. Although they ultimately stipulated to
25 the expanded asset freeze, Mr. Nguyen and Ms. Do initially opposed these
26 efforts, forcing the Receiver to be prepared to testify at possible evidentiary
27 hearings.

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1 The above efforts increased the receivership estate by bringing in two
2 properties that together generated net proceeds of \$291,912 for the
3 receivership estate. Had Mr. Nguyen and Ms. Do not violated Court orders
4 by selling the jewelry and cars that were acquired with investor funds, the
5 Receiver would have recovered additional funds for the receivership estate
6 as a result of the Applicants' efforts in this category.

7 **(b) Real Estate Evaluation**

8 [Brandlin total fees: \$10,362.00 for 27.10 hours of work; Blended hourly rate:
9 \$382.36]

10 Because this receivership involved three pieces of property, Brandlin
11 interviewed brokers, reviewed broker price opinions and their marketing
12 proposals, analyzed the potential equity in the properties, and determined
13 that the equity justified their marketing. All three of the properties have been
14 sold, generating approximately \$311,359 for the receivership estate.

15 **2. SWE**

16 **(a) General Asset Analysis**

17 [SWE total fees: \$86,446.85 for 251.80 hours of work; Blended
18 hourly rate: \$343.32]

19 SWE spent time in the asset analysis category reviewing the
20 information obtained by the SEC about NTV bank accounts to prepare
21 letters to the various banks informing them of the asset freeze, the
22 appointment of the Receiver, requesting the bank records, and instructing
23 the banks to turnover the funds on deposit to the Receiver. As the banks
24 produced documents, SWE reviewed the cancelled checks to identify any
25 suspicious payees and the bank statements for suspicious transfers, a task
26 that became critically important since the Defendants concealed assets and
27 lied about the source of funds used to acquire others. SWE then used this
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1 information to prepare subpoenas to third parties to obtain documents
2 related to these payments and transfers.

3 Through these efforts and utilizing the forensic accounting done by
4 Brandlin, a number of potential additional assets belonging to the
5 receivership estate and that had been concealed by Mr. Nguyen and Ms. Do
6 were identified. SWE worked with the SEC to expand the scope of the
7 preliminary injunction and asset freeze to include assets acquired with
8 investor funds and to compel the compliance of Mr. Nguyen and Ms. Do with
9 the Court orders. SWE worked with the SEC on the language to include in
10 the amended preliminary injunction that the Court issued. With these assets
11 identified and frozen, SWE then prepared a motion to formally bring these
12 assets within the scope of the receivership, although that time is reflected in
13 the "Monte Carlo/Westwood Asset Recovery" category below.

14 Unfortunately, because the Defendants concealed assets and lied to the
15 Receiver and the SEC, by the time the truth was uncovered, Mr. Nguyen
16 and Ms. Do had sold the cars and jewelry and spent the proceeds so that
17 they could not be recovered for the benefit of investors.

18 SWE also worked with Brandlin, utilizing its forensic accounting, to
19 identify potential litigation targets. Because SWE is a smaller firm that limits
20 the amount of contingency fee work it does at any given time, the Receiver
21 sought retain special counsel to pursue these claims on a contingency fee
22 basis, and SWE worked with special counsel to prepare and file the motion
23 for authority to do so. The Court approved that motion.

24 In sum, SWE's fees in the asset analysis category were incurred
25 liquidating assets and expanding the scope of the receivership estate and
26 doing work that was necessitated by the Defendants' lack of cooperation and
27 deceitfulness. SWE's fees incurred in the asset analysis category do not
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1 include the fees and costs incurred specifically in connection with the sales
2 of the three real properties. The fees for SWE particular to those efforts are
3 instead separately categorized below.

4 **(b) General Asset Disposition**

5 [SWE total fees: \$754.20 for 4.00 hours of work; Blended hourly
6 rate: \$188.55]

7 When the Receiver was appointed, there were a few large fish tanks in
8 the office condominium with fish in them. SWE incurred a small amount of
9 fees preparing a stipulation permitting the Receiver to abandon the fish.
10 Although it was contemplated that Mr. Nguyen would take all of the fish, he
11 instead only retrieved a few, requiring the Receiver to then give the
12 remaining fish to a fish store and to dispose of the empty tanks. SWE did
13 not charge for the fees incurred in connection with meeting Mr. Nguyen at
14 the office condominium, which SWE handled because of its proximity to the
15 office condominium.

16 **(c) 17th Street Asset Analysis**

17 [SWE total fees: \$2,021.40 for 5.10 hours of work; Blended hourly
18 rate: \$396.35]

19 One of the assets of the receivership estate was the office
20 condominium in Santa Ana. Because NTV maintained no books and
21 records, SWE incurred time in this category communicating with the
22 lienholder to determine the terms of the loan and verify the validity of the
23 secured claim. The Firm reviewed the preliminary title report and, based on
24 that review and the broker opinions of value, it appeared that the asset was
25 worth administering so SWE incurred time in the next category in connection
26 with its marketing and sale.

27
28

(d) 17th Street Property Sale

[SWE total fees: \$17,703.90 for 51.40 hours of work, before
voluntary fee reduction of \$10,000.00; Blended hourly rate: \$344.43]

SWE incurred fees in this category in connection with the motion to retain the broker and for approval of sale procedures. SWE prepared addendums to counteroffers with legal provisions particular to receiverships. SWE communicated with Orange Coast Title regarding tax liens and then worked to reduce those liens, which were related to payroll taxes. Unfortunately, the office condominium did not draw the amount of interest expected, likely because it was a unit that did not contain its own bathroom. After fairly significant marketing efforts, a buyer was ultimately identified and SWE prepared the motion for approval of the auction procedures and the sale of the condominium. In connection with the preparation of this motion, SWE negotiated with the secured creditor regarding a prepayment penalty provision contained in the loan documents. Unwilling to reach what the Receiver viewed as a reasonable compromise, SWE sought disallowance of the entirety of the prepayment penalty. The Court granted the sale motion and disallowed the prepayment penalty. The sale eventually closed, generating approximately \$19,500 for the benefit of the receivership estate.

Although SWE believes its efforts in this category were reasonable and necessary when the services were performed, given the lower than expected sale price and to ensure that the receivership estate realizes a benefit from this asset's administration, SWE is voluntarily reducing its fees incurred in connection with this asset by \$10,000. This reduction is reflected in the prayer for relief below.

(e) Monte Carlo/Westwood Asset Recovery

[SWE total fees: \$29,781.45 for 112.80 hours of work; Blended hourly rate: \$264.02]

Based on preliminary results from the forensic accounting that included checks made out to escrow companies, SWE issued subpoenas to two escrow companies for escrow files related to the acquisition of the Westwood and Monte Carlo properties. Although Mr. Nguyen and Ms. Do claimed that these properties were acquired with funds other than those belonging to investors, once the escrow companies produced the files, SWE verified that the Defendants had lied and traced the acquisition of these two properties to investor funds. Accordingly, SWE prepared a motion to expand the scope of the receivership estate to include the two residential real properties. The motion also included some jewelry and two cars purchased with funds traceable to investors, but by the time SWE was able to obtain documents from third parties to trace the source of the funds used to acquire these assets to investors, Mai Do and Richard Nguyen had already sold them and dissipated the proceeds. Despite being caught in a lie, the Defendants opposed the Receiver's motion, arguing that they were being deprived of property without due process, so SWE incurred fees preparing a reply. The Court overruled the defendants' objections and granted the motion, so the efforts in this category resulted in the two residential real properties being added to the receivership estate.

Because the defendants resided in one of the properties and in order to be able to hold them in civil contempt if they again failed to abide by a Court order, SWE prepared a stipulation for turnover of the Westwood property so that there would be a deadline in a Court order for the defendants to vacate the Westwood property. Surprisingly, the stipulation

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1 proved unnecessary when the defendants moved out of the residence
2 voluntarily. SWE coordinated with Mr. Nguyen and Ms. Do through their
3 counsel on the physical turnover of both properties, and did not charge for
4 the purely administrative time spent in picking up keys and meeting the
5 locksmith. These efforts were instrumental in helping to generate net
6 proceeds from the sale of these two properties of approximately \$291,900.

7 **(f) Westwood Sale**

8 [SWE total fees: \$9,478.35 for 25.90 hours of work; Blended
9 hourly rate: \$365.96]

10 This real property is one of the two that was brought into the
11 receivership estate as a result of the Receiver's forensic accounting and
12 SWE's efforts. SWE reviewed the preliminary title report to verify the liens
13 against the property, communicated with the broker and the Receiver
14 regarding marketing efforts, prepared an addendum to a counteroffer with
15 legal provisions particular to receiverships, and prepared a motion to
16 approve the sale of the property. SWE also prepared a motion to employ
17 the broker and to approve sale procedures, but the motion also pertained to
18 the Monte Carlo property and that time is reflected in that category. The
19 sale of the Westwood property has closed, and generated net proceeds of
20 approximately \$219,000 for the benefit of the receivership estate.

21 **(g) Monte Carlo Sale**

22 [SWE total fees: \$23,827.95 for 71.00 hours of work; Blended hourly
23 rate: \$335.60]

24 SWE incurred fees preparing an addendum to the listing agreement for
25 this property with provisions typical for receiverships. SWE also prepared
26 the motion to employ a broker and to approve sale procedures for both this
27 property and the Westwood property. Once an acceptable offer was
28

1 reached, SWE prepared a motion to approve bid procedures and the sale
2 but, before that motion could be filed, the buyer cancelled the transaction.
3 Fortunately, the broker quickly got the property back into escrow, and SWE
4 prepared a motion to approve bid procedures and a motion to sell the
5 property. Both were approved, and the sale closed and approximately
6 \$72,500 in net proceeds were generated for the receivership estate.

7 **G. Investor Analysis/Claims**

8 **1. Brandlin**

9 [Total fees: \$20,699.00 for 60.95 hours of work; Blended hourly rate:
10 \$339.11]

11 In the early days of the case, Brandlin had to use the records seized at
12 the NTV office to prepare an initial list of investors because NTV did not
13 maintain any computerized records for the investors and Mr. Nguyen did not
14 timely produce the required information. After a couple of weeks, Mr.
15 Nguyen provided hard copies of the most recent investor statements he had
16 manually prepared, and the Receiver used these lists to provide an initial
17 communication to investors about NTV, the receivership, and the SEC's civil
18 enforcement action. Once the forensic accounting was completed, Brandlin
19 then used that information to verify the actual amount put in by each
20 investor, the distributions made to some of them, and their net investment in
21 NTV. Brandlin also fielded calls and inquiries from investors and responded
22 to their requests for information. This work will pave the way for a
23 distribution to investors.

24 **2. SWE**

25 [Total fees: \$8,048.25 for 24.70 hours of work; Blended hourly rate: \$325.84]

26 Because Brandlin has completed the investor analysis, SWE prepared
27 a motion to approve a claims procedure. The motion is set for a hearing on
28

1 March 14, 2022. If granted, it will establish a timeline and procedure for
2 investors to file claims against the receivership estate and a procedure for
3 resolving any disputes that cannot be informally resolved.

4 **H. Litigation**

5 **1. Brandlin**

6 [Total fees: \$42,352.50 for 87.05 hours of work; Blended hourly rate: \$486.53]

7 Brandlin spent time in this category identifying potential clawback
8 actions and then using the results of the forensic accounting to assist special
9 litigation counsel in formulating the demands and complaints. The Receiver
10 consulted with special litigation counsel regarding proposed settlements and
11 strategies. Ultimately, these efforts resulted in net recoveries through
12 October 31, 2021, of \$281,144, with additional anticipated recoveries of
13 approximately \$137,163 expected.

14 **2. SWE**

15 [Total fees: \$3,195.45 for 8.60 hours of work; Blended hourly rate: \$371.56]

16 SWE incurred a modest amount of time in this category related mostly
17 to the SEC's civil enforcement action. Because the Receiver was vested
18 with sole authority over NTV, he entered into a consent judgment with the
19 SEC that resolved the claims against NTV. SWE reviewed this consent
20 judgment prior to the Receiver signing it. SWE also communicated with the
21 SEC about utilizing the Receiver as a fact witness in the trial that was then
22 anticipated. It also reviewed the consent judgments entered into by Mr.
23 Nguyen and Ms. Do in order to determine what effect, if any, those would
24 have in relation to any disgorgement actions against them. SWE also
25 incurred a small amount of time in this category providing information to
26 special litigation counsel pursuing the clawback actions.

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1 **I. Communications with Investigators**

2 [Brandlin total fees: \$4,010.00 for 10.40 hours of work; Blended hourly rate:
3 \$385.58]

4 The Receiver and his staff spent a fairly modest amount of time in this
5 category communicating with criminal investigators regarding the results of
6 the forensic accounting performed by Brandlin.

7 **J. Fee Applications**

8 **1. Brandlin**

9 [Brandlin total fees: \$0.00 for 12.40 hours of work; Blended hourly rate: \$0.00]

10 The time in this category was spent coding billing entries and
11 monitoring the amount of time and fees incurred in connection with this
12 case. As required by the SEC, the Applicants have not charged for time
13 incurred in connection with fee applications.

14 **2. SWE**

15 [Total fees: \$0.00 for 12.10 hours of work; Blended hourly rate: \$0.00]

16 The Firm incurred time in this category in connection with the fee
17 applications. In accordance with the SEC's Billing Guidelines, the Firm has
18 not charged the receivership estate for time incurred in this category.

19
20 **III. Costs**

21 The Applicants incurred various costs for which they seek
22 reimbursement.

23 **1. Brandlin**

24 Brandlin incurred \$1,142.81 in costs, mostly comprised of fees for the
25 locksmith who changed the locks at the office condominium and for
26 scanning documents retrieved from that office.

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1 **2. SWE**

2 SWE incurred expenses of \$16,275.54, mostly in connection with the
3 service of notices and status reports required to be served on all investors
4 and creditors and on service fees associated with third party subpoenas to
5 obtain information that the Receiver had to obtain from third parties because
6 of the absence of books and records. Specifically, the following costs were
7 incurred: (1) \$5,096.03 in attorney service fees; (2) \$2,307.40 for
8 photocopies; (3) \$0.30 for a clerk fee; (4) \$50.21 for fees charged by the
9 attorney's service for filing or copying fees; (5) \$1,176.39 in postage; (6)
10 \$4,227.08 for translation fees, publication of the auction procedures for the
11 three properties, and document production fees; (7) \$203.70 for Pacer fees;
12 (8) \$13.92 for parking; and (9) \$3,200.11 for legal research charges.

13
14 **IV. MEMORANDUM OF POINTS AND AUTHORITIES**

15 It is a general rule that the fees and expenses of a receivership are a
16 charge against the property administered. *See Gaskill v. Gordon*, 27 F.3d
17 248, 251 (7th Cir. 1994). These expenses include the fees and expenses of
18 the Receiver and of his or her professionals. Decisions about the timing and
19 amount of an award are committed to the sound discretion of the Court. *See*
20 *SEC v. Elliot*, 953 F.2d 15690, 1577 (11th Cir. 1992).

21 In determining whether to allow fees, courts consider "the time, labor
22 and skill required . . . in the proper performance of the duties imposed by the
23 court upon the receivers, the fair value of such time, labor and skill
24 measured by conservative business standards, the degree of activity,
25 integrity and dispatch with which the work is conducted and the result
26 obtained." *Coskery v. Roberts & Mander Corp.*, 200 F.2d 150, 154 (3d Cir.

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1 1952). No single factor is dispositive and a reasonable fee is based on all of
2 the circumstances of the receivership.

3 The Applicants have provided necessary services to NTV's investors,
4 although it is an unfortunate reality that the Defendants' pattern of
5 deceitfulness increased the costs of the receivership. Despite their efforts to
6 thwart the Receiver's efforts, the Receiver was able to bring two properties
7 into the receivership estate for the benefit of investors. The Receiver was
8 also able to prevent further investment losses in the brokerage accounts by
9 promptly liquidating the accounts. Absent the involvement of the Receiver
10 and his professionals, all of these assets would have been dissipated. The
11 Receiver has identified investors, determined what their net amounts
12 invested are, kept them abreast of case developments, and is in the process
13 of seeking approval for a claims procedure that will pave the way for a
14 distribution. Based on estimates for future fees and the amount of claims,
15 the Receiver estimates that investors should receive an approximate
16 distribution of 35%, which is more than the estimated 26% that they would
17 have received if only the funds in the bank and brokerage accounts had
18 been seized.

19 The Applicants have submitted detailed invoices that describe the
20 nature of the services rendered and the identity and billing rate of the
21 professionals performing each task. Because the Receiver's rate is higher
22 than that of his staff, he has had staff perform the lion's share of the day to
23 day work in order to keep the fees to a minimum. The efforts of the
24 Applicants have together resulted in the recovery of additional assets for the
25 benefit of the investors and will provide a mechanism for a partial recovery
26 for the investors who were defrauded by NTV. The Applicants are mindful
27 that work in federal equity receiverships is a public service, and they are
28

1 working as efficiently as they can to complete the administration of the
2 receivership estate.

3
4 **V. CONCLUSION**

5 WHEREFORE, the Applicants respectfully request that this Court enter
6 its order:

7 1. Allowing \$221,206.25 in fees and \$1,142.81 in expenses to the
8 Receiver and the Brandlin Firm on an interim basis for the period from June
9 25, 2019, through October 31, 2021;

10 2. Allowing \$192,638.20 in fees and \$16,275.54 in costs to SWE on
11 an interim basis for the period from June 25, 2019, through October 31,
12 2021;

13 3. Authorizing the payment of 80% of the fees and 100% of the
14 expenses from available funds, with the 20% balance to be held back
15 pending approval of the Receiver's final report; and

16 4. For such further relief as the Court may deem necessary and
17 appropriate.

18
19 Respectfully submitted,

20 DATED: February 11, 2022 SMILEY WANG-EKVALL, LLP

21
22
23 By: /s/ Kyra E. Andrassy
24 Kyra E. Andrassy
25 Counsel for Jeffrey E. Brandlin,
26 Receiver
27
28

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DECLARATION OF JEFFREY E. BRANDLIN

I, Jeffrey E. Brandlin, declare as follows:

1. I know the facts contained in this declaration to be true of my own personal knowledge and, if called as a witness, could and would competently testify with respect thereto.

2. I am the permanent receiver appointed with respect to NTV Financial Group, Inc. and certain assets and bank accounts held by or for the benefit of Richard Nguyen and Mai Do. I am also the founding partner of Brandlin & Associates (the "Firm"), which I obtained Court approval to retain as the estate's forensic accountants. I make this declaration in support of the first interim fee application for my fees and the Firm's fees (the "Application") for the period from June 25, 2019, through October 31, 2021. Unless otherwise defined in this declaration, all terms defined in the Application are incorporated herein by this reference.

3. Attached hereto as Exhibit "1" is the Schedule of Cash Receipts and Disbursements for the period from June 25, 2019, through October 31, 2021.

4. In the ordinary course of its business, the Firm keeps a record of all time expended by its professionals and para-professionals in the rendering of professional services on a computerized billing system as follows: At or near the time the professional services are rendered, attorneys and other professionals of the Firm record (a) the description of the nature of the services performed, (b) the duration of the time expended, and (c) the client/matter name or number by either: (1) writing such information on a time sheet, or (2) inputting such information directly into the Firm's computer billing system. For the professionals who record their time using written time sheets, the information contained in the time sheets is

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1 then transcribed into the Firm's computer billing system. The Firm's
2 computer billing system keeps a record of all time spent on a client/matter,
3 the professional providing the services and a description of the services
4 rendered. The Firm's computer billing system automatically multiplies the
5 time expended by each professional by the respective professional's billing
6 rate to calculate the amount of the fee. The Firm conducts its business in
7 reliance on the accuracy of such business records.

8 5. I have reviewed my bill and the entries for the Firm and attach a
9 true and correct copy of the entries as Exhibit "2."

10 6. It is the Firm's usual practice to allocate work and assignments in
11 an efficient manner to achieve an effective result. As demonstrated in the
12 Application, the practice has been followed in this case. In some cases,
13 such allocation is not feasible, so for tasks that are purely secretarial in
14 nature and that require no particular expertise, we have reduced the billing
15 rate to the lowest rate charged by the Firm, regardless of which professional
16 performed the task.

17 7. Because this is a receivership, we have discounted our normal
18 hourly rates by an average of 23%.

19 8. To the best of my knowledge, information and belief, the facts
20 set forth in the Application are true and correct.

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

23 Executed on this 9th day of February, 2022, at Los Angeles,
24 California.

25
26 
27 JEFFREY E. BRANDLIN
28

EXHIBIT "1"

STANDARDIZED FUND ACCOUNTING REPORT for {Name of Fund} - Cash Basis

Receivership; Civil Court Docket No.

Reporting Period MM/DD/YYYY to MM/DD/YYYY or Final Report Dated MM/DD/YYYY

7/9/19 - 10/31/21

FUND ACCOUNTING (See Instructions):			
	Detail	Subtotal	Grand Total
Line 1	Beginning Balance (As of MM/DD/YYYY): 7/9/19		\$643.02
Increases in Fund Balance:			
Line 2	Business Income		
Line 3	Cash and Securities → \$456,816.99		
Line 4	Interest/Dividend Income → \$311,359.11		
Line 5	Business Asset Liquidation →		
Line 6	Personal Asset Liquidation → \$281,144.32		
Line 7	Third-Party Litigation Income →		
Line 8	Miscellaneous - Other → \$1,660.23		
	Total Funds Available (Lines 1 - 8):	\$1,051,623.67	
Decreases in Fund Balance:			
Line 9	Disbursements to Investors		
Line 10	Disbursements for Receivership Operations		
Line 10a	Disbursements to Receiver or Other Professionals → \$1,750.00		
Line 10b	Business Asset Expenses →		
Line 10c	Personal Asset Expenses → \$12,923.08		
Line 10d	Investment Expenses		
Line 10e	Third-Party Litigation Expenses		
	1. Attorney Fees → \$16,858.46		
	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	\$31,531.54	
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 Advisers.....		
	Tax Advisers.....		
	2. Administrative Expenses		
	3. Miscellaneous		
	Total Plan Development Expenses		
Line 11b	Distribution Plan Implementation Expenses:		
	1. Fees:		
	Fund Administrator.....		
	IDC.....		
	Distribution Agent.....		
	Consultants.....		
	Legal Advisers.....		
	Tax Advisers.....		
	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):	\$31,531.54	
Line 13	Ending Balance (As of MM/DD/YYYY): 10/31/21		\$1,020,092.13

STANDARDIZED FUND ACCOUNTING REPORT for {Name of Fund} - Cash Basis

Receivership; Civil Court Docket No.

Reporting Period MM/DD/YYYY to MM/DD/YYYY or Final Report Dated MM/DD/YYYY

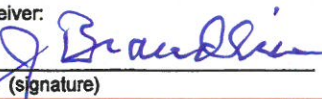
7/9/19 - 10/31/21

Line 14	Ending Balance of Fund - Net Assets:			
Line 14a	Cash & Cash Equivalents			
Line 14b	Investments			
Line 14c	Other Assets or Uncleared Funds			
	Total Ending Balance of Fund - Net Assets	Cash		\$1,020,092.13

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 Advisers.....			
	Tax Advisers.....			
	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 Advisers.....			
	Tax Advisers.....			
	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. 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:			
Line 18a	# of Claims Received This Reporting Period.....			
Line 18b	# of Claims Received Since Inception of Fund.....			
Line 19	No. of Claimants/Investors:			
Line 19a	# of Claimants/Investors Paid This Reporting Period.....			
Line 19b	# of Claimants/Investors Paid Since Inception of Fund.....			

Receiver:

By:



(signature)

Jeffrey E. Brandlin

(printed name)

President - Brandlin & Associates

(title)

Date:

11-15-21

EXHIBIT "2"

Prepared by Brandlin Associates
Page 2 of 33

Brandlin Associates
 #2853
 NTV Financial Group, Inc.
 Detailed Fees
 6/23/19 - 10/31/21

	B	C	D	E	F	G	H	I	J	K	L
17											
18											
19											
20											
21	6/24/19	Brandlin, Jeff	JEB	A	Admin	Review Maria Rodriguez's Declaration & SEC's P&A (1.5 hrs). Prepare summary	3.20	\$ 1,904.00	\$ 595	\$ 475	\$ 1,520
39	7/30/19	Brandlin, Jeff	JEB	A	Admin	Case Administration - Review & edit outline of discussion points for call with	0.30	\$ 178.50	\$ 595	\$ 475	\$ 143
40	7/30/19	Brandlin, Jeff	JEB	A	Admin	Case Administration - Review & edit P&A re in Support of Motion for Order in	1.20	\$ 714.00	\$ 595	\$ 475	\$ 570
41	8/1/19	Brandlin, Jeff	JEB	A	Admin	Case Administration - prep for call with SEC (.4 hrs.). PCW KA at SWE re real	1.20	\$ 714.00	\$ 595	\$ 475	\$ 570
42	8/1/19	Brandlin, Jeff	JEB	A	Admin	Update call with SEC, B&A & SWE.	0.80	\$ 476.00	\$ 595	\$ 475	\$ 380
43	8/19/19	Brandlin, Jeff	JEB	A	Admin	Case Administration - email from XXXX; 3 emails from Kyra; dealing with fish	0.70	\$ 416.50	\$ 595	\$ 475	\$ 333
44	8/20/19	Brandlin, Jeff	JEB	A	Admin	Case Administration - email from XXXX (.1 hrs.); F/U on asset freeze; emails	1.20	\$ 714.00	\$ 595	\$ 475	\$ 570
45	8/20/19	Bell, David	DRB	A	Admin	Receivership: Teleconference with Kyra Andrassy regarding status update and scheduling of B&A status update call.	0.10	\$ 52.50	\$ 525	\$ 445	\$ 45
46	8/21/19	Brandlin, Jeff	JEB	A	Admin	Case Administration - Bank account roll forwards (.1 hrs.); credit card charges & payments (.1 hrs); translation of text on website to Vietnamese (.2 hrs) ; catch up CCW with SWE & B&A (.8 hrs.).	1.20	\$ 714.00	\$ 595	\$ 475	\$ 570
47	8/22/19	Brandlin, Jeff	JEB	A	Admin	Case Administration - email to Trish Nguyen.	0.10	\$ 59.50	\$ 595	\$ 475	\$ 48
48	8/23/19	Brandlin, Jeff	JEB	A	Admin	Case Administration - Email with Cathay Bank re refi proceeds; F/U on \$188K of	1.60	\$ 952.00	\$ 595	\$ 475	\$ 760
49	9/3/19	Bell, David	DRB	A	Admin	Receivership: Read current emails and reviewed various items to ensure tracking of open items, maintenance of documents and responded to various inquiries of Kyra Andrassy and Michael Simon.	0.70	\$ 393.75	\$ 525	\$ 445	\$ 312
50	9/10/19	Bell, David	DRB	A	Admin	Receivership: Reviewed court filings and printed documents for 3-ring binder.	0.70	\$ 367.50	\$ 525	\$ 95	\$ 67
51	9/10/19	Castellanos, Gerardo	GC	A	Admin	Receivership: Prepare binder containing NTV Banking Analysis, charts, etc., and tie-out of Legal Declarations related to Jeff Brandlin's pending visit with the SEC in downtown L.A.	5.30	\$ 1,987.50	\$ 375	\$ 95	\$ 504
52	9/10/19	Bell, David	DRB	A	Admin	Receivership: Discussions with Jeff Brandlin and Kyra Andrassy regarding the	0.20	\$ 131.25	\$ 525	\$ 445	\$ 89
53	9/11/19	Brandlin, Jeff	JEB	A	Admin	Case Administration - Attend meeting with Doug Miller at SEC to prepare for testimony at 091219 hearing with Judge Guilford; review of SEC provided binder	4.60	\$ 2,737.00	\$ 595	\$ 475	\$ 2,185
54	9/12/19	Bell, David	DRB	A	Admin	Receivership: Discussions (4:15PM - 4:30PM) with Jeff Brandlin and Gerardo Castellanos regarding outcome and next steps of SEC Hearing.	0.10	\$ 78.75	\$ 525	\$ 445	\$ 45
55	9/13/19	Brandlin, Jeff	JEB	A	Admin	Review DM's Consent Judgement; Email from / to Kyra.	0.40	\$ 238.00	\$ 595	\$ 475	\$ 190
56	10/2/19	Castellanos, Gerardo	GC	A	Admin	Receivership: Reviewed Jeff Brandlin's declaration related to proposed expansion of Receivership dated October 1, 2019. Printed out all underlying exhibits and tied them out to the body of declaration. Compiled all items into a	1.50	\$ 562.50	\$ 375	\$ 95	\$ 143
57	10/3/19	Castellanos, Gerardo	GC	A	Admin	Receivership: Reviewed Jeff Brandlin's declaration related to proposed sale of	1.50	\$ 562.50	\$ 375	\$ 95	\$ 143

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	B	C	D	E	F	G	H	I	J	K	L
17											
18											
19											
20											
21	6/24/19	Brandlin, Jeff	JEB	A	Admin	Review Maria Rodriguez's Declaration & SEC's P&A (1.5 hrs). Prepare summary	3.20	\$ 1,904.00	\$ 595	\$ 475	\$ 1,520
	10/21/19	Castellanos, Gerardo	GC	A	Admin	Receivership: Reviewed Jeff Brandlin's declaration related to Professional Credentials and various other representations, dated October 21, 2019. Compiled all items into a binder and reviewed items with Jeff Brandlin. Delivered executed copy to Kyra Andrassy and Michael Simon at SWE.	0.50	\$ 187.50	\$ 375	\$ 95	\$ 48
58											
	10/24/19	Castellanos, Gerardo	GC	A	Admin	Receivership: Communications with Jessica Cox at Trustee Resource Group regarding potential insurance requirements at 900 W. 17th St. Property (provided her various information in order commence the	1.20	\$ 450.00	\$ 375	\$ 320	\$ 384
59											
	10/30/19	Castellanos, Gerardo	GC	A	Admin	Receivership: Telephonic update call between Kyra Andrassy (SWE), J. Brandlin and D. Bell regarding NTV Financial case status and upcoming Hearing scheduled for November 4, 2019. Updated Kyra on status of insuring the property at 900 W. 17th St.	0.20	\$ 75.00	\$ 375	\$ 320	\$ 64
60											
	11/13/19	Castellanos, Gerardo	GC	A	Admin	Receivership: Status update call with Kyra Andrassy (SWE) and David Bell.	0.40	\$ 150.00	\$ 375	\$ 320	\$ 128
61											
	12/11/19	Castellanos, Gerardo	GC	A	Admin	Receivership: Discussed prior week's SEC call with David Bell. Reviewed my notes and SEC's original complaint in order to address	0.50	\$ 187.50	\$ 375	\$ 320	\$ 160
62											
	12/16/19	Castellanos, Gerardo	GC	A	Admin	Receivership: Drafted email to Steve Donell inquiring about his experiences working with Phil Seymour and his overall assessment of Phil Seymour's	0.10	\$ 37.50	\$ 375	\$ 320	\$ 32
63											
	12/16/19	Castellanos, Gerardo	GC	A	Admin	Receivership: Coordinated with Real Estate Agent Jennifer Toyama regarding outstanding BPO related to 2101 Westwood property.	0.20	\$ 75.00	\$ 375	\$ 320	\$ 64
64											
	12/20/19	Brandlin, Jeff	JEB	A	Admin	Case Administration Business Analysis - Review of SEC Complaint & detailed W/P's supporting various data presented in complaint in prep for call with Doug Miller.	1.60	\$ 952.00	\$ 595	\$ 475	\$ 760
65											
	12/23/19	Castellanos, Gerardo	GC	A	Admin	Receivership: Reviewed Draft Second Status Report prepared by Kyra Andrassy at SWE. Researched and provided certain financial information to be provided in Second Status Report.	0.40	\$ 150.00	\$ 375	\$ 320	\$ 128
66											
	12/23/19	Brandlin, Jeff	JEB	A	Admin	Case Administration - review data supporting the SEC complaint. Meet with GC & review accumulated data in support of reps in Complaint.	2.20	\$ 1,309.00	\$ 595	\$ 475	\$ 1,045
67											
	12/30/19	Brandlin, Jeff	JEB	A	Admin	Review & edit status report to the court: review & edit time & charges for B&A;	2.00	\$ 1,190.00	\$ 595	\$ 475	\$ 950
68											
	12/30/19	Bell, David	DRB	A	Admin	Receivership: Reviewed NTV 2nd Status Report provided by Kyra Andrassy.	0.30	\$ 183.75	\$ 525	\$ 445	\$ 134
69											
	1/2/20	Castellanos, Gerardo	GC	A	Admin	Receivership: Reviewed Draft Second Status Report with Michael Simon of SWE and provided additional information regarding NTV investor balances.	0.30	\$ 112.50	\$ 375	\$ 320	\$ 96
70											

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 Detailed Fees
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	B	C	D	E	F	G	H	I	J	K	L
17											
18											
19											
20											
21	6/24/19	Brandlin, Jeff	JEB	A	Admin	Review Maria Rodriguez's Declaration & SEC's P&A (1.5 hrs). Prepare summary	3.20	\$ 1,904.00	\$ 595		
	6/16/20	Castellanos, Gerardo	GC	A	Admin	Receivership: Updated the NTV Billing analysis through May 31, 2020 to be included in Third Status Report filing. Incorporated various edits, as provided by K. Andrassy.	1.50	\$ 562.50	\$ 375		
88											
89	6/17/20	Castellanos, Gerardo	GC	A	Admin	Receivership: Updated the NTV Fund Report for the cumulative period ended May 31, 2020 and reviewed it with J. Brandlin.	0.50	\$ 187.50	\$ 375	\$ 320	\$ 160
90	6/17/20	Castellanos, Gerardo	GC	A	Admin	Receivership: Reviewed "NTV Submission of Fee Statements" and "Third NTV Status Report" with J. Brandlin and submitted various edits to K. Andrassy prior to filing.	1.00	\$ 375.00	\$ 375	\$ 320	\$ 320
91	9/3/20	Castellanos, Gerardo	GC	A	Admin	Communications with K. Andrassy regarding R. Nguyen's request to obtain	0.20	\$ 75.00	\$ 375	\$ 320	\$ 64
	9/25/20	Bell, David	DRB	A	Admin	Teleconference (11:45AM - 12:00PM) with Kyra Andrassy regarding status of Receivership, Byron Moldo collection efforts, timing of fee application, interim / final investor distributions, and other.	0.10	\$ 105.00	\$ 525	\$ 445	\$ 45
92											
93	1/28/21	Brandlin, Jeff	JEB	A	Admin	Negotiate fee on NTV tax return from \$2,250 to \$1,750.	0.30	\$ 195.00	\$ 650	\$ 520	\$ 156
94	2/8/21	Brandlin, Jeff	JEB	A	Admin	Review & sign the 2019 Federal & State tax returns.	1.60	\$ 1,040.00	\$ 650	\$ 520	\$ 832
	7/19/21	Brandlin, Jeff	JEB	A		F/U with Doug Miller on settlement with NTV & Richard Nguyen.	0.60	\$ 390.00	\$ 650	\$ 520	\$ 312
95											
96	8/13/21	Brandlin, Jeff	JEB	A	Admin	Prepare reconciliator of cash receipts & disbursements since Jan1, 2021 for 2nd qtr. interim report to court.	1.60	\$ 1,040.00	\$ 650	\$ 520	\$ 832
97	10/14/21	Brandlin, Jeff	JEB	A	Admin	Review & sign 2020 tax returns for NTV.	1.40	\$ 910.00	\$ 650	\$ 520	\$ 728
	10/27/21	Brandlin, Jeff	JEB	A	Admin	Follow up on Doug Miller's email re Net Losses Attributable to Richard & Net Losses Attributable to Mai Do. F/U with KA re declaration requested by Doug.	1.60	\$ 1,040.00	\$ 650	\$ 520	\$ 832
98											
99	6/24/19	Brandlin, Jeff	JEB	B	Court Appearance	Travel time to Santa Ana & Court hearing to appoint the Receiver	1.20	\$ 714.00	\$ 595	\$ 238	\$ 285
	9/12/19	Brandlin, Jeff	JEB	B	Court Appearance	Case Administration - Hearing with Judge Guilford. Travel to & from Santa Ana.	5.50	\$ 3,272.50	\$ 595	\$ 475	\$ 2,613
100											
101	6/24/19	Samore, John III	JSM	C	Onsite Fieldwork	Receivership: Onsite Fieldwork. Travel from 2929 S. Vermont 90007 to 900 W. 17th Street, Santa Ana, CA (12:00PM - 1:00PM).	1.00	\$ 350.00	\$ 350	\$ 148	\$ 148
102	6/24/19	Samore, John III	JSM	C	Onsite Fieldwork	Receivership: Onsite Fieldwork. Return travel from 900 W. 17th Street, Santa	1.00	\$ 350.00	\$ 350	\$ 148	\$ 148

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	B	C	D	E	F	G	H	I	J	K	L		
17							HRS	Gross Fees				Discounted Fees	
18							Totals	571.20	\$ 283,848.25				\$ 219,686
19													
20										Gross	Discounted		
21	6/24/19	Brandlin, Jeff	JEB	A	Admin	Review Maria Rodriguez's Declaration & SEC's P&A (1.5 hrs). Prepare summary	3.20	\$	1,904.00	\$ 595	\$ 475	\$ 1,520	
103	6/24/19	Castellanos, Gerardo	GC	C	Onsite Fieldwork	Travel down to NTV Financial Headquarters (900 W. 17th St., #B, Santa Ana, CA	1.30	\$	487.50	\$ 375	\$ 160	\$ 208	
104	6/24/19	Castellanos, Gerardo	GC	C	Onsite Fieldwork	Met with Property Manager at 900 W. 17th St., Santa Ana, CA (.3 hrs.).	4.70	\$	1,762.50	\$ 375	\$ 320	\$ 1,504	
105	6/24/19	Samore, John III	JSM	C	Onsite Fieldwork	Receivership: Onsite Fieldwork. Assisted Jeff Brandlin and Kyra Andrassy regarding seizure of business office and its contents (1:00PM - 5:45PM). Inspected and categorized documents (4.5 hrs). Reviewed various	4.70	\$	1,662.50	\$ 350	\$ 295	\$ 1,387	
106	6/24/19	Bell, David	DRB	C	Onsite Fieldwork	Receivership: Onsite Fieldwork. Travel from Brandlin & Associates (West Los	1.00	\$	525.00	\$ 525	\$ 223	\$ 223	
107	6/24/19	Bell, David	DRB	C	Onsite Fieldwork	Receivership: Onsite Fieldwork. Return travel from 900 W. 17th Street, Santa Ana, CA to Brandlin & Associates (West Los Angeles) (5:45PM - 6:45PM).	1.00	\$	525.00	\$ 525	\$ 223	\$ 223	
108	6/24/19	Bell, David	DRB	C	Onsite Fieldwork	Receivership: Onsite Fieldwork. Assisted Jeff Brandlin and Kyra Andrassy regarding seizure of business office and its contents (1:00PM - 5:45PM).	4.70	\$	2,493.75	\$ 525	\$ 445	\$ 2,092	
109	6/24/19	Brandlin, Jeff	JEB	C	Onsite Fieldwork	Arrange for locksmith. Provide copies of the order, etc.	0.20	\$	119.00	\$ 595	\$ 95	\$ 19	
110	6/24/19	Brandlin, Jeff	JEB	C	Onsite Fieldwork	Travel to 900 17th Street, Santa Ana to secure office for takeover.	0.40	\$	238.00	\$ 595	\$ 238	\$ 95	
111	6/24/19	Brandlin, Jeff	JEB	C	Onsite Fieldwork	Travel to SW-E's offices & review of Receivership order	0.50	\$	297.50	\$ 595	\$ 238	\$ 119	
112	6/24/19	Brandlin, Jeff	JEB	C	Onsite Fieldwork	Travel time to LA from 17th Street Office.	1.40	\$	833.00	\$ 595	\$ 238	\$ 333	
113	6/24/19	Brandlin, Jeff	JEB	C	Onsite Fieldwork	Coordinate changing of door & mailbox locks (.5 hr). Inventory & remove computers (1.0 hr). Inventory & box up salient dox (1.0 hrs). Prepare ToDo list (.5 hr). Review with the team (.2 hr).	3.20	\$	1,904.00	\$ 595	\$ 95	\$ 304	
114	8/1/19	Castellanos, Gerardo	GC	C	Onsite Fieldwork	Telephonic status update call with SWE (Andrassy and Simon), B&A (Brandlin, Bell, Castellanos) and SEC (Bowers, Miller) to discuss NTV Financial Group litigation/receivership status and proposed next steps.	1.00	\$	375.00	\$ 375	\$ 320	\$ 320	
115	8/1/19	Bell, David	DRB	C	Onsite Fieldwork	Receivership: Teleconference (2:30PM - 3:30PM). Teleconference with Doug Miller, Kelly Bowers, Kyra Andrassy, Michael Simon, Jeff Brandlin and Gerardo Castellanos. Discussed receivership status and strategy.	1.00	\$	525.00	\$ 525	\$ 445	\$ 445	
116	8/30/19	Castellanos, Gerardo	GC	C	Onsite Fieldwork	Receivership: Visited NTV Financial location in Santa Ana. Disposed of dirty water in aquariums and transferred fish into portable containers. Called various fish/aquarium businesses in the area in order to see if they'd be willing to take on (i.e. adopt) fish and the related aquariums/equipment. Collected	5.20	\$	1,950.00	\$ 375	\$ 160	\$ 832	
117	Date	Person	Initial	Code	Classification	Classification Description	Time	Amount	Rate	Rate	Fees		

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	B	C	D	E	F	G	H	I	J	K	L
17											
18											
19											
20											
21	6/24/19	Brandlin, Jeff	JEB	A	Admin	Review Maria Rodriguez's Declaration & SEC's P&A (1.5 hrs). Prepare summary	3.20	\$ 1,904.00	\$ 595	\$ 475	\$ 1,520
	7/3/19	Bell, David	DRB	D	Forensic Acctg.	Receivership: Teleconference (11:30AM - 12:15PM) with Maria Rodriguez, SEC Accountant, regarding her forensic investigation, bank account analyses and other. Inquired about NTV accounts vs. Managed Accounts. Requested underlying information (i.e., bank statements) for her analysis. Ms. Rodriguez Review of SEC's (Maria Rodriguez's spreadsheet) & Conference Call with Maria.	0.70	\$ 393.75	\$ 525	\$ 445	\$ 312
137											
138	7/3/19	Brandlin, Jeff	JEB	D	Forensic Acctg.	Review of SEC's (Maria Rodriguez's spreadsheet) & Conference Call with Maria.	1.30	\$ 773.50	\$ 595	\$ 475	\$ 618
139	7/7/19	Brandlin, Jeff	JEB	D	Forensic Acctg.	F/U on check obtained from office to Kyra.	0.20	\$ 119.00	\$ 595	\$ 475	\$ 95
	7/7/19	Brandlin, Jeff	JEB	D	Forensic Acctg.	F/U on Wells Fargo account freeze and posting to NTV Balance Sheet.	0.20	\$ 119.00	\$ 595	\$ 475	\$ 95
140											
141	7/7/19	Brandlin, Jeff	JEB	D	Forensic Acctg.	Web surf to determine if NTV Financial websites & refenceces are re-directed	0.40	\$ 238.00	\$ 595	\$ 475	\$ 190
	7/8/19	Brandlin, Jeff	JEB	D	Forensic Acctg.	Follow up on website - GoDaddy issues & redirecting traffic to Receivers website. Mail from MS re Radio Bolsa.	0.20	\$ 119.00	\$ 595	\$ 475	\$ 95
142											
143	7/11/19	Brandlin, Jeff	JEB	D	Forensic Acctg.	Corres re physical location of the books & records.	0.20	\$ 119.00	\$ 595	\$ 95	\$ 19
	7/11/19	Brandlin, Jeff	JEB	D	Forensic Acctg.	Draft investor letter (.2 hrs.); BPO's for real estate / R/E profiles (.3 hrs.); IRS forms (.1 hrs.).	0.60	\$ 357.00	\$ 595	\$ 475	\$ 285
144											
	7/12/19	Brandlin, Jeff	JEB	D	Forensic Acctg.	Review & update Schedule of Assets.	1.20	\$ 714.00	\$ 595	\$ 475	\$ 570
145											
146	7/16/19	Castellanos, Gerardo	GC	D	Forensic Acctg.	Reviewed items obtained from Defense Atty. Mike Vo (.5 hrs). Logged all information related to individual NTV Financial Group Investor Statements	6.00	\$ 2,250.00	\$ 375	\$ 320	\$ 1,920
	7/16/19	Bell, David	DRB	D	Forensic Acctg.	Receivership: Drafted email to Maria Rodriguez, SEC Accountant, regarding bank account analysis status.	0.10	\$ 52.50	\$ 525	\$ 445	\$ 45
147											
	7/17/19	Castellanos, Gerardo	GC	D	Forensic Acctg.	Coordinated the duplication of keys related to 900 W. 17th St. #B property.	0.50	\$ 187.50	\$ 375	\$ 95	\$ 48
148											
	7/17/19	Castellanos, Gerardo	GC	D	Forensic Acctg.	Prepped NTV Financial Investor Letters and individual/specific investor letter related to Ninh Vu, for mailing (1.0 hrs). Read all emails recovered from the NTV Financial Group gmail account (100+ pages) (1.6 hrs.). Read BPOs related	3.00	\$ 1,125.00	\$ 375	\$ 320	\$ 960
149											
	7/22/19	Castellanos, Gerardo	GC	D	Forensic Acctg.	Reviewed instructions for IRS Form SS4 and filled out Form (1.5 hrs.). Updated Investor Log with certain payment information included amongst the Investor Statements provided by Atty. Mike Vo (1.5 hrs.).	3.00	\$ 1,125.00	\$ 375	\$ 320	\$ 960
150											

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NTV Financial Group, Inc.
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	B	C	D	E	F	G	H	I	J	K	L
17											
18											
19											
20											
21	6/24/19	Brandlin, Jeff	JEB	A	Admin	Review Maria Rodriguez's Declaration & SEC's P&A (1.5 hrs). Prepare summary	3.20	\$ 1,904.00	\$ 595	\$ 475	\$ 1,520
	7/22/19	Brandlin, Jeff	JEB	D	Forensic Acctg.	Asset Analysis & Recovery - F/U on XXXX's emails with Kyra.	0.30	\$ 178.50	\$ 595	\$ 475	\$ 143
151											
	7/22/19	Brandlin, Jeff	JEB	D	Forensic Acctg.	Asset Analysis & Recovery - F/U on XXXX's emails (.3 hrs.). PCW XXXX (.5 hrs.).	0.80	\$ 476.00	\$ 595	\$ 475	\$ 380
152											
	7/23/19	Castellanos, Gerardo	GC	D	Forensic Acctg.	Reviewed Investor List retrieved by Forensic IT Consultant Jeff Felcoski, and prepared a detailed comparison of this retrieved list versus our manually compiled Investor List.	1.00	\$ 375.00	\$ 375	\$ 320	\$ 320
153											
	7/23/19	Brandlin, Jeff	JEB	D	Forensic Acctg.	Asset Analysis & Recovery - F/U on XXXX's emails (.2 hrs.). PCW XXXX (.4 hrs.).	0.60	\$ 357.00	\$ 595	\$ 475	\$ 285
154											
	7/24/19	Bell, David	DRB	D	Forensic Acctg.	Receivership: Investigated real property purchases (2101 N. Westwood Ave., Santa Ana and 2506 Monte Carlo Drive #3, Santa Ana) with NTV investor funds. Inspected bank and escrow statements (1.0 hrs.). Exchanged emails with	1.20	\$ 656.25	\$ 525	\$ 445	\$ 534
155											
	7/24/19	Brandlin, Jeff	JEB	D	Forensic Acctg.	Accounting Auditing - Review the wire transfers from NTV to the escrow company to purchase Monte Carlo & Westwood properties.	1.40	\$ 833.00	\$ 595	\$ 475	\$ 665
156											
	7/24/19	Brandlin, Jeff	JEB	D	Forensic Acctg.	Accounting Auditing - Following up yet again on Vo who has not responded to	1.40	\$ 833.00	\$ 595	\$ 475	\$ 665
157											
	7/24/19	Brandlin, Jeff	JEB	D	Forensic Acctg.	Accounting Auditing - Preliminary review of the WF bank account 4464 where ~ \$600 to \$700 of activity since March 2019.	1.70	\$ 1,011.50	\$ 595	\$ 475	\$ 808
158											
	7/24/19	Brandlin, Jeff	JEB	D	Forensic Acctg.	Accounting Auditing - Review of download of bank & brokerage statements.	2.20	\$ 1,309.00	\$ 595	\$ 475	\$ 1,045
159											
	7/25/19	Castellanos, Gerardo	GC	D	Forensic Acctg.	Call with Maria Rodriguez (SEC) regarding the status of her analysis, completeness and quality of electronic bank statements and supporting documents provided by her department to B&A.	0.40	\$ 150.00	\$ 375	\$ 320	\$ 128
160											
	7/25/19	Bell, David	DRB	D	Forensic Acctg.	Receivership: Teleconference (1:30PM - 2:00PM) with Maria Rodriguez, SEC Accountant, and Gerardo Castellanos. Discussed forensic bank account analysis performed by Ms. Rodriguez and status of bank statement and related	0.50	\$ 262.50	\$ 525	\$ 445	\$ 223
161											
	7/26/19	Bell, David	DRB	D	Forensic Acctg.	Receivership: Correspondence & teleconference with Ramy Kassabgui, regarding production of documents. B&A requested a revised document	0.50	\$ 262.50	\$ 525	\$ 445	\$ 223
162											
	7/29/19	Castellanos, Gerardo	GC	D	Forensic Acctg.	Read various Escrow documentation, as subpoenaed by SWE, related to purchase of certain Real Property with NTV Funds (.5 hrs.). Documented SEC Escrow flow of funds related to purchase of Real Property from NTV cash (.5	1.00	\$ 375.00	\$ 375	\$ 320	\$ 320
163											
	7/29/19	Bell, David	DRB	D	Forensic Acctg.	Receivership: Discussions with Jeff Brandlin and Gerardo Castellanos regarding real property flow of funds from Mai Do's E-Trade account no. 3288 to West Coast Escrow and Castle Rock Escrow companies (re: real properties: 2101 N.	0.40	\$ 210.00	\$ 525	\$ 445	\$ 178
164											

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17											
18											
19											
20											
21	6/24/19	Brandlin, Jeff	JEB	A	Admin	Review Maria Rodriguez's Declaration & SEC's P&A (1.5 hrs). Prepare summary	3.20	\$ 1,904.00	\$ 595	\$ 475	\$ 1,520
	7/29/19	Brandlin, Jeff	JEB	D	Forensic Acctg.	Business Operations - Email from XXXX Nguyen.	0.20	\$ 119.00	\$ 595	\$ 475	\$ 95
165											
166	7/29/19	Bell, David	DRB	D	Forensic Acctg.	Receivership: Teleconference with Ramy Kassabgui, SEC paralegal, regarding	0.20	\$ 105.00	\$ 525	\$ 445	\$ 89
	7/31/19	Brandlin, Jeff	JEB	D	Forensic Acctg.	Business Operations - F/U on Mike Vo's email re accounting methods to account for investor funds.	0.30	\$ 178.50	\$ 595	\$ 475	\$ 143
167											
168	7/31/19	Brandlin, Jeff	JEB	D	Forensic Acctg.	Accounting & Auditing - F/U on Kyra's email re books & records.	0.40	\$ 238.00	\$ 595	\$ 475	\$ 190
	7/31/19	Brandlin, Jeff	JEB	D	Forensic Acctg.	Forensic Accounting - Recoverable assets and Flow of funds to purchase Real Estate.	0.80	\$ 476.00	\$ 595	\$ 475	\$ 380
169											
	8/1/19	Brandlin, Jeff	JEB	D	Forensic Acctg.	Forensic Accounting - F/U on the Recoverable assets and presentation.	0.50	\$ 297.50	\$ 595	\$ 475	\$ 238
170											
	8/2/19	Bell, David	DRB	D	Forensic Acctg.	Receivership: Discussions with Jeff Brandlin regarding Mai Do E-Trade account (no. 3288) flow of funds to escrow statements (real property purchases).	0.20	\$ 105.00	\$ 525	\$ 445	\$ 89
171											
	8/2/19	Brandlin, Jeff	JEB	D	Forensic Acctg.	Forensic Accounting - startegize with DRB re best way, i.e., cheapest way, to perform the Forensic analysis of Bank and Brokerage accounts recording all transactions, based on receipt of encrypted SEC files in PDF format.	0.40	\$ 238.00	\$ 595	\$ 475	\$ 190
172											
	8/2/19	Brandlin, Jeff	JEB	D	Forensic Acctg.	Forensic Accounting - Review real estate cash flow spreadsheet with DRB re math & details re account Names & sources.	1.70	\$ 1,011.50	\$ 595	\$ 475	\$ 808
173											
	8/13/19	Bell, David	DRB	D	Forensic Acctg.	Receivership: Reviewed bank production documents (wire transfer references / cancelled checks) related to large personal-related purchases (Watches of Switzerland, Wonder Jewelers, Luxury Bazaar and Mr. Diamonds Group).	0.80	\$ 393.75	\$ 525	\$ 445	\$ 356
174											
	8/27/19	Castellanos, Gerardo	GC	D	Forensic Acctg.	Receivership: Prepared a summary of approximatley 10 months worth of cash activity related to interbank transfers, Brokerage account transfers, investor deposits, and other activities related to the NTV WF, BofA, and Chase Bank Accts.	4.50	\$ 1,687.50	\$ 375	\$ 320	\$ 1,440
175											
	8/27/19	Bell, David	DRB	D	Forensic Acctg.	Receivership. Reviewed Maria Rodriguez's Excel workbook and bank account document production. Analysis regarding approach and workpaper format for documenting summary bank account roll forwards.	1.10	\$ 577.50	\$ 525	\$ 445	\$ 490
176											
	8/28/19	Castellanos, Gerardo	GC	D	Forensic Acctg.	Receivership: Review Legal Declaration for J. Brandlin and all supporting documents/exhibits. Provide comments/edits to J. Brandlin and K. Andrassy	0.50	\$ 187.50	\$ 375	\$ 320	\$ 160
177											

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	B	C	D	E	F	G	H	I	J	K	L
17											
18											
19											
20											
21	6/24/19	Brandlin, Jeff	JEB	A	Admin	Review Maria Rodriguez's Declaration & SEC's P&A (1.5 hrs). Prepare summary	3.20	\$ 1,904.00	\$ 595		
	8/30/19	Bell, David	DRB	D	Forensic Acctg.	Receivership: Discussions with Jeff Brandlin regarding Draft Bank Account Summary. Reviewed one-page summary and answered inquiries.	0.50	\$ 262.50	\$ 525		
178											
179	9/3/19	Bell, David	DRB	D	Forensic Acctg.	Receivership: Reviewed Draft Status Report. Provided comments to Kyra Andrassy via email.	0.20	\$ 131.25	\$ 525		
	9/3/19	Bell, David	DRB	D	Forensic Acctg.	Receivership: Teleconference with Kyra Andrassy and Michael Simon regarding NTV Bank Account Analysis. Described the analysis and its components.	0.40	\$ 157.50	\$ 525		
180											
181	9/4/19	Bell, David	DRB	D	Forensic Acctg.	Receivership: Teleconference (12:00PM - 12:15PM) with Kyra Andrassy, Michael Simon and Gerardo Castellanos regarding NTV Bank Account Summary - expanded scope (through ~ 6/30/19). Discussed approach and scope for	0.30	\$ 78.75	\$ 525		
182	9/6/19	Castellanos, Gerardo	GC	D	Forensic Acctg.	Receivership: Reviewed detailed banking activity associated with 9 bank accounts related to various NTV entities covering various periods from 2018	3.20	\$ 1,200.00	\$ 375		
183	9/6/19	Bell, David	DRB	D	Forensic Acctg.	Receivership: Discussions with Gerardo Castellanos regarding updating the NTV Bank Account Summary Analysis. Reviewed work product. Sorted and reclassified transactions, revised descriptions, formatted	2.20	\$ 1,181.25	\$ 525		
184	9/9/19	Castellanos, Gerardo	GC	D	Forensic Acctg.	Receivership: Reviewed detailed banking activity associated with 9 bank accounts related to various NTV entities covering various periods from 2018 through June 2019. Logged all activity (hundreds of transactions) and categorized the transactions amongst various categories. Summarized information in various excel charts (i.e. interbank transfers, Brokerage account	7.50	\$ 2,812.50	\$ 375		
185	9/10/19	Bell, David	DRB	D	Forensic Acctg.	Receivership: Reviewed updated NTV Bank Account Analysis prepared by Gerardo Castellanos. Formatted and modified document. Emailed to Gerardo Castellanos.	0.50	\$ 262.50	\$ 525		
186	9/10/19	Bell, David	DRB	D	Forensic Acctg.	Receivership: Discussions with Gerardo Castellanos regarding Bank & Brokerage Account Flowchart to include in 3-ring binder. The flowchart was intended to assist the Court with understanding the Defendants' and Relief Defendant's sources and uses of cash. Made various edits and finalized Flowchart.	2.70	\$ 1,443.75	\$ 525		

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17											
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21	6/24/19	Brandlin, Jeff	JEB	A	Admin	Review Maria Rodriguez's Declaration & SEC's P&A (1.5 hrs). Prepare summary	3.20	\$ 1,904.00	\$ 595		
	9/10/19	Castellanos, Gerardo	GC	D	Forensic Acctg.	Receivership: Teleconference (10:00AM - 10:20AM) with Maria Rodriguez, SEC, and David Bell regarding her prior NTV Bank Account Analysis.	0.20	\$ 75.00	\$ 375		
187											
188	9/10/19	Bell, David	DRB	D	Forensic Acctg.	Receivership: Teleconference (10:00AM - 10:20AM) with Maria Rodriguez, SEC, and Gerardo Castellanos regarding her prior NTV Bank Account Analysis.	0.20	\$ 105.00	\$ 525		
	9/11/19	Castellanos, Gerardo	GC	D	Forensic Acctg.	Receivership: Review NTV Financial binder with Jeff Brandlin. Made various edits to the excel schedules, summaries, and charts.	2.00	\$ 750.00	\$ 375		
189											
190	9/16/19	Castellanos, Gerardo	GC	D	Forensic Acctg.	Receivership: Compiled detailed list potential recoverable assets, along with all known bank accounts identified thus far. Reviewed all past emails from	5.50	\$ 2,062.50	\$ 375		
191	9/17/19	Bell, David	DRB	D	Forensic Acctg.	Receivership: Reviewed Kyra Andrassy's draft Order Regarding Compliance with Asset Freeze and Court Ordered Accounting of Assets. Provided comments.	0.20	\$ 105.00	\$ 525		
192	9/26/19	Castellanos, Gerardo	GC	D	Forensic Acctg.	Reviewed Richard Nguyen and Mai Do's Declarations related to Asset Freezes and Accounting of Assets. Manually input defendant's list of disclosed assets	2.00	\$ 750.00	\$ 375		
193	11/15/19	Castellanos, Gerardo	GC	D	Forensic Acctg.	Receivership: Reviewed April-June 2019 NTV bank statement activity related to two previously-outstanding JPM Chase accounts, input individual transactions into banking schedule, researched activity, and	4.50	\$ 1,687.50	\$ 375		
194	11/18/19	Castellanos, Gerardo	GC	D	Forensic Acctg.	Receivership: Reviewed April-June 2019 NTV bank statement activity related to previously-outstanding B of A #8778 account, input individual transactions into banking schedule, researched activity, and categorized transactions according to activity/business purpose.	4.00	\$ 1,500.00	\$ 375		
195	12/5/19	Castellanos, Gerardo	GC	D	Forensic Acctg.	Receivership: Call with J. Brandlin and Doug Miller (SEC) to discuss update on the case, forensic accounting work performed to-date, original SEC complaint filed in June 2019, and additional B&A requests related to	0.50	\$ 187.50	\$ 375		
196	12/13/19	Castellanos, Gerardo	GC	D	Forensic Acctg.	Receivership: Update inception-to-date NTV bank account roll-forward analysis for additional banking activity through June 30th, 2019.	4.00	\$ 1,500.00	\$ 375		
197	12/13/19	Bell, David	DRB	D	Forensic Acctg.	Forensic Accounting: Discussions with Gerardo Castellanos regarding SEC discussion with Doug Miller, Esq. Discussed information necessary to satisfy Mr. Miller's request. Typed notes from B&A and Mr. Miller discussion (emailed to Gerardo Castellanos).	0.50	\$ 262.50	\$ 525		
198	12/16/19	Castellanos, Gerardo	GC	D	Forensic Acctg.	Receivership: Updated BPO analysis with final information received from Real Estate Brokers Phil Seymor and Brian Yoshikani. Communicated findings with Kyra Andrassy at SWE.	0.30	\$ 112.50	\$ 375		

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21	6/24/19	Brandlin, Jeff	JEB	A	Admin	Review Maria Rodriguez's Declaration & SEC's P&A (1.5 hrs). Prepare summary	3.20	\$ 1,904.00	\$ 595		
	12/17/19	Castellanos, Gerardo	GC	D	Forensic Acctg.	Receivership: Began compilation of Forensic Accounting Binder, including Brokerage Account Activity rollforwards, Bank Account Activity Rollforwards,	6.00	\$ 2,250.00	\$ 375	\$ 320	\$ 1,920
199	12/18/19	Castellanos, Gerardo	GC	D	Forensic Acctg.	Receivership: Continued compilation of Forensic Accounting Binder, including Brokerage Account Activity rollforwards, Bank Account Activity Rollforwards, and various other charts and graphs to substantiate SEC's original complaint dated June 13, 2019.	2.00	\$ 750.00	\$ 375	\$ 320	\$ 640
200											
201	12/19/19	Castellanos, Gerardo	GC	D	Forensic Acctg.	Receivership: Researched various bills/statements, including collections notice, related to NTV Financial AT&T broadband service at 900 W. 17th St., Santa Ana.	0.30	\$ 112.50	\$ 375	\$ 320	\$ 96
202	12/19/19	Bell, David	DRB	D	Forensic Acctg.	Receivership: Discussions with Gerardo Castellanos regarding NTV Bank Analysis (February 2018 through June 30, 2019, Investor List Comparison,	2.50	\$ 1,312.50	\$ 525	\$ 445	\$ 1,113
203	12/20/19	Castellanos, Gerardo	GC	D	Forensic Acctg.	Receivership: Reviewed NTV Financial Forensic Accounting Binder with David	1.00	\$ 375.00	\$ 375	\$ 320	\$ 320
204	12/23/19	Castellanos, Gerardo	GC	D	Forensic Acctg.	Receivership: Reviewed Draft NTV Forensic Accounting Findings Binder with J. Brandlin in anticipation of telephonic update call with Doug Miller at the SEC.	2.50	\$ 937.50	\$ 375	\$ 320	\$ 800
205	1/6/20	Bell, David	DRB	D	Forensic Acctg.	Receivership: Reviewed NTV Bank Account Analysis prepared by Gerardo Castellanos. Made minor formatting edits. Emailed updated file to Kyra Andrassy.	0.70	\$ 393.75	\$ 525	\$ 445	\$ 312
206	2/6/20	Castellanos, Gerardo	GC	D	Forensic Acctg.	Receivership: Analyzed NTV banking records for aggregate payments in excess of \$15K for consideration of potential litigation claims against the	1.80	\$ 675.00	\$ 375	\$ 320	\$ 576
207	2/7/20	Castellanos, Gerardo	GC	D	Forensic Acctg.	Receivership: Continued analysis of NTV banking records for aggregate payments in excess of \$15K for consideration of potential litigation claims against the recipients. Analyzed Jerome Lane Refinance Proceeds and	1.10	\$ 412.50	\$ 375	\$ 320	\$ 352
208	2/10/20	Castellanos, Gerardo	GC	D	Forensic Acctg.	Receivership: Finalized analysis of NTV banking records and Jerome Lane Property for aggregate payments in excess of \$15K for consideration of potential litigation claims against the recipients (on contingency basis).	1.10	\$ 412.50	\$ 375	\$ 320	\$ 352
209	3/2/20	Castellanos, Gerardo	GC	D	Forensic Acctg.	Receivership: Prepared summary of "Sources & Uses" spreadsheet for both the NTV Bank Accounts and NTV Brokerage Accounts in order for Jeff Brandlin to discuss with Whistleblower.	0.20	\$ 75.00	\$ 375	\$ 320	\$ 64
210	3/18/20	Castellanos, Gerardo	GC	D	Forensic Acctg.	Receivership: Telephonic conference call with J. Brandlin, K. Andrassy and B. Moldo regarding list of NTV payees and the pursuit of potential contingency claims to be sought against payees. Discussed required next steps.	0.20	\$ 75.00	\$ 375	\$ 320	\$ 64
211	3/18/20	Brandlin, Jeff	JEB	D	Forensic Acctg.	3 PCW's Byron Moldo re litigation schedule & review of the schedule (.3 hrs.); discussion of proposed contingency fee arrangement (25% on demand; 30%, 30 days prior to trial; 35% after trial) (.3 hrs.); discussion with Kyra re any	1.10	\$ 654.50	\$ 595	\$ 475	\$ 523
212	3/30/20	Bell, David	DRB	D	Forensic Acctg.	Forensic Accounting: Teleconference (2:00PM - 2:20PM) with Michael Simon, Esq., regarding Jeffrey E. Brandlin declaration (Ponzi-like exemplars).	0.30	\$ 105.00	\$ 525	\$ 445	\$ 134

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21	6/24/19	Brandlin, Jeff	JEB	A	Admin	Review Maria Rodriguez's Declaration & SEC's P&A (1.5 hrs). Prepare summary	3.20	\$ 1,904.00	\$ 595	\$ 475	\$ 1,520
	4/7/20	Brandlin, Jeff	JEB	D	Forensic Acctg.	Asset Analysis & recovery - CCW Kyra & Byron.	0.20	\$ 119.00	\$ 595	\$ 475	\$ 95
213											
214	4/24/20	Castellanos, Gerardo	GC	D	Forensic Acctg.	Receivership: In response to Investor's concern, researched Richard Nguyen's re-selling of Ferrari and Porsche vehicles to luxury car dealership, including net his proceeds received from such sales. Communicated findings to Jeff Brandlin.	0.20	\$ 75.00	\$ 375	\$ 320	\$ 64
215	4/24/20	Brandlin, Jeff	JEB	D	Forensic Acctg.	Asset Analysis & Recovery - F/U on XXXX's PCW Receiver re assets identified - Ferrari & Porsche to see if acquired with NTV assets / cash. Call with Kyra re	0.70	\$ 416.50	\$ 595	\$ 475	\$ 333
216	4/27/20	Castellanos, Gerardo	GC	D	Forensic Acctg.	Receivership: Researched payments to Richard Nguyen's daughter's, Priscilla and Michelle, which were made from NTV Investor Funds. Communicated findings to Jeff Brandlin.	0.10	\$ 37.50	\$ 375	\$ 320	\$ 32
217	9/22/20	Brandlin, Jeff	JEB	D	Forensic Acctg.	Telephone call from Doug Miller regarding forensic accounting.	0.10	\$ 59.50	\$ 595	\$ 475	\$ 48
218	9/22/20	Brandlin, Jeff	JEB	D	Forensic Acctg.	Prepare correspondence to Doug Miller regarding Sources & Uses of Cash.	0.10	\$ 59.50	\$ 595	\$ 475	\$ 48
219	3/1/21	Brandlin, Jeff	JEB	D	Forensic Acctg.	Forensic accounting - tracing funds from investors to payments to So Cal Edison in conjunction with claw back litigation.	4.20	\$ 2,730.00	\$ 650	\$ 520	\$ 2,184
220	3/2/21	Brandlin, Jeff	JEB	D	Forensic Acctg.	Forensic accounting - tracing funds from investors to payments to Discover & Credit One Bank account charge cards in conjunction with clawback litigation.	2.90	\$ 1,885.00	\$ 650	\$ 520	\$ 1,508
221	3/3/21	Brandlin, Jeff	JEB	D	Forensic Acctg.	Forensic accounting - tracing investor proceeds to payments for credit cards.	4.40	\$ 2,860.00	\$ 650	\$ 520	\$ 2,288
222	3/4/21	Brandlin, Jeff	JEB	D	Forensic Acctg.	F/U with Kyra re sources of funds in Richard Vu's & Mai Do' brokerage accounts. F/U on missing data underlying details in brokerage statements, e.g., transfers into & out of these accounts.	1.80	\$ 1,170.00	\$ 650	\$ 520	\$ 936
223	3/22/21	Brandlin, Jeff	JEB	D	Forensic Acctg.	Preparation of reconciliation of cash received from investors and other sources and uses by Richard Vu. Breakdown of operating expenses, distributions to	6.20	\$ 4,030.00	\$ 650	\$ 520	\$ 3,224
224	3/24/21	Brandlin, Jeff	JEB	D	Forensic Acctg.	PCW Doug Miller & modification of reconciliation of cash received from investors and other sources and uses by Richard Vu & Mai Do. Breakdown of	1.60	\$ 1,040.00	\$ 650	\$ 520	\$ 832
225	4/29/21	Su, Sarah	SJS	D	Forensic Acctg.	Discussions with Jeff Brandlin. Reviewed Bank of America payroll registers and paystubs report and summarized total actual payroll of Trish Nguyen, Michelle Nguyen, Priscilla Nguyen, Richard Nguyen.	2.30	\$ 805.00	\$ 350	\$ 295	\$ 679
226	5/3/21	Su, Sarah	SJS	D	Forensic Acctg.	Researched employee details report for Trish Nguyen, Michelle Nguyen,	2.30	\$ 805.00	\$ 350	\$ 295	\$ 679

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21	6/24/19	Brandlin, Jeff	JEB	A	Admin	Review Maria Rodriguez's Declaration & SEC's P&A (1.5 hrs). Prepare summary	3.20	\$ 1,904.00	\$ 595		
	6/10/21	Su, Sarah	SJS	D	Forensic Acctg.	Reviewed document production of payroll documents.	1.00	\$ 350.00	\$ 350		
227											
228	6/18/21	Su, Sarah	SJS	D	Forensic Acctg.	Investigate Richard Nguyen payroll within the Wells Fargo Payroll production documents.	1.00	\$ 350.00	\$ 350		
229	7/21/21	Brandlin, Jeff	JEB	D	Forensic Acctg.	F/U on Doug Miller's email re losses associated with Richard Nguyen & NTV. Modify schedule & PCW Doug re changes. Update schedule & circulate for approval.	3.20	\$ 2,080.00	\$ 650		
230	5/20/20	Brandlin, Jeff	JEB	E	Litigation / Preferences	Review of potential litigation claims of \$1.2MM. CCW Byron Moldo & Kyra Andrassy & CCW Kyra Andrassy. Negotiate contingency fee arrangements re before litigation, after filing complaint but before trial & after trial.	2.60	\$ 1,547.00	\$ 595		
231	6/2/20	Brandlin, Jeff	JEB	E	Litigation / Preferences	Call with Kyra Andrassy & Byron Moldo re litigation claims 7 background on case & prep for hearing on Thursday @ 060420.	1.60	\$ 952.00	\$ 595		
232	6/4/20	Brandlin, Jeff	JEB	E	Litigation / Preferences	Status of case finances & preparation of scedules summarizing current status and projections for balance of the case. Prep & Participation on call with Byron & Kyra to review case status and verbak presentation to Judge. Hearing with the Judge to appoint Byron Moldo to pursue claims.	3.60	\$ 2,142.00	\$ 595		
233	8/19/20	Castellanos, Gerardo	GC	E	Litigation / Preferences	Communications with Byron Moldo regarding Preferential Payments made to	0.30	\$ 112.50	\$ 375		
234	8/31/20	Castellanos, Gerardo	GC	E	Litigation / Preferences	Gathered supporting documentation regarding potential Litigation Claim related to BBSC Development and forwarded materials to B. Moldo.	0.20	\$ 75.00	\$ 375		
235	10/8/20	Castellanos, Gerardo	GC	E	Litigation / Preferences	Communications with Byron Moldo regarding Preferential Payments made to Capital One.	0.20	\$ 75.00	\$ 375		
236	11/6/20	Castellanos, Gerardo	GC	E	Litigation / Preferences	Researched and responded to Byron Moldo's questions, as initially raised by Capital One, related to certain Jerome Lane Refinance payments made to Capital One via cashier's check.	0.30	\$ 112.50	\$ 375		

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21	6/24/19	Brandlin, Jeff	JEB	A	Admin	Review Maria Rodriguez's Declaration & SEC's P&A (1.5 hrs). Prepare summary	3.20	\$ 1,904.00	\$ 595		
	1/14/21	Brandlin, Jeff	JEB	E	Litigation / Preferences	CCW Byron Moldo re Capital One proposal to settle at \$90K. Proposed \$175K settlement; CCW Byron Moldo re counter at \$125K; countered their counter @ \$150K.	0.90	\$ 585.00	\$ 650		
237											
	1/28/21	Brandlin, Jeff	JEB	E	Litigation / Preferences	Review draft response to the court's docket entry re contingency fee litigation.	0.60	\$ 390.00	\$ 650		
238											
	1/28/21	Brandlin, Jeff	JEB	E	Litigation / Preferences	Review edit & execute Capital One Bank settlement agreement for \$147,500.	0.80	\$ 520.00	\$ 650		
239											
240	2/10/21	Brandlin, Jeff	JEB	E	Litigation / Preferences	Clawback litigation Bluevine Capital - discuss possible settlement.	0.40	\$ 260.00	\$ 650		
	2/23/21	Brandlin, Jeff	JEB	E	Litigation / Preferences	Clawback litigation - forensic acctounting to tracee payments for So. Cal Edison payments to US Bank and JPMChase bank spanning 2.5 years for a total of \$20k	4.20	\$ 2,730.00	\$ 650		
241											
	3/4/21	Brandlin, Jeff	JEB	E	Litigation / Preferences	Develop trail of investor funds used to pay personal bills of Richard Vu & Mai Do for their accounts with Discover, SoCal Edison, Capital One & Bluevine. Work with Kyra to secure missing statements from various brokers - Schwab, Apex, E-	4.20	\$ 2,730.00	\$ 650		
242											
	3/9/21	Brandlin, Jeff	JEB	E	Litigation / Preferences	Clawback Litigation on BBSC. Balance claimed is ~ \$80,000.	0.80	\$ 520.00	\$ 650		
243											
	3/29/21	Brandlin, Jeff	JEB	E	Litigation / Preferences	Follow up on Sonia's payroll question, re RV & MD total Payroll, & resolve. Discovers proposed settlement. PCW Kyra re subpoena'd doc.	1.20	\$ 780.00	\$ 650		
244											
	4/1/21	Brandlin, Jeff	JEB	E	Litigation / Preferences	Clawback litigation - Discover, Mr. Diamonds & Wonder Jewelers, Discover Card. Review of status & negotiations with defendants.	1.80	\$ 1,170.00	\$ 650		
245											
	4/16/21	Brandlin, Jeff	JEB	E	Litigation / Preferences	Litigation Consulting - WebEx with Byron & Sonia re clawback litigation - Watches of Switzerland, Philipps Auto, etc.	1.70	\$ 1,105.00	\$ 650		
246											
	4/23/21	Brandlin, Jeff	JEB	E	Litigation / Preferences	Clawback litigation - Watches of Switzerland; So.Cal Edison & followup on Payroll Reports to clawback salary paid to Mai Do & Richard Ngyuen.	1.25	\$ 812.50	\$ 650		
247											
	5/14/21	Brandlin, Jeff	JEB	E	Litigation / Preferences	Review status of W-9 for NTV at request of EC&J due to issues with Discover's counsel.	0.75	\$ 487.50	\$ 650		
248											
	5/21/21	Brandlin, Jeff	JEB	E	Litigation / Preferences	Follow up Clawback from Eurocar of \$80K.	0.75	\$ 487.50	\$ 650		
249											
	6/15/21	Brandlin, Jeff	JEB	E	Litigation / Preferences	Update clawback litigation status & summary. Email to Kyra re same.	1.10	\$ 715.00	\$ 650		
250											

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21	6/24/19	Brandlin, Jeff	JEB	A	Admin	Review Maria Rodriguez's Declaration & SEC's P&A (1.5 hrs). Prepare summary	3.20	\$ 1,904.00	\$ 595		
	6/12/21	Su, Sarah	SJS	E	Litigation / Preferences	Researched and traced large payments to Luxury Bazaar and Eurocar.	2.00	\$ 700.00	\$ 350		
251											
252	6/23/21	Brandlin, Jeff	JEB	E	Litigation / Preferences	Updates on Clawback litigation - Luxury Bazaar & Phillips Auto	1.20	\$ 780.00	\$ 650	\$ 520	\$ 624
253	6/24/21	Brandlin, Jeff	JEB	E	Litigation / Preferences	Updates on Clawback litigation - Watches of Switzerland	0.20	\$ 130.00	\$ 650	\$ 520	\$ 104
254	6/29/21	Brandlin, Jeff	JEB	E	Litigation / Preferences	Updates on Clawback litigation - First National Bank of Omaha & Luxury Bazaar.	0.60	\$ 390.00	\$ 650	\$ 520	\$ 312
255	7/9/21	Brandlin, Jeff	JEB	E	Litigation / Preferences	Strategize with Sonia Singh re clawback litigation; SEC participation in arbitration; draft email to Doug Miller re his input.	1.30	\$ 845.00	\$ 650	\$ 520	\$ 676
256	7/12/21	Brandlin, Jeff	JEB	E	Litigation / Preferences	Clawback litigation - review declarations & trace back to excel files to validate amounts claimed and sources of the funds; various PCW's & emails with counsel, Sonia Singh & Sarh Su re details. Execute Declaration for Luxury	2.30	\$ 1,495.00	\$ 650	\$ 520	\$ 1,196
257	7/12/21	Brandlin, Jeff	JEB	E	Litigation / Preferences	Clawback litigation - review declarations & trace back to excel files to validate amounts claimed and sources of the funds; various PCW's & emails with counsel, Sonia Singh & Sarh Su re details. Execute Declaration for First National	2.10	\$ 1,365.00	\$ 650	\$ 520	\$ 1,092
258	7/12/21	Brandlin, Jeff	JEB	E	Litigation / Preferences	Clawback litigation - review declarations & trace back to excel files to validate amounts claimed and sources of the funds; various PCW's & emails with counsel, Sonia Singh & Sarh Su re details. Execute Declaration for Eurocar.	1.90	\$ 1,235.00	\$ 650	\$ 520	\$ 988
259	7/12/21	Brandlin, Jeff	JEB	E	Litigation / Preferences	Review sources & uses for JPM a/c 3619 for cash receipts greater than the \$700K in investor proceeds to counter the Credit One counter of \$5,000 to settle the / our \$21,000 claim.	1.20	\$ 780.00	\$ 650	\$ 520	\$ 624
260	7/13/21	Su, Sarah	SJS	E	Litigation / Preferences	Discussion with Jeff Brandlin regarding Credit One settlement counter-offer. Zoom discussions (2:45PM - 3:15PM) with J. Brandlin, Sonia Singh, Byron Moldo	4.50	\$ 1,575.00	\$ 350	\$ 295	\$ 1,328
261	7/13/21	Brandlin, Jeff	JEB	E	Litigation / Preferences	Clawback litigation for First Nat'l of Omaha & Credit One. CCW Sonia Singh & David Tarlow & Sarah Su.	1.20	\$ 780.00	\$ 650	\$ 520	\$ 624
262	7/13/21	Brandlin, Jeff	JEB	E	Litigation / Preferences	Review of sources of Cash in JPMC's a/c 3619 to counter argument from	1.20	\$ 780.00	\$ 650	\$ 520	\$ 624
263	7/14/21	Su, Sarah	SJS	E	Litigation / Preferences	Calculated the amount of NTV Financial funds received from investors to determine percentage of counter-offer with Credit One. Phone discussion with	2.00	\$ 700.00	\$ 350	\$ 295	\$ 590
264	7/14/21	Brandlin, Jeff	JEB	E	Litigation / Preferences	Clawback Litigation. Respond to S.J. Distributors offer to settle for \$K on \$21K claim.	0.30	\$ 195.00	\$ 650	\$ 520	\$ 156
265	7/19/21	Su, Sarah	SJS	E	Litigation / Preferences	Prepared sources of funds from investors regarding the Phillips Auto settlement.	2.00	\$ 700.00	\$ 350	\$ 295	\$ 590

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21	6/24/19	Brandlin, Jeff	JEB	A	Admin	Review Maria Rodriguez's Declaration & SEC's P&A (1.5 hrs). Prepare summary	3.20	\$ 1,904.00	\$ 595		
	7/24/19	Castellanos, Gerardo	GC	F	Investor Analysis / Claims	Fielded call from investor T. Nguyen (.2 hrs.). Continued review and prepared detailed reconciliation of investor information (names, addresses, dividends paid, principal balances) between the Felcoski Investor List and our manually compiled investor list (4.5 hrs.). Fielded call from investor D. Dong (.2 hours). Began detailed reconciliation of investor information contained on SEC's Investor List and our manually compiled investor list (2.9 hrs).	7.80	\$ 2,925.00	\$ 375		
295											
296	7/30/19	Castellanos, Gerardo	GC	F	Investor Analysis / Claims	Field telephone call from NTV investor M. Nguyen. Discuss status of the Receivership and anticipated next steps.	0.50	\$ 187.50	\$ 375	\$ 320	\$ 160
297	8/1/19	Brandlin, Jeff	JEB	F	Investor Analysis / Claims	Asset analysis & recovery - Insurance on office condo.	0.20	\$ 119.00	\$ 595	\$ 475	\$ 95
298	9/4/19	Castellanos, Gerardo	GC	F	Investor Analysis / Claims	Receivership: Reviewed detailed banking activity associated with 9 bank accounts related to various NTV entities covering various periods from 2018 through June 2019. Logged all activity (hundreds of transactions) and categorized the transactions amongst various categories. Summarized information in various excel charts (i.e. interbank transfers, Brokerage account	5.50	\$ 2,062.50	\$ 375	\$ 320	\$ 1,760
299	9/5/19	Castellanos, Gerardo	GC	F	Investor Analysis / Claims	Receivership: Reviewed detailed banking activity associated with 9 bank accounts related to various NTV entities covering various periods from 2018 through June 2019. Logged all activity (hundreds of transactions) and	7.50	\$ 2,812.50	\$ 375	\$ 320	\$ 2,400
300	9/17/19	Castellanos, Gerardo	GC	F	Investor Analysis / Claims	Receivership: Tended to Investor calls from M. Nguyen and J. Phan, which included various concerns. Provided them a status update of various matters.	0.30	\$ 112.50	\$ 375	\$ 320	\$ 96
301	11/15/19	Castellanos, Gerardo	GC	F	Investor Analysis / Claims	Receivership: Fielded telephone call from NTV Investor R. Hoang.	0.10	\$ 37.50	\$ 375	\$ 320	\$ 32
302	12/2/19	Castellanos, Gerardo	GC	F	Investor Analysis / Claims	Receivership: Performed a detailed inception-to-date review of all NTV Investor deposits, dividends paid, and investment repayments per the NTV banking records through June 30, 2019. Compared and contrasted banking amounts to other evidence retrieved (i.e. Individual Investor Statements, IT-Retrieved List). Investigated numerous variances.	5.50	\$ 2,062.50	\$ 375	\$ 320	\$ 1,760
303	12/3/19	Castellanos, Gerardo	GC	F	Investor Analysis / Claims	Receivership: Performed a detailed inception-to-date review of all NTV Investor deposits, dividends paid, and investment repayments per the NTV banking records through June 30, 2019. Compared and contrasted	5.40	\$ 2,025.00	\$ 375	\$ 320	\$ 1,728
304	12/4/19	Castellanos, Gerardo	GC	F	Investor Analysis / Claims	Receivership: Performed a detailed inception-to-date review of all NTV Investor deposits, dividends paid, and investment repayments per the NTV banking records through June 30, 2019. Compared and contrasted banking amounts to other evidence retrieved (i.e. Individual Investor	6.00	\$ 2,250.00	\$ 375	\$ 320	\$ 1,920
305	12/5/19	Castellanos, Gerardo	GC	F	Investor Analysis / Claims	Receivership: Performed a detailed inception-to-date review of all NTV Investor deposits, dividends paid, and investment repayments per the NTV banking records through June 30, 2019. Compared and contrasted banking amounts to other evidence retrieved (i.e. Individual Investor Statements, IT-Retrieved List). Investigated numerous variances.	4.70	\$ 1,762.50	\$ 375	\$ 320	\$ 1,504
306	12/5/19	Castellanos, Gerardo	GC	F	Investor Analysis / Claims	Receivership: Tended to NTV Investor call from G. Van.	0.20	\$ 75.00	\$ 375	\$ 320	\$ 64

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17											
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20											
21	6/24/19	Brandlin, Jeff	JEB	A	Admin	Review Maria Rodriguez's Declaration & SEC's P&A (1.5 hrs). Prepare summary	3.20	\$ 1,904.00	\$ 595		
	6/27/19	Brandlin, Jeff	JEB	G	Asset Freeze / Liquidation	Review portfolio positions with Gerardo Castellanos (.3 hrs.). Adjust calcs for Apex balances (~\$18K) (.3 hrs.). F/U on employees (.3 hrs.). Review draft website & related language (.3 hrs.).	1.20	\$ 714.00	\$ 595		
339											
	7/8/19	Brandlin, Jeff	JEB	G	Asset Freeze / Liquidation	Call with Clair Middleton to authorize Sale of Apex A/C.	0.30	\$ 178.50	\$ 595		
340											
341	7/8/19	Brandlin, Jeff	JEB	G	Asset Freeze / Liquidation	Prep & participation on CCW SEC re status with Kelly Bowers & Doug Miller (.5	4.20	\$ 2,499.00	\$ 595		
342	7/8/19	Brandlin, Jeff	JEB	G	Asset Freeze / Liquidation	Review of current values in the E-Trade account. Contact with Doug DiPaola at E-Trade to request liquidation of the holdings.	0.60	\$ 357.00	\$ 595		
	7/9/19	Castellanos, Gerardo	GC	G	Asset Freeze / Liquidation	Telephonic call with SEC Accountant Maria Rodriquez, Mike Vo (Atty. for Richard Nguyen), SEC Attorneys (Bowers, Miller), SWE Attorneys (Andrassy, Simon), B&A personnel (Bell, Brandlin) regarding status of the case, timing, and required next steps.	0.50	\$ 187.50	\$ 375		
343											
	7/9/19	Bell, David	DRB	G	Asset Freeze / Liquidation	Receivership: Teleconference (10:00AM - 10:30AM) with SEC representatives (Kelly Bowers & Douglas Miller) regarding case status. Jeff Brandlin and Kyra	0.50	\$ 262.50	\$ 525		
344											
	7/10/19	Brandlin, Jeff	JEB	G	Asset Freeze / Liquidation	F/U with Clair Middleton re liquidation of Mai Do & Richard Nguyen's accounts.	0.40	\$ 238.00	\$ 595		
345											
	7/10/19	Brandlin, Jeff	JEB	G	Asset Freeze / Liquidation	Review sample investment letter; f/u on website / GoDaddy issues.	0.40	\$ 238.00	\$ 595		
346											
	7/10/19	Brandlin, Jeff	JEB	G	Asset Freeze / Liquidation	F/U on Wells Fargo account withdrawal for EDD monies due with MS (.2 hrs.). F/U email to Mike Vo re status of biz records, identity & contact info of investors (.2 hrs.); locatoion of any previously unidentified bank accounts or assets (.2 hrs.).	0.60	\$ 357.00	\$ 595		
347											
	7/11/19	Castellanos, Gerardo	GC	G	Asset Freeze / Liquidation	Telephonic call with Jimmy Reed, Orange County Real Estate Broker, regarding proposed Broker Price Opinion (BPO) to be provided for NTV Financial Group, Inc. property located at 900 W. 17th St., Santa Ana, CA. Emailed Jimmy Reed with all pertinent details for providing B&A with BPO.	0.80	\$ 300.00	\$ 375		
348											
	7/11/19	Brandlin, Jeff	JEB	G	Asset Freeze / Liquidation	F/U on Wells Fargo account withdrawal for EDD monies due with MS \$1,300 (.3 hrs.). Stip re GoDaddy (.9 hrs.). F/U email to Mike Vo re status of biz records, identity & contact info of investors; location of any previously unidentified bank	2.20	\$ 1,309.00	\$ 595		
349											
	7/12/19	Castellanos, Gerardo	GC	G	Asset Freeze / Liquidation	Reviewed Merrill Lynch brokerage statements provided by Kyra Andrassy of SWE and prepared detailed valuation tracking spreadsheet (1.7 hrs.). Prepared 6/28/18 versus 7/12/19 variance analysis in order to identify any unusual trends	2.50	\$ 937.50	\$ 375		
350											
	7/12/19	Bell, David	DRB	G	Asset Freeze / Liquidation	Receivership: Discussions with Jeff Brandlin and Gerardo Castellanos regarding Merrill Lynch brokerage statement and options' position(s). Discussed prudent	0.25	\$ 131.25	\$ 525		
351											
	7/30/19	Brandlin, Jeff	JEB	G	Asset Freeze / Liquidation	Asset Analysis & Recovery - Prepare & edit schedule tracing cash from NTV bank accounts (1.0). Review the excel spreadsheet of potential Recoverable Assets, test math (.5 hrs.). Review with David Bell & Gerardo Castellanos (.7	2.20	\$ 1,309.00	\$ 595		
352											
	8/2/19	Brandlin, Jeff	JEB	G	Asset Freeze / Liquidation	Asset Analysis & Recovery - F/U on attempts to sell the Monte Carlo property.	0.40	\$ 238.00	\$ 595		
353											

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	B	C	D	E	F	G	H	I	J	K	L
17											
18											
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20											
21	6/24/19	Brandlin, Jeff	JEB	A	Admin	Review Maria Rodriguez's Declaration & SEC's P&A (1.5 hrs). Prepare summary	3.20	\$ 1,904.00	\$ 595	\$ 475	\$ 1,520
	8/5/19	Brandlin, Jeff	JEB	G	Asset Freeze / Liquidation	Asset Analysis & Recovery - SEC stip to amended PI & Proposed Order to include real property & SWE's request to include injunction against transferring any assets with a value in excess of \$5,000, including the real properties and the	1.30	\$ 773.50	\$ 595	\$ 475	\$ 618
354	8/5/19	Brandlin, Jeff	JEB	G	Asset Freeze / Liquidation	Asset Analysis & Recovery - Brokers' Opinions of Value for 17th Street.	0.30	\$ 178.50	\$ 595	\$ 475	\$ 143
355	8/5/19	Brandlin, Jeff	JEB	G	Asset Freeze / Liquidation	Asset Analysis & Recovery - SEC's final stip to amended PI & Proposed Order to include real property to M.Vo with suggestion of ex parte action if no response.	0.40	\$ 238.00	\$ 595	\$ 475	\$ 190
356	8/5/19	Brandlin, Jeff	JEB	G	Asset Freeze / Liquidation	Asset Analysis & Recovery - F/U on Bentley, Corvette & Harley based on	0.40	\$ 238.00	\$ 595	\$ 475	\$ 190
357	8/6/19	Brandlin, Jeff	JEB	G	Asset Freeze / Liquidation	Asset Analysis & Recovery - Request for Production of Dox (.2 hrs.), Responses to ROGGS & Requests for Admissions for RN & MD (2.5 hrs.). Disclosure of assets to documents that we recovered from the 17th Street office location,	4.10	\$ 2,439.50	\$ 595	\$ 475	\$ 1,948
358	8/7/19	Brandlin, Jeff	JEB	G	Asset Freeze / Liquidation	Asset Analysis & Recovery -comparison of Richard Nguyen's and Mai Do's disclosure of assets to documents that we recovered from the 17th Street	0.60	\$ 357.00	\$ 595	\$ 475	\$ 285
359	8/8/19	Castellanos, Gerardo	GC	G	Asset Freeze / Liquidation	Receivership: Teleconference with Kyra Andrassy (SWE), David Bell, and Jeff Brandlin regarding edits to declaration and related exhibits.	0.50	\$ 187.50	\$ 375	\$ 320	\$ 160
360	8/8/19	Bell, David	DRB	G	Asset Freeze / Liquidation	Receivership: Teleconference (1:45PM - 3:00PM) with Jeff Brandlin regarding his ex parte application to amend preliminary injunction & continuation of orders. Teleconference with Kyra Andrassy and Jeff Brandlin regarding edits to	1.25	\$ 656.25	\$ 525	\$ 445	\$ 556
361	8/8/19	Brandlin, Jeff	JEB	G	Asset Freeze / Liquidation	Asset Analysis & Recovery - F/U on Proposed order (.2 hrs.). Edits & asset	4.60	\$ 2,737.00	\$ 595	\$ 475	\$ 2,185
362	8/12/19	Brandlin, Jeff	JEB	G	Asset Freeze / Liquidation	Asset Analysis & Recovery - opposition to the ex parte application to expand Asset Freeze; Dox requested by Defendant; Scheduling Meet & Confer;	1.30	\$ 773.50	\$ 595	\$ 475	\$ 618
363	8/12/19	Brandlin, Jeff	JEB	G	Asset Freeze / Liquidation	Asset Analysis & Recovery - order partially granting ex parte application to Amend the PI. Court encouraged bilateral talks to see if we can resolve the	1.60	\$ 952.00	\$ 595	\$ 475	\$ 760
364	8/13/19	Bell, David	DRB	G	Asset Freeze / Liquidation	Receivership: Teleconference (2:00PM - 2:30PM) with Doug Miller, Kelly	0.50	\$ 262.50	\$ 525	\$ 445	\$ 223
365	8/13/19	Brandlin, Jeff	JEB	G	Asset Freeze / Liquidation	Asset Analysis & Recovery - Silver Lantern Refi proceeds - immediate freeze should be placed on all monies and assets (with an allowance for necessary and reasonable living expenses . . .) in all accounts at any bank & related asset	2.10	\$ 1,249.50	\$ 595	\$ 475	\$ 998
366	8/13/19	Brandlin, Jeff	JEB	G	Asset Freeze / Liquidation	Asset Analysis & Recovery - Meet & confer prep & participation (.5 hrs.); PCW KA re objective & approach (.5 hrs.); CCW SWE, Mike Vo & SEC re Amended PI;	1.70	\$ 1,011.50	\$ 595	\$ 475	\$ 808
367	8/14/19	Brandlin, Jeff	JEB	G	Asset Freeze / Liquidation	Asset Analysis & Recovery - Strategy on Silver Lantern proceeds. Emails with M	0.30	\$ 178.50	\$ 595	\$ 475	\$ 143
368	8/14/19	Brandlin, Jeff	JEB	G	Asset Freeze / Liquidation	Asset Analysis & Recovery - Jerome property refinance proceeds (recorded on June 21, 2019) would be covered by asset freeze order as soon as the Silver Lantern funds hit any of the defendants' accounts; defendants need a court order to use those funds for living expenses.	1.20	\$ 714.00	\$ 595	\$ 475	\$ 570
369	8/15/19	Brandlin, Jeff	JEB	G	Asset Freeze / Liquidation	Asset Analysis & Recovery - f/u on SL proceeds to BMO Harris & Apex.	0.60	\$ 357.00	\$ 595	\$ 475	\$ 285
370	8/16/19	Castellanos, Gerardo	GC	G	Asset Freeze / Liquidation	Reviewed Broker Price Opinions (BPOs) received from CBRE and Kidder Mathews (.3 hrs.). Summarized key information per BPOs onto excel, prepared various analytics on said data (.3 hrs.).	0.60	\$ 225.00	\$ 375	\$ 320	\$ 192
371	8/20/19	Castellanos, Gerardo	GC	G	Asset Freeze / Liquidation	Status update call with SWE (Kyra Andrassy, Michael Simon) and B&A (D. Bell, J. Brandlin) regarding potential next steps and general timing. Discussed timing of pending SEC call (scheduled for next day).	0.10	\$ 37.50	\$ 375	\$ 320	\$ 32
372	8/21/19	Castellanos, Gerardo	GC	G	Asset Freeze / Liquidation	Status update call with SEC (K. Bowers, D. Miller), SWE (Kyra Andrassy, Michael Simon) and B&A (D. Bell, J. Brandlin) regarding potential next steps and general	0.30	\$ 112.50	\$ 375	\$ 320	\$ 96
373	8/21/19	Bell, David	DRB	G	Asset Freeze / Liquidation	Receivership: Teleconference (10:40AM - 11:10AM) with Kyra Andrassy, Michael Simon, Jeff Brandlin and Gerardo Castellanos. Discussed current status	0.30	\$ 157.50	\$ 525	\$ 445	\$ 134
374											

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17							HRS	Gross Fees		Discounted Fees	
18							Totals	571.20	\$ 283,848.25	\$ 219,686	
19											
20											
21	6/24/19	Brandlin, Jeff	JEB	A	Admin	Review Maria Rodriguez's Declaration & SEC's P&A (1.5 hrs). Prepare summary	3.20	\$ 1,904.00	\$ 595	Gross Discounted	
375	8/23/19	Castellanos, Gerardo	GC	G	Asset Freeze / Liquidation	Updated BPO Analysis to include additional information (i.e. Likely Sales Ranges, Estimated Commission Expense, etc.).	0.10	\$ 37.50	\$ 375	\$ 475	\$ 1,520
	8/26/19	Brandlin, Jeff	JEB	G	Asset Freeze / Liquidation	Asset Analysis & recovery - Email from XXXX (.1 hrs.); Review of dox from Cathay re refi proceeds of \$188K that were disbursed via cashier's checks (.2 hrs.); review analysis of checks written on Cathay (.1 hrs); contact with Mindy at	1.90	\$ 1,130.50	\$ 595	\$ 475	\$ 903
	8/27/19	Bell, David	DRB	G	Asset Freeze / Liquidation	Receivership: Teleconference (10:30AM - 11:00AM) with Doug Miller, Kelly Bowers, Kyra Andrassy and Jeff Brandlin. Discussed violation of asset freeze.	0.50	\$ 262.50	\$ 525	\$ 445	\$ 223
378	8/27/19	Brandlin, Jeff	JEB	G	Asset Freeze / Liquidation	Asset Analysis & recovery - Calls from CBRE & Kidder Matthews - update BOV for 17th street (1.6 hrs.);catch up call with SWE & SEC (.5 hrs.).	2.10	\$ 1,249.50	\$ 595	\$ 475	\$ 998
379	8/28/19	Brandlin, Jeff	JEB	G	Asset Freeze / Liquidation	Asset Analysis & recovery - XXXX's emails (2) (.3 hrs.); Cathay bank anaysis of Cashiers' checks (.3 hrs.);F/U with Farmers & Merchants (Phil Bond & Kara Smith) on refi proceeds (.3 hrs.); Fidelity production & X-fers to Mai Do's F&M	4.70	\$ 2,796.50	\$ 595	\$ 475	\$ 2,233
380	8/29/19	Bell, David	DRB	G	Asset Freeze / Liquidation	Receivership: Teleconference with Kyra Andrassy regarding overview of Bank Account Summary Analysis. Emailed one-page summary to Jeff Brandlin.	0.10	\$ 52.50	\$ 525	\$ 445	\$ 45
381	8/29/19	Brandlin, Jeff	JEB	G	Asset Freeze / Liquidation	Asset Analysis & Recovery - Status report draft; analysis of bank account activity ands source of funds for Investment accounts & property acquisitions;	1.20	\$ 714.00	\$ 595	\$ 475	\$ 570
382	8/30/19	Brandlin, Jeff	JEB	G	Asset Freeze / Liquidation	Asset Analysis & Recovery - F/U on F&M & pursue A/C's at UBOC (.2 hrs.); Do' s responses to asset freeze & the inclusion of the Jerome property refi	2.20	\$ 1,309.00	\$ 595	\$ 475	\$ 1,045
383	9/10/19	Brandlin, Jeff	JEB	G	Asset Freeze / Liquidation	Asset Analysis & recovery - Prepare for Thursday hearing on expansion of the receivership and asset freeze. Review of JEB declarations (.5 hrs.); compile	2.60	\$ 1,547.00	\$ 595	\$ 475	\$ 1,235
384	9/11/19	Brandlin, Jeff	JEB	G	Asset Freeze / Liquidation	Asset Analysis & recovery - Prep for the 091219 hearing; review of the B&A binder including Bank & Brokerage Account anaysis; bank account transfers, investor deposits & withdrawlas, Investor funds transfers & other Bank account	4.60	\$ 2,737.00	\$ 595	\$ 475	\$ 2,185
385	9/13/19	Brandlin, Jeff	JEB	G	Asset Freeze / Liquidation	Asset Analysis & recovery - F/U on wedding reception deposit; 2 emails from XXXX; email to KB @ SEC; email to KA @ SWE	0.70	\$ 416.50	\$ 595	\$ 475	\$ 333
386	9/16/19	Brandlin, Jeff	JEB	G	Asset Freeze / Liquidation	Asset Analysis & recovery - Reponding to XXXX's emails (2) re wedding and F/U with Kyra re deposits for wedding reception.	1.30	\$ 773.50	\$ 595	\$ 475	\$ 618
387	9/17/19	Brandlin, Jeff	JEB	G	Asset Freeze / Liquidation	Asset Analysis & recovery - proposed verbiage for the order re the asset	1.40	\$ 833.00	\$ 595	\$ 475	\$ 665
388	9/19/19	Brandlin, Jeff	JEB	G	Asset Freeze / Liquidation	Asset Analysis & recovery - disclosure order Judge Guilford entered; letter received from Diamond Seafood's lawyer with the underlying agreement, which	0.70	\$ 416.50	\$ 595	\$ 475	\$ 333
389	9/26/19	Brandlin, Jeff	JEB	G	Asset Freeze / Liquidation	Asset Analysis & recovery - Review differences in defendants' disclosures to	0.40	\$ 238.00	\$ 595	\$ 475	\$ 190
390	9/29/19	Brandlin, Jeff	JEB	G	Asset Freeze / Liquidation	Asset Analysis & recovery - PCW with XXXX re wedding & travel suspicions.	0.20	\$ 119.00	\$ 595	\$ 475	\$ 95
391	11/4/19	Brandlin, Jeff	JEB	G	Asset Freeze / Liquidation	Asset Analysis & recovery - review & discuss Judge's order to expand the receivership to include real estate, jewelry & cars; sell 17th Street.	0.80	\$ 476.00	\$ 595	\$ 475	\$ 380
392	12/10/19	Castellanos, Gerardo	GC	G	Asset Freeze / Liquidation	Receivership: Further discussions with Real Estate Brokers Clarence Yoshikani and Phil Seymour regarding their proposed Broker Price Opinions (BPOs)	0.70	\$ 262.50	\$ 375	\$ 320	\$ 224
393	12/12/19	Castellanos, Gerardo	GC	G	Asset Freeze / Liquidation	Receivership: Reviewed various documents provided by Real Estate Brokers related to the BPO process (lien searches, title searches, delinquent tax	0.30	\$ 112.50	\$ 375	\$ 320	\$ 96
394	12/13/19	Castellanos, Gerardo	GC	G	Asset Freeze / Liquidation	Receivership: Review Broker Price Opinions (BPOs) received from Clarence Yoshikani and Phil Seymour related to the sale of two NTV real properties. Compiled / summarized information into excel and performed various analytics on the data. Discussed findings with J. Brandlin.	2.50	\$ 937.50	\$ 375	\$ 320	\$ 800

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18											
19											
20											
21	6/24/19	Brandlin, Jeff	JEB	A	Admin	Review Maria Rodriguez's Declaration & SEC's P&A (1.5 hrs). Prepare summary	3.20	\$ 1,904.00	\$ 595		
	12/18/19	Bell, David	DRB	G	Asset Freeze / Liquidation	Receivership: Teleconference with Kyra Andrassy, Michael Simon and Gerardo Castellanos. Discussed SEC pre-trial issues, Jerome real property, other real property matters, Managed Accounts and other.	0.70	\$ 262.50	\$ 525		
395											
396	1/13/20	Bell, David	DRB	G	Asset Freeze / Liquidation	Receivership: Teleconference (11:15AM - 11:30AM) with Kyra Andrassy, Brandon Rohe (V.P. Kidder Mathews), Jeff Brandlin and Gerardo Castellanos.	0.25	\$ 131.25	\$ 525	\$ 445	\$ 111
	1/23/20	Castellanos, Gerardo	GC	G	Asset Freeze / Liquidation	Receivership: Telephonic call with K. Andrassy, J. Brandlin, and B. Rohe regarding offer submitted on 900 W. 17th St. Property and proposed counter-offer.	0.20	\$ 75.00	\$ 375	\$ 320	\$ 64
397											
398	1/23/20	Bell, David	DRB	G	Asset Freeze / Liquidation	Receivership: Teleconference (3:00PM - 3:20PM) with Kyra Andrassy, Brandon Rohe (VP Kidder Mathews), Jeff Brandlin and Gerardo Castellanos regarding 900 W. 17th Street #B, Santa Ana. Discussed buyer's offer (Steve Hwang) and	0.20	\$ 105.00	\$ 525	\$ 445	\$ 89
	1/23/20	Brandlin, Jeff	JEB	G	Asset Freeze / Liquidation	Asset Analysis & recovery - CCW Kyra re sale of 17th Street (.2 hrs.) & analysis and formulation of proposed counter offer (1.0 hrs.).	1.20	\$ 714.00	\$ 595	\$ 475	\$ 570
399											
400	1/31/20	Brandlin, Jeff	JEB	G	Asset Freeze / Liquidation	Asset Analysis & recovery - Various calls & emails with XXXX & F/U with Gerardo on assets to be recovered.	1.50	\$ 892.50	\$ 595	\$ 475	\$ 713
401	2/21/20	Castellanos, Gerardo	GC	G	Asset Freeze / Liquidation	Receivership: Call (3:30-4:00 PM) with Phil Seymour, Kyra Andrassy, Michael Simon, and Jeff Brandlin regarding proposed counter-offer on Monte Carlo property and various amendments to the potential buyer's sales contract. Discussed status of sale of 2101 Westwood property and discussed pros and cons of staging the property for quicker sale.	0.50	\$ 187.50	\$ 375	\$ 320	\$ 160
402	2/21/20	Brandlin, Jeff	JEB	G	Asset Freeze / Liquidation	Asset Analysis & recovery - Call re sale of MonteCarlo & Westwood properties (.5 hrs.). Review of bids submitted, develop counter offers, etc (1.7 hrs.).	2.20	\$ 1,309.00	\$ 595	\$ 475	\$ 1,045
403	2/21/20	Castellanos, Gerardo	GC	G	Asset Freeze / Liquidation	Receivership: Reviewed sales offers from a total of 5 potential buyers related to sale of Monte Carlo property. Summarized information contained within the individual offers on excel for discussion during upcoming conference call.	0.50	\$ 187.50	\$ 375	\$ 320	\$ 160
404	3/23/20	Brandlin, Jeff	JEB	G	Asset Freeze / Liquidation	Asset Analysis & recovery - Negotiated contingency rates with Byron Moldo at EC&J. CCW Byron & Kyra; PCW Kyra; PCW Byron (2).	0.30	\$ 178.50	\$ 595	\$ 475	\$ 143
405	3/26/20	Brandlin, Jeff	JEB	G	Asset Freeze / Liquidation	Asset Analysis & Recovery - Clawback Litigation negotiations with Byron Moldo.	0.20	\$ 119.00	\$ 595	\$ 475	\$ 95
406	3/31/20	Castellanos, Gerardo	GC	G	Asset Freeze / Liquidation	Receivership: Drafted email to Attorney Byron Moldo detailing various aspects and findings associated with B&A's forensic accounting work related to NTV, in	0.20	\$ 75.00	\$ 375	\$ 320	\$ 64
407	5/15/20	Castellanos, Gerardo	GC	G	Asset Freeze / Liquidation	Receivership: Prepared a receivership-level "sources and uses" analysis related to the total damages caused by R. Nguyen, including estimated proceeds from	1.10	\$ 412.50	\$ 375	\$ 320	\$ 352
408	5/20/20	Brandlin, Jeff	JEB	G	Asset Freeze / Liquidation	Litigation Consulting - Review of potential litigation claims of \$1.2MM. CCW	2.60	\$ 1,547.00	\$ 595	\$ 475	\$ 1,235
409	5/20/20	Castellanos, Gerardo	GC	G	Asset Freeze / Liquidation	Receivership: Gathered all detailed supporting documentation related to \$1.1	4.50	\$ 1,687.50	\$ 375	\$ 320	\$ 1,440

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17							HRS	Gross Fees	Discounted Fees			
18							Totals	571.20	\$ 283,848.25	\$ 219,686		
19												
20												
21	6/24/19	Brandlin, Jeff	JEB	A	Admin	Review Maria Rodriguez's Declaration & SEC's P&A (1.5 hrs). Prepare summary	3.20	\$ 1,904.00	\$ 595	Gross	Discounted	
430	5/18/20	Brandlin, Jeff	JEB	H	Real Estate Evaluation	Review offer on Monte Carlo property. Discuss counters & prior offers. PCW	0.60	\$ 357.00	\$ 595	\$ 475	\$ 285	
431	5/27/20	Castellanos, Gerardo	GC	H	Real Estate Evaluation	Receivership: Reviewed updated BOV prepared by Phil Seymour regarding his	0.30	\$ 112.50	\$ 375	\$ 320	\$ 96	
432	5/27/20	Brandlin, Jeff	JEB	H	Real Estate Evaluation	PCW & email from Phil Seymour re value of Westwood Property. PCW Kyra	1.20	\$ 714.00	\$ 595	\$ 475	\$ 570	
433	6/1/20	Brandlin, Jeff	JEB	H	Real Estate Evaluation	Call with Phil Seymour & Kyra re: Westwood property valuation.	0.70	\$ 416.50	\$ 595	\$ 475	\$ 333	
434	6/3/20	Castellanos, Gerardo	GC	H	Real Estate Evaluation	Receivership: Updated net proceeds calculation related to the sale of Monte Carlo Property, based on updated escrow information received from Michael	0.50	\$ 187.50	\$ 375	\$ 320	\$ 160	
435	7/6/20	Castellanos, Gerardo	GC	H	Real Estate Evaluation	Receivership: Reviewed estimated Payoff Statement related to sale of Monte	0.20	\$ 75.00	\$ 375	\$ 320	\$ 64	
436	7/8/20	Castellanos, Gerardo	GC	H	Real Estate Evaluation	Receivership: Reviewed CA StateWitholding Form 593 and related instructions,	0.10	\$ 37.50	\$ 375	\$ 320	\$ 32	
437	7/13/20	Brandlin, Jeff	JEB	H	Real Estate Evaluation	Travel to Sterling Escrow to notarize & execute paperwork on sale of MonteCarlo.	1.20	\$ 714.00	\$ 595	\$ 95	\$ 114	
438	7/14/20	Brandlin, Jeff	JEB	H	Real Estate Evaluation	Travel to Sterling to complete notary process.	0.30	\$ 178.50	\$ 595	\$ 95	\$ 29	
439	7/29/20	Castellanos, Gerardo	GC	H	Real Estate Evaluation	Reviewed Preliminary Escrow Statement related to sale of Monte Carlo property and researched \$5K Labor Commission withholding. Contacted Cheryl Noah at excrow company and provided details to J. Brandlin.	0.20	\$ 75.00	\$ 375	\$ 320	\$ 64	
440	7/29/20	Brandlin, Jeff	JEB	H	Real Estate Evaluation	Discussions with Gerardo Castellanos regarding sale of Monte Carlo property.	0.20	\$ 119.00	\$ 595	\$ 475	\$ 95	
441	7/31/20	Castellanos, Gerardo	GC	H	Real Estate Evaluation	Discussion with Real Estate Broker Brandon Rohe regarding current commercial real estate market conditions and thoughts regarding proposed price reduction associated with sale of 900 W. 17th St. property.	0.20	\$ 75.00	\$ 375	\$ 320	\$ 64	
442	7/31/20	Castellanos, Gerardo	GC	H	Real Estate Evaluation	Prepared an updated net proceeds estimate related to sale of 900 W. 17th St. property based on updated potential sales figures. Communicated results to J. Brandlin.	0.10	\$ 37.50	\$ 375	\$ 320	\$ 32	
443	7/31/20	Brandlin, Jeff	JEB	H	Real Estate Evaluation	Reviewed updated Monte Carlo sales figures with Gerardo Castellanos.	0.10	\$ 59.50	\$ 595	\$ 475	\$ 48	
444	8/4/20	Castellanos, Gerardo	GC	H	Real Estate Evaluation	Communicated with Real Estate Broker Brandon Rohe at Kidder Mathews regarding price reduction at 900 W. 17th St.	0.10	\$ 37.50	\$ 375	\$ 320	\$ 32	
445	8/12/20	Castellanos, Gerardo	GC	H	Real Estate Evaluation	Communicated with Real Estate Broker Brandon Rohe at Kidder Mathews regarding price reduction at 900 W. 17th St. down to \$195K.	0.10	\$ 37.50	\$ 375	\$ 320	\$ 32	
446	8/17/20	Castellanos, Gerardo	GC	H	Real Estate Evaluation	Reviewed prospective buyer's counter-offer related to 900 W. 17th St. property with J. Brandlin and held discussions. Communicated with Real Estate Agent Brandon Rohe regarding a 're-counter' offer.	0.20	\$ 75.00	\$ 375	\$ 320	\$ 64	
447	8/17/20	Brandlin, Jeff	JEB	H	Real Estate Evaluation	Reviewed 900 W. 17th Street buyer counter offer with Gerardo Castellanos.	0.20	\$ 119.00	\$ 595	\$ 475	\$ 95	
448	8/17/20	Brandlin, Jeff	JEB	H	Real Estate Evaluation	Execute documents related to 2101 Westwood property sale.	0.10	\$ 59.50	\$ 595	\$ 475	\$ 48	
449	8/20/20	Brandlin, Jeff	JEB	H	Real Estate Evaluation	Analyze counteroffer related to 900 W. 17th St.	0.10	\$ 59.50	\$ 595	\$ 475	\$ 48	

Prepared by Brandlin Associates
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Brandlin Associates
 #2881
 NTV Financial Group, Inc.
 Detailed Fees
 6/23/19 - 10/31/21

	B	C	D	E	F	G	H	I	J	K	L
17											
18											
19											
20											
21											
21	6/24/19	Brandlin, Jeff	JEB	A	Admin	Review Maria Rodriguez's Declaration & SEC's P&A (1.5 hrs). Prepare summary	3.20	\$ 1,904.00	\$ 595	\$ 475	\$ 1,520
458	11/5/20	Castellanos, Gerardo	GC	H	Real Estate Evaluation	Reviewed payoff demand related sale of 900 W. 17th St and provided	0.20	\$ 75.00	\$ 375	\$ 320	\$ 64
459	8/2/21	Brandlin, Jeff	JEB	H	Real Estate Evaluation	Telephone conference with Michael Simon regarding the Jerome property.	0.10	\$ 65.00	\$ 650	\$ 520	\$ 52
460	8/2/21	Brandlin, Jeff	JEB	H	Real Estate Evaluation	Telephone conference with Michael Simon regarding the Jerome property	0.20	\$ 130.00	\$ 650	\$ 520	\$ 104
461	8/13/21	Brandlin, Jeff	JEB	H	Real Estate Evaluation	CCW Kyra to define timing & next steps for Elevate. Discuss potential Clawback	0.70	\$ 455.00	\$ 650	\$ 520	\$ 364
462	8/16/21	Su, Sarah	SJS	H	Real Estate Evaluation	Analyzed Jerome Lane property refinance funds disbursed and analyzed	3.80	\$ 1,330.00	\$ 350	\$ 295	\$ 1,121
463	9/23/19	Castellanos, Gerardo	GC	I	Fee Application	Receivership: Reviewed detailed inception-to-date WIPs. Manually formatted file so that descriptions of work performed conincides with required guidance.	2.00	\$ 750.00	\$ 375	\$ -	\$ -
464	9/25/19	Castellanos, Gerardo	GC	I	Fee Application	Receivership: Reviewed detailed inception-to-date WIPs. Manually formatted file so that descriptions of work performed conincides with required guidance.	2.50	\$ 937.50	\$ 375	\$ -	\$ -
465	10/24/19	Castellanos, Gerardo	GC	I	Fee Application	Receivership: Continued to review detailed inception-to-date WIPs. Manually formatted file so that descriptions of work performed conincides	2.20	\$ 825.00	\$ 375	\$ -	\$ -
466	10/28/19	Castellanos, Gerardo	GC	I	Fee Application	Recievership: Continued to review detailed inception-to-date WIPs. Manually formatted file so that descriptions of work performed conincides with required guidance.	1.90	\$ 712.50	\$ 375	\$ -	\$ -
467	12/19/19	Castellanos, Gerardo	GC	I	Fee Application	Receivership: Updated NTV Billing activity through the current period and	0.50	\$ 187.50	\$ 375	\$ -	\$ -
468	12/29/19	Bell, David	DRB	I	Fee Application	Receivership: Reviewed and prepared B&A fee analysis (6/23/19 - 12/31/19). Prepared NTV Fund Accounting Report.	2.20	\$ 1,181.25	\$ 525	\$ -	\$ -
469	11/5/20	Castellanos, Gerardo	GC	I	Fee Application	Reviewed various proposed edits to the inception-to-date WIPs, as provided by K. Andrassy. Incorporated edits into the WIPs and held various discussions with	1.10	\$ 412.50	\$ 375	\$ -	\$ -
470	6/3/20	Castellanos, Gerardo	GC	N	FBI - Criminal Investigation	Receivership: Contacted Orange County FBI Special Agent, Craig Mason,	0.10	\$ 37.50	\$ 375	\$ 320	\$ 32
471	6/3/20	Brandlin, Jeff	JEB	N	FBI - Criminal Investigation	CCW Craig Mason of the FBI to review case background & current status.	0.60	\$ 357.00	\$ 595	\$ 475	\$ 285
472	6/8/20	Castellanos, Gerardo	GC	N	FBI - Criminal Investigation	Receivership: Telephone call with FBI Special Agent Craig Mason. Discussed	0.50	\$ 187.50	\$ 375	\$ 320	\$ 160
473	6/8/20	Castellanos, Gerardo	GC	N	FBI - Criminal Investigation	Receivership: Composed email to FBI Special Agent and forwarded him various	0.10	\$ 37.50	\$ 375	\$ 320	\$ 32
474	9/2/20	Castellanos, Gerardo	GC	N	FBI - Criminal Investigation	Conference call (11:00AM - 11:30 AM) with FBI Agent Craig Mason, Dist. Atty. Greg Staples, and Jeff Brandlin regarding forensic results of NTV case.	0.50	\$ 187.50	\$ 375	\$ 320	\$ 160
475	9/2/20	Brandlin, Jeff	JEB	N	FBI - Criminal Investigation	Teleconference with FBI Agent Craig Mason, District Attorney Greg Staples and	0.50	\$ 297.50	\$ 595	\$ 475	\$ 238
476	9/3/20	Castellanos, Gerardo	GC	N	FBI - Criminal Investigation	Gathered NTV investor-related items related to FBI's request, including updated "Sources & Uses" analysis, and forwarded documents to FBI Agent, Craig	1.00	\$ 375.00	\$ 375	\$ 320	\$ 320
477	9/9/20	Castellanos, Gerardo	GC	N	FBI - Criminal Investigation	Prepared various edits to NTV Sources & Uses Analysis and forwarded file to FBI Agent Craig Mason.	0.20	\$ 75.00	\$ 375	\$ 320	\$ 64
478	9/14/20	Castellanos, Gerardo	GC	N	FBI - Criminal Investigation	Communications with Jeff Felcoski, IT Forensics Consultant, regarding FBI's involvement in case and FBI's interest in analyzing the recovered computers	0.20	\$ 75.00	\$ 375	\$ 320	\$ 64
479	9/15/20	Castellanos, Gerardo	GC	N	FBI - Criminal Investigation	Communications with Craig Mason, FBI, regarding recovered computers from the NTV headquarters.	0.10	\$ 37.50	\$ 375	\$ 320	\$ 32
480	9/17/20	Castellanos, Gerardo	GC	N	FBI - Criminal Investigation	Communications with Craig Mason, FBI, regarding recovered computers from	0.10	\$ 37.50	\$ 375	\$ 320	\$ 32
481	10/20/20	Castellanos, Gerardo	GC	N	FBI - Criminal Investigation	Communications with C. Mason from the FBI and J. Felcoski (IT Forensics Consultant) regarding delivery of computers and other IT equipment recovered at 900 W. 17th St. to the FBI offices in Orange County. Compiled a breakout of	0.50	\$ 187.50	\$ 375	\$ 320	\$ 160

NTV Financial Group, Inc.

6/23/19 - 10/31/21

	B	C	D	E	F	G	H	I	J	K	L
17							HRS	Gross Fees		Discounted Fees	
18							Totals	571.20	\$ 283,848.25	\$ 219,686	
19											
20											
21	6/24/19	Brandlin, Jeff	JEB	A	Admin	Review Maria Rodriguez's Declaration & SEC's P&A (1.5 hrs). Prepare summary	3.20	\$ 1,904.00	\$ 595	Gross Discounted \$ 475 \$ 1,520	
482	11/16/20	Castellanos, Gerardo	GC	N	FBI - Criminal Investigation	Communications with Craig mason, FBI, regarding questions posed by District Atty., Greg Staples regarding NTV realized/unrealized gains/loss, individual	0.30	\$ 112.50	\$ 375	\$ 320	\$ 96
483	11/18/20	Castellanos, Gerardo	GC	N	FBI - Criminal Investigation	Reviewed SEC declaration regarding NTV market gains/losses and tied out	1.50	\$ 562.50	\$ 375	\$ 320	\$ 480
484	11/18/20	Brandlin, Jeff	JEB	N	FBI - Criminal Investigation	Preparation of analysis for USACAC Greg Staples & Craig Mason re Realized Gains & Losses & Unrealized Gains & Losses & the SEC's description of Market Value. Review and analysis of activity from Feb 2018 thru June 2019. Prep & participation on call with Craig & Greg to explain & reconcile differences & explain the SEC's accountants declaration in Paragraphs 39, 40, etc. Note call	2.20	\$ 1,309.00	\$ 595	\$ 475	\$ 1,045
485	11/19/20	Castellanos, Gerardo	GC	N	FBI - Criminal Investigation	Preparation for, and telephone call with, D.A. Greg Staples and FBI agent Craig Mason regarding NTV market gains and losses, investment types (i.e. Call Options), portfolio management, etc.	0.90	\$ 337.50	\$ 375	\$ 320	\$ 288
486	11/19/20	Brandlin, Jeff	JEB	N	FBI - Criminal Investigation	Prep & participation on call with Craig & Greg to explain & reconcile differences & explain the SEC's accountants declaration in Paragraphs 39, 40, etc.	1.10	\$ 654.50	\$ 595	\$ 475	\$ 523
487											
488											
489								571.20	\$ 283,848.25	\$ 219,686.25	

NTV Financial Group, Inc.

Brandlin & Associates

NTV Expenses

<u>Date</u>	<u>Expense</u>	<u>Person</u>	<u>Amount</u>	<u>Description</u>
6/24/19	Misc.	GC	\$ 132.04	Miscellaneous out-of-pocket expenses (i.e., mileage, disposal fees and other) for the period 6/24/19 - 8/30/19.
6/24/19	Mileage	DRB	\$ 50.29	Mileage from 1120 Wilshire Blvd., Los Angeles, CA 90071 to NTV Business Office (Anaheim, CA).
6/24/19	Mileage	JSM	\$ 36.38	Mileage from offsite location (Los Angeles, CA) to NTV Business office (Anaheim, CA).
6/24/19	Locksmith	N/A	\$ 295.71	Southern California Security Centers - Invoice No. 77352.
7/1/19	Photocopies	N/A	\$ 628.39	3rd party copying expenses (1,221 pages) - documents retrieved from NTV Business Office.
			\$ 1,142.81	Total Expenses

PROOF OF SERVICE

STATE OF CALIFORNIA, COUNTY OF ORANGE

At the time of service, I was over 18 years of age and not a party to this action. I am employed in the County of Orange, State of California. My business address is 3200 Park Center Drive, Suite 250, Costa Mesa, CA 92626.

On 2/11/2022, I served true copies of the following document(s) described as
FIRST INTERIM APPLICATION FOR ALLOWANCE AND PAYMENT OF FEES OF: (1) JEFFREY BRANDLIN, RECEIVER, AND BRANDLIN & ASSOCIATES; AND (2) SMILEY WANG-EKVALL, LLP

on the interested parties in this action as follows:

SEE ATTACHED SERVICE LIST

(X) (BY COURT VIA NOTICE OF ELECTRONIC FILING ("NEF")). Pursuant to United States District Court, Central District of California, Local Civil Rule 5-3, the foregoing document will be served by the court via NEF and hyperlinked to the document. On 2/11/2022, I checked the CM/ECF docket for this case and determined that the aforementioned person(s) are on the Electronic Mail Notice List to receive NEF transmission at the email address(es) indicated.

() (BY MAIL). I enclosed the document(s) in a sealed envelope or package and placed the envelope for collection and mailing, following our ordinary business practices. I am readily familiar with the practice of Smiley Wang-Ekvall, LLP for collecting and processing correspondence for mailing. On the same day that correspondence is placed for collection and mailing, it is deposited in the ordinary course of business with the United States Postal Service, in a sealed envelope with postage fully prepaid. I am a resident or employed in the county where the mailing occurred. The envelope was placed in the mail at Costa Mesa, California.

() (BY E-MAIL). By scanning the document(s) and then e-mailing the resultant pdf to the e-mail address indicated above per agreement. Attached to this declaration is a copy of the e-mail transmission.

() (BY FACSIMILE). I caused the above-referenced documents to be transmitted to the noted addressee(s) at the fax number as stated. Attached to this declaration is a "TX Confirmation Report" confirming the status of transmission. Executed on _____, at Costa Mesa, California.

() STATE I declare under the penalty of perjury under the laws of the State of California that the above is true and correct.

(X) FEDERAL I declare that I am employed in the office of a member of the bar of this court at whose direction the service was made.

Executed on February 11, 2022, at Costa Mesa, California.

/s/ Lynnette Garrett

Lynnette Garrett

SERVICE LIST

BY COURT VIA NOTICE OF ELECTRONIC FILING ("NEF"):

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