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Counsel for Jeffrey Brandlin, Receiver

**UNITED STATES DISTRICT COURT
CENTRAL DISTRICT OF CALIFORNIA, SOUTHERN DIVISION**

SECURITIES AND EXCHANGE
COMMISSION,

Plaintiff,

v.

JUSTIN ROBERT KING; AND
ELEVATE INVESTMENTS LLC,

Defendants,

SHANNON LEIGH KING,

Relief Defendant.

Case No. SACV20-02398-
JVS(DFMx)

**FIRST INTERIM APPLICATION
FOR APPROVAL OF FEES AND
COSTS OF:**

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

(2) **SMILEY WANG-EKVALL, LLP,
GENERAL COUNSEL TO THE
RECEIVER**

**DATE: March 7, 2022¹
TIME: 1:30 p.m.
CTRM: 10C
JUDGE: James V. Selna**

**TO THE HONORABLE JAMES V. SELNA, UNITED STATES DISTRICT
JUDGE, AND THE PARTIES TO THIS ACTION:**

Jeffrey Brandlin and Brandlin & Associates, the permanent receiver
("Receiver") appointed over Elevate Investments LLC and its subsidiaries

¹ At present, the Court is not conducting in-person hearings. If appearances at the hearing are required, they are likely to be telephonic or video appearances only.

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1 and affiliates ("Elevate") and Smiley Wang-Ekvall, LLP, general counsel to
 2 the Receiver (the "Firm"), submit their *First Interim Application for Approval*
 3 *of Fees and Costs of (1) Jeffrey Brandlin and Brandlin & Associates,*
 4 *Receiver, and (2) Smiley Wang-Ekvall, LLP, General Counsel to the*
 5 *Receiver* for the period of December 28, 2020, through October 31, 2021
 6 (the "Application"), as required by the *Order Appointing Receiver* (the
 7 "Receiver Order"). Through the application, the Receiver is seeking
 8 approval of \$70,837.50 in fees and \$110.29 in expenses, and the Firm is
 9 seeking approval of \$45,179.00 in fees and \$3,600.50 in expenses. The
 10 Receiver and the Firm are requesting an order authorizing the Receiver to
 11 pay, on an interim basis, 80% of the fees and 100% of the expenses
 12 incurred. The Receiver and the Firm shared this Application with the
 13 Securities and Exchange Commission ("SEC") prior to its filing with the
 14 Court and are informed that the SEC has no objection to the relief sought.

15 16 **I. BACKGROUND**

17 The SEC commenced this civil enforcement action on December 28,
 18 2020, seeking the appointment of a temporary receiver pending a hearing on
 19 a motion for a preliminary injunction. The Court appointed the Receiver as
 20 the temporary receiver on December 28, 2020, simultaneously issuing a
 21 temporary restraining order and an asset freeze order. The Receiver's
 22 appointment was made permanent by an order entered on January 19, 2021
 23 (the "Receiver Order"). The Court approved the Receiver's retention of the
 24 Firm as his counsel and Brandlin & Associates as his forensic accountants
 25 by an order entered on February 16, 2021.

26 The Receiver and the Firm went to Elevate's office on December 28,
 27 2020, in order to secure the books and records, preserve electronic data,
 28 and to meet with Elevate's principal, Justin King, and his wife. Concurrent

1 with gaining control of the business, the Receiver's team gave notice to the
2 financial institutions holding accounts belonging to Elevate and the Kings of
3 his appointment and the order freezing accounts. The Receiver also
4 requested documents for those accounts in order to commence the forensic
5 accounting process and to identify investors. After reviewing Elevate's
6 investment account at Charles Schwab and understanding the nature of the
7 investments held in that account, the Receiver instructed Charles Schwab to
8 liquidate the investments and obtained turnover of the proceeds, which
9 totaled \$1,581,942. There are several additional accounts held by the Kings
10 that remain frozen and that the Receiver intends to seek to bring into the
11 receivership estate. The Receiver also sent an email to investors regarding
12 the receivership, established a website to provide information with investors,
13 and fielded inquiries from investors.

14 In the ensuing months, the Receiver focused on the forensic
15 accounting so that he could quantify how much was raised from investors,
16 how much was distributed to investors, how much was lost in the market,
17 and how much was dissipated on personal expenses of the Kings. The
18 Receiver is nearly complete with this analysis.

19 Based on the analysis to date, it appears that Elevate took in
20 \$8,298,985 from investors, distributed \$409,525 to investors, lost
21 \$5,534,576 in the market, and dissipated approximately \$2,312,678 of
22 investor funds. These amounts remain subject to change because although
23 the forensic accounting is nearing completion, it is not yet complete. The
24 Receiver is using the information obtained to identify potential clawback
25 actions, mostly against third parties who received payments from Elevate for
26 personal expenses of the Kings. The Receiver also expects to file a motion
27 with the Court in the near future to bring the accounts held in the name of
28 either or both of the Kings into the receivership estate because investor

money went through them. The Receiver is also preparing a motion for approval of a procedure for investors and creditors to file claims with the receivership estate.

As of October 31, 2021, and after paying ordinary costs of the receivership estate, the Receiver is holding \$1,580,216.99 as reflected in the Standardized Fund Accounting Report attached as Exhibit 1.

A. Summary of Fees and Costs Sought by the Receiver

During the Application period and before providing a total net discount 17%, the Receiver incurred fees of \$85,632.50 and costs of \$110.29. After application of the discount of 17%, the fees are \$70,837.50 and it is the discounted amount for which the Receiver seeks allowance on an interim basis. The Receiver seeks payment at this time of 80% of the allowed fees and 100% of the allowed costs and will seek payment of the 20% holdback at a later point in time.

RECEIVER AND BRANDLIN & ASSOCIATES			
Category	Hours	Gross Amount	Discounted Amount
Administrative	13.60	\$ 7,190.00	\$ 5,834.50
Court Appearance	6.95	4,517.50	3,614.00
Onsite Fieldwork	7.20	4,680.00	3,744.00
Asset Analysis/Forensic Accounting	144.30	58,415.00	48,606.00
Investor Analysis/Claims	27.80	10,570.00	8,831.00
Taxes and Other	.40	208.00	208.00
TOTAL	200.25	\$85,632.50	\$70,837.50

B. Summary of Fees and Costs Sought by Smiley Wang-Ekvall, LLP

During the Application period and applying a 10% discount to its standard hourly rates, the Firm incurred fees of \$45,179.00 and costs of \$3,600.50. The breakdown by category is as follows:

SMILEY WANG-EKVALL, LLP		
Category	Hours	Amount
Asset Analysis and Recovery	72.30	\$ 28,507.10
Case Administration	22.60	9,974.10
Litigation	12.20	6,697.80
Fee Applications	.30	0.00
TOTAL	\$ 107.40	\$45,179.00

The Firm is seeking allowance on an interim basis of \$45,179.00 in fees and \$3,600.50 in costs and payment of 80% of the allowed fees and 100% of the allowed costs from available funds. The Firm will seek payment of the 20% holdback at a later point in time.

II. SUMMARY OF TASKS PERFORMED AND COSTS INCURRED

A. Brandlin & Associates Categories and Description of Work

1. Administrative

[\$5,834.50 in discounted fees for 13.60 hours of work; blended hourly rate: \$429.00]

The Receiver spent time in this category communicating with investors, reviewing the motion for an order in aid of administration of the receivership estate to retain professionals, and preparing the status report, and communicating with the SEC regarding routine matters.

2. Court Appearance

[\$3,614.00 in discounted fees for 6.95 hours of work; blended hourly rate: \$520.00]

Initially, the SEC sought the appointment of the Receiver on a temporary basis, pending a hearing on its motion for a preliminary injunction. The Receiver submitted an initial status report with preliminary findings and prepared for and attended the hearing on the motion for a preliminary injunction and to make the appointment of the Receiver permanent. The

Receiver also incurred time in this category communicating with investigators regarding his findings to date.

3. Onsite Fieldwork

[\$3,744.00 in discounted fees for 7.20 hours of work; blended hourly rate: \$520.00]

The Receiver incurred time in this category in connection with the takedown of Elevate's office the day that he was appointed as the temporary Receiver, reviewing the books and records, securing the electronic data, and communicating with the Kings.

4. Asset Analysis/Forensic Accounting

[\$48,606.00 in discounted fees for 144.30 hours of work; blended hourly rate: \$336.84]

Not surprisingly, the bulk of the Receiver's time in this Application was spent in connection with the forensic accounting. Elevate did not maintain an accounting system, so the Receiver reconstructed the books and records from bank and investment account records for nine bank accounts and seven brokerage accounts. This process is time-consuming, but ensures an accurate analysis. The Receiver then analyzed this data to determine the sources of cash, its uses, what the net investments held by investors is believed to be, and what potential additional sources of recovery there are. Because the scant books and records that Elevate did maintain were inaccurate, the Receiver also used these records to build a list of investors. The results of the time spent in this category will pave the way for identification of all assets and an ultimate distribution to investors and is one of the core functions of a receivership.

5. Investor Analysis/Claims

[\$8,831.00 in discounted fees for 27.80 hours of work; blended hourly rate: \$317.66]

Using the data gathered from the forensic accounting, the Receiver compiled a list of investors, the total amount of the investments they put in, identified distributions back to investors, and prepared a list of the net investments based on the books and records. The Receiver will use the results of this analysis to guide the claims procedure in this case.

6. Taxes and Other

[\$208.00 in fees for .40 hours of work; blended hourly rate: \$520.00]

The Receiver incurred a small amount of time in this category communicating with an accountant regarding Elevate's 2020 tax return.

7. Summary of the Receiver's Expenses Requested for Reimbursement

The Receiver requests that the Court approve reimbursement of \$110.29 for mileage expenses.

The Receiver's invoice for the Application period is attached as Exhibit 2 and contains the information required by the SEC Receivership Billing Guidelines.

B. Smiley Wang-Ekvall Categories and Description of Work

1. Asset Analysis and Recovery

[\$28,507.10 in fees for 72.30 hours of work; blended hourly rate: \$394.29]

During the Application Period, the bulk of the Firm's services were incurred in connection with asset analysis and recovery, which is to be expected in the beginning of a receivership case involving investment fraud.

In the first days of the case, the Firm assisted the Receiver with gaining control of Elevate's office, its books and records, and electronic data and access to accounts. The Firm also gave notice to financial institutions of the asset freeze and the appointment of the Receiver. The Receiver requested documents from the financial institutions so that the Receiver could perform his forensic accounting and assisted the Receiver with the

liquidation of the investments held in Elevate's account with Charles Schwab. Because Elevate did not maintain an accounting system and appeared to have conducted its business primarily through email, the Firm also reviewed the Elevate Gmail account for pertinent information, including investor information and potential assets. As bank records were produced, the Firm reviewed them to identify questionable transactions that required further information in order to validate the transactions. The Firm prepared subpoenas based on this review to a number of third parties, and this helped to identify potential litigation targets. The Firm also reviewed the records to identify other bank accounts for which documents needed to be obtained and issued subpoenas for those documents. The work that the Firm provided in this category helped to ensure the accuracy of the forensic accounting and will yield results once the Receiver seeks authority to pursue clawback actions.

2. Case Administration

[\$9,974.10 in fees for 22.60 hours of work; blended hourly rate: \$441.33]

The Firm incurred time in this category reviewing background information regarding Elevate's business and the claims being leveled against it, identifying potential professionals with information, communicating with investors, preparing the initial status report, redirecting Elevate's website to the receivership website, preparing a letter to investors to provide them with information about the receivership, returning the Elevate office to the landlord, preparing notices of receivership for other districts where the Receiver believed it might be possible assets were located in order to ensure jurisdiction over those assets, and obtaining approval for the retention of professionals, including the Firm, the firm that hosts the receivership website, and the computer forensic consultant.

1 The Firm has not charged the estate for routine actions, including
2 routine communications with investors, redirection of mail, or communicating
3 with the website host to keep the receivership website updated.

4 **3. Litigation**

5 [\$6,697.80 in fees for 12.20hours of work; blended hourly rate: \$549.00]

6 Shortly after the Receiver was appointed, the Receiver learned from a
7 few investors that Justin King was communicating with them and giving them
8 inaccurate information about the receivership and Elevate's business. One
9 investor was preparing to give Mr. King more money to invest. The Receiver
10 informed the SEC of these communications, which appeared to violate the
11 injunction issued by the Court. In addition, a law firm purporting to represent
12 Elevate post-receivership filed an answer on Elevate's behalf without the
13 Receiver's consent and was reluctant to withdraw it. The SEC prepared an
14 application for an order to show cause why Mr. King should not be held in
15 contempt for these issues, and the Firm incurred time preparing a
16 declaration in support of that application regarding the communications with
17 investors. The Court found Mr. King to be in contempt of its order and as a
18 remedy for the misstatements, ordered that the Receiver post the pleadings
19 explaining Mr. King's inaccuracies and a transcript of the contempt hearing
20 on the receivership website so that investors had accurate information. The
21 Court also ordered the law firm to withdraw Elevate's answer, which it did.

22 **4. Fee Application**

23 [\$0.00 in fees for .30 hours of work; blended hourly rate: \$0.00]

24 The Firm incurred a small amount of time beginning to prepare this fee
25 application during the Application period, but does not charge the
26 receivership estate for this work, as required by the SEC's Billing Guidelines.

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2 **5. Summary of Expenses Requested for Reimbursement**

3 The Firm requests that the Court approve reimbursement of \$3,600.50
4 in out-of-pocket costs. The itemization of the expenses is summarized
5 below by category.

6

Attorney Service	\$3,199.31
Photocopies	97.20
Facsimile	2.20
Mailing/Postage	136.54
Filing Fees	49.00
Pacer Online Research	102.33
Travel/Lodging	13.92
TOTAL	\$3,600.50

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11 The bulk of the fees were incurred in connection with the recording of
12 the Receiver Order in the districts where the Receivership Defendants own
13 property, in connection with the expedited notice given to financial
14 institutions about the appointment of the Receiver and the freeze of all
15 assets, and the service of subpoenas for books and records.

16 The Firm's invoice for the First Application period is attached as
17 Exhibit 3 and contains the information required by the SEC Receivership
18 Billing Instructions.

19

20 **III. THE FEES AND COSTS ARE REASONABLE AND SHOULD BE**
21 **ALLOWED**

22 It is a general rule that the fees and expenses of a receivership are a
23 charge against the property administered. *See Gaskill v. Gordon*, 27 F.3d
24 248, 251 (7th Cir. 1994). These expenses include the fees and expenses of
25 the Receiver and of his or her professionals. Decisions about the timing and
26 amount of an award are committed to the sound discretion of the Court. *See*
27 *SEC v. Elliot*, 953 F.2d 15690, 1577 (11th Cir. 1992).

28

1 In determining whether to allow fees, courts consider "the time, labor
2 and skill required . . . in the proper performance of the duties imposed by the
3 court upon the receivers, the fair value of such time, labor and skill
4 measured by conservative business standards, the degree of activity,
5 integrity and dispatch with which the work is conducted and the result
6 obtained." *Coskery v. Roberts & Mander Corp.*, 200 F.2d 150, 154 (3d Cir.
7 1952). No single factor is dispositive and a reasonable fee is based on all of
8 the circumstances of the receivership.

9 The services provided during the Application period will pave the way
10 for the successful and efficient administration of this receivership estate.
11 The forensic accounting is nearly complete, and the Receiver has identified
12 how much money was raised from investors, returned to investors, lost in
13 the market, and dissipated on non-business expenses. This work will
14 enable to the Receiver to pursue additional recoveries for the estate and to
15 eventually make a distribution to investors. Both the Receiver and the Firm
16 have endeavored to staff this case appropriately, utilizing staff with lower
17 hourly rates as much as possible. In addition, both the Receiver and the
18 Firm have discounted their normal hourly rates—the Receiver by 15% and
19 the Firm by 10%.

20 The Receiver and the Firm seek payment of 80% of the fees incurred
21 on an interim basis in recognition of the reality that their work is continuing.
22 Payment of the holdback will be sought at the end of the case.

23 24 **IV. CONCLUSION**

25 WHEREFORE, the Firm respectfully requests that this Court enter its
26 order:
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1 1. Allowing \$70,837.50 in fees and \$110.29 in expenses to the
2 Receiver on an interim basis for the period of December 28, 2020, through
3 October 31, 2021;

4 2. Allowing \$45,179.00 in fees and \$3,600.50 in expenses to the
5 Firm on an interim basis for the period of December 28, 2020, through
6 October 31, 2021;

7 3. Authorizing the Receiver to pay 80% of the allowed fees and
8 100% of the allowed expenses from available funds, with payment of the
9 amount held back to be sought at a later date; and

10 4. For such further relief as the Court may deem necessary and
11 appropriate.

12
13 DATED: February 4, 2022

Respectfully submitted,

SMILEY WANG-EKVALL, LLP

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17 By: /s/ Kyra E. Andrassy
18 KYRA E. ANDRASSY
19 Counsel for Jeffrey Brandlin,
20 Permanent Receiver
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1 4. In the ensuing months, my forensic accounting team and I
2 focused on the forensic accounting so that I can quantify how much was
3 raised from investors, how much was distributed to investors, how much was
4 lost in the market, and how much was dissipated on personal expenses of
5 the Kings. We are nearly complete with this analysis.

6 5. Based on the analysis to date, it appears that Elevate took in
7 \$8,298,985 from investors, distributed \$409,525 to investors, lost
8 \$5,534,576 in the market, and dissipated approximately \$2,354,884 of
9 investor funds. These amounts remain subject to change because although
10 the forensic accounting is nearing completion, it is not yet complete. We are
11 using the information obtained to identify potential clawback actions, mostly
12 against third parties who received payments from Elevate for personal
13 expenses of the Kings. In the next quarter, I expect to seek approval of a
14 procedure for investors and creditors to file claims with the receivership
15 estate.

16 6. As of October 31, 2021, and after paying ordinary costs of the
17 receivership estate, I am holding \$1,580,216.99 as reflected in the
18 Standardized Fund Accounting Report, which goes through October 31,
19 2021, a true and correct copy of which is attached as Exhibit 1.

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

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

9 8. Attached as Exhibit 2 is a true and correct copy of the billing
 10 records for me and my forensic accounting team at Brandlin. It is Brandlin's
 11 usual practice to allocate work and assignments in an efficient manner to
 12 achieve an effective result. As demonstrated in the Application, the practice
 13 has been followed in this case.

14 9. At any time a reimbursable charge is incurred on behalf of a
 15 client, such as photocopy expenses, telecopy charges, and the like,
 16 employees of Brandlin keep a written record of the file number for which the
 17 charges were expended and a brief description of the nature of the expense.
 18 These records are also transcribed into the computer which, together with
 19 the records of time spent providing professional services, are transcribed
 20 onto monthly bills. The expenses are billed at Brandlin's actual cost.

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 4th day of February, 2022, at Los Angeles, California.

24
 25 
 26 Jeffrey Brandlin
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DECLARATION OF KYRA E. ANDRASSY

I, Kyra E. Andrassy, declare as follows:

1. I am a partner with Smiley Wang-Ekvall, LLP (the "Firm"), counsel for Jeffrey Brandlin, the permanent receiver for Elevate Investments, LLC. I am licensed to practice before this Court and the courts of the State of California. I know each of the following facts to be true of my own personal knowledge, except as otherwise stated and, if called as a witness, I could and would competently testify with respect thereto. I make this declaration in support of the first interim application of the Receiver and the Firm for allowance and payment of fees and costs (the "Application"). Unless otherwise defined in this declaration, all terms defined in the Application are incorporated herein by this reference.

2. 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 then transcribed into the Firm's computer billing system. The Firm's computer billing system keeps a record of all time spent on a client/matter, the professional providing the services and a description of the services rendered. The Firm's computer billing system automatically multiplies the time expended by each professional by the respective professional's billing

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1 rate to calculate the amount of the fee. The Firm conducts its business in
2 reliance on the accuracy of such business records.

3 3. I have reviewed the Firm's bill for services rendered in
4 connection with its representation of the Receiver in this case, a true and
5 correct copy of which is attached hereto as Exhibit 3.

6 4. It is the Firm's usual practice to allocate work and assignments in
7 an efficient manner to achieve an effective result. As I believe is
8 demonstrated in the Application, the practice has been followed in this case.

9 5. At any time a reimbursable charge is incurred on behalf of a
10 client, such as photocopy expenses, telecopy charges, and the like,
11 employees of the Firm keep a written record of the file number for which the
12 charges were expended and a brief description of the nature of the expense.
13 These records are also transcribed into the computer which, together with
14 the records of time spent providing professional services, are transcribed
15 onto monthly bills. The expenses are billed at the Firm's actual cost.

16 6. The Firm has no fee sharing arrangement, understanding, or
17 compensation sharing arrangement with any other entity, and no part of the
18 attorneys' fees or expenses awarded to the Firm will be paid to any other
19 entity.

20 7. I prepared the Application. To the best of my knowledge,
21 information and belief, the facts set forth in the Application are true and
22 correct.

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

25 Executed on this 4th day of February, at Costa Mesa, California.

26
27 /s/ Kyra E. Andrassy
28 Kyra E. Andrassy

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

1/11/21 - 10/31/21

FUND ACCOUNTING (See Instructions):		Detail	Subtotal	Grand Total
Line 1	Beginning Balance (As of MM/DD/YYYY):	1/11/21		
	Increases in Fund Balance:			\$1,581,932.13
Line 2	Business Income			
Line 3	Cash and Securities			
Line 4	Interest/Dividend Income			
Line 5	Business Asset Liquidation			
Line 6	Personal Asset Liquidation			
Line 7	Third-Party Litigation Income			
Line 8	Miscellaneous - Other			
	Total Funds Available (Lines 1 - 8):			\$1,581,932.13
	Decreases in Fund Balance:			
Line 9	Disbursements to Investors			
Line 10	Disbursements for Receivership Operations			
Line 10a	Disbursements to Receiver or Other Professionals			
Line 10b	Business Asset Expenses		\$1,715.14	
Line 10c	Personal Asset Expenses			
Line 10d	Investment Expenses			
Line 10e	Third-Party Litigation Expenses			
	1. Attorney Fees			
	2. Litigation Expenses			
	Total Third-Party Litigation Expenses			
Line 10f	Tax Administrator Fees and Bonds			
Line 10g	Federal and State Tax Payments			
	Total Disbursements for Receivership Operations			\$1,715.14
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):			
Line 13	Ending Balance (As of MM/DD/YYYY):	10/31/21		\$1,580,216.99

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

1/11/21 - 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		\$1,580,216.99

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"

Brandlin & Associates

Elevate Investments

Detailed Fees

12/28/20 - 10/31/21

	B	C	D	E	F	G	H	I	J	K	L
16											
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	Date	Person	Initial	Code	Classification	Classification Description	Time	Amount	Gross Rate	Discounted Rate	Discounted Fees
16	1/5/21	Mike Harmon	MH	A	Admin	Confer with outside counsel (Kyra Andrassy).	0.50	\$ 175.00	\$ 350	\$ 295	\$ 148
22	1/13/21	Mike Harmon	MH	A	Admin	Call with Jeff Brandlin.	0.50	\$ 175.00	\$ 350	\$ 295	\$ 148
24	1/22/21	Jeff Brandlin	JEB	A	Admin	Review P&A's re hiring professionals, SW-E;B&A; website etc.	0.70	\$ 455.00	\$ 650	\$ 520	\$ 364.00
25	2/1/21	Jeff Brandlin	JEB	A	Admin	Review Mike Harmon's notes from investor returned calls; review notes with	0.90	\$ 585.00	\$ 650	\$ 520	\$ 468.00
26	5/7/21	Mike Harmon	MH	A	Admin	Sarah calls/schedules.	1.50	\$ 525.00	\$ 350	\$ 295	\$ 443
27	5/10/21	Mike Harmon	MH	A	Admin	Kyra email response.	1.00	\$ 350.00	\$ 350	\$ 295	\$ 295
28	5/12/21	Mike Harmon	MH	A	Admin	Emails/calls with Sarah Su and investors.	2.00	\$ 700.00	\$ 350	\$ 295	\$ 590
29	5/11/21	Jeff Brandlin	JEB	A	Admin	Catch up call with Mike & Sarah re sources & uses of funds & forensic status report for SEC. Follow up on Kyra's questions re stockmarket.	1.00	\$ 650.00	\$ 650	\$ 520	\$ 520.00
30	5/14/21	Jeff Brandlin	JEB	A	Admin	W-9 modification & prep.	0.20	\$ 130.00	\$ 650	\$ 520	\$ 104.00
31	7/19/21	Jeff Brandlin	JEB	A	Admin	F/U on status report for 1st Semi Annual Report. Review & edit & research B&A fees & costs for inclusion.	0.60	\$ 390.00	\$ 650	\$ 520	\$ 312.00
32	8/13/21	Jeff Brandlin	JEB	A	Admin	CCW Kyra to define timing & next steps for Elevate. Discuss potential Clawback litigation; email or website posting of a current update.	0.80	\$ 520.00	\$ 650	\$ 520	\$ 416.00
33	8/13/21	Jeff Brandlin	JEB	A	Admin	CCW Kyra to define timing & next steps for Elevate. Discuss potential Clawback litigation; email or website posting of a current update.	0.80	\$ 520.00	\$ 650	\$ 520	\$ 416.00
34	9/22/21	Jeff Brandlin	JEB	A	Admin	Review & edit of First Semi Annual Status Report.	2.20	\$ 1,430.00	\$ 650	\$ 520	\$ 1,144.00
35	9/22/21	Jeff Brandlin	JEB	A	Admin	F/U on SEC's inquiry,	0.40	\$ 260.00	\$ 650	\$ 520	\$ 208.00
36	10/6/21	Jeff Brandlin	JEB	A	Admin	Email response to Jessica A. re inquiry of status of Elevate Receivership.	0.50	\$ 325.00	\$ 650	\$ 520	\$ 260.00
37	1/18/21	Jeff Brandlin	JEB	B	Court Appearance	Prep for 9AM hearing on 011921 with Judge Selna; review Receivers Status	2.75	\$ 1,787.50	\$ 650	\$ 520	\$ 1,430.00
38	5/27/21	Jeff Brandlin	JEB	B	Court Appearance	Prep & Participation at meeting at Kyra Andrassy's office in Orange County with investigators re Justin & Shannon King of Elevate operation & overview of the sources & uses.	4.20	\$ 2,730.00	\$ 650	\$ 520	\$ 2,184.00

Totals	HRS	Gross Fees	Discounted Fees
	200.25	\$ 85,632.50	\$ 70,837.50

Brandlin & Associates

Elevate Investments

Detailed Fees

12/28/20 - 10/31/21

	B	C	D	E	F	G	H	I	J	K	L
17							HRS	Gross Fees		Discounted Fees	
18							Totals	200.25	\$ 85,632.50	\$ 70,837.50	
19											
20											
21	Date	Person	Initial	Code	Classification	Classification Description	Time	Amount	Gross Rate	Discounted Rate Fees	
39	12/28/20	Jeff Brandlin	JEB	C	Onsite Fieldwork	Take over of Elevate & Defendant Justin King & Relief Defendant Shannon King, including locating office suite, waiting for locksmith, gaining entry over landlord's (Chris Miller) objections, obtaining key fob & keys to suite from Justin Miller, changing locks, obtained & changed passwords to (3) computers & iPad & Schwab account; discussed how the Defendant's files were maintained; all physical records were reportedly kept on site; no employees; mail at the office; no PO Boxes; Personal items were removed (snacks in sealed containers); no valuables; all documents were taken by Tim Evanston of SW-E for logging scanning & retention purposes.	7.20	\$ 4,680.00	\$ 650	\$ 520	\$ 3,744.00
40	12/29/20	Jeff Brandlin	JEB	D	Asset Analysis / Forensic Accounting	Arranged to have Computers imaged & secured by Jeff Felcoski. Reviewed the Schwab investments in November statement obtained. Noted the short term options and evaluated them for volatility. Notice issued to Schwab of Receivership; asked for a current accounting of the balances. Began process of opening a bank account at EastWest Bank.	2.70	\$ 1,755.00	\$ 650	\$ 520	\$ 1,404.00
41	12/30/20	Jeff Brandlin	JEB	D	Asset Analysis / Forensic Accounting	Requested copies of & read SEC filings including TRO, Dec of Kelly Bowers; Dec of Kim; Proposed Seal Order, etc.	4.20	\$ 2,730.00	\$ 650	\$ 520	\$ 2,184.00
42	1/13/21	Mike Harmon	MH	D	Asset Analysis / Forensic Accounting	Upload statements into Valid8 system.	0.50	\$ 175.00	\$ 350	\$ 295	\$ 148
43	1/14/21	Mike Harmon	MH	D	Asset Analysis / Forensic Accounting	Review Fidelity Account Statements.	0.50	\$ 175.00	\$ 350	\$ 295	\$ 148
44	1/14/21	Mike Harmon	MH	D	Asset Analysis / Forensic Accounting	Review SEC documents.	0.50	\$ 175.00	\$ 350	\$ 295	\$ 148
45	1/4/21	Jeff Brandlin	JEB	D	Asset Analysis / Forensic Accounting	Calls (3) with Peter Scholze @ Bernstein to discuss risks of option accounts and desiring not to risk estate assets. CCW Kyra Andrassy & Ryan Garriott & Options Expert at Schwab tot dis cuss risks of maintain=ining the accounts or whether to sell all options and consensus was to sell to avoid all risks to the accounts. Drafted letter instructing Schwab to liquidate the accounts immediately.	2.20	\$ 1,430.00	\$ 650	\$ 520	\$ 1,144.00
46	1/19/21	Jeff Brandlin	JEB	D	Asset Analysis / Forensic Accounting	F/U with Mike Harmon re Charles Schwab 6211; Charles Schwab 4019; JPMC 8157 & Comerica 1361.	0.75	\$ 487.50	\$ 650	\$ 520	\$ 390.00
47	12/27/20	Mike Harmon	MH	D	Asset Analysis / Forensic Accounting	Research Put/Call Options in the portfolio.	1.00	\$ 350.00	\$ 350	\$ 295	\$ 295
48	1/29/21	Mike Harmon	MH	D	Asset Analysis / Forensic Accounting	Research Put/Call Options in the portfolio	1.00	\$ 350.00	\$ 350	\$ 295	\$ 295
49	1/2/21	Mike Harmon	MH	D	Asset Analysis / Forensic Accounting	Summarize Elevate Statements.	2.00	\$ 700.00	\$ 350	\$ 295	\$ 590
50	1/12/21	Mike Harmon	MH	D	Asset Analysis / Forensic Accounting	Go through Chase Bank Statements.	2.00	\$ 700.00	\$ 350	\$ 295	\$ 590
51	1/28/21	Mike Harmon	MH	D	Asset Analysis / Forensic Accounting	Organize TD Ameritrade production and statement review.	1.00	\$ 350.00	\$ 350	\$ 295	\$ 295
52	1/19/21	Mike Harmon	MH	D	Asset Analysis / Forensic Accounting	Prepare accounts summary for motion.	0.50	\$ 175.00	\$ 350	\$ 295	\$ 148
53	1/19/21	Mike Harmon	MH	D	Asset Analysis / Forensic Accounting	Account search for motion.	0.50	\$ 175.00	\$ 350	\$ 295	\$ 148
54	1/22/21	Mike Harmon	MH	D	Asset Analysis / Forensic Accounting	Download and organize production from attorney.	1.00	\$ 350.00	\$ 350	\$ 295	\$ 295
55	1/28/21	Jeff Brandlin	JEB	D	Asset Analysis / Forensic Accounting	Develop, review & edit of script to Elevate investors. Review with Kyra Andrassy & Mike Harmon.	0.90	\$ 585.00	\$ 650	\$ 520	\$ 468.00

Brandlin & Associates

Elevate Investments

Detailed Fees

12/28/20 - 10/31/21

	B	C	D	E	F	G	H	I	J	K	L	
17							HRS	Gross Fees		Discounted Fees		
18							Totals	200.25	\$ 85,632.50	\$ 70,837.50		
19												
20												
21	Date	Person	Initial	Code	Classification	Classification Description	Time	Amount	Gross Rate	Discounted Rate Fees		
56	2/3/21	Mike Harmon	MH	D	Asset Analysis / Forensic Accounting	Finalize SEC declaration.	0.50	\$ 175.00	\$ 350	\$ 295	\$ 148	
57	2/2/21	Mike Harmon	MH	D	Asset Analysis / Forensic Accounting	SEC declaration drafts with Kyra.	1.00	\$ 350.00	\$ 350	\$ 295	\$ 295	
58	2/3/21	Mike Harmon	MH	D	Asset Analysis / Forensic Accounting	Finalize SEC declaration.	0.50	\$ 175.00	\$ 350	\$ 295	\$ 148	
59	3/4/21	Mike Harmon	MH	D	Asset Analysis / Forensic Accounting	TD Ameritrade statement review.	2.00	\$ 700.00	\$ 350	\$ 295	\$ 590	
60	3/24/21	Mike Harmon	MH	D	Asset Analysis / Forensic Accounting	Review Court Documents.	1.00	\$ 350.00	\$ 350	\$ 295	\$ 295	
61	4/6/21	Mike Harmon	MH	D	Asset Analysis / Forensic Accounting	Motion review.	1.00	\$ 350.00	\$ 350	\$ 295	\$ 295	
62	4/7/21	Mike Harmon	MH	D	Asset Analysis / Forensic Accounting	Account Look Up.	1.50	\$ 525.00	\$ 350	\$ 295	\$ 443	
63	4/9/21	Mike Harmon	MH	D	Asset Analysis / Forensic Accounting	x 835 account summary.	5.00	\$ 1,750.00	\$ 350	\$ 295	\$ 1,475	
64	4/11/21	Mike Harmon	MH	D	Asset Analysis / Forensic Accounting	Declaration review.	2.00	\$ 700.00	\$ 350	\$ 295	\$ 590	
65	4/12/21	Mike Harmon	MH	D	Asset Analysis / Forensic Accounting	Bank account analysis.	8.00	\$ 2,800.00	\$ 350	\$ 295	\$ 2,360	
66	4/13/21	Mike Harmon	MH	D	Asset Analysis / Forensic Accounting	Bank account analysis.	10.00	\$ 3,500.00	\$ 350	\$ 295	\$ 2,950	
67	4/14/21	Mike Harmon	MH	D	Asset Analysis / Forensic Accounting	Bank account analysis.	9.00	\$ 3,150.00	\$ 350	\$ 295	\$ 2,655	
68	4/29/21	Mike Harmon	MH	D	Asset Analysis / Forensic Accounting	Depositor classification.	1.00	\$ 350.00	\$ 350	\$ 295	\$ 295	
69	4/12/21	Jeff Brandlin	JEB	D	Asset Analysis / Forensic Accounting	Review of sources & uses of Cash with Mike Harmon and Kyra. Review & draft various emails from Kyra & SEC. Review & edit drafts MH's declaration & Receiver's Rejoinder Re Opp to Mtn to Modify Freeze. To prevent Defendants' use of cash.	2.50	\$ 1,625.00	\$ 650	\$ 520	\$ 1,300.00	
70	4/12/21	Mike Harmon	MH	D	Asset Analysis / Forensic Accounting	SEC Declaration.	2.00	\$ 700.00	\$ 350	\$ 295	\$ 590	
71	4/16/21	Mike Harmon	MH	D	Asset Analysis / Forensic Accounting	Bank account analysis.	7.00	\$ 2,450.00	\$ 350	\$ 295	\$ 2,065	
72	5/10/21	Bell, David	DRB	D	Asset Analysis / Forensic Accounting	Discussions with Sarah Su regarding Sources & Uses of funds chart. Reviewed transactions and assisted with aggregating and categorizing investor funds (inflows & outflows) between and among Elevate related accounts.	0.50	\$ 262.50	\$ 525	\$ 445	\$ 222.50	
73	5/11/21	Bell, David	DRB	D	Asset Analysis / Forensic Accounting	Discussions with Sarah Su regarding bank and brokerage accounts sources & uses. Reviewed spreadsheet details (deposits & withdrawals) - grouped and formatted categories of activity.	0.40	\$ 210.00	\$ 525	\$ 445	\$ 178.00	
74	5/10/21	Bell, David	DRB	D	Asset Analysis / Forensic Accounting	Discussions with Sarah Su regarding Sources & Uses of funds chart. Reviewed transactions and assisted with aggregating and categorizing investor funds (inflows & outflows) between and among Elevate related accounts.	0.30	\$ 157.50	\$ 525	\$ 445	\$ 133.50	
75	5/11/21	Bell, David	DRB	D	Asset Analysis / Forensic Accounting	Discussions with Sarah Su regarding bank and brokerage accounts sources & uses. Reviewed spreadsheet details (deposits & withdrawals) - grouped and formatted categories of activity.	0.40	\$ 210.00	\$ 525	\$ 445	\$ 178.00	

Brandlin & Associates

Elevate Investments

Detailed Fees

12/28/20 - 10/31/21

	B	C	D	E	F	G	H	I	J	K	L
17							HRS		Gross Fees		Discounted Fees
18							Totals	200.25	\$ 85,632.50		\$ 70,837.50
19											
20											
21	Date	Person	Initial	Code	Classification	Classification Description	Time	Amount	Gross Rate	Discounted	
										Rate	Fees
76	5/3/21	Sarah Su	SJS	D	Asset Analysis / Forensic Accounting	Aggregated investor account transactions and prepared sources and uses of funds chart.	3.40	\$ 1,190.00	\$ 350	\$ 295	\$ 1,003
77	5/6/21	Sarah Su	SJS	D	Asset Analysis / Forensic Accounting	Aggregated investor account transactions and prepared sources and uses of funds chart.	3.60	\$ 1,260.00	\$ 350	\$ 295	\$ 1,062
78	5/7/21	Sarah Su	SJS	D	Asset Analysis / Forensic Accounting	Discussions with Jeff Brandlin and prepared summary of accounts for Jeff Brandlin.	4.30	\$ 1,505.00	\$ 350	\$ 295	\$ 1,269
79	4/29/21	Sarah Su	SJS	D	Asset Analysis / Forensic Accounting	Discussions with Jeff Brandlin regarding Elevate Investments master transaction summary. Prepared bank accounts sources and uses of funds.	3.20	\$ 1,120.00	\$ 350	\$ 295	\$ 944
80	5/11/21	Sarah Su	SJS	D	Asset Analysis / Forensic Accounting	Analyzed banks and brokerage accounts. Various discussions with Jeff Brandlin regarding investor list. Discussions with David Bell regarding bank and brokerage accounts sources and uses. Prepared spreadsheet details (deposits and withdrawals). Teleconference with Jeff Brandlin and Kyra Andrassy regarding quarterly investor statements produced by Elevate Investments.	5.10	\$ 1,785.00	\$ 350	\$ 295	\$ 1,505
81	6/10/21	Sarah Su	SJS	D	Asset Analysis / Forensic Accounting	Reviewed Charles Schwab statements of Shannon King and Justin King for 2021.	1.50	\$ 525.00	\$ 350	\$ 295	\$ 443
82	7/20/21	Jeff Brandlin	JEB	D	Asset Analysis / Forensic Accounting	Update & circulate Elevate Sources & Uses for US Attorney, FBI & FDIC. Review & edit schedule ss7 circulate & discuss with Sarah Su.	2.20	\$ 1,430.00	\$ 650	\$ 520	\$ 1,144.00
83	6/18/21	Sarah Su	SJS	D	Asset Analysis / Forensic Accounting	Reviewed Charles Schwab statements of Shannon King and Justin King available from Dec. 2020 thru May 2021.	1.50	\$ 525.00	\$ 350	\$ 295	\$ 443
84	7/21/21	Sarah Su	SJS	D	Asset Analysis / Forensic Accounting	Prepared account summary rollforward to May 2021.	0.50	\$ 175.00	\$ 350	\$ 295	\$ 148
85	9/7/21	Sarah Su	SJS	D	Asset Analysis / Forensic Accounting	Receivership: Updated account reconciliation file with Chase account 3592.	0.50	\$ 175.00	\$ 350	\$ 295	\$ 148
86	9/8/21	Sarah Su	SJS	D	Asset Analysis / Forensic Accounting	Receivership: Analyzed OCR of bank and brokerage statements and created categories of deposits and disbursements, researched discrepancies between intra/inter bank and brokerage transfers, sources and uses of funds.	4.50	\$ 1,575.00	\$ 350	\$ 295	\$ 1,328
87	9/9/21	Sarah Su	SJS	D	Asset Analysis / Forensic Accounting	Receivership: Analyzed OCR of bank and brokerage statements and created categories of deposits and disbursements, researched discrepancies between intra/inter bank and brokerage transfers, sources and uses of funds.	7.50	\$ 2,625.00	\$ 350	\$ 295	\$ 2,213
88	9/10/21	Sarah Su	SJS	D	Asset Analysis / Forensic Accounting	Receivership: Analyzed OCR of bank and brokerage statements and created categories of deposits and disbursements, researched discrepancies between intra/inter bank and brokerage transfers, sources and uses of funds.	8.00	\$ 2,800.00	\$ 350	\$ 295	\$ 2,360
89	9/13/21	Sarah Su	SJS	D	Asset Analysis / Forensic Accounting	Receivership: Summarized and reconciled all sources and uses of funds between banks and brokerage statements. Updated executive summary page for activities from inception to date and linked formulas to supporting sheets in Excel.	6.00	\$ 2,100.00	\$ 350	\$ 295	\$ 1,770
90	9/15/21	Jeff Brandlin	JEB	D	Asset Analysis / Forensic Accounting	Review of Summary Sheet for Elevate prepared for SEC.	4.20	\$ 2,730.00	\$ 650	\$ 520	\$ 2,184.00
91	9/16/21	Jeff Brandlin	JEB	D	Asset Analysis / Forensic Accounting	Review of Elevate's summary sheet with David Bell. Review of Summary sheet with Kyra Andrassy. CCW Lynn Dean, Kyra Andrassy, David Bell & JEB. F/U on \$'s which benefited the Kings; Holder of the Credit Cards; which parent was in nursing home - Shannon or Justin's?; Details of Auto payments; Details on \$1.7MM on S&U's.	2.70	\$ 1,755.00	\$ 650	\$ 520	\$ 1,404.00

Brandlin & Associates

Elevate Investments

Detailed Fees

12/28/20 - 10/31/21

	B	C	D	E	F	G	H	I	J	K	L	
17							HRS	Gross Fees		Discounted Fees		
18							Totals	200.25	\$ 85,632.50	\$ 70,837.50		
19												
20												
21	Date	Person	Initial	Code	Classification	Classification Description	Time	Amount	Gross Rate	Discounted Rate Fees		
92	9/16/21	David Bell	DRB	D	Asset Analysis / Forensic Accounting	Receivership: Discussions with Jeff Brandlin regarding the Sources & Uses workbook. Formatted items, updated reconciliation of accounts, color coded items for ease of reference and other formatting items to assist in presenting the cash flows to the SEC. Teleconference with Jeff Brandlin, et al.	1.75	\$ 918.75	\$ 525	\$ 445	\$ 778.75	
	9/16/21	Sarah Su	SJS	D	Asset Analysis / Forensic Accounting	Receivership: Researched payments to Alan Pekacik and emailed TD Ameritrade statement to David Bell.	0.50	\$ 175.00	\$ 350	\$ 295	\$ 148	
94	9/21/21	David Bell	DRB	D	Asset Analysis / Forensic Accounting	Receivership: Inspected San Clemente Villas by the Sea payments and identified check copies. Transmitted information to Kyra Andrassy. Discussions with Jeff Brandlin regarding findings. Information requested by the SEC.	0.50	\$ 262.50	\$ 525	\$ 445	\$ 222.50	
	9/21/21	David Bell	DRB	D	Asset Analysis / Forensic Accounting	Receivership: Inspected San Clemente Villas by the Sea payments and identified check copies. Transmitted information to Kyra Andrassy. Discussions with Jeff Brandlin regarding findings. Information requested by the SEC.	0.50	\$ 262.50	\$ 525	\$ 445	\$ 222.50	
96	9/21/21	Sarah Su	SJS	D	Asset Analysis / Forensic Accounting	Receivership: Researched disbursements made to San Clemente Villas By The Sea for Sybil Arns.	0.50	\$ 175.00	\$ 350	\$ 295	\$ 148	
97	9/30/21	Sarah Su	SJS	D	Asset Analysis / Forensic Accounting	Receivership: Updated accounts reconciliation summary to include newly provided Wells Fargo #0663 account.	3.00	\$ 1,050.00	\$ 350	\$ 295	\$ 885	
98	10/11/21	David Bell	DRB	D	Asset Analysis / Forensic Accounting	Receivership: Discussions with Jeff Brandlin regarding the Sources & Uses workbook. Traced transactions and illustrated proper summation and rollforward of transactions. Additional edits and inclusion of formulas to improve the presentation.	1.25	\$ 656.25	\$ 525	\$ 445	\$ 556.25	
	10/11/21	Jeff Brandlin	JEB	D	Asset Analysis / Forensic Accounting	Update Summary of Sources & Uses for additional Investor investments.	0.75	\$ 487.50	\$ 650	\$ 520	\$ 390.00	
100	1/4/21	Mike Harmon	MH	E	Investor Analysis / Claims	Update spreadsheet for investor contact information.	3.00	\$ 1,050.00	\$ 350	\$ 295	\$ 885	
101	1/20/21	Jeff Brandlin	JEB	E	Investor Analysis / Claims	Review & edit letter to investors.	0.75	\$ 487.50	\$ 650	\$ 520	\$ 390.00	
102	1/20/21	Jeff Brandlin	JEB	E	Investor Analysis / Claims	Review & edit Investor letter. Coordinate distribution to Investors with Linda & Mike Harmon.	0.60	\$ 390.00	\$ 650	\$ 520	\$ 312.00	
	1/22/21	Jeff Brandlin	JEB	E	Investor Analysis / Claims	F/U on investor calls based on email sent earlier in the week.	0.40	\$ 260.00	\$ 650	\$ 520	\$ 208.00	
104	1/4/21	Mike Harmon	MH	E	Investor Analysis / Claims	Update spreadsheet for investor contact info.	3.00	\$ 1,050.00	\$ 350	\$ 295	\$ 885	
105	1/29/21	Mike Harmon	MH	E	Investor Analysis / Claims	Investor calls.	4.00	\$ 1,400.00	\$ 350	\$ 295	\$ 1,180	
106	1/28/21	Mike Harmon	MH	E	Investor Analysis / Claims	Draft investor email.	0.50	\$ 175.00	\$ 350	\$ 295	\$ 148	
107	1/19/21	Mike Harmon	MH	E	Investor Analysis / Claims	Review investor notification email.	0.50	\$ 175.00	\$ 350	\$ 295	\$ 148	
108	1/20/21	Mike Harmon	MH	E	Investor Analysis / Claims	Compile email list for investor notification.	1.00	\$ 350.00	\$ 350	\$ 295	\$ 295	
109	2/1/21	Mike Harmon	MH	E	Investor Analysis / Claims	Investor call - B. Bowen and recap email.	1.00	\$ 350.00	\$ 350	\$ 295	\$ 295	
110	2/2/21	Mike Harmon	MH	E	Investor Analysis / Claims	Reply to investor inquiry - J. Kubat.	0.50	\$ 175.00	\$ 350	\$ 295	\$ 148	
111	2/3/21	Mike Harmon	MH	E	Investor Analysis / Claims	Compile and validate investor contributions.	1.00	\$ 350.00	\$ 350	\$ 295	\$ 295	
112	2/2/21	Mike Harmon	MH	E	Investor Analysis / Claims	Reply to investor inquiry - J. Kubat.	0.50	\$ 175.00	\$ 350	\$ 295	\$ 148	
113	2/3/21	Mike Harmon	MH	E	Investor Analysis / Claims	Compile and validate investor contributions.	1.00	\$ 350.00	\$ 350	\$ 295	\$ 295	
114	2/17/21	Mike Harmon	MH	E	Investor Analysis / Claims	Investor Call - Estra Bogden.	0.50	\$ 175.00	\$ 350	\$ 295	\$ 148	
115	2/17/21	Mike Harmon	MH	E	Investor Analysis / Claims	Investor Call - Matt Schnitzer.	0.50	\$ 175.00	\$ 350	\$ 295	\$ 148	
116	2/22/21	Mike Harmon	MH	E	Investor Analysis / Claims	Investor call - James Leckie.	0.50	\$ 175.00	\$ 350	\$ 295	\$ 148	
117	3/3/21	Mike Harmon	MH	E	Investor Analysis / Claims	Investor call - James Kubat.	0.50	\$ 175.00	\$ 350	\$ 295	\$ 148	
118	3/24/21	Mike Harmon	MH	E	Investor Analysis / Claims	Investor Call - Estella Bogdan.	0.50	\$ 175.00	\$ 350	\$ 295	\$ 148	
119	4/1/21	Mike Harmon	MH	E	Investor Analysis / Claims	Matt Schnitzer call.	0.50	\$ 175.00	\$ 350	\$ 295	\$ 148	
120	4/15/21	Mike Harmon	MH	E	Investor Analysis / Claims	Investor communications.	1.00	\$ 350.00	\$ 350	\$ 295	\$ 295	
121	5/18/21	Mike Harmon	MH	E	Investor Analysis / Claims	Investor calls/ emails.	1.00	\$ 350.00	\$ 350	\$ 295	\$ 295	
122	5/23/21	Mike Harmon	MH	E	Investor Analysis / Claims	Investor emails.	1.00	\$ 350.00	\$ 350	\$ 295	\$ 295	

Brandlin & Associates

Elevate Investments

Detailed Fees

12/28/20 - 10/31/21

	B	C	D	E	F	G	H	I	J	K	L	
17							HRS	Gross Fees		Discounted Fees		
18							Totals	200.25	\$ 85,632.50	\$ 70,837.50		
19												
20							Gross			Discounted		
21	Date	Person	Initial	Code	Classification	Classification Description	Time	Amount	Rate	Rate	Fees	
123	6/9/21	Mike Harmon	MH	E	Investor Analysis / Claims	Investor calls.	1.00	\$ 350.00	\$ 350	\$ 295	\$ 295	
124	5/18/21	Mike Harmon	MH	E	Investor Analysis / Claims	Investor calls/ emails.	1.00	\$ 350.00	\$ 350	\$ 295	\$ 295	
125	5/23/21	Mike Harmon	MH	E	Investor Analysis / Claims	Investor emails.	1.00	\$ 350.00	\$ 350	\$ 295	\$ 295	
126	6/15/21	Jeff Brandlin	JEB	E	Investor Analysis / Claims	Follow up on investor (Engle, Zolotovskiy & Schnitzer) inquiries re status.	0.75	\$ 487.50	\$ 650	\$ 520	\$ 390.00	
127	7/6/21	Jeff Brandlin	JEB	E	Investor Analysis / Claims	F/U with Troy Stallings re his questions.	0.30	\$ 195.00	\$ 650	\$ 520	\$ 156.00	
128	10/22/21	Jeff Brandlin	JEB	I	Taxes & Other	Follow-up with Citrin Cooperman and the status of 2020 tax return.	0.40	\$ 260.00	\$ 650	\$ 520	\$ 208.00	
129												
130												
131							200.25	\$ 85,632.50	\$ 70,837.50			
132												

Elevate Investments, LLC

Brandlin & Associates

Elevate Expenses

Date	Expense	Person	Amount	Description
12/28/20	Mileage	JEB	\$ 31.63	Mileage from 545 South Figueroa Street, Los Angeles, CA 90071 to San Juan Capistrano, CA (55 miles x \$0.575)
12/28/20	Mileage	JEB	\$ 31.63	Mileage from San Juan Capistrano, CA to 545 South Figueroa Street, Los Angeles, CA 90071 (55 miles x \$0.575)
5/7/21	Mileage	JEB	\$ 23.52	Mileage from 545 South Figueroa Street, Los Angeles, CA 90071 to 3200 Park Center Drive, Costa Mesa, CA 92626 (42 miles x \$0.56)
5/7/21	Mileage	JEB	\$ 23.52	Mileage from 3200 Park Center Drive, Costa Mesa, CA 92626 to 545 South Figueroa Street, Los Angeles, CA 90071 (42 miles x \$0.56)
			\$ 110.29	Total Expenses

EXHIBIT "3"

SMILEY | WANG-EKVALL

Insolvency. Real Estate. Business Litigation.

Smiley Wang-Ekvall, LLP
3200 Park Center Drive, Suite 250
Costa Mesa, CA 92626
Phone: 714-445-1000
Tax Payer ID: 47-1695460

Brandlin, Jeffrey - Receiver for
12100 Wilshire Blvd., Suite 1120
Los Angeles, CA 90025

November 15, 2021
Our File: BRA03.0001
Invoice # 26216

RE: Elevate Investments, LLC

Statement of account for services rendered through October 31, 2021

Previous Balance	\$ 0.00
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Professional Services

<u>Date</u>	<u>Staff</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
12/28/2020	KEA	01 - Asset Analysis and Recovery Prepare freeze letter and document request to Charles Schwab	0.40	\$ 610.00/hr	\$ 244.00
12/28/2020	KEA	01 - Asset Analysis and Recovery Prepare freeze letter and document request to Chase Bank	0.30	\$ 610.00/hr	\$ 183.00
12/28/2020	KEA	01 - Asset Analysis and Recovery Review public records info re Elevate	0.30	\$ 610.00/hr	\$ 183.00
12/28/2020	JH	01 - Asset Analysis and Recovery Research re Elevate Investments LLC (Brandlin Receivership)	1.30	\$ 238.50/hr	\$ 310.05
12/28/2020	TWE	01 - Asset Analysis and Recovery Attend meeting at Elevate's office to assist with securing records and passwords for records and computers (Brandlin/Elevate)	4.90	\$ 320.00/hr	\$ 1,568.00
12/28/2020	KEA	01 - Asset Analysis and Recovery Exchange of correspondence with SEC re status of locating office and locksmith (Brandlin/Elevate)	0.10	\$ 610.00/hr	\$ 61.00
12/28/2020	KEA	01 - Asset Analysis and Recovery Telephone calls with receiver re	0.20	\$ 610.00/hr	\$ 122.00

#1434

lock smith and office location

12/28/2020	KEA	01 - Asset Analysis and Recovery Telephone call with landlord re access to building (Brandlin/Elevate)	0.20	\$ 610.00/hr	\$ 122.00
12/28/2020	KEA	01 - Asset Analysis and Recovery Telephone call with Sheriff's Office re access to building (Brandlin/Elevate)	0.10	\$ 610.00/hr	\$ 61.00
12/28/2020	KEA	01 - Asset Analysis and Recovery Telephone call with Bob Conca and Justin King re receivership	0.50	\$ 610.00/hr	\$ 305.00
12/28/2020	KEA	01 - Asset Analysis and Recovery Prepare correspondence to SEC re status of control of office and counsel for Elevate	0.10	\$ 610.00/hr	\$ 61.00
12/28/2020	KEA	01 - Asset Analysis and Recovery Review pleadings filed by SEC for background and information re assets and investors	0.80	\$ 610.00/hr	\$ 488.00
12/28/2020	TWE	01 - Asset Analysis and Recovery Prepare notes memorializing events occurred while taking possession of Elevate's office on December 28, 2020	0.60	\$ 288.00/hr	\$ 172.80
12/29/2020	KEA	01 - Asset Analysis and Recovery Prepare correspondence to J. Brandlin re next steps (Elevate)	0.20	\$ 610.00/hr	\$ 122.00
12/29/2020	TWE	01 - Asset Analysis and Recovery Secure paper records and documents and coordinate with computer forensic consultant J. Felcoski to grant access to Elevate's office (Elevate/Brandlin)	2.80	\$ 320.00/hr	\$ 896.00
12/29/2020	KEA	01 - Asset Analysis and Recovery Telephone call with Lynn Dean re identifying information and Receiver's efforts	0.40	\$ 610.00/hr	\$ 244.00
12/29/2020	KEA	01 - Asset Analysis and Recovery Analysis of declarations submitted by SEC and documents attached for leads on assets/investors (Elevate)	0.70	\$ 549.00/hr	\$ 384.30
12/29/2020	KEA	01 - Asset Analysis and Recovery Review paper files from office (Elevate)	0.50	\$ 549.00/hr	\$ 274.50
12/29/2020	KEA	01 - Asset Analysis and Recovery Review letter from Schwab to SEC	0.10	\$ 610.00/hr	\$ 61.00

#1435

confirming accounts are restricted
and disclosing amount as of today

12/29/2020	KEA	01 - Asset Analysis and Recovery Prepare letter to Elevate landlord re receivership order and mail	0.50	\$ 549.00/hr	\$ 274.50
12/30/2020	TWE	01 - Asset Analysis and Recovery Confer with J. Brandlin re: review of online access to Elevate's Charles Schwab account	0.10	\$ 288.00/hr	\$ 28.80
12/30/2020	KEA	01 - Asset Analysis and Recovery Telephone call with Wells Fargo re additional identifying information	0.10	\$ 549.00/hr	\$ 54.90
12/30/2020	KEA	01 - Asset Analysis and Recovery Prepare correspondence to Schwab by email re info needed re investments	0.10	\$ 549.00/hr	\$ 54.90
12/30/2020	KEA	01 - Asset Analysis and Recovery Review Schwab statements and prepare correspondence to J. Brandlin re Elevate account	0.20	\$ 549.00/hr	\$ 109.80
12/30/2020	KEA	01 - Asset Analysis and Recovery Prepare correspondence to Charles Schwab re more current information needed for investments	0.10	\$ 549.00/hr	\$ 54.90
12/30/2020	TWE	01 - Asset Analysis and Recovery Correspond with J. Brandlin regarding account statements for Elevate received from Charles Schwab	0.10	\$ 288.00/hr	\$ 28.80
12/30/2020	KEA	01 - Asset Analysis and Recovery Review investor statements received by SEC as samples	0.10	\$ 549.00/hr	\$ 54.90
12/30/2020	KEA	01 - Asset Analysis and Recovery Prepare correspondence to J. Felcoski re status of preservation of electronic data	0.10	\$ 549.00/hr	\$ 54.90
12/30/2020	TWE	01 - Asset Analysis and Recovery Review and analysis of Elevate's emails for evidence of business operations and communications with investors	0.90	\$ 288.00/hr	\$ 259.20
12/31/2020	TWE	01 - Asset Analysis and Recovery Review and analysis of Elevate's emails for evidence of business operations and communications with investors	3.40	\$ 288.00/hr	\$ 979.20
12/31/2020	KEA	01 - Asset Analysis and Recovery Review correspondence from	0.10	\$ 549.00/hr	\$ 54.90

#1436

Schwab re current investments as of today

12/31/2020	KEA	01 - Asset Analysis and Recovery Review Schwab production	0.30	\$ 549.00/hr	\$ 164.70
12/31/2020	KEA	01 - Asset Analysis and Recovery Prepare correspondence to SEC to verify consistent positions on Schwab accounts	0.10	\$ 549.00/hr	\$ 54.90
12/31/2020	KEA	01 - Asset Analysis and Recovery Review correspondence from Jeff Felcoski re status of imaging of computers	0.10	\$ 549.00/hr	\$ 54.90
12/31/2020	KEA	01 - Asset Analysis and Recovery Review random emails to get a sense of how business was conducted	0.30	\$ 549.00/hr	\$ 164.70
12/31/2020	KEA	01 - Asset Analysis and Recovery Telephone call with J. Brandlin re Schwab investments and current positions	0.20	\$ 549.00/hr	\$ 109.80
01/03/2021	KEA	01 - Asset Analysis and Recovery Prepare correspondence to Charles Schwab re setting up call to discuss investments	0.10	\$ 549.00/hr	\$ 54.90
01/04/2021	KEA	01 - Asset Analysis and Recovery Telephone call with Receiver re Charles Schwab investments	0.10	\$ 549.00/hr	\$ 54.90
01/04/2021	KEA	01 - Asset Analysis and Recovery Exchange of correspondence with Charles Schwab re derivative investments	0.10	\$ 549.00/hr	\$ 54.90
01/04/2021	KEA	01 - Asset Analysis and Recovery Telephone call with Charles Schwab re derivative investments and minimizing risk to preserve value	0.50	\$ 549.00/hr	\$ 274.50
01/04/2021	KEA	01 - Asset Analysis and Recovery Telephone call with Receiver re next steps	0.20	\$ 549.00/hr	\$ 109.80
01/04/2021	TWE	01 - Asset Analysis and Recovery Review and analysis of Elevate Investment emails for evidence of business operations and communications with investors	4.10	\$ 288.00/hr	\$ 1,180.80
01/05/2021	KEA	01 - Asset Analysis and Recovery Review information re emails and forward same to Receiver	0.10	\$ 549.00/hr	\$ 54.90
01/05/2021	KEA	01 - Asset Analysis and Recovery	0.50	\$ 549.00/hr	\$ 274.50

#1437

		Prepare letter to Integrated Accounting re identification as auditor and turnover of any files			
01/05/2021	KEA	01 - Asset Analysis and Recovery Follow up correspondence to Chase Bank	0.20	\$ 549.00/hr	\$ 109.80
01/05/2021	KEA	01 - Asset Analysis and Recovery Review response to letter to Wells Fargo and review files to locate Wells Fargo info	0.20	\$ 549.00/hr	\$ 109.80
01/05/2021	KEA	01 - Asset Analysis and Recovery Review books and records	0.40	\$ 549.00/hr	\$ 219.60
01/05/2021	KEA	01 - Asset Analysis and Recovery Telephone call with Wells Fargo re letter re no accounts and re additional information located	0.10	\$ 549.00/hr	\$ 54.90
01/05/2021	KEA	01 - Asset Analysis and Recovery Prepare follow up letter to Wells Fargo with additional information	0.30	\$ 549.00/hr	\$ 164.70
01/06/2021	KEA	01 - Asset Analysis and Recovery Exchange of correspondence with Wells Fargo representative re accounts closed and re status of document production	0.10	\$ 549.00/hr	\$ 54.90
01/07/2021	TWE	01 - Asset Analysis and Recovery Review status report to be filed prior to hearing on Order to Show Cause hearing why preliminary injunction should not be granted and Jeffrey Brandlin not be appointed as the permanent receiver (no charge)	0.10	\$ 0.00/hr	No Charge
01/07/2021	KEA	01 - Asset Analysis and Recovery Telephone call with Wells Fargo re document production on 1/29	0.10	\$ 549.00/hr	\$ 54.90
01/07/2021	KEA	01 - Asset Analysis and Recovery Review tax returns obtained from accountant in Arizona	0.30	\$ 549.00/hr	\$ 164.70
01/07/2021	KEA	01 - Asset Analysis and Recovery Review additional scanned books and records for leads on investors and assets	0.60	\$ 549.00/hr	\$ 329.40
01/07/2021	KEA	01 - Asset Analysis and Recovery Prepare correspondence to accountant to clarify scope of engagement and to determine if there are work papers or additional returns	0.10	\$ 549.00/hr	\$ 54.90
01/08/2021	KEA	01 - Asset Analysis and Recovery	0.10	\$ 549.00/hr	\$ 54.90

#1438

		Exchange of correspondence with SEC re potential Fidelity accounts			
01/08/2021	KEA	01 - Asset Analysis and Recovery Prepare letter to TD Ameritrade re document request	0.50	\$ 549.00/hr	\$ 274.50
01/08/2021	KEA	01 - Asset Analysis and Recovery Telephone call with Wells Fargo re notice to defendants	0.10	\$ 549.00/hr	\$ 54.90
01/11/2021	KEA	01 - Asset Analysis and Recovery Prepare correspondence to Fidelity re asset freeze order and document request	0.40	\$ 549.00/hr	\$ 219.60
01/11/2021	KEA	01 - Asset Analysis and Recovery Prepare correspondence to Ryan Garriott at Charles Schwab re outcome of instructions re investments and re turnover status	0.10	\$ 549.00/hr	\$ 54.90
01/11/2021	KEA	01 - Asset Analysis and Recovery Telephone call with Chase re status of documents and accounts	0.30	\$ 549.00/hr	\$ 164.70
01/11/2021	KEA	01 - Asset Analysis and Recovery Exchange of correspondence with Schwab confirming close out of investments, cash on hand, and document it needs to turn funds over to Receiver	0.10	\$ 549.00/hr	\$ 54.90
01/11/2021	KEA	01 - Asset Analysis and Recovery Prepare new fax to Chase at expedited number and telephone call with Chase rep after same to confirm receipt and status of accounts	0.10	\$ 549.00/hr	\$ 54.90
01/11/2021	KEA	01 - Asset Analysis and Recovery Review documents produced by Schwab	0.40	\$ 549.00/hr	\$ 219.60
01/11/2021	KEA	01 - Asset Analysis and Recovery Prepare correspondence to contact at Schwab re getting production from Charles Schwab bank to find out sources of funds	0.10	\$ 549.00/hr	\$ 54.90
01/11/2021	KEA	01 - Asset Analysis and Recovery Review documents produced by Chase re leads on assets	0.70	\$ 549.00/hr	\$ 384.30
01/11/2021	TWE	01 - Asset Analysis and Recovery Review and analysis of Elevate Investment emails in preparation of investor list	1.60	\$ 288.00/hr	\$ 460.80
01/12/2021	KEA	01 - Asset Analysis and Recovery Exchange of correspondence with	0.10	\$ 549.00/hr	\$ 54.90

#1439

Ryan Garriott of Schwab re docs
related to Schwab Bank accounts

01/12/2021	KEA	01 - Asset Analysis and Recovery Review additional Schwab production	0.10	\$ 549.00/hr	\$ 54.90
01/12/2021	KEA	01 - Asset Analysis and Recovery Telephone call with Schwab re document production re source of funds into account and outgoing funds	0.20	\$ 549.00/hr	\$ 109.80
01/12/2021	TWE	01 - Asset Analysis and Recovery Review and analysis of Elevate's emails and subscription agreements for preparation of investor list	2.70	\$ 288.00/hr	\$ 777.60
01/12/2021	KEA	01 - Asset Analysis and Recovery Prepare correspondence to Receiver re Schwab additional production	0.10	\$ 549.00/hr	\$ 54.90
01/12/2021	KEA	01 - Asset Analysis and Recovery Review wire transfer info to make sure all sources of funds are accounted for on potential investor list	0.30	\$ 549.00/hr	\$ 164.70
01/12/2021	KEA	01 - Asset Analysis and Recovery Analyze Chase records investor, asset, and third party claim information	1.60	\$ 549.00/hr	\$ 878.40
01/12/2021	KEA	01 - Asset Analysis and Recovery Telephone call with SEC re bank records	0.50	\$ 549.00/hr	\$ 274.50
01/13/2021	KEA	01 - Asset Analysis and Recovery Telephone call with J. Brandlin re status of various items	0.10	\$ 549.00/hr	\$ 54.90
01/14/2021	KEA	01 - Asset Analysis and Recovery Exchange of correspondence with TD Ameritrade re document production	0.10	\$ 549.00/hr	\$ 54.90
01/14/2021	KEA	01 - Asset Analysis and Recovery Review document production from Fidelity	0.20	\$ 549.00/hr	\$ 109.80
01/19/2021	KEA	01 - Asset Analysis and Recovery Exchange of various correspondence with SEC and with Receiver's office re status of document productions	0.10	\$ 549.00/hr	\$ 54.90
01/20/2021	KEA	01 - Asset Analysis and Recovery Review correspondence from SEC re documents	0.10	\$ 549.00/hr	\$ 54.90

#1440

01/20/2021	KEA	01 - Asset Analysis and Recovery Review Chase letter re frozen accounts	0.10	\$ 549.00/hr	\$ 54.90
01/20/2021	KEA	01 - Asset Analysis and Recovery Prepare correspondence to Receiver re Chase accounts and recommendation re getting explicit determination about the other companies being affiliates	0.20	\$ 549.00/hr	\$ 109.80
01/21/2021	KEA	01 - Asset Analysis and Recovery Review TD Ameritrade production to get idea of money flow	0.50	\$ 549.00/hr	\$ 274.50
01/21/2021	KEA	01 - Asset Analysis and Recovery Review supplemental Schwab production	0.40	\$ 549.00/hr	\$ 219.60
01/25/2021	TWE	01 - Asset Analysis and Recovery Inspect Elevate's office for any valuables and personal items of the Kings, return key fob and key to building manager, and discuss the amount of Elevate's retainer/security deposit with the building manager	1.00	\$ 288.00/hr	\$ 288.00
01/27/2021	KEA	01 - Asset Analysis and Recovery Telephone call with Fidelity re information for records search	0.10	\$ 549.00/hr	\$ 54.90
01/28/2021	JH	01 - Asset Analysis and Recovery Preparation of subpoena and document request to LoanMe	0.40	\$ 238.50/hr	\$ 95.40
01/28/2021	JH	01 - Asset Analysis and Recovery Revise document request for LoanMe subpoena and prepare notice re same	0.60	\$ 238.50/hr	\$ 143.10
01/28/2021	KEA	01 - Asset Analysis and Recovery Revise subpoena language	0.10	\$ 549.00/hr	\$ 54.90
01/28/2021	KEA	01 - Asset Analysis and Recovery Review Chase account re potential creditors and litigation targets	0.70	\$ 549.00/hr	\$ 384.30
01/29/2021	JH	01 - Asset Analysis and Recovery Research re service addresses for credit card subpoenas	0.90	\$ 238.50/hr	\$ 214.65
01/29/2021	JH	01 - Asset Analysis and Recovery Preparation of credit card subpoenas	0.90	\$ 238.50/hr	\$ 214.65
01/29/2021	JH	01 - Asset Analysis and Recovery Preparation of subpoenas,	1.20	\$ 238.50/hr	\$ 286.20

#1441

		document requests and notice re service of subpoenas			
01/29/2021	KEA	01 - Asset Analysis and Recovery Review and execute subpoenas re credit card companies re potential avoidance claims	0.20	\$ 549.00/hr	\$ 109.80
01/29/2021	JH	01 - Asset Analysis and Recovery Finalize subpoenas and coordinate service	0.50	\$ 238.50/hr	\$ 119.25
02/02/2021	KEA	01 - Asset Analysis and Recovery Review notes from call with investors and issue re commission check	0.10	\$ 549.00/hr	\$ 54.90
02/02/2021	KEA	01 - Asset Analysis and Recovery Resolve issues re subpoena service re certain credit card companies	0.20	\$ 549.00/hr	\$ 109.80
02/03/2021	KEA	01 - Asset Analysis and Recovery Review asset/liability disclosure	0.20	\$ 549.00/hr	\$ 109.80
02/03/2021	KEA	01 - Asset Analysis and Recovery Review response to discovery from Fidelity Workplace Services	0.10	\$ 549.00/hr	\$ 54.90
02/08/2021	KEA	01 - Asset Analysis and Recovery Review correspondence from Chase re entity name; sign revised subpoena (no charge)	0.10	\$ 0.00/hr	No Charge
02/08/2021	JH	01 - Asset Analysis and Recovery Revise subpoena to JP Morgan Chase	0.20	\$ 238.50/hr	\$ 47.70
02/09/2021	JH	01 - Asset Analysis and Recovery Research re alternate service addresses for subpoenas and correspondence re same	1.20	\$ 238.50/hr	\$ 286.20
02/09/2021	KEA	01 - Asset Analysis and Recovery Review letters from CT Corp System and address issues in same (no charge)	0.10	\$ 0.00/hr	No Charge
02/09/2021	KEA	01 - Asset Analysis and Recovery Execute revised subpoenas	0.10	\$ 0.00/hr	No Charge
02/21/2021	KEA	01 - Asset Analysis and Recovery Exchange of correspondence with Jennifer Trowbridge re production of files	0.10	\$ 549.00/hr	\$ 54.90
02/23/2021	KEA	01 - Asset Analysis and Recovery Review documents produced by LoanMe	0.10	\$ 549.00/hr	\$ 54.90
02/24/2021	KEA	01 - Asset Analysis and Recovery Review and analysis of documents	0.80	\$ 549.00/hr	\$ 439.20

#1442

produced by Jacko Law Group

02/24/2021	KEA	01 - Asset Analysis and Recovery Review documents produced so far to identify missing documents	1.10	\$ 549.00/hr	\$ 603.90
02/24/2021	KEA	01 - Asset Analysis and Recovery Review documents produced by Synchrony Bank	0.20	\$ 549.00/hr	\$ 109.80
02/25/2021	KEA	01 - Asset Analysis and Recovery Review accounting filed by the Kings	0.10	\$ 549.00/hr	\$ 54.90
03/01/2021	KEA	01 - Asset Analysis and Recovery Review documents produced by Mercedes Benz	0.10	\$ 549.00/hr	\$ 54.90
03/03/2021	KEA	01 - Asset Analysis and Recovery Exchange of correspondence with J. Brandlin re eTrade 2019 statements (no charge)	0.10	\$ 0.00/hr	No Charge
03/04/2021	KEA	01 - Asset Analysis and Recovery Telephone call with Receiver re case status	0.10	\$ 549.00/hr	\$ 54.90
03/08/2021	JH	01 - Asset Analysis and Recovery Research re and preparation of chart re status of subpoenas	1.40	\$ 238.50/hr	\$ 333.90
03/08/2021	KEA	01 - Asset Analysis and Recovery Review documents produced by JP Morgan Chase	0.10	\$ 549.00/hr	\$ 54.90
03/12/2021	KEA	01 - Asset Analysis and Recovery Exchange of correspondence with Discover re additional identifying information and production extension	0.10	\$ 549.00/hr	\$ 54.90
04/12/2021	KEA	01 - Asset Analysis and Recovery Review Citibank production	0.20	\$ 549.00/hr	\$ 109.80
04/23/2021	JH	01 - Asset Analysis and Recovery Revise Wells Fargo subpoena and coordinate service	0.20	\$ 238.50/hr	\$ 47.70
05/07/2021	KEA	01 - Asset Analysis and Recovery Prepare correspondence to J. Brandlin re Chase account and status of turnover of funds	0.20	\$ 549.00/hr	\$ 109.80
05/10/2021	KEA	01 - Asset Analysis and Recovery Prepare correspondence to M. Harmon re entry on the Kings' account to verify we have all responsive documents	0.10	\$ 549.00/hr	\$ 54.90
05/11/2021	KEA	01 - Asset Analysis and Recovery Telephone call with Receiver re	0.20	\$ 549.00/hr	\$ 109.80

#1443

		forensic accounting and additional information needed			
05/11/2021	KEA	01 - Asset Analysis and Recovery Prepare correspondence to SEC re bank information	0.10	\$ 549.00/hr	\$ 54.90
05/11/2021	JH	01 - Asset Analysis and Recovery Preparation of subpoenas, document requests, and notice of service of subpoenas	1.30	\$ 238.50/hr	\$ 310.05
05/11/2021	KEA	01 - Asset Analysis and Recovery Research re source of funds coming into Kings' account to prepare instruction re subpoena	0.40	\$ 549.00/hr	\$ 219.60
05/11/2021	KEA	01 - Asset Analysis and Recovery Prepare instructions for subpoenas to Comerica and Income Trader	0.20	\$ 549.00/hr	\$ 109.80
05/11/2021	KEA	01 - Asset Analysis and Recovery Review info re investors and emails in preparation for meeting next week	0.30	\$ 549.00/hr	\$ 164.70
05/12/2021	JH	01 - Asset Analysis and Recovery Revise Income Trader subpoena	0.10	\$ 238.50/hr	\$ 23.85
05/12/2021	JH	01 - Asset Analysis and Recovery Correspondence re production address for Income Trader subpoena	0.10	\$ 238.50/hr	\$ 23.85
05/12/2021	JH	01 - Asset Analysis and Recovery Correspondence re production address for Income Trader subpoena	0.10	\$ 238.50/hr	\$ 23.85
05/13/2021	KEA	01 - Asset Analysis and Recovery Telephone call with Comerica Bank re scope of subpoena	0.10	\$ 549.00/hr	\$ 54.90
05/14/2021	JH	01 - Asset Analysis and Recovery Preparation of Wells Fargo subpoena, document request, and notice of subpoena	0.70	\$ 238.50/hr	\$ 166.95
05/14/2021	KEA	01 - Asset Analysis and Recovery Prepare instructions re Wells Fargo subpoena	0.10	\$ 549.00/hr	\$ 54.90
05/14/2021	KEA	01 - Asset Analysis and Recovery Review and revise Wells Fargo subpoena and execute same	0.20	\$ 549.00/hr	\$ 109.80
05/26/2021	KEA	01 - Asset Analysis and Recovery Analysis of Schwab accounts to determine steps to bring them into the receivership	0.30	\$ 549.00/hr	\$ 164.70

05/26/2021	KEA	01 - Asset Analysis and Recovery Review and analysis of forensic accounting analysis in preparation for meeting tomorrow and to identify potential clawback actions	0.70	\$ 549.00/hr	\$ 384.30
05/26/2021	JH	01 - Asset Analysis and Recovery Preparation of subpoena and request for documents (Chase)	0.40	\$ 238.50/hr	\$ 95.40
05/26/2021	KEA	01 - Asset Analysis and Recovery Prepare Chase subpoena instructions re account not produced	0.20	\$ 549.00/hr	\$ 109.80
05/26/2021	KEA	01 - Asset Analysis and Recovery Revise document list for subpoena and review and execute Chase subpoena	0.10	\$ 549.00/hr	\$ 54.90
05/27/2021	JH	01 - Asset Analysis and Recovery Revise subpoena to JPMorgan Chase, prepare notice of same, and coordinate service	0.30	\$ 238.50/hr	\$ 71.55
05/27/2021	KEA	01 - Asset Analysis and Recovery Review April 2021 statement for King Schwab account	0.10	\$ 549.00/hr	\$ 54.90
05/27/2021	KEA	01 - Asset Analysis and Recovery Review documentation related to Top Line Auto	0.20	\$ 549.00/hr	\$ 109.80
05/27/2021	KEA	01 - Asset Analysis and Recovery Revise supplemental Schwab production	0.30	\$ 549.00/hr	\$ 164.70
05/27/2021	KEA	01 - Asset Analysis and Recovery Revise document list for Chase based on Schwab document production	0.30	\$ 549.00/hr	\$ 164.70
05/27/2021	KEA	01 - Asset Analysis and Recovery Gather documents for investigator	0.20	\$ 549.00/hr	\$ 109.80
05/27/2021	JH	01 - Asset Analysis and Recovery Revise subpoena to Chase and coordinate service	0.10	\$ 238.50/hr	\$ 23.85
05/28/2021	JH	01 - Asset Analysis and Recovery Update status of subpoenas and productions	0.80	\$ 238.50/hr	\$ 190.80
06/01/2021	JH	01 - Asset Analysis and Recovery Telephone conference with Amex re document production	0.10	\$ 238.50/hr	\$ 23.85
06/01/2021	JH	01 - Asset Analysis and Recovery Email to K. Andrassy re Amex document production	0.10	\$ 238.50/hr	\$ 23.85
06/01/2021	JH	01 - Asset Analysis and Recovery	0.80	\$ 238.50/hr	\$ 190.80

#1445

		Review documents produced by American Express and prepare summary of same			
06/01/2021	JH	01 - Asset Analysis and Recovery Review documents produced by Amex and prepare summary of same	1.40	\$ 238.50/hr	\$ 333.90
06/02/2021	JH	01 - Asset Analysis and Recovery Review Amex production and prepare summary of same	1.60	\$ 238.50/hr	\$ 381.60
06/02/2021	KEA	01 - Asset Analysis and Recovery Review Amex payment summary by account	0.10	\$ 549.00/hr	\$ 54.90
06/08/2021	KEA	01 - Asset Analysis and Recovery Prepare correspondence to Ryan Garriott at Charles Schwab re additional documents required to understand flows of money	0.20	\$ 549.00/hr	\$ 109.80
06/08/2021	KEA	01 - Asset Analysis and Recovery Exchange of correspondence with L. Kline re December CS statements	0.10	\$ 549.00/hr	\$ 54.90
06/08/2021	KEA	01 - Asset Analysis and Recovery Review supplemental Schwab production and exchange of correspondence with Schwab representative re same	0.20	\$ 549.00/hr	\$ 109.80
06/10/2021	KEA	01 - Asset Analysis and Recovery Prepare correspondence to Michael Quinn re Top Line Auto information re potential acquisition of Area Auto Glass documents	0.10	\$ 549.00/hr	\$ 54.90
06/14/2021	KEA	01 - Asset Analysis and Recovery Review Wells Fargo production	0.20	\$ 549.00/hr	\$ 109.80
06/15/2021	KEA	01 - Asset Analysis and Recovery Review correspondence from Michael Quinn re Area Auto Glass receiveable from Top Line	0.10	\$ 549.00/hr	\$ 54.90
07/22/2021	KEA	01 - Asset Analysis and Recovery Review status of Discover production and prepare correspondence to representative of Discover re status of same	0.10	\$ 549.00/hr	\$ 54.90
07/23/2021	KEA	01 - Asset Analysis and Recovery Review Discover production re potential Walldesign claims	0.20	\$ 549.00/hr	\$ 109.80
09/08/2021	KEA	01 - Asset Analysis and Recovery Review production from Comerica bank and forward same to receiver	0.20	\$ 549.00/hr	\$ 109.80

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09/08/2021	JH	01 - Asset Analysis and Recovery Update chart re status of discovery	0.10	\$ 238.50/hr	\$ 23.85
09/08/2021	KEA	01 - Asset Analysis and Recovery Telephone call with D. Bell re status of bringing in King and Area Auto Glass accounts into receivership estate	0.20	\$ 549.00/hr	\$ 109.80
09/09/2021	KEA	01 - Asset Analysis and Recovery Prepare correspondence to Lynn Dean re moving today's call and status of forensic accounting	0.10	\$ 549.00/hr	\$ 54.90
09/16/2021	KEA	01 - Asset Analysis and Recovery Zoom meeting with J. Brandlin and D. Bell re forensic accounting review	0.50	\$ 549.00/hr	\$ 274.50
09/17/2021	KEA	01 - Asset Analysis and Recovery Review status of discovery related to credit cards and prepare instructions for Capital One subpoena	0.10	\$ 549.00/hr	\$ 54.90
09/20/2021	JH	01 - Asset Analysis and Recovery Research re Capital One subpoena and response	0.20	\$ 238.50/hr	\$ 47.70
09/20/2021	JH	01 - Asset Analysis and Recovery Research re Capital One production of documents	0.20	\$ 238.50/hr	\$ 47.70
09/21/2021	KEA	01 - Asset Analysis and Recovery Review info re Chase account to get missing documents from Chase	0.10	\$ 549.00/hr	\$ 54.90
09/21/2021	JH	01 - Asset Analysis and Recovery Preparation of subpoena, document request and notice of subpoena (Chase)	0.50	\$ 238.50/hr	\$ 119.25
09/21/2021	KEA	01 - Asset Analysis and Recovery Review and execute Chase subpoena	0.10	\$ 549.00/hr	\$ 54.90
09/21/2021	KEA	01 - Asset Analysis and Recovery Review info from D. Bell re San Clemente Villas by the Sea payments	0.10	\$ 549.00/hr	\$ 54.90
09/24/2021	JH	01 - Asset Analysis and Recovery Correspondence to Capital One re status of production	0.30	\$ 238.50/hr	\$ 71.55
09/24/2021	KEA	01 - Asset Analysis and Recovery Review Capital one document production	0.10	\$ 549.00/hr	\$ 54.90

09/29/2021	KEA	01 - Asset Analysis and Recovery Review Chase and TD Ameritrade records and investor list to determine what records are missing	0.80	\$ 549.00/hr	\$ 439.20
10/20/2021	KEA	01 - Asset Analysis and Recovery Review revised forensic accounting and prepare correspondence to J. Brandlin re same	0.20	\$ 549.00/hr	\$ 109.80
		01 - Asset Analysis and Recovery Totals	3.70	@ \$ 610.00/hr	\$ 2,257.00
			18.00	@ \$ 238.50/hr	\$ 4,293.00
			7.70	@ \$ 320.00/hr	\$ 2,464.00
			14.50	@ \$ 288.00/hr	\$ 4,176.00
			27.90	@ \$ 549.00/hr	\$ 15,317.10
			0.50	@ \$ 0.00/hr	\$ 0.00
			72.30		\$ 28,507.10
12/28/2020	KEA	04 - Case Administration Review and analysis of entered TRO/receivership order (Brandlin/Elevate)	0.30	\$ 610.00/hr	\$ 183.00
12/30/2020	KEA	04 - Case Administration Review info re website hosting in order to redirect site	0.10	\$ 549.00/hr	\$ 54.90
12/30/2020	TWE	04 - Case Administration Review and analysis of SEC complaint against Elevate et al. and temporary restraining order entered by court on December 28, 2020 (no charge)	0.70	\$ 0.00/hr	No Charge
12/31/2020	KEA	04 - Case Administration Review statute re whether deadline to record order runs from entry or execution (no charge)	0.10	\$ 0.00/hr	No Charge
01/05/2021	KEA	04 - Case Administration Prepare correspondence to SEC re emails and documents from the office	0.10	\$ 549.00/hr	\$ 54.90
01/05/2021	KEA	04 - Case Administration Exchange of correspondence with M. Harmon re potential CPA firm/auditor	0.10	\$ 549.00/hr	\$ 54.90
01/05/2021	KEA	04 - Case Administration Attention to redirection of mail (no	0.10	\$ 0.00/hr	No Charge

		charge)			
01/05/2021	KEA	04 - Case Administration Prepare correspondence to SEC re email files	0.20	\$ 549.00/hr	\$ 109.80
01/05/2021	TWE	04 - Case Administration Attention to issues re redirection of mail to post office to submit form to forward mail to receiver's office (no charge)	1.00	\$ 0.00/hr	No Charge
01/05/2021	KEA	04 - Case Administration Forward scanned copies of books and records taken from office to the SEC	0.10	\$ 549.00/hr	\$ 54.90
01/06/2021	KEA	04 - Case Administration Prepare correspondence to SEC re depos and whether it received opposition to the OSC	0.10	\$ 549.00/hr	\$ 54.90
01/07/2021	KEA	04 - Case Administration Prepare initial status report of the Receiver in connection with the preliminary injunction/permanent receiver hearing	0.60	\$ 549.00/hr	\$ 329.40
01/07/2021	KEA	04 - Case Administration Revise status report	0.20	\$ 549.00/hr	\$ 109.80
01/07/2021	KEA	04 - Case Administration Prepare correspondence to Receiver re website for investors	0.10	\$ 549.00/hr	\$ 54.90
01/07/2021	KEA	04 - Case Administration Revise status report re additional updates and send to Receiver for approval	0.20	\$ 549.00/hr	\$ 109.80
01/08/2021	KEA	04 - Case Administration Review contract from Donlin Recano and forward to Receiver for signature (no charge)	0.20	\$ 0.00/hr	No Charge
01/11/2021	KEA	04 - Case Administration Review status of completion of investor information and direct list to be updated based on email records (no charge)	0.20	\$ 0.00/hr	No Charge
01/12/2021	KEA	04 - Case Administration Review investor listing and forward revised list to Mike Harmon	0.10	\$ 549.00/hr	\$ 54.90
01/13/2021	KEA	04 - Case Administration Prepare FAQ content for website	0.20	\$ 549.00/hr	\$ 109.80
01/13/2021	KEA	04 - Case Administration Preparation of language for home	0.30	\$ 549.00/hr	\$ 164.70

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page of receivership website

01/14/2021	KEA	04 - Case Administration Research re legal contact at web hosting company to get Elevate site redirected to Receiver's site	0.20	\$ 549.00/hr	\$ 109.80
01/14/2021	KEA	04 - Case Administration Prepare correspondence to Andrew Logan with content for website	0.30	\$ 549.00/hr	\$ 164.70
01/14/2021	KEA	04 - Case Administration Prepare draft letter to investors	0.80	\$ 549.00/hr	\$ 439.20
01/15/2021	KEA	04 - Case Administration Review website preview and add pleadings (no charge)	0.10	\$ 0.00/hr	No Charge
01/15/2021	KEA	04 - Case Administration Exchange of correspondence with court re Zoom instructions for 1/19 hearing (no charge)	0.10	\$ 0.00/hr	No Charge
01/15/2021	KEA	04 - Case Administration Forward website info to Receiver (no charge)	0.10	\$ 0.00/hr	No Charge
01/19/2021	KEA	04 - Case Administration Telephone call with Receiver after hearing re next steps	0.10	\$ 549.00/hr	\$ 54.90
01/19/2021	KEA	04 - Case Administration Revise letter to investors to send via email instead	0.20	\$ 549.00/hr	\$ 109.80
01/19/2021	KEA	04 - Case Administration Prepare correspondence to Receiver re draft email to investors	0.10	\$ 549.00/hr	\$ 54.90
01/19/2021	KEA	04 - Case Administration Review preliminary injunction	0.10	\$ 549.00/hr	\$ 54.90
01/20/2021	KEA	04 - Case Administration Review Receiver's proposed changes to initial investor email	0.10	\$ 549.00/hr	\$ 54.90
01/20/2021	KEA	04 - Case Administration Prepare final clean version of investor email and correspondence to Receiver re same	0.10	\$ 549.00/hr	\$ 54.90
01/21/2021	KEA	04 - Case Administration Prepare correspondence to Receiver re return of office space	0.10	\$ 549.00/hr	\$ 54.90
01/21/2021	KEA	04 - Case Administration Telephone call with Receiver re return of office to landlord	0.10	\$ 549.00/hr	\$ 54.90

01/21/2021	KEA	04 - Case Administration Prepare motion re employment of professionals and disposition of personal property	1.40	\$ 549.00/hr	\$ 768.60
01/21/2021	KEA	04 - Case Administration Complete preparation of Brandin declaration re motion re professionals and personal property disposition	0.40	\$ 549.00/hr	\$ 219.60
01/21/2021	KEA	04 - Case Administration Prepare correspondence to Andrew Logan re website update (no charge)	0.10	\$ 0.00/hr	No Charge
01/22/2021	KEA	04 - Case Administration Revise motion and declaration re professionals and personal property	0.60	\$ 549.00/hr	\$ 329.40
01/22/2021	KEA	04 - Case Administration Prepare correspondence to Chris Miller, property manager for landlord, re return of office and keys	0.10	\$ 549.00/hr	\$ 54.90
01/26/2021	KEA	04 - Case Administration Prepare notice of motion re professionals and personal property	0.30	\$ 549.00/hr	\$ 164.70
01/26/2021	KEA	04 - Case Administration Prepare notice of receivership for Arizona in case we locate any assets in Arizona	0.30	\$ 549.00/hr	\$ 164.70
01/26/2021	KEA	04 - Case Administration Modify motion to add request for authority to serve investors by email	0.30	\$ 549.00/hr	\$ 164.70
01/26/2021	KEA	04 - Case Administration Revise notice of motion re service issue	0.10	\$ 549.00/hr	\$ 54.90
01/27/2021	KEA	04 - Case Administration Telephone call with clerk from Court in Arizona with question re Notice of Receivership	0.10	\$ 549.00/hr	\$ 54.90
01/28/2021	KEA	04 - Case Administration Telephone call with Receiver re communications with investors	0.10	\$ 549.00/hr	\$ 54.90
01/28/2021	KEA	04 - Case Administration Finalize motion for administrative orders and related documents	0.40	\$ 549.00/hr	\$ 219.60
01/29/2021	KEA	04 - Case Administration Exchange of emails with investors	0.20	\$ 0.00/hr	No Charge

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re case status (no charge)

02/02/2021	KEA	04 - Case Administration Exchange of correspondence with investor re inquiry he received from third party re claims	0.10	\$ 549.00/hr	\$ 54.90
02/02/2021	KEA	04 - Case Administration Review correspondence from landlord re lease and deposit	0.10	\$ 549.00/hr	\$ 54.90
02/03/2021	KEA	04 - Case Administration Exchange of correspondence with M. Harmon re communication with investor and sending him relevant pleadings	0.10	\$ 549.00/hr	\$ 54.90
02/03/2021	KEA	04 - Case Administration Telephone call to investor re claims against Elevate	0.10	\$ 549.00/hr	\$ 54.90
02/03/2021	KEA	04 - Case Administration Telephone call with investor re details of case and conversations with Justin King	0.30	\$ 549.00/hr	\$ 164.70
02/04/2021	KEA	04 - Case Administration Exchange of correspondence with investor re communications being legitimate	0.10	\$ 549.00/hr	\$ 54.90
02/08/2021	KEA	04 - Case Administration Prepare request to Jacko Law Firm for Elevate's client files	0.20	\$ 549.00/hr	\$ 109.80
02/16/2021	KEA	04 - Case Administration Prepare order re employment motion	0.20	\$ 549.00/hr	\$ 109.80
02/16/2021	KEA	04 - Case Administration Prepare declaration re service of motion on investors	0.20	\$ 549.00/hr	\$ 109.80
02/16/2021	KEA	04 - Case Administration Review entered order re employment application	0.10	\$ 549.00/hr	\$ 54.90
02/22/2021	TWE	04 - Case Administration Call San Clemente post office regarding mail forwarding to office of receiver	0.10	\$ 288.00/hr	\$ 28.80
03/15/2021	KEA	04 - Case Administration Preparation of correspondence to Donlin Recano re additional pleadings to post on the receivership website (no charge)	0.10	\$ 0.00/hr	No Charge
03/18/2021	KEA	04 - Case Administration Telephone call with Mike Quinn re	0.20	\$ 549.00/hr	\$ 109.80

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role in the case and Jacko Law
Group files

03/22/2021	KEA	04 - Case Administration Review letter from counsel for an investor re case status (no charge)	0.10	\$ 0.00/hr	No Charge
03/22/2021	KEA	04 - Case Administration Prepare correspondence to counsel for investor re case status and next steps (no charge)	0.10	\$ 0.00/hr	No Charge
03/25/2021	KEA	04 - Case Administration Exchange of correspondence with Mike Harmon re receiver and trial deadlines	0.10	\$ 549.00/hr	\$ 54.90
04/06/2021	KEA	04 - Case Administration Review and analysis of Kings' motion for relief from asset freeze order	0.40	\$ 549.00/hr	\$ 219.60
04/06/2021	KEA	04 - Case Administration Prepare correspondence to Receiver re request for relief from asset freeze order	0.10	\$ 549.00/hr	\$ 54.90
04/12/2021	KEA	04 - Case Administration Review stipulation between SEC and Kings re new accounts (no charge)	0.10	\$ 0.00/hr	No Charge
04/19/2021	KEA	04 - Case Administration Exchange of correspondence with Receiver and SEC re Kings' request to turn in leased cars	0.10	\$ 0.00/hr	No Charge
04/19/2021	KEA	04 - Case Administration Further exchange of correspondence with investor re case status and estimated timing of distribution	0.10	\$ 0.00/hr	No Charge
04/23/2021	KEA	04 - Case Administration Telephone call with J. Waier re setting up meeting with the receiver; prepare correspondence to J. Brandlin re same	0.10	\$ 549.00/hr	\$ 54.90
04/27/2021	KEA	04 - Case Administration Exchange of various correspondence re meeting with investigators	0.10	\$ 549.00/hr	\$ 54.90
04/30/2021	KEA	04 - Case Administration Exchange of correspondence with J. Waier re meeting with Receiver	0.10	\$ 549.00/hr	\$ 54.90
04/30/2021	KEA	04 - Case Administration Telephone call with investor re case status (no charge)	0.10	\$ 0.00/hr	No Charge

05/11/2021	KEA	04 - Case Administration Telephone call with Jennifer Waier re meeting rescheduling and subjects	0.20	\$ 549.00/hr	\$ 109.80
05/11/2021	KEA	04 - Case Administration Telephone call with Sarah from Receiver's office re investor question	0.10	\$ 549.00/hr	\$ 54.90
05/11/2021	KEA	04 - Case Administration Review status of Wells Fargo production re payroll and exchange of correspondence with S. Singh re same (no charge)	0.10	\$ 0.00/hr	No Charge
05/14/2021	KEA	04 - Case Administration Exchange of various correspondence with Receiver's office and J. Waier re rescheduling meeting (no charge)	0.10	\$ 0.00/hr	No Charge
05/26/2021	KEA	04 - Case Administration Telephone call with J. Brandlin re forensic accounting	0.10	\$ 549.00/hr	\$ 54.90
05/27/2021	KEA	04 - Case Administration Meeting with investigators re forensic accounting	1.50	\$ 549.00/hr	\$ 823.50
06/15/2021	KEA	04 - Case Administration Telephone call with Receiver re claims procedure and next steps	0.10	\$ 549.00/hr	\$ 54.90
07/12/2021	KEA	04 - Case Administration Prepare first semi-annual status report	0.60	\$ 549.00/hr	\$ 329.40
07/13/2021	KEA	04 - Case Administration Exchange of correspondence with investor re case status (no charge)	0.10	\$ 0.00/hr	No Charge
07/19/2021	KEA	04 - Case Administration Prepare correspondence to J. Brandlin re status report and fee app status (no charge)	0.10	\$ 0.00/hr	No Charge
07/22/2021	KEA	04 - Case Administration Review most recent version of forensic accounting re potential litigation claims	0.50	\$ 549.00/hr	\$ 274.50
07/31/2021	KEA	04 - Case Administration Exchange of communication with investor re case status (no charge)	0.10	\$ 0.00/hr	No Charge
08/02/2021	KEA	04 - Case Administration Telephone call with Receiver re net investment calculations	0.10	\$ 549.00/hr	\$ 54.90
08/02/2021	MLS	04 - Case Administration	0.30	\$ 333.00/hr	\$ 99.90

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		Prepare correspondence to J. Brandlin re standardized accounting fund report			
08/13/2021	KEA	04 - Case Administration Telephone call with Receiver re status report and clawback actions	0.20	\$ 549.00/hr	\$ 109.80
09/01/2021	KEA	04 - Case Administration Revise status report and exchange of correspondence with J. Brandlin re same	0.30	\$ 549.00/hr	\$ 164.70
09/01/2021	KEA	04 - Case Administration Telephone call with Lynn Dean re forensic accounting status	0.10	\$ 549.00/hr	\$ 54.90
09/01/2021	KEA	04 - Case Administration Prepare correspondence to J. Brandlin re setting up call re forensic accounting and most recent version of same	0.10	\$ 549.00/hr	\$ 54.90
09/07/2021	KEA	04 - Case Administration Exchange of various correspondence re setting up call with L. Dean re forensic accounting status	0.10	\$ 549.00/hr	\$ 54.90
09/09/2021	KEA	04 - Case Administration Exchange of various correspondence re rescheduling call re forensic accounting (no charge)	0.10	\$ 0.00/hr	No Charge
09/16/2021	KEA	04 - Case Administration Meeting with SEC re status of forensic accounting	1.00	\$ 549.00/hr	\$ 549.00
09/18/2021	KEA	04 - Case Administration Review SFAR through 8/31	0.10	\$ 549.00/hr	\$ 54.90
09/22/2021	KEA	04 - Case Administration Prepare correspondence to SEC re status report	0.10	\$ 549.00/hr	\$ 54.90
09/23/2021	KEA	04 - Case Administration Review correspondence from J. Brandlin re status report and prepare response to him re same	0.20	\$ 549.00/hr	\$ 109.80
09/29/2021	KEA	04 - Case Administration Telephone call with J. Brandlin re forensic accounting and status report and information still needed	0.40	\$ 549.00/hr	\$ 219.60
10/11/2021	KEA	04 - Case Administration Review revised accounting	0.40	\$ 549.00/hr	\$ 219.60
10/15/2021	KEA	04 - Case Administration Telephone call with investor re	0.10	\$ 0.00/hr	No Charge

		case status			
10/25/2021	KEA	04 - Case Administration Telephone call with J. Brandlin re tax returns and whether investors are equity holders	0.10	\$ 549.00/hr	\$ 54.90
		04 - Case Administration Totals	0.30	@ \$ 610.00/hr	\$ 183.00
			17.60	@ \$ 549.00/hr	\$ 9,662.40
			4.30	@ \$ 0.00/hr	\$ 0.00
			0.10	@ \$ 288.00/hr	\$ 28.80
			0.30	@ \$ 333.00/hr	\$ 99.90
			22.60		\$ 9,974.10
01/14/2021	KEA	10 - Litigation Review SEC's most recent pleadings	0.50	\$ 549.00/hr	\$ 274.50
01/18/2021	KEA	10 - Litigation Telephone call with J. Brandlin re hearing tomorrow	0.10	\$ 549.00/hr	\$ 54.90
01/18/2021	KEA	10 - Litigation Prepare for preliminary injunction hearing tomorrow	0.20	\$ 549.00/hr	\$ 109.80
01/19/2021	KEA	10 - Litigation Prepare for OSC re preliminary injunction and permanent receiver	0.20	\$ 549.00/hr	\$ 109.80
01/19/2021	KEA	10 - Litigation Appearance at hearing on OSC re preliminary injunction	0.20	\$ 549.00/hr	\$ 109.80
01/19/2021	KEA	10 - Litigation Review answer filed by Elevate and prepare correspondence to counsel re lack of authority for same	0.30	\$ 549.00/hr	\$ 164.70
01/21/2021	KEA	10 - Litigation Review correspondence from Jennifer Trowbridge re answer filed on behalf of Elevate	0.10	\$ 549.00/hr	\$ 54.90
01/22/2021	KEA	10 - Litigation Review answers filed by the Kings	0.10	\$ 549.00/hr	\$ 54.90
02/02/2021	KEA	10 - Litigation Telephone call with SEC re information from investors	0.30	\$ 549.00/hr	\$ 164.70
02/02/2021	KEA	10 - Litigation Prepare declaration of Mike Harmon re investor communications	0.40	\$ 549.00/hr	\$ 219.60

02/03/2021	KEA	10 - Litigation Revise Harmon declaration and prepare correspondence to L. Dean re same	0.10	\$ 549.00/hr	\$ 54.90
02/03/2021	KEA	10 - Litigation Telephone call with SEC re revisions to declaration	0.20	\$ 549.00/hr	\$ 109.80
02/03/2021	KEA	10 - Litigation Prepare correspondence to M. Harmon re information needed for the declaration	0.10	\$ 549.00/hr	\$ 54.90
02/03/2021	KEA	10 - Litigation Review Schwab documents for information for Harmon declaration and re Shannon King request for turnover of account	0.50	\$ 549.00/hr	\$ 274.50
02/03/2021	KEA	10 - Litigation Revise Harmon declaration re additional information expected to be relevant to relief SEC is seeking	0.40	\$ 549.00/hr	\$ 219.60
02/05/2021	KEA	10 - Litigation Review ex parte application for OSC re contempt	0.20	\$ 549.00/hr	\$ 109.80
02/08/2021	KEA	10 - Litigation Review papers filed by J. King in opposition to ex parte application	0.20	\$ 549.00/hr	\$ 109.80
02/16/2021	KEA	10 - Litigation Telephone call with Jennifer Trowbridge re withdrawal of answer and status of production of client files	0.20	\$ 549.00/hr	\$ 109.80
02/24/2021	KEA	10 - Litigation Exchange of correspondence with Lynn Dean re timeline for forensic accounting for her case management report	0.10	\$ 549.00/hr	\$ 54.90
03/01/2021	KEA	10 - Litigation Review and analysis of Kings' opposition to OSC	0.20	\$ 549.00/hr	\$ 109.80
03/15/2021	KEA	10 - Litigation Attendance at hearing on OSC re civil contempt	0.60	\$ 549.00/hr	\$ 329.40
03/18/2021	KEA	10 - Litigation Review withdrawal of answer for Elevate	0.10	\$ 549.00/hr	\$ 54.90
04/07/2021	KEA	10 - Litigation Review motion to release funds	1.40	\$ 549.00/hr	\$ 768.60

#1457

and activity in bank accounts to
formulate recommended response

04/08/2021	KEA	10 - Litigation Telephone call with Lynn Dean re pending motion	0.20	\$ 549.00/hr	\$ 109.80
04/08/2021	KEA	10 - Litigation Review documents related to request to unfreeze accounts and prepare correspondence to M. Harmon re same	0.40	\$ 549.00/hr	\$ 219.60
04/09/2021	KEA	10 - Litigation Review docs re request of Kings for relief from asset freeze	0.70	\$ 549.00/hr	\$ 384.30
04/11/2021	KEA	10 - Litigation Prepare declaration of Mike Harmon re comingling of funds between accounts	2.30	\$ 549.00/hr	\$ 1,262.70
04/12/2021	KEA	10 - Litigation Review M. Harmon's changes to declaration and incorporate same	0.60	\$ 549.00/hr	\$ 329.40
04/12/2021	KEA	10 - Litigation Prepare joinder to SEC opposition to motion to modify asset freeze	0.80	\$ 549.00/hr	\$ 439.20
04/12/2021	KEA	10 - Litigation Prepare correspondence to SEC re joinder	0.10	\$ 549.00/hr	\$ 54.90
04/12/2021	KEA	10 - Litigation Finalize declaration of Mike Harmon and joinder	0.40	\$ 549.00/hr	\$ 219.60
10 - Litigation Totals			12.20	@ \$ 549.00/hr	\$ 6,697.80
			12.20		\$ 6,697.80
07/12/2021	KEA	13 - Fee Applications Coding of invoice to streamline preparation of fee application (no charge)	0.30	\$ 0.00/hr	No Charge
13 - Fee Applications Totals			0.30	@ \$ 0.00/hr	\$ 0.00
			0.30		\$ 0.00

Total Professional Services	107.40	\$ 45,179.00
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Costs And Disbursements

<u>Date</u>	<u>Description</u>	<u>Amount</u>
01/04/2021	Attorney Service: First Legal obtaining certified copies of Temporary Restraining Order	\$ 37.33

01/04/2021	Attorney Service: First Legal pickup from District Court and delivery of docs to Recorder's Office for recording - Temporary Restraining Order	\$ 175.00
02/02/2021	Attorney Service: First Legal pick up of Receiver's Order and drop off at Recorder's Office in Orange County and Maricopa County	\$ 25.62
02/04/2021	Attorney Service: First Legal delivery of Receiver's Order to Orange County Recorder's Office for Recording. (Order Recording rejected)	\$ 32.00
02/04/2021	Attorney Service: First Legal delivery of Receiver's Order to Maricopa County Recorder's office for recording	\$ 65.00
02/09/2021	Attorney Service- Process service for subpoenas to produce documents from: Synchrony Bank, Capital One Bank, Citibank, JP Morgan Chase, American Express, Mercedes Financial, Discover, and LoanMe.	\$ 1,038.02
03/04/2021	Attorney Service: Pickup and delivery of Preliminary Injunction to be certified and recorded	\$ 172.86
03/04/2021	Attorney Service: First Legal return drop-off of recorded certified copy of Preliminary Injunction	\$ 23.16
04/23/2021	Attorney Service: Wells Fargo subpoena to produce documents	\$ 88.99
05/12/2021	Service of Process: Service of Subpoenas- Comerica Bank, Income Trader.com, Wells Fargo Bank, IncomeTrader, JPMorgan Chase dates 5/12/2021-5/27/2021	\$ 1,149.56
09/21/2021	Process Server: Service of Subpoena to Produce Records- Capital One Bank and JP Morgan Chase Bank	\$ 321.27
09/28/2021	Process Service: Subpoena for Records/Production (Capital One Bank)	\$ 70.50
	Attorney Service Totals	\$ 3,199.31
01/05/2021	Copies: Fax to Integrated Accounting Services and Wells Fargo	\$ 2.20
01/07/2021	Copies: Service of Status Report	\$ 0.80
01/27/2021	Copies: Service of New Miscellaneous Case documents submitted to US District Court AZ Division - Notice of Receivership	\$ 23.20
01/29/2021	Copies: Service of Notice of Motion for Order in Aid of Receivership, Memo of P&A re Motion, and Brandlin Declaration	\$ 18.00
05/12/2021	Copies: Service of Notice of Service of Subpoenas for Comerica Bank and Income Trader.	\$ 14.40
05/17/2021	Copies: Service of Notice of Service of Subpoena for Wells Fargo	\$ 9.60
05/27/2021	Copies: Service of Notice of Service of Subpoena re JPMorgan Chase, N.A.	\$ 11.20
05/27/2021	Copies: Service of Notice of Service of Subpoena re JPMorgan Chase, N.A.	\$ 11.20
09/21/2021	Copies: Service of Notice of Subpoena- JP Morgan Chase	\$ 6.60
	Copies Totals	\$ 97.20
02/09/2021	Fax of Subpoena: Citibank, N.A.	\$ 2.20
	Facsimile Totals	\$ 2.20
01/27/2021	Filing Fee/Court Fee: (AZ) New Miscellaneous Case documents	\$ 49.00

#1459
submitted to US District Court AZ Division (Notice of Receivership)

Filing Fee/Court Fee Totals		\$ 49.00
01/04/2021	FedEx: Check to US district court	\$ 26.95
01/05/2021	Postage: Letter to Integrated Accounting Services	\$ 0.50
01/07/2021	Postage: Service of Status Report	\$ 0.50
01/08/2021	Postage: Orders to TD Ameritrade	\$ 1.60
01/11/2021	FedEx: Overnight mail letter to Fidelity Investments	\$ 39.60
01/27/2021	Postage: Service of New Miscellaneous Case documents submitted to US District Court AZ Division - Notice of Receivership	\$ 7.20
01/29/2021	Postage: Service of Notice of Motion for Order in Aid of Receivership, Memo of P&A re Motion, and Brandlin Declaration	\$ 7.51
05/12/2021	Postage: Service of Notice of Service of Subpoenas for Comerica Bank and Income Trader.	\$ 6.40
05/17/2021	Postage: Service of Notice of Service of Subpoena for Wells Fargo	\$ 5.60
05/27/2021	Postage: Service of Notice of Service of Subpoena re JPMorgan Chase, N.A.	\$ 2.84
09/21/2021	Postage: Service of Notice of Subpoena- JP Morgan Chase	\$ 2.19
10/05/2021	Postage: Discovery Flash Drive to Lynn Dean @ Securities & Exchange Commission	\$ 8.70
10/25/2021	Postage: FedEx Overnight to Lynn Dean @ Securities & Exchange Commission - Discovery Flash Drive	\$ 26.95
Mailing/Postage Totals		\$ 136.54
12/22/2020	Pacer Online Research	\$ 0.10
12/28/2020	Pacer Online Research	\$ 82.73
12/30/2020	Pacer Online Research	\$ 0.20
12/31/2020	Pacer Online Research	\$ 0.10
01/04/2021	Pacer Online Research	\$ 0.10
01/08/2021	Pacer Online Research	\$ 1.20
01/15/2021	Pacer Online Research	\$ 0.40
02/19/2021	pacer online research	\$ 2.50
02/23/2021	pacer online research	\$ 5.30
04/08/2021	Pacer Online Research	\$ 4.50
04/12/2021	Pacer Online Research	\$ 0.70
05/12/2021	Pacer Online Research	\$ 4.50
Pacer Fee Totals		\$ 102.33
12/28/2020	Travel/ Mileage: Travel to Elevate Office	\$ 13.92
Travel/Lodging Totals		\$ 13.92
Total Costs and Disbursements		\$ 3,600.50

Total Current Charges

\$ 48,779.50

Summary Of Account

Balance Forward	\$ 0.00
Total Current Charges	\$ 48,779.50
Less Payments And Credits	\$ 0.00
Balance Due	\$ 48,779.50

Notes:

Wire Transfer Instructions:

City National Bank

555 South Flower Street

Los Angeles, CA 90071

Routing Number: 122016066

Account Number: 023904985

Trust Account Summary

Billing Period: 12/01/2020 - 11/15/2021

Client: Brandlin, Jeffrey - Receiver for Elevate Investments, LLC | General Matter Trust

Total Deposits		Total Disbursements	Current Balance	
\$0.00		\$0.00	\$0.00	
Date	Transaction	Deposit	Disbursement	Balance
No activity for this billing period.				

User Hours Summary

Billing Period: 12/01/2020 - 10/31/2021

User Hour Totals

User Initials	User	Hours Billed	Rate/Hour	Amount Billed
KEA	Kyra E Andrassy	4.00	\$ 610.00	\$ 2,440.00
KEA	Kyra E Andrassy	3.30	\$ 0.00	\$ 0.00
KEA	Kyra E Andrassy	57.70	\$ 549.00	\$ 31,677.30
JH	Janet Hogan	18.00	\$ 238.50	\$ 4,293.00
MLS	Michael L Simon	0.30	\$ 333.00	\$ 99.90
TWE	Timothy W Evanston	7.70	\$ 320.00	\$ 2,464.00
TWE	Timothy W Evanston	14.60	\$ 288.00	\$ 4,204.80
TWE	Timothy W Evanston	1.80	\$ 0.00	\$ 0.00
Totals		107.40		\$ 45,179.00

SMILEY WANG-EKVALL, LLP
3200 Park Center Drive, Suite 250
Costa Mesa, California 92626
Tel 714 445-1000 • Fax 714 445-1002

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8 **UNITED STATES DISTRICT COURT**
9 **CENTRAL DISTRICT OF CALIFORNIA, SOUTHERN DIVISION**
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11 SECURITIES AND EXCHANGE
12 COMMISSION,

13 Plaintiff,

14 v.

15 JUSTIN ROBERT KING; AND
16 ELEVATE INVESTMENTS LLC,

17 Defendants,

18 SHANNON LEIGH KING,

19 Relief Defendant.
20
21

Case No. SACV20-02398-
JVS(DFMx)

**[PROPOSED] ORDER GRANTING
FIRST INTERIM APPLICATION
FOR APPROVAL OF FEES AND
COSTS OF:**

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

(2) SMILEY WANG-EKVALL, LLP,
GENERAL COUNSEL TO THE
RECEIVER

DATE: March 7, 2022

TIME: 1:30 p.m.

CTRM: 10C

JUDGE: James V. Selna

22 The Court having reviewed the *First Interim Application for Approval of*
23 *Fees and Costs of (1) Jeffrey Brandlin and Brandlin & Associates, Receiver,*
24 *and (2) Smiley Wang-Ekvall, LLP, General Counsel to the Receiver* for the
25 period of December 28, 2020, through October 31, 2021 (the "Application"),
26 and the evidence submitted in support of the Application and the Court
27 having found that the fees and costs sought are reasonable,

28 **IT IS ORDERED AS FOLLOWS:**

SMILEY WANG-EKVALL, LLP

3200 Park Center Drive, Suite 250

Costa Mesa, California 92626

Tel 714 445-1000 • Fax 714 445-1002

- 1 1. The Application is approved;
- 2 2. Jeffrey Brandlin (the "Receiver") and Brandlin & Associates are
- 3 allowed \$70,837.50 in fees and \$110.29 in expenses on an interim basis for
- 4 the period of December 28, 2020, through October 31, 2021;
- 5 2. Smiley Wang-Ekvall, LLP, is allowed \$45,179.00 in fees and
- 6 \$3,600.50 in expenses on an interim basis for the period of December 28,
- 7 2020, through October 31, 2021; and
- 8 3. The Receiver is authorized to pay 80% of the allowed fees and
- 9 100% of the allowed expenses from available funds, with payment of the
- 10 amount held back to be sought at a later date.

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12 DATED: _____, 2022

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15 _____
16 JAMES V. SELNA, United States District
17 Judge
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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 2/4/2022, I served true copies of the following document(s) described as

FIRST INTERIM APPLICATION FOR APPROVAL OF FEES AND COSTS OF: (1) JEFFREY BRANDLIN AND BRANDLIN & ASSOCIATES, RECEIVER, AND (2) SMILEY WANG-EKVALL, LLP, GENERAL COUNSEL TO THE RECEIVER

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 2/4/2022, 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.

(X) (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 4, 2022, at Costa Mesa, California.

/s/ Lynnette Garrett

Lynnette Garrett

SERVICE LIST

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

☐ **Kyra E Andrassy**
kandrassy@swelawfirm.com,jchung@swelawfirm.com,lgarrett@swelawfirm.com,gacruz@swelawfirm.com

☐ **Jeffrey E Brandlin**
kandrassy@swelawfirm.com

☐ **Lynn M. Dean**
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BY MAIL:

Justin and Shannon King 26500 Paseo Infinita San Juan Capistrano, CA 92675	Justin and Shannon King 10639 West Chestnut Street Marana, AZ 85653
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