

CAUSE NO. D-1-GV-10-000454

STATE OF TEXAS,	§	IN THE DISTRICT COURT OF
	§	
Plaintiff,	§	
v.	§	TRAVIS COUNTY, TEXAS
	§	
RETIREMENT VALUE, LLC, et al,	§	
	§	
Defendants.	§	126 th JUDICIAL DISTRICT

**THIRTIETH APPLICATION FOR FEES
BY THE RECEIVER AND RECEIVER’S COUNSEL**

Eduardo S. Espinosa, court-appointed receiver for Retirement Value, LLC, files his Thirtieth application for fees incurred by the Receiver and his counsel, Dykema Cox Smith (Dykema) for the months of September 2016 through June 2017.

BACKGROUND

To assist the Receiver in the performance of his duties, the Agreed TI¹ authorizes the Receiver to “to hire employees, contractors, consultants, accountants, attorneys, legal assistants, or other assistants under terms to be determined by the Receiver, whose services in the sole discretion of the Receiver, are necessary for an efficient and accurate administration of the receivership estate.” Agreed TI at 14, ¶8. To that end, the Receiver has retained Dykema to represent him in connection with this case, to assist him in the performance of his duties and to prosecute or defend litigation on behalf of Retirement Value.

¹ The “Agreed TI” is the Agreed Temporary Injunction Order against Defendants Retirement Value, LLC and Richard H. “Dick” Gray and the Relief Defendant and Order Appointing Receiver, entered by the Court on May 28, 2010.

By its Order Regarding the First Application for Fees by the Receiver and Receiver's Counsel entered on October 26, 2010 (Fees Order), the Court modified the basis by which the Receiver and his counsel are paid. Pursuant to the Fees Order, the Receiver shall charge an hourly rate of \$320 per hour and the Receiver's counsel shall discount its rates by 9.5% from its then current hourly rates in effect as of the time services are rendered, beginning on August 1, 2010. Fees Order at 2. Moreover, the Receiver and his counsel are to submit to the Court and to the parties of record their request for payment of fees. If no party of record files an objection to the request for payment within ten days from the filing of the request for payment, then the Receiver shall pay the amount of the request from funds he holds in the receivership estate. Any objection must state with specificity the particular items of the Receiver's request to which the objection is made. If an objection is made, the Receiver shall not pay the contested portion of the invoice until a hearing has been held on the objection, but the Receiver may pay the portions of the request to which no objection is made. *Id.*

APPLICATION FOR PROFESSIONAL FEES

By this Application, the Receiver seeks approval from the Court to pay from the assets of the Receivership the fees incurred by the Receiver and his counsel, Dykema, for services rendered from September 2016 through June 2017.

The Receiver has incurred fees of \$26,240 during the period covered by this Application. He has retained the legal services of Dykema which incurred fees for the periods covered by this Application of \$50,147.15. Affidavit of Eduardo S.

Espinosa (Espinosa Affid.) at ¶10 (attached as Exhibit 1). While substantial, these fees were both reasonable and necessary.

The fees charged by the Receiver and his counsel represent a 19.63% discount from the usual and customary fees charged by Dykema. As a general matter, the charge for the services provided by Dykema are determined by multiplying the total number of hours worked by each timekeeper by that timekeeper’s billing rate. *Id.* at ¶6. In this case, the billing rate of each timekeeper was discounted from the usual and customary rates charged by Dykema. The Receiver is charging \$320/hour, which represents a 35% discount from his usual and customary rate of \$495/hour. In addition, Dykema has discounted its rates by 9.5%. In the aggregate the discounts and write-offs associated with this Application amount to \$18,662.07. *Id.* The chart below summarizes the fees charged and the discounts applied.

Invoice Summary	
Services Rendered in:	Total
Fees Requested	
DCS	\$70,663.47
DCS- Ahlers Bankruptcy	\$5,723.68
Total	\$76,387.15
Receiver Incurred	\$39,638.00
Receiver Billed	\$26,240.00
Receiver adj	(\$13,398.00)
All other Tkpr Incurred	\$55,411.22
All other Tkpr Billed	\$50,147.15
(9.5%) adj.	(\$5,264.07)
Write-offs	
Total Adj	(\$18,662.07)

The Receiver certifies that the estate has sufficient cash reserves from which to pay this Application after taking into account the estate’s receipts and expenditures since the last actuarial analysis of the portfolio in January 2016. *Id.* at ¶ 12.

I. What have we accomplished during this period

During the period covered by this Application, the Receiver and his counsel devoted substantial attention to collecting amounts due the estate pursuant to judgments and settlements; defending the estate against claims brought by Michael McDermott and Wendy Rogers; managing the portfolio and responding to investor comments and inquiries. The significant tasks during this time period include, without limitation:

- Responding to numerous inquiries and resolving various issues regarding the investors' claims, their IRA's and their distributions;
- Maintaining investor communications, including responding to inquiries from investors, defendants and their respective counsel regarding this matter, the Plan of Distribution, value of the claims and alternative recovery efforts;
- Maintaining and periodically updating the estate's website with new information and current events;
- Attending to the preservation of the estates' assets, including coordination of various accounting matters, funds management, fielding acquisition inquiries, payment of premiums, & collecting death benefits;
- Enforcing the Estate's settlement agreements and judgments in order to maximize the Estate's recoveries;
- Preparing quarterly and annual reports; and
- Analyzing the effect of recent increases in the cost of insurance on certain of the Estate's policies and determining the appropriate response.

The Receiver initially undertook to investigate the business of Retirement Value, to collect the assets readily available to it and to put in place interim measures to protect the value of those assets. That work is complete. The Receiver is currently working to execute the court-approved plan for the portfolio of insurance policies in order to maximize the policies' value and return to investor

victims. The Receiver has completed the litigation against the licensees and other defendants. He is now engaged in collecting on the judgments against the licensees, including asserting the estate's claims in their bankruptcy proceedings. He also continues to respond to inquiries and suggestions from investors.

The primary work in this period related to (i) preparing the quarterly and annual reports to the Court and the investors; (ii) evaluating the effect of and responding to increases in the cost of insurance of certain of the Estate's policies and (iii) pursuing collection efforts on existing judgments and settlements. The Receiver has also objected to certain licensees' attempts to discharge the judgments against them in bankruptcy.

II. What Work Remains to Be Done

While a substantial portion of the Receiver's work has been completed, work remains to be done. At this point, our work can be divided into three categories: (i) collection of judgments; (ii) resolution of new claims and/or litigation against the estate; and (iii) fulfillment of the plan of distribution.

The litigation of claims by the estate has been largely completed by the estate's contingency fee counsel. Negotiated settlements entered into pursuant to the estate's collection efforts afforded the estate the opportunity to make an interim distribution. The first interim distribution was funded entirely from amounts collected. The remaining claims against licensees have been resolved by judgments in the Receiver's favor totaling \$6.1 million. Many of the judgment debtors have already entered into settlement agreements with the Receiver pursuant to which they have agreed to pay the estate over \$1.63 million. To the extent any of the

licensees against whom a judgment has been secured file an appeal or otherwise seek to adversely affect the estate's judgments, the Receiver will seek to preserve and enforce the estate's legal rights.

The Plan of Distribution largely resolved the claims against the estate. Receiver received 44 proofs of claim (38 from investors and 6 from other claimants) disputing scheduled claim amounts or characterization. All disputes pertaining to the Class 2 –Investor claims have been resolved. Disputes regarding Class 3 General Creditor claims have largely been resolved. The Tracy Moss litigation ended with an agreed judgment against Retirement Value for \$150,000 and Wells Fargo dropped its \$50,000 claim against the estate. As it is unlikely that there will be funds to pay the Class 3 claims, the Receiver does not contemplate further efforts to resolve the remaining disputes over Class 3 claims at this time.

The Court's adoption of the Initial Plan substantially reduces, if not eliminates, the need for further expense or delay associated with evaluating alternative asset management strategies. The proof of claim process has been concluded, each claimant's proportionate interests in the estate's assets have been established and the initial distribution remitted. The Receiver has since turned his attention to managing the liquid assets on hand without exposing them to undue risk, executing interim distributions, addressing investor inquiries and ministerial issues to ensure that the estate's records are updated and the estate is ready to execute the next distribution.

The Receiver published a report for the year end 2016 and a report for the first quarter of 2017.

ARGUMENT

The Receiver's administrative costs, including his fee and that of his counsel, are to be paid out of the funds and other assets of the estate. These costs are considered costs of court and have priority over all other claims against the estate. *Jordan v. Burbach*, 330 S.W.2d 249 (Tex. Civ. App. – El Paso 1959, writ ref'd n.r.e.); also TEX. CIV. PRAC. & REM. CODE §64.051. The Court should consider the reasonableness of the fees requested by both the Receiver and counsel.

In evaluating the reasonableness of the fees, the Court should consider the following factors: (1) the time and labor involved, the novelty and difficulty of the questions involved, and the skill required to perform the legal services properly; (2) the likelihood that the acceptance of the particular employment will preclude other employment by the lawyer; (3) the fee customarily charged in the locality for similar legal services; (4) the amount involved and the results obtained; (5) the time limitations imposed by the client or the circumstances; (6) the nature and length of the professional relationship with the client; (7) the experience, reputation, and ability of the lawyer or lawyers performing the services; and (8) whether the fee is fixed or contingent on results obtained or uncertainty of collection before the legal services have been rendered. *Arthur Andersen & Co. v. Perry Equip. Corp.*, 945 S.W.2d 812, 818 (Tex. 1997). These factors support the award of the requested fees.

Time, labor, skill & complexity. By its nature, a receivership proceeding is unique and complicated. As discussed above, this receivership is particularly

complicated due to its size, the assets involved, the poor record keeping of Retirement Value and the sheer number of people involved (1,084 investors, 1,000 licensees, 18 insurance companies and several banks). To properly administer the estate requires a high degree of skill and diligence. Moreover, the Receiver and his counsel have had to devote significant time to this matter. The exact time expended and work performed by the Receiver and his counsel are shown on the invoices attached to the Espinosa Affidavit. In addition, the Receiver's reports of July 28, 2010, April 30, 2011, December 31, 2011, May 31, 2013, May 31, 2014, May 31, 2015, December 31, 2015, June 17, 2016, September 30, 2016, April 19, 2017, and June, 2017; and the fee applications previously filed with the Court summarize the work of the Receiver and his counsel.

Preclusion of other employment. Dykema has not had to decline any representation solely because of its services in this case.

Customary fees. An attorney's usual and customary fees are presumed to be reasonable. TEX. CIV. PRAC. & REM. CODE § 38.003. The fees charged by Dykema in this case are the usual and customary fees that they charge to and collect from their clients for the services of the attorneys and other professionals working on this matter, except that: (i) the Receiver is charging 29% to 33% less than his usual and customary rate; and (ii) Dykema is charging 9.5% less than its usual and customary rates on all other timekeepers. Espinosa Affid. at ¶6. Further, the court may take judicial notice of customary fees and of the contents of the case file without further evidence. TEX. CIV. PRAC. & REM. CODE § 38.004.

Dykema undertakes annual analyses of the markets in which it operates in order to determine the appropriate fees to charge for their respective professionals based on the fees charged by their competitors and peer firms. The goal of this analysis is to set rates for each professional at the median rate for professionals at peer firms in similar practices areas and similar experience. Accordingly, the rates charged by Dykema in this matter are well within the norm for firms of its type in Texas. Espinosa Affid. at ¶8.

Amount involved and results obtained. The amount involved in this matter, measured either by the \$77 million invested by the investors or the over \$35 million of estate assets administered by the Receiver, is very large. During the Receiver's six-plus years on the job, the Receiver has actively managed the estate's affairs and discharged his court-imposed duties. All told, the Receiver has brought nearly \$29.9² million into the estate over the course of the Receivership Action. He has filed a plan of distribution and distributed approximately \$11.0 million.

Time limitations. Time is of the essence in a receivership. This was particularly true in the initial stages. The efforts undertaken in this case to recover assets, investigate the facts and preserve the portfolio of policies were conducted on an expedited basis.

² These recoveries include (i) \$1.25 million secreted by Retirement Value's principals into Special Acquisitions, Inc.; (ii) \$560,000 and 8 policies of insurance worth about \$1.1 million recovered from James Settlement Services; (iii) \$127,000 in cash and \$195,000 in debt-reduction from a settlement with Bruce Collins; (iv) \$710,000 in a settlement with Kiesling Porter; (v) \$623,000 in assets from a settlement with Dick and Catherine Gray; (vi) \$176,000 in assets and \$7,000 in debt reduction from a settlement with Wendy Rogers; (vii) \$10,117,534 collected from Pacific Life on the PLI140 policy, which was initially disputed by Pacific Life; (viii) \$34,564 in recovered state franchise taxes; (ix) \$2,133,000 in approved settlements with licensees; (x) \$6,086,240 in judgments against licensees; (xi) \$5.5 million in approved settlements with the James Defendants; and (xii) \$1,257,000 in setoffs.

The nature and length of the professional relationship. This factor cuts no particular way. However, neither the Receiver nor his counsel has any particular relationship with any of the parties involved in this matter. Nor is there any possibility of a future relationship with the estate. By their nature, receiverships are a one-time event. As a result, no discount would normally be appropriate. Nevertheless, this application reflects a substantial discount off of the fees that Dykema would normally charge for the work performed during this time period.

Experience, reputation, and ability of the professionals. Dykema is one of Texas' premier law firms. Founded as Cox Smith Matthews Incorporated in San Antonio over 80 years ago and recently merged with Dykema Gossett, it employs over 400 attorneys with diverse experience, across 15 offices, in a myriad of practice areas. Dykema's experience spans all of the key Texas markets, with growing offices in Austin, Dallas, El Paso and McAllen, as well as offices across the nation in Michigan, Illinois, Minnesota, California and Washington, D.C. Dykema represents leading global corporations, growth and middle-market companies, capital markets participants and entrepreneurs in every major industry group as well as public sector entities, educational institutions, philanthropic organizations and individuals.

Whether the fee is fixed or contingent. The fees of the Receiver and his counsel are based on upon their hourly rates with a substantial discount. However, the payment of fees depends upon the approval of the court and the availability of

assets in the estate – something which could not be known at the time the engagement was accepted and which remain uncertain.

Based on the size and complexity of the estate, the difficulties of administering it, the efforts expended and the results obtained, the fees requested by the Receiver and his counsel are reasonable and necessary.

ACCORDINGLY, the Receiver requests that this Application be granted in its entirety and that he be authorized to pay the fees requested by him and his counsel from the funds available to the estate.

Respectfully submitted,

By: /s/ Michael D. Napoli
Michael D. Napoli
State Bar No. 14803400

DYKEMA COX SMITH
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(214) 698-7837
(214) 462-6401 (fax)
MNapoli@dykema.com

**Counsel for Eduardo S. Espinosa,
Receiver**

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing document has been forwarded to all counsel of record listed below, through the electronic filing manager if that counsel's e-mail address is on file or via e-mail, if not, on this 12th day of July, 2017.

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nlaurent@mcginnislaw.com
**COUNSEL FOR THIRD PARTY DEFENDANTS RON
JAMES, DON JAMES, AND JAMES SETTLEMENT
SERVICES**

/s/ Michael D. Napoli
Michael D. Napoli

STATE OF TEXAS,	§	IN THE DISTRICT COURT OF
	§	
Plaintiff,	§	
v.	§	TRAVIS COUNTY, TEXAS
	§	
RETIREMENT VALUE, LLC, et al,	§	
	§	
Defendants.	§	126 th JUDICIAL DISTRICT

AFFIDAVIT OF EDUARDO S. ESPINOSA

BEFORE ME, the undersigned authority, on this day personally appeared Eduardo S. Espinosa, who is personally known to me, and after being duly sworn according to law, upon his/her oath duly deposed and said:

1. My name is Eduardo S. Espinosa. I am over the age of twenty-one (21) years, of sound mind, and fully competent to testify in this cause. I have personal knowledge of the facts stated herein, all of which are true and correct.

2. I am a member of the law firm of Dykema Cox Smith (Dykema). I was admitted to practice law in the State of Louisiana in 1996 and in the State of Texas in 1999. Prior to entering private practice, I was an Enforcement Attorney with the United States Securities and Exchange Commission, where I investigated violations of and enforced the antifraud provisions of the federal securities laws. Since entering private practice in 1998, I have been counsel to multiple defendants in similar proceedings. I am familiar with the reasonable and customary fees charged by attorneys in this type of matter.

3. I am making this Affidavit in support of the Thirtieth Application for Fees by the Receiver and Receiver's Counsel (the "*Application*").

4. Pursuant to the Court's Order of May 5, 2010 and the Agreed Temporary Injunction Order of May 28, 2010 (the "*Agreed TT*"), I have employed professionals necessary "for an efficient and accurate administration of the receivership estate." To this goal, I have retained Dykema to represent me in connection with my duties and responsibilities as Receiver and have utilized a number of its respective lawyers and paralegals to assist me therewith. I have not acted as my own counsel.

5. Attached to this Affidavit (i) as Exhibits A through I are copies of Dykema's invoices for September 2016 through June 2017; and (ii) as Exhibits J through M are copies of Dykema's invoices pertaining to the Michael Ahlers bankruptcy for September 2016, November 2016, March 2017, and May 2017, respectively (collectively, the "*DCS Invoices*"). The DCS Invoices detail the services performed, during the corresponding months, by: (a) me, as Receiver; and (b) Dykema as Receiver's counsel. At the end of each Invoice is a Professional Summary that lists the professional staff that billed time to this matter during the relevant time period, the number of hours billed and their respective rates.

6. As a general matter, the charge for the services provided by Dykema are determined by multiplying the total number of hours worked by each timekeeper by that timekeeper's billing rate respective. The fees charged by the Receiver and his counsel represent a discount of approximately 19.63% from the usual and customary fees charged by Dykema. In this case, the billing rate of each timekeeper was discounted from the usual and customary rates charged by the firm.

The Receiver is charging \$320/hour, which represents a 33% discount from his usual and customary rate of \$495/hour. In addition, Dykema has discounted its rates for other timekeepers by 9.5%. In the aggregate the discounts and write-offs associated with this Application amount to \$18,662.07. The chart below summarizes the fees charged and the discounts applied.

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Services Rendered in:	Total
Fees Requested	
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Receiver adj	(\$13,398.00)
All other Tkpr Incurred	\$55,411.22
All other Tkpr Billed	\$50,147.15
(9.5%) adj.	(\$5,264.07)
Write-offs	
Total Adj	(\$18,662.07)

7. I have personal experience working with every person billing time to this matter, they are each of high quality and they have skills and expertise that are invaluable to assist me in performing my duties and responsibilities in this matter.

8. The hourly rates set forth in the Invoices are set at a level designed to compensate the firm fairly for the work of its staff and to cover fixed and routine overhead expenses. Such rates are normal and customary in this market for legal professionals with the same level of experience and expertise at comparable legal firms in Texas. Dykema undertakes annual analyses of the markets in which it operates in order to determine the appropriate fees to charge for its professionals

based on the fees charged by their competitors and peer firms. The goal of these analyses is to set rates for each professional at the median rate for professionals at peer firms in similar practices areas and similar experience. Accordingly, the rates charged by Dykema in this matter are well within the norm for firms of their type in Texas.

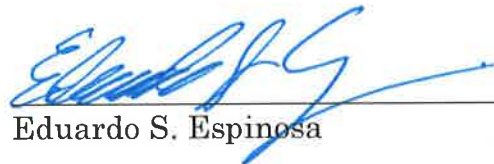
9. The hourly rates charged are reasonable rates for this case, given: (1) the time and labor involved, the novelty and difficulty of the questions involved, and the skill required to perform the legal services properly; (2) the likelihood that the acceptance of the particular employment will preclude other employment by the respective professionals; (3) the fee customarily charged in the locality for similar services; (4) the amount involved and the results obtained; (5) the time limitations imposed by the client or the circumstances; (6) the nature and length of the professional relationship with the client; and (7) the experience, reputation, and ability of the professionals performing the services.

10. The amount billed for my services during the period covered by this application is \$26,240.00. The amount billed for my counsel's professional services during the period covered by this application is \$50,147.15. These amounts were calculated by taking the time billed for each task performed in connection with this case multiplied by the discounted hourly rate for the professional or staff member who performed the task. Based on my experience and knowledge of this matter, the fees charged by myself and my team for work during the periods covered by this Fee Application are reasonable.

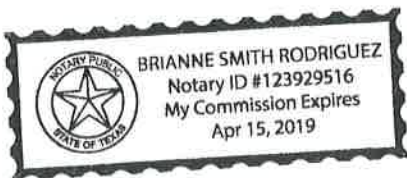
11. I have reviewed the DCS Invoices for services rendered during the periods covered by this Fee Application. Based on my experience and knowledge of this matter, the work performed by my staff during that period was reasonable and necessary to properly allow me to fulfill my duties and responsibilities in this case.

12. I engaged Lewis & Ellis to model the consolidated RV/HCF portfolio and advise the estate as to appropriate premium reserve levels and the portfolio's expected net cash at maturity. Their analysis was updated in connection with the most recent interim distributions. Lewis & Ellis determined that premium reserves of \$12,815,246 as of December 31, 2015 should suffice for 97.5% of the potential outcomes. After accounting for the interim distributions, the premiums paid since December 31, 2015, and the estate's collection of settlements and judgments; the estate maintains ample cash reserves from which to pay this Application.

FURTHER AFFIANT SAYETH NOT.


Eduardo S. Espinosa

SUBSCRIBED AND SWORN TO BEFORE ME this 12th day of July 2017.




Notary Public
My Commission Expires:

EXHIBIT “A”

RETIREMENT VALUE, LLC
EDUARDO S. ESPINOSA, RECEIVER
COX SMITH MATTHEWS INCORPORATED
1201 ELM STREET, SUITE 3300
DALLAS, TX 75270

October 31, 2016
Invoice No.3094388

Legal Services Through 10/31/2016 in Connection With

COUNSEL FOR RECEIVER OF RETIREMENT VALUE, LLC

Matter 734617-000001

09/01/16	M. NAPOLI	0.20	93.22	TELEPHONE CONFERENCE WITH W. ZAWISLAK REGARDING STATUS, CLAIMS AND DISTRIBUTIONS.
09/02/16	D. ANDREACCHI	0.10	17.65	UPDATE COMMUNICATIONS LOG.
09/07/16	E. ESPINOSA	0.60	192.00	TELEPHONE CONFERENCE WITH K. WHITE, SAN DIEGO PUBLIC ADMINISTRATORS OFFICE RE R. HANSEN; CORRESPONDENCE RE SAME.
09/07/16	GREGORY K. JONES	0.10	43.89	PREPARE CORRESPONDENCE TO MR. RENDA ON STIPULATION TO NON-DISCHARGEABLE JUDGMENT
09/08/16	M. NAPOLI	0.00	10.00	(NO CHARGE) PREPARE FEE APP 29.
09/09/16	E. ESPINOSA	0.50	160.00	RESEARCH T. BERNHARDT, STOP PAY ON REMITTANCE.
09/09/16	E. ESPINOSA	0.80	256.00	REVIEW AND UPDATE SETTLEMENT RECEIPTS; CORRESPONDENCE WITH GBKH RE SAME.
09/09/16	M. NAPOLI	0.60	279.65	REVIEW PROPOSAL FROM MORGAN STANLEY FOR YIELD REPORT ON RESERVE FUNDS (.4); CONFER WITH E. ESPINOSA REGARDING REVISING INVESTMENT STRATEGY (.1); EMAIL CORRESPONDENCE WITH ESPINOSA REGARDING SETTLEMENT COLLECTIONS AND QUARTERNIGHT (.1).

REMIT TO: DYKEMA COX SMITH
112 East Pecan Street | Suite1800
San Antonio, Tx 78205
210.554.5500 tel | 210.226.8395 fax

DYKEMA COX SMITH

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INVOICE NO. 3094388
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09/12/16	E. ESPINOSA	1.30	416.00	CORRESPONDENCE WITH A. ARNPOLD (ASG) RE SEPTEMBER PREMIUM; UPDATE LOGS, WIRE FUND.
09/12/16	E. ESPINOSA	0.30	96.00	CORRESPONDENCE WITH D. ANDREACCHI RE T. MARTIN.
09/12/16	E. ESPINOSA	1.20	384.00	RECONCILE NON PERFORMING A/R WITH E. GARNETT.
09/12/16	E. ESPINOSA	0.20	64.00	CORRESPONDENCE WITH J. GARDNER (INVESTOR).
09/12/16	E. ESPINOSA	0.30	96.00	CORRESPONDENCE WITH D. TROTTMAN (QUARTERNIGHT).
09/12/16	M. NAPOLI	2.30	1,071.98	REVIEW ACCOUNTS FOR QUARTERNIGHT (1.5); PREPARE MEMO TO RECONCILE OUTSTANDING JUDGMENT LIST (.2); CONFER WITH E. ESPINOSA REGARDING JUDGMENTS (.3); EMAIL CORRESPONDENCE WITH E. GARRETT REGARDING REVISED CONTINGENCY FEE AGREEMENT (.2); EMAIL CORRESPONDENCE WITH D. TROTTMAN OF QUARTERNIGHT (.1).
09/12/16	D. ANDREACCHI	1.10	194.13	REVIEW MAIL, UPDATE OWNERSHIP AND ADDRESSES; EMAIL A. WILLIAMS RE SAME; EMAIL L. SHABAZZ AND T. MARTIN RE RE-ISSUANCE OF CHECKS.
09/13/16	E. ESPINOSA	0.20	64.00	CORRESPONDENCE WITH E. GARNETT RE D'AGOSTINO AND HARVEST PLANNING.
09/13/16	E. ESPINOSA	0.50	160.00	TELEPHONE CONFERENCE WITH D. TROTTMAN RE FEE STRUCTURE.
09/13/16	M. NAPOLI	0.60	279.65	TELEPHONE CONFERENCE WITH D. TROTTMAN OF QUARTERNIGHT (.2); PREPARE FINAL LIST OF JUDGMENTS TO ASSIGN TO QUARTERNIGHT (.4).

DYKEMA COX SMITH

OCTOBER 31, 2016
 INVOICE NO. 3094388
 PAGE 3

09/14/16	M. NAPOLI	0.60	279.65	REVIEW AND COMMENT ON QUARTERNIGHT ENGAGEMENT LETTER (.2); EMAIL CORRESPONDENCE WITH D. TROTMAN REGARDING COMMENTS (.2); PREPARE MOTION TO RETAIN QUARTERNIGHT (.2).
09/14/16	D. ANDREACCHI	0.20	35.30	TELEPHONE CALL WITH INVESTOR RE RE-ISSUANCE OF CHECK.
09/15/16	E. ESPINOSA	0.70	224.00	ATTEND TO A/P.
09/15/16	E. ESPINOSA	0.40	128.00	REVISIT ENGAGEMENT WITH QUARTERNIGHT; REVIEW MOTION TO AUTHORIZE RETENTION.
09/15/16	M. NAPOLI	0.60	279.65	REVIEW/REVISE QUARTERNIGHT ENGAGEMENT LETTER (.3); PREPARE MOTION TO RETAIN QUARTERNIGHT (.3).
09/15/16	D. ANDREACCHI	0.20	35.30	EMAIL WITH L. SHABAZZ RE MISSING DOCUMENTS RE CHANGE OF OWNERSHIP OF CLAIM.
09/16/16	M. NAPOLI	0.40	186.43	PREPARE MOTION TO RETAIN QUARTERNIGHT (.3); REVISE QUARTERNIGHT ENGAGEMENT AGREEMENT (.1).
09/16/16	D. ANDREACCHI	0.50	88.24	FINALIZE MOTION TO RETAIN COLLECTION AGENCY, PREPARE FOR ELECTRONIC FILING, FILE WITH THE COURT AND EMAIL COURTESY COPIES TO COUNSEL.
09/19/16	E. ESPINOSA	0.20	64.00	CORRESPONDENCE WITH A. ARNOLD RE OCTOBER PREMIUMS.
09/21/16	E. ESPINOSA	0.30	96.00	CONFER WITH J. THOMAS RE D. DOLPH'S SALE OF REAL ESTATE.
09/23/16	D. ANDREACCHI	0.20	35.30	EMAIL L. SHABAZZ RE DOCUMENTATION RECEIVED.
09/26/16	E. ESPINOSA	0.00	10.00	(NO CHARGE) REVIEW FEE APP. #29.
09/27/16	E. ESPINOSA	0.00	10.00	(NO CHARGE) REVIEW/FINALIZE FEE APP #29.

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09/27/16	C. BRENNEMAN	1.20	200.92	PREPARE TWENTY-NINTH APPLICATION FOR FEES BY THE RECEIVER AND RECEIVER'S COUNSEL, AFFIDAVIT OF ESPINOSA (EXHIBIT 1) AND ATTACHED EXHIBITS A-F FOR SUBMISSION TO THE COURT; DRAFT AND SEND SERVICE EMAIL TO OPPOSING PARTIES WITH COURT FILINGS; REVIEW AND ORGANIZE FILED DOCUMENTS ON OUR SYSTEM.
09/29/16	E. ESPINOSA	0.50	160.00	CONFER WITH A. WILLIAMS RE 3Q2016 REPORT.
09/29/16	M. NAPOLI	0.20	93.22	EMAIL CORRESPONDENCE WITH D. TROTMAN REGARDING APPROVAL OF QUARTERNIGHT RETENTION (.1); TELEPHONE CONFERENCE WITH PLUMMER REGARDING MOTION TO RETAIN QUARTERNIGHT (.1).
09/29/16	T. PLUMMER	0.50	135.75	WORK ON SETTING HEARING ON MOTION TO RETAIN.
09/30/16	E. ESPINOSA	0.80	256.00	TELEPHONE CONFERENCE WITH S. MORRIS RE A. PETERSON'S IRA.

Total Hours 18.40

Total Fees \$ 6,165.93

Professional Summary

Professional	Title	Hours Worked	Rate	Total Fees
E. ESPINOSA	Particip Member	8.80	320.00	2,816.00
M. NAPOLI	Particip Member	5.50	466.08	2,563.45
T. PLUMMER	Associate	.50	271.50	135.75
D. ANDREACCHI	Paralegal	2.30	176.49	405.92
C. BRENNEMAN	Paralegal	1.20	167.43	200.92
GREGORY K. JONES	Sr Counsel	.10	438.90	43.89
Total All Professionals		18.40	\$ 335.10	\$ 6,165.93

DyKEMA COX SMITH

OCTOBER 31, 2016
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TOTAL THIS INVOICE **\$ 6,165.93**

EXHIBIT “B”

RETIREMENT VALUE, LLC
 EDUARDO S. ESPINOSA, RECEIVER
 COX SMITH MATTHEWS INCORPORATED
 1201 ELM STREET, SUITE 3300
 DALLAS, TX 75270

November 14, 2016
Invoice No.3097650

Legal Services Through 11/02/2016 in Connection With

COUNSEL FOR RECEIVER OF RETIREMENT VALUE, LLC

Matter 734617-000001

10/03/16	E. ESPINOSA	0.30	96.00	TELEPHONE CONFERENCE WITH S. MORRIS; CORRESPONDENCE WITH D. ANDREACCHI AND A. WILLIAMS RE UPDATE.
10/03/16	E. ESPINOSA	0.80	256.00	CONFER WITH A. KAUFMAN AND J. THOMAS RE S. SCHROEDER; CORRESPONDENCE WITH A. DEGIROLAMO RE SAME.
10/04/16	E. ESPINOSA	0.40	128.00	CONFER WITH J. THOMAS RE SCHROEDER NEGOTIATIONS.
10/04/16	E. ESPINOSA	0.20	64.00	REVIEW AXS EQUITABLES RESPONSE TO TDI COMPLAINT.
10/04/16	GREGORY K. JONES	0.20	87.79	PHONE CONFERENCE WITH MR. RENDA ON POTENTIAL NON-DISCHARGEABILITY STIPULATION
10/04/16	GREGORY K. JONES	0.20	87.79	CORRESPONDENCE RELATING TO STIPULATION FOR ENTRY OF NON-DISCHARGEABLE JUDGMENT
10/05/16	E. ESPINOSA	0.20	64.00	TELEPHONE CONFERENCE WITH D. TROTTMAN AT QUARTERNIGHT.
10/05/16	E. ESPINOSA	0.80	256.00	TELEPHONE CONFERENCE WITH G. CRESPIY RE STATE OF THE PORTFOLIO.
10/06/16	E. ESPINOSA	0.90	288.00	ATTEND TO CORRESPONDENCE FROM T. MARTIN.
10/07/16	E. ESPINOSA	0.10	32.00	CORRESPONDENCE WITH J. THOMAS AND S. SCHROEDER.

REMIT TO: DYKEMA COX SMITH
 112 East Pecan Street | Suite1800
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DYKEMA COX SMITH

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10/07/16	M. NAPOLI	0.20	93.22	EMAIL CORRESPONDENCE WITH J. THOMAS REGARDING SCHROEDER SETTLEMENT OFFER.
10/09/16	E. ESPINOSA	0.50	160.00	CONFER WITH W. WHITE (WHITE FAMILY TRUST); RESEARCH DISTRIBUTIONS AND CORRESPONDENCE RE SAME.
10/09/16	E. ESPINOSA	0.20	64.00	CORRESPONDENCE WITH T. MARTIN RE 2016 CHECK.
10/10/16	E. ESPINOSA	0.50	160.00	TELEPHONE CONFERENCE WITH R JOHNSTON AND M. MATHEW RE IRS VALUATION.
10/10/16	E. ESPINOSA	0.30	96.00	REVIEW CORRESPONDENCE FROM A. ARNOLD (ASG) RE RV025.
10/10/16	E. ESPINOSA	0.20	64.00	UPDATE OCTOBER PREMIUM.
10/10/16	E. ESPINOSA	0.20	64.00	TRANSMIT SAME.
10/10/16	E. ESPINOSA	0.60	192.00	DOWNLOAD QUARTERLY BANK STATEMENTS; CORRESPONDENCE WITH A. WILLIAMS RE 3Q2016 STATEMENT OF CASH FLOW.
10/10/16	E. ESPINOSA	0.80	256.00	CORRESPONDENCE WITH K. NEKVASIL AT GOODMAN NEKVASIL RE WHITE FAMILY TRUST.
10/10/16	E. ESPINOSA	0.50	160.00	CONFER WITH D. ANDREACCHI AND M. NAPOLI RE SAME.
10/10/16	E. ESPINOSA	0.30	96.00	CONFER WITH J. THOMAS RE S. SCHROEDER.
10/10/16	E. ESPINOSA	0.80	256.00	CORRESPONDENCE WITH G. CANTRELL RE F. ACQUART; RESEARCH PRIOR REMITTANCE.
10/10/16	E. ESPINOSA	0.10	32.00	CORRESPONDENCE WITH T. MARTIN.
10/10/16	E. ESPINOSA	0.20	64.00	EXECUTE AND TRANSMIT SAME.
10/10/16	E. ESPINOSA	0.20	64.00	REVIEW BUSINESS RECORDS AFFIDAVIT.
10/10/16	E. ESPINOSA	0.30	96.00	CONFER WITH D. ANDREACCHI.
10/10/16	E. ESPINOSA	0.20	64.00	CORRESPOND FURTHER WITH K. NEKVASIL.

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10/10/16	M. NAPOLI	1.10	512.69	REVIEW DOCUMENT REQUEST AND RELATED DOCUMENTS FROM WHITE FAMILY TRUST (.3), SEARCH FOR RESPONSE DOCUMENTS (.4). PREPARE BUSINESS RECORDS AFFIDAVIT (.3), EMAIL CORRESPONDENCE WITH T. PLUMMER REGARDING STATUS OF QUARTERNIGHT MOTION (.1).
10/10/16	D. ANDREACCHI	1.10	194.13	REVIEW EMAIL RE PETTICOLAS LAWSUIT AND RESEARCH RELATIVITY FOR FILES; PREPARE EXHIBITS TO AFFIDAVIT RE SAME.
10/10/16	GREGORY K. JONES	0.20	87.79	REVIEW AND RESEARCH ON FORMS OF STIPULATED JUDGMENT
10/11/16	D. ANDREACCHI	0.20	35.30	FINALIZE AFFIDAVIT AND EXHIBIT AND DELIVER TO K. NEKVASIL.
10/12/16	E. ESPINOSA	1.20	384.00	CONFER WITH A. WILLIAMS (BDK) RE A/R; ATTEND TO A/P.
10/12/16	E. ESPINOSA	0.30	96.00	CONFER WITH J. THOMAS RE SCHROEDER.
10/12/16	E. ESPINOSA	0.20	64.00	CORRESPONDENCE WITH A. ARNOLD RE NOVEMBER PREMIUMS.
10/12/16	M. NAPOLI	0.80	372.86	PREPARE MEMO REGARDING RESPONSE TO SCHROEDER SETTLEMENT OFFER (.3), RESEARCH AND PREPARE MEMO REGARDING SCHROEDER ASSETS AND POTENTIAL COUNTEROFFER (.5).
10/12/16	D. ANDREACCHI	0.40	70.59	PREPARE CERTIFICATE OF NO OBJECTION TO RECEIVER'S FEE APPLICATION FOR ELECTRONIC FILING AND FILE WITH THE COURT.
10/14/16	D. ANDREACCHI	2.20	388.26	RESPOND TO EMAILS AND PHONE CALLS, UPDATE ADDRESS AND OWNERSHIP RECORDS AND COMMUNICATIONS LOG; EMAIL A. WILLIAMS RE CHANGES AND CHECKS TO BE RE-ISSUED.

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10/17/16	E. ESPINOSA	0.30	96.00	CORRESPONDENCE WITH K. NEKVASIL RE WHITE FAMILY TRUST V. O.N. EQUITY.
10/17/16	E. ESPINOSA	1.40	448.00	RECONCILE M. DUBOSE CLAIM AND TRANSFER INTERESTS TO HER HEIRS.
10/17/16	E. ESPINOSA	0.30	96.00	COORDINATE SAME WITH A. WILLIAMS (BKD).
10/17/16	E. ESPINOSA	0.20	64.00	REVIEW BANK STATEMENTS AND CLEARED CHECKS RE SAME.
10/18/16	E. ESPINOSA	0.40	128.00	REVISIT AND REVISE M. DUBOSE ESTATE TRANSFERS.
10/18/16	E. ESPINOSA	0.20	64.00	CONFER WITH M. NAPOLI RE MOTION TO ENGAGE QUATERNIGHT.
10/18/16	M. NAPOLI	0.20	93.22	TELEPHONE CONFERENCE WITH T. PLUMMER REGARDING QUARTERNIGHT MOTION (.1). EMAIL CORRESPONDENCE WITH E. ESPINOSA REGARDING COURT'S QUESTIONS REGARDING QUARTERNIGHT (.1)
10/18/16	T. PLUMMER	0.30	81.45	CALL WITH J. PARSONS REGARDING MOTION FOR COLLECTION AGENCY APPOINTMENT.
10/18/16	T. PLUMMER	0.20	54.30	CONFER WITH M. NAPOLI REGARDING SETTING MOTION TO RETAIN COLLECTION AGENCY.
10/18/16	D. ANDREACCHI	0.10	17.65	EMAIL CLARIFYING DIVISION OF CLAIM OF MARY DUBOSE BETWEEN HER HEIRS.
10/19/16	E. ESPINOSA	0.80	256.00	CONFER WITH J. THOMAS RE SCHROEDER SETTLEMENTS; REVIEW FILE RE SAME.
10/19/16	E. ESPINOSA	1.50	480.00	(N/C) MEETING WITH D. TROTTMAN (QUARTERNIGHT).
10/19/16	E. ESPINOSA	0.50	160.00	TELEPHONE CONFERENCE WITH R. PARDO (INVESTOR).

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10/19/16	M. NAPOLI	0.50	233.04	EMAIL CORRESPONDENCE WITH T. PLUMMER REGARDING QUARTERNIGHT (.2). CONFER WITH E. ESPINOSA REGARDING SCHROEDER SETTLEMENT OFFER (.2) REVIEW/REVISE NOTICE OF HEARING ON QUARTERNIGHT MOTION (.1).
10/19/16	T. PLUMMER	0.40	108.60	DRAFT NOTICE OF HEARING.
10/20/16	E. ESPINOSA	0.50	160.00	CONFER WITH S. GIBSON RE UPDATED VALUATIONS AND 3Q2016 CASH FLOW REPORT.
10/20/16	E. ESPINOSA	1.10	352.00	CONFER WITH A. WILLIAMS AND UPDATE QUARTERLY CASH REPORT.
10/20/16	E. ESPINOSA	1.70	544.00	ANALYZE 3Q2016 DATA AND PREPARE DRAFT REPORT.
10/20/16	E. ESPINOSA	0.10	32.00	TELEPHONE CONFERENCE WITH J. THOMAS.
10/21/16	E. ESPINOSA	0.20	64.00	RECEIVE SCHROEDER'S OFFER, COUNTER RE SAME.
10/25/16	E. ESPINOSA	0.10	32.00	CONFER WITH M. NAPOLI RE QUARTERNIGHT.
10/26/16	E. ESPINOSA	0.10	32.00	CORRESPONDENCE WITH D. TROTTMAN AT QUARTERNIGHT.
10/26/16	E. ESPINOSA	0.10	32.00	CORRESPONDENCE WITH K. NEKVASIL RE WHITE FAMILY TRUST.
10/27/16	E. ESPINOSA	0.20	64.00	CONFER WITH J. THOMAS RE SCHROEDER'S LIEN RELEASE.
10/28/16	D. ANDREACCHI	0.50	88.24	TELEPHONE CALL WITH MS. MURDOCK AND CONFER WITH E. ESPINOSA RE NECESSARY DOCS TO CHANGE OWNERSHIP OF CLAIM.
10/31/16	GREGORY K. JONES	0.30	131.68	REVIEW FORMS OF STIPULATED NON-DISCHARGEABILITY JUDGMENTS AND EMAILS WITH MR. RENDA

Total Hours 30.10

Total Fees \$ 9,458.60

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Professional Summary

Professional	Title	Hours Worked	Rate	Total Fees
E. ESPINOSA	Particip Member	21.00	320.00	6,720.00
M. NAPOLI	Particip Member	2.80	466.08	1,305.03
T. PLUMMER	Associate	.90	271.50	244.35
D. ANDREACCHI	Paralegal	4.50	176.48	794.17
GREGORY K. JONES	Sr Counsel	.90	438.94	395.05
Total All Professionals		30.10	\$ 314.24	\$ 9,458.60

TOTAL THIS INVOICE

\$ 9,458.60

EXHIBIT “C”

RETIREMENT VALUE, LLC
EDUARDO S. ESPINOSA, RECEIVER
COX SMITH MATTHEWS INCORPORATED
1201 ELM STREET, SUITE 3300
DALLAS, TX 75270

December 29, 2016
Invoice No.3107282

Legal Services Through 11/30/2016 in Connection With

COUNSEL FOR RECEIVER OF RETIREMENT VALUE, LLC

Matter 734617-000001

11/01/16	E. ESPINOSA	1.30	416.00	TELEPHONE CONFERENCE WITH M. DAVIS (INVESTOR); RESEARCH LE COMPARISONS & LEWIS & ELLIS REPORTS; COMPILE SAME AND TRANSMIT TO MR. DAVIS.
11/01/16	E. ESPINOSA	0.20	64.00	TELEPHONE CONFERENCE WITH B. STOCKER RE QUARTERNIGHT.
11/03/16	M. NAPOLI	0.40	186.43	EMAIL CORRESPONDENCE WITH T. PLUMMER REGARDING QUARTERNIGHT MOTION (0.2). REVIEW COMPLAINT AGAINST AXA FOR COI INCREASE AS ATHENS II POLLING (0.2).
11/04/16	E. ESPINOSA	0.20	64.00	CORRESPONDENCE WITH J. THOMAS RE S. SCHROEDER.
11/04/16	E. ESPINOSA	0.20	64.00	CONFER WITH D. ANDREACCHI RE CALL FROM E. CAMPBELL RE LIEN.
11/07/16	E. ESPINOSA	0.30	96.00	TELEPHONE CONFERENCE WITH E. CAMPBELL REGARDING LIEN ON PROPERTY OF MALCOLM CAMPBELL
11/07/16	E. ESPINOSA	0.50	160.00	CONFERENCE WITH A. ARNOLD AT ASG, TRANSFER NOVEMBER PREMIUMS; CORRESPONDENCE WITH ASG & BKD REGARDING SAME
11/07/16	D. ANDREACCHI	0.60	105.89	REVIEW OUTSTANDING CHECKS TO BE REISSUED AND CONFER WITH E. ESPINOSA.
11/07/16	D. ANDREACCHI	0.20	35.30	TELEPHONE CALL WITH T. MERLUCCI RE CHECK.

REMIT TO: DYKEMA COX SMITH
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DYKEMA COX SMITH

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11/08/16	E. ESPINOSA	0.40	128.00	REVIEW SETTLEMENT STATEMENTS; EXECUTE AND RETURN SAME
11/09/16	E. ESPINOSA	0.20	64.00	CONFERENCE WITH A. KAUFMAN REGARDING EUERMANN BANKRUPTCY
11/09/16	T. PLUMMER	0.20	54.30	REVISE NOTICE OF HEARING.
11/09/16	T. PLUMMER	0.20	54.30	CORRESPONDENCE WITH J. PARSONS REGARDING MOTION TO RETAIN.
11/11/16	E. ESPINOSA	0.70	224.00	MEETING WITH B. STOCKER (QUARTERNIGHT)
11/11/16	E. ESPINOSA	0.80	256.00	RESEARCH CHECK #5520, 5727, 5464 & 5201; CORRESPOND WITH D. ANDREACCHI AND A. WILLIAMS REGARDING SAME
11/11/16	D. ANDREACCHI	0.50	88.24	EMAIL TO A. WILLIAMS RE RE-ISSUED CHECKS; TELEPHONE CALLS WITH INVESTORS.
11/14/16	D. ANDREACCHI	0.40	70.59	TELEPHONE CALL WITH D. STAFFORD AND EMAIL CHANGE OF OWNERSHIP FORM.
11/15/16	E. ESPINOSA	0.10	32.00	CORRESPONDENCE WITH A. KAUFMAN REGARDING M. AHLERS
11/15/16	M. NAPOLI	0.10	46.61	EMAIL CORRESPONDENCE WITH T. PLUMMER REGARDING QUARTERNIGHT MOTION
11/15/16	M. NAPOLI	0.40	186.43	RESEARCH COURT FILE FOR COPY OF QUARTERNIGHT MOTION
11/15/16	M. NAPOLI	0.10	46.61	EMAIL CORRESPONDENCE WITH T. PLUMMER REGARDING QUARTERNIGHT MOTION
11/16/16	E. ESPINOSA	0.80	256.00	TELEPHONE CONFERENCE WITH Z. STICKLAND REGARDING ROBERT LYONS IRA
11/16/16	E. ESPINOSA	0.40	128.00	CORRESPONDENCE WITH D. ANDREACCHI REGARDING FILES, RESEARCH FILES NOT ON WEBSITE

DYKEMA COX SMITH

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11/16/16	D. ANDREACCHI	0.50	88.24	UPDATE WEBSITE WITH LATEST COURT FILINGS.
11/27/16	E. ESPINOSA	1.20	384.00	PREPARE 3Q 2016 REPORT
11/27/16	E. ESPINOSA	2.00	640.00	RECONCILE LT LIABILITY WITH QB AND BKD
11/27/16	E. ESPINOSA	0.40	128.00	CORRESPONDENCE WITH AOW REGARDING SAME
11/27/16	E. ESPINOSA	0.20	64.00	CORRESPONDENCE WITH C. BUCHANAN (INVESTOR)
11/27/16	E. ESPINOSA	0.50	160.00	ATTEND TO WEBSITE UPDATE
11/28/16	E. ESPINOSA	1.10	352.00	ATTEND TO T.BERNHARDT'S CLAIM AND CORRESPONDENCE WITH T.MERLUCCI REGARDING SAME; CONFERENCE WITH D.ANDREACCHI & A.WILLIAMS REGARDING SAME
11/28/16	E. ESPINOSA	0.10	32.00	CORRESPONDENCE WITH T.LOZES
11/28/16	E. ESPINOSA	0.20	64.00	CORRESPONDENCE WITH E.GARNETT REGARDING DEBTOR COLLECTIONS
11/28/16	D. ANDREACCHI	0.30	52.94	RESEARCH ADDRESS INFORMATION ON THELMA BERNHARDT AND CONFER WITH E. ESPINOSA RE SAME.
11/29/16	E. ESPINOSA	0.20	64.00	CONFERENCE WITH D.ANDREACCHI REGARDING NEED FOR CHANGE OF ADDRESS FORM
11/29/16	E. ESPINOSA	0.20	64.00	CORRESPONDENCE WITH T.PLUMMER REGARDING GBKH'S CONCESSION
11/29/16	D. ANDREACCHI	0.20	35.30	CONFER WITH E. ESPINOSA RE PROCEDURES FOR CHANGE OF ADDRESS FORMS.
11/30/16	D. ANDREACCHI	0.30	52.94	TELEPHONE CALL WITH B. LONG RE CHANGE OF ADDRESS; PREPARE TRANSMITTAL LETTER AND SEND FORM.

Total Hours

16.60

DyKEMA COX SMITH

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Total Fees \$ 5,008.12

Professional Summary

Professional	Title	Hours Worked	Rate	Total Fees
E. ESPINOSA	Particip Member	12.20	320.00	3,904.00
M. NAPOLI	Particip Member	1.00	466.08	466.08
T. PLUMMER	Associate	.40	271.50	108.60
D. ANDREACCHI	Paralegal	3.00	176.48	529.44
Total All Professionals		16.60	\$ 301.69	\$ 5,008.12

TOTAL THIS INVOICE \$ 5,008.12

EXHIBIT “D”

RETIREMENT VALUE, LLC
 EDUARDO S. ESPINOSA, RECEIVER
 COX SMITH MATTHEWS INCORPORATED
 1201 ELM STREET, SUITE 3300
 DALLAS, TX 75270

January 31, 2017
Invoice No.3112446

Legal Services Through 12/31/2016 in Connection With

COUNSEL FOR RECEIVER OF RETIREMENT VALUE, LLC

Matter 734617-000001

12/01/16	D. ANDREACCHI	0.90	158.83	TELEPHONE CALLS WITH INVESTORS.
12/02/16	E. ESPINOSA	0.30	96.00	CONFERENCE WITH T.PLUMMER REGARDING QUARTERNIGHT MOTION
12/02/16	T. PLUMMER	0.50	135.75	CONFER WITH J. PARSONS REGARDING MOTION TO RETAIN DEVELOPMENTS AND PLAN TO SUPPLEMENT THE MOTION.
12/02/16	D. ANDREACCHI	0.50	88.24	UPDATE WEBSITE WITH 2016 3RD QUARTER REPORT TO INVESTORS.
12/04/16	E. ESPINOSA	0.50	160.00	ATTEND TO DECEMBER PREMIUMS
12/06/16	E. ESPINOSA	0.20	64.00	CORRESPONDENCE WITH A. KAUFMAN REGARDING HEUERMANN BANKRUPTCY
12/06/16	E. ESPINOSA	0.20	64.00	CORRESPONDENCE WITH A. WILLIAMS REGARDING CHECKS TO T. BERNHARDT AND R. MURDOCK
12/06/16	E. ESPINOSA	0.30	96.00	TELEPHONE CONFERENCE WITH J. MURDOCK REGARDING ASSIGNMENT/INHERITANCE OF DECEASED HUSBAND'S INTEREST
12/06/16	GREGORY K. JONES	0.20	87.79	PHONE CONFERENCE WITH DEBTOR'S COUNSEL ON POSSIBLE NONDISCHARGEABILITY JUDGMENT
12/06/16	GREGORY K. JONES	0.50	219.47	PREPARE CORRESPONDENCE OUTLINING POTENTIAL SETTLEMENT AGREEMENT
12/07/16	E. ESPINOSA	0.40	128.00	REVIEW CHICK SETTLEMENT PROPOSAL AND CORRESPONDENCE REGARDING SAME

REMIT TO: DYKEMA COX SMITH
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 San Antonio, Tx 78205
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DYKEMA COX SMITH

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12/07/16	GREGORY K. JONES	0.20	87.79	PREPARE MEMO ON SETTLEMENT NEGOTIATIONS WITH DEBTOR ON NONDISCHARGEABILITY JUDGMENT
12/08/16	E. ESPINOSA	0.20	64.00	REVIEW INFORMATION ON B. COLLINS FOR TSSB
12/08/16	D. ANDREACCHI	1.00	176.48	TELEPHONE CALLS WITH INVESTORS; DELIVER RE-ISSUED CHECKS.
12/08/16	GREGORY K. JONES	0.10	43.89	CORRESPONDENCE RELATING TO POTENTIAL SETTLEMENT OFFER TO MR. CHICK
12/09/16	GREGORY K. JONES	0.20	87.79	CORRESPONDENCE WITH RECEIVER ON SETTLEMENT TACTICS AND OFFERS
12/09/16	GREGORY K. JONES	0.10	43.89	CORRESPONDENCE WITH MR. KAUFMAN ON SETTLEMENT OFFERS AND PRETRIAL CONFERENCE
12/12/16	GREGORY K. JONES	0.10	43.89	PREPARE CORRESPONDENCE TO MR. CHICK'S COUNSEL ON NONDISCHARGABILITY SETTLEMENT
12/12/16	GREGORY K. JONES	0.10	43.89	CONFER WITH COURT ON POTENTIAL TELEPHONIC APPEARANCE
12/12/16	GREGORY K. JONES	0.10	43.89	ANALYZE RESPONSE FROM MR. RENDA ON SETTLEMENT OFFER
12/13/16	GREGORY K. JONES	0.20	87.79	PHONE CONFERENCE WITH SAN DIEGO COUNSEL ON JUDGE ADLER PROCEDURES
12/13/16	GREGORY K. JONES	0.20	87.79	SEVERAL CORRESPONDENCE WITHIN FIRM ABOUT STATUS CONFERENCE
12/14/16	E. ESPINOSA	0.40	128.00	VARIOUS TELEPHONE CONFERENCES AND EMAILS WITH G.JONES REGARDING CHICK
12/14/16	M. NAPOLI	0.20	93.22	E-MAIL CORRESPONDENCE WITH G. JONES REGARDING CHECK J/M AND MOTION FOR SUMMARY JUDGMENT
12/14/16	M. NAPOLI	0.50	233.04	RESEARCH CHECK J/M AND MOTION FOR SUMMARY JUDGMENT ORDER
12/14/16	D. ANDREACCHI	0.50	88.24	TELEPHONE CALLS WITH INVESTORS AND UPDATE COMMUNICATIONS LOG.

DYKEMA COX SMITH

JANUARY 31, 2017
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12/14/16	GREGORY K. JONES	3.10	1,360.68	PREPARE CORRESPONDENCE TO MR. ESPINOSA ON STATUS CONFERENCE; REVIEW JUDGE ADLER'S CALENDAR AND TENTATIVE RULINGS; REVISE PROPOSED SETTLEMENT AGREEMENT; PHONE CONFERENCE WITH MR. ESPINOSA ON STRATEGY GOING FORWARD; CORRESPONDENCE TO AND FROM MR. CHICK'S ATTORNEY ON SETTLEMENT PROPOSALS; CORRESPONDENCE WITH MR. KAUFMAN AND MR. NAPOLI ON UNDERLYING JUDGMENT AGAINST CHICK; REVIEW ALL PLEADINGS IN PREPARATION FOR STATUS CONFERENCE
12/14/16	GREGORY K. JONES	1.00	438.93	RESEARCH CASELAW RELATING TO NONDISCHARGEABILITY
12/15/16	E. ESPINOSA	0.50	160.00	CORRESPONDENCE WITH D.LEVIN REGARDING SETTLEMENT
12/15/16	GREGORY K. JONES	3.00	1,316.79	TRAVEL TO AND PREPARATION FOR STATUS CONFERENCE HEARING
12/15/16	GREGORY K. JONES	0.50	219.47	ATTENDANCE AT STATUS CONFERENCE HEARING
12/15/16	GREGORY K. JONES	0.30	131.68	CONFER WITH COUNSEL TO MR. CHICK ON SETTLEMENT POSSIBILITIES
12/15/16	GREGORY K. JONES	2.70	1,185.11	TRAVEL FROM SAN DIEGO TO LOS ANGELES AND SUMMARIZE NOTES ON CASE
12/15/16	GREGORY K. JONES	1.00	438.93	RESEARCH ON POTENTIAL DISCOVERY TO BE SERVED ON PLAINTIFF
12/16/16	GREGORY K. JONES	0.10	43.89	CORRESPONDENCE WITHIN FIRM RELATING TO FUTURE STRATEGIES IN CASE
12/18/16	GREGORY K. JONES	0.10	43.89	REVIEW MINUTE ORDER FROM STATUS CONFERENCE HEARING
12/22/16	D. ANDREACCHI	0.30	52.94	TELEPHONE CALLS AND EMAIL WITH L. BOIU RE INVESTOR PHONE LINE NOT WORKING.

DyKEMA COX SMITH

JANUARY 31, 2017
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12/27/16	E. ESPINOSA	0.10	32.00	CORRESPONDENCE WITH D. ANDREACCHI AND L. BOIU REGARDING PHONE LINES
12/27/16	GREGORY K. JONES	2.00	877.86	PREPARE FIRST SET OF REQUESTS FOR PRODUCTION OF DOCUMENTS
12/27/16	GREGORY K. JONES	1.00	438.93	PREPARE FIRST SET OF INTERROGATORIES TO MR. CHICK
12/27/16	GREGORY K. JONES	0.50	219.47	PREPARE REQUEST FOR PRODUCTION OF DOCUMENTS
12/29/16	E. ESPINOSA	0.20	64.00	CORRESPONDENCE WITH K. HENDERSON REGARDING RV041
12/29/16	D. ANDREACCHI	0.20	35.30	EMAILS RE PHONE LINE PROBLEMS.
12/30/16	D. ANDREACCHI	0.30	52.94	TELEPHONE CALL WITH G. MARTIN RE FRANK SPAGNOLA AND NEED FOR COPIES OF CHECKS.

Total Hours 25.50
 Total Fees \$ 9,764.48

Professional Summary

Professional	Title	Hours Worked	Rate	Total Fees
E. ESPINOSA	Particip Member	3.30	320.00	1,056.00
M. NAPOLI	Particip Member	.70	466.09	326.26
T. PLUMMER	Associate	.50	271.50	135.75
D. ANDREACCHI	Paralegal	3.70	176.48	652.97
GREGORY K. JONES	Sr Counsel	17.30	438.93	7,593.50
Total All Professionals		25.50	\$ 382.92	\$ 9,764.48

TOTAL THIS INVOICE \$ 9,764.48

EXHIBIT “E”

RETIREMENT VALUE, LLC
 EDUARDO S. ESPINOSA, RECEIVER
 COX SMITH MATTHEWS INCORPORATED
 1201 ELM STREET, SUITE 3300
 DALLAS, TX 75270

March 21, 2017
Invoice No.3121516

Legal Services Through 02/28/2017 in Connection With

COUNSEL FOR RECEIVER OF RETIREMENT VALUE, LLC

Matter 734617-000001

01/03/17	E. ESPINOSA	0.30	96.00	ATTEND TO PARTIAL RELEASE OF SCHROEDER REGARDING OHIO HOMESTEAD
01/06/17	E. ESPINOSA	0.20	64.00	ATTEND TO CALL FROM EVELYN WALKER
01/06/17	D. ANDREACCHI	0.50	95.03	TELEPHONE CALLS WITH INVESTORS.
01/07/17	E. ESPINOSA	1.80	576.00	RECONCILE THE ASG DECEMBER BILLING AND REMIT SAME; CORRESPONDENCE WITH A. WILLIAMS REGARDING SAME
01/07/17	E. ESPINOSA	0.60	192.00	ATTEND TO A/P
01/07/17	E. ESPINOSA	0.70	224.00	CLOSE BANK OF INTERNET ACCOUNT AND TRANSFER FUNDS TO CHASE
01/09/17	E. ESPINOSA	0.10	32.00	CORRESPONDENCE WITH E. GARNETT REGARDING O/S EXPENSE REIMBURSEMENT
01/09/17	E. ESPINOSA	0.40	128.00	ATTEND TO PROFESSIONAL FEE APPLICATION
01/09/17	D. ANDREACCHI	1.50	285.08	PREPARE DRAFT OF 22ND FEE APPLICATION FOR PROFESSIONALS AND EXHIBITS AND DELIVER TO E. ESPINOSA AND M. NAPOLI FOR REVIEW AND COMMENT.
01/10/17	E. ESPINOSA	0.20	64.00	CORRESPONDENCE WITH A. WILLIAMS REGARDING BKD'S INVOICE
01/10/17	M. NAPOLI	0.20	95.93	REVIEW REVISED MOTION TO RETAIN
01/10/17	M. NAPOLI	0.10	47.97	REVIEW 22ND MOTION TO PAY NON-DCS PROFESSIONALS

REMIT TO: DYKEMA COX SMITH
 112 East Pecan Street | Suite1800
 San Antonio, Tx 78205
 210.554.5500 tel | 210.226.8395 fax

DyKEMA COX SMITH

MARCH 21, 2017
INVOICE NO. 3121516
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01/13/17	GREGORY K. JONES	1.00	452.50	REVIEW AND REVISE DISCOVERY PROPOUNDED TO MR. CHICK
01/18/17	GREGORY K. JONES	1.00	452.50	REVIEW AND REVISE DISCOVERY REQUESTS AND PREPARE FOR SERVICE TO PLAINTIFF'S COUNSEL
01/19/17	D. ANDREACCHI	1.40	266.07	UPDATE INVESTOR OWNERSHIP AND ADDRESS INFORMATION AND EMAIL A. WILLIAMS RE SAME; TELEPHONE CALLS WITH INVESTORS; CORRESPONDENCE WITH INVESTORS.
01/19/17	GREGORY K. JONES	0.20	90.50	CORRESPONDENCE TO AND FROM MR. RENDA ON PENDING DISCOVERY
01/20/17	A. KAUFMAN	0.30	112.67	REVIEW DISCOVERY REQUESTS TO G. CHICK FROM G. JONES AND PROVIDE COMMENTS
01/25/17	GREGORY K. JONES	0.20	90.50	PHONE CONFERENCE WITH MR. RENDA ON SETTLEMENT NEGOTIATIONS
01/25/17	GREGORY K. JONES	0.20	90.50	REVIEW SETTLEMENT PROPOSAL FROM MR. RENDA ON BEHALF OF MR. CHICK
01/26/17	D. ANDREACCHI	0.40	76.02	RECEIPT OF INVESTOR PHONE CALL RE APRIL CHECK, EMAIL A. WILLIAMS RE SAME, AND EMAIL INVESTOR WITH RESPONSE.
01/30/17	E. ESPINOSA	0.20	64.00	CORRESPONDENCE WITH G. JONES REGARDING CHICK
01/30/17	D. ANDREACCHI	0.50	95.03	TELEPHONE CALLS FROM INVESTORS.
01/30/17	GREGORY K. JONES	0.40	181.00	REVIEW AND ANALYZE SETTLEMENT OFFER AND EMAILS WITH COUNSEL IN DALLAS OFFICE
01/30/17	GREGORY K. JONES	0.20	90.50	PREPARE EMAIL TO MR. RENDA REJECTING SETTLEMENT OFFER AND REVIEW RESPONSE

DYKEMA COX SMITH

MARCH 21, 2017
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01/31/17	E. ESPINOSA	0.80	256.00	CORRESPONDENCE WITH AOW REGARDING 1099'S BANKS STATEMENTS AND ACCOUNTING MATTERS
01/31/17	E. ESPINOSA	0.20	64.00	RECONCILE GBKH DEPOSIT AND CORRESPONDENCE WITH AOW REGARDING SAME
01/31/17	E. ESPINOSA	0.40	128.00	COMPILE 4Q2016 STATEMENTS AND TRANSMIT SAME
01/31/17	GREGORY K. JONES	0.10	45.25	PREPARE CORRESPONDENCE TO MR. RENDA ON SETTLEMENT OFFER
02/01/17	E. ESPINOSA	0.20	64.00	TRANSMIT BANK OF INTERNET STATEMENTS TO BKD
02/01/17	D. ANDREACCHI	0.50	95.03	FINALIZE EXHIBITS, PREPARE 22ND FEE APPLICATION FOR PROFESSIONALS FOR ELECTRONIC FILING, AND FILE ALL WITH THE COURT.
02/07/17	E. ESPINOSA	0.20	64.00	CONFERENCE WITH D. ANDREACCHI REGARDING CALL WITH T.SMITH (INVESTOR)
02/07/17	D. ANDREACCHI	0.80	152.04	TELEPHONE CALLS WITH INVESTORS.
02/10/17	E. ESPINOSA	1.00	320.00	CONFERENCE WITH A. WILKSHIRE
02/14/17	D. ANDREACCHI	0.40	76.02	RESPOND TO INVESTOR CALLS.
02/15/17	E. ESPINOSA	0.40	128.00	REVIEW FEB PREMIUMS AND TRANSMIT SAME TO ASG
02/16/17	D. ANDREACCHI	0.30	57.02	PREPARE CERTIFICATE OF NO OBJECTION FOR 22ND FEE APPLICATION FOR PROFESSIONALS AND FORWARD TO E. ESPINOSA AND M. NAPOLI FOR REVIEW AND COMMENT.
02/16/17	D. ANDREACCHI	0.40	76.02	RESEARCH ORDER ON FINDING OF FRAUD AND 3Q2016 REPORT AND EMAIL TO E. ARMSTRONG.
02/17/17	E. ESPINOSA	0.20	64.00	CONFERENCE WITH D. ANDREACCHI REGARDING COLLIERS DISTRIBUTIONS

DYKEMA COX SMITH

MARCH 21, 2017
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02/17/17	D. ANDREACCHI	0.40	76.02	RESPOND TO INVESTOR CALL.
02/18/17	E. ESPINOSA	0.50	160.00	CORRESPONDENCE WITH J. THOMPSON REGARDING HER DISTRIBUTIONS
02/18/17	E. ESPINOSA	1.00	320.00	TELEPHONE CONFERENCE WITH E. BAKSHANDEH
02/18/17	E. ESPINOSA	0.50	160.00	REVIEW PROFESSIONAL FEE APPLICATION #22 AND CORRESPONDENCE WITH A.WILLIAMS REGARDING SAME
02/20/17	E. ESPINOSA	0.10	32.00	ATTEND TO STARK COUNTY SUMMONS REGARDING SCHROEDER
02/20/17	M. NAPOLI	0.10	47.97	CONFERENCE WITH A. KAUFMAN REGARDING SCHROEDER FORECLOSURE
02/20/17	GREGORY K. JONES	0.20	90.50	CORRESPONDENCE TO AND FROM MR. RENDA ON OUTSTANDING DISCOVERY
02/20/17	GREGORY K. JONES	0.60	271.50	RESEARCH AND PREPARE NOTICE OF MOTION AND MOTION FOR SUMMARY JUDGMENT
02/20/17	GREGORY K. JONES	1.00	452.50	PREPARE MEMORANDUM OF POINTS AND AUTHORITIES IN SUPPORT OF SUMMARY JUDGMENT MOTION
02/21/17	E. ESPINOSA	0.40	128.00	CONFERENCE WITH ASG REGARDING INVOICES 2115 AND 2165
02/21/17	E. ESPINOSA	0.10	32.00	CORRESPONDENCE WITH G. CANTWELL REGARDING AVAILABILITY FOR TRIAL
02/21/17	D. ANDREACCHI	0.30	57.02	PREPARE CERTIFICATE OF NO OBJECTION FOR ELECTRONIC FILING.
02/21/17	GREGORY K. JONES	1.00	452.50	PREPARE MEMORANDUM IN SUPPORT OF SUMMARY JUDGMENT MOTION
02/22/17	GREGORY K. JONES	0.10	45.25	RESEARCH JUDGE ADLER'S DOCKET AND CALENDAR
02/22/17	GREGORY K. JONES	0.50	226.25	REVIEW RESPONSES TO DISCOVERY SERVED BY MR. CHICK

DyKEMA COX SMITH

MARCH 21, 2017
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02/22/17	GREGORY K. JONES	0.40	181.00	RESEARCH ON EXCEPTION TO DISCHARGE BASED ON VIOLATION OF STATE SECURITIES LAWS
02/22/17	GREGORY K. JONES	0.40	181.00	PREPARE MEMORANDUM OF POINTS AND AUTHORITIES IN SUPPORT OF SUMMARY JUDGMENT MOTION
02/23/17	GREGORY K. JONES	2.80	1,267.00	TRAVEL TO AND PREPARATION FOR HEARING ON CASE
02/23/17	GREGORY K. JONES	1.50	678.75	ATTENDANCE AT HEARING ON CASE STATUS AND TIMING FOR SUMMARY JUDGMENT MOTION
02/23/17	GREGORY K. JONES	3.00	1,357.50	TRAVEL FROM SAN DIEGO, RESEARCH EXCEPTION TO DISCHARGE CASELAW, AND PREPARE MEMO TO FILE ON RESULTS OF HEARING AND FUTURE STRATEGIES
02/24/17	E. ESPINOSA	0.20	64.00	REVISIT L. COLLIER
02/24/17	E. ESPINOSA	0.20	64.00	FOLLOW UP REGARDING QUARTNERIGHT MOTION
02/24/17	GREGORY K. JONES	0.10	45.25	REVIEW MINUTE ORDER ENTERED BY COURT
02/25/17	E. ESPINOSA	0.40	128.00	ADDRESS THE 11/14/16 DEPOSIT
02/25/17	E. ESPINOSA	0.30	96.00	TRANSFER MARCH 2017 FUNDS

Total Hours 34.60

Total Fees \$ 12,165.19

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Professional Summary

Professional	Title	Hours Worked	Rate	Total Fees
A. KAUFMAN	Particip Member	.30	375.57	112.67
E. ESPINOSA	Particip Member	11.60	320.00	3,712.00
M. NAPOLI	Particip Member	.40	479.68	191.87
D. ANDREACCHI	Paralegal	7.40	190.05	1,406.40
GREGORY K. JONES	Sr Counsel	14.90	452.50	6,742.25
Total All Professionals		34.60	\$ 351.60	\$ 12,165.19

TOTAL THIS INVOICE \$ 12,165.19

EXHIBIT “F”

RETIREMENT VALUE, LLC
 EDUARDO S. ESPINOSA, RECEIVER
 COX SMITH MATTHEWS INCORPORATED
 1201 ELM STREET, SUITE 3300
 DALLAS, TX 75270

April 20, 2017
Invoice No.3127859

Legal Services Through 03/31/2017 in Connection With

COUNSEL FOR RECEIVER OF RETIREMENT VALUE, LLC

Matter 734617-000001

03/01/17	T. PLUMMER	0.40	124.89	WORK ON SECURING ORDER GRANTING RETAINER.
03/02/17	T. PLUMMER	0.20	62.45	WORK ON SECURING ORDER GRANTING RETAINER.
03/07/17	A. KAUFMAN	0.30	112.67	REVIEW CORRESPONDENCE FROM STEVEN HORN'S COUNSEL REGARDING JUDGMENT LIEN AND PRIOR BANKRUPTCY DISCHARGE; DRAFT AND SEND OPTIONS TO E. ESPINOSA
03/07/17	T. PLUMMER	0.30	93.67	CONFER WITH COURT REGARDING STATUS OF ORDER.
03/08/17	T. PLUMMER	0.30	93.67	CONFER WITH COURT REGARDING STATUS OF ORDER.
03/09/17	T. PLUMMER	0.20	62.45	CONFER WITH COURT REGARDING STATUS OF ORDER.
03/09/17	D. ANDREACCHI	0.60	114.03	TELEPHONE CALL WITH INVESTOR D. ANDERSON AND EMAIL A. WILLIAMS RE STATUS OF CHECKS; RESPOND TO TELEPHONE CALLS WITH INVESTORS.
03/09/17	GREGORY K. JONES	0.20	90.50	REVIEW ORDER ENTERED BY COURT AND REVIEW LOCAL RULES ON SUMMARY JUDGMENT MOTIONS AND STATUS CONFERENCES
03/10/17	D. ANDREACCHI	0.50	95.03	TELEPHONE CALLS WITH INVESTORS.
03/13/17	D. ANDREACCHI	0.50	95.03	RESPOND TO PHONE CALLS FROM INVESTORS; EMAIL WITH A. WILLIAMS RE D. ANDREACCHI.

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 112 East Pecan Street | Suite1800
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DYKEMA COX SMITH

APRIL 20, 2017
INVOICE NO. 3127859
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03/14/17	D. ANDREACCHI	0.20	38.01	REVIEW EMAIL FROM A. WILLIAMS RE D. ANDERSON.
03/15/17	GREGORY K. JONES	0.30	135.75	REVIEW REQUEST FOR PRODUCTION OF DOCUMENTS IN STATE COURT MATTER AND EMAILS WITH MR. RENDA
03/16/17	GREGORY K. JONES	0.20	90.50	CORRESPONDENCE TO AND FROM MR. RENDA ON DISCOVERY REQUESTS
03/17/17	GREGORY K. JONES	0.20	90.50	PHONE CONFERENCE WITH MR. O'CONNOR ON DOCUMENT PRODUCTION
03/21/17	D. ANDREACCHI	1.50	285.08	UPDATE WEBSITE WITH LATEST COURT FILINGS.; EMAILS WITH J. CHAMPION AND E. ESPINOSA RE D. EGGERS.
03/21/17	GREGORY K. JONES	0.20	90.50	REVIEW DOCUMENTS PRODUCED BY GREG CHICK
03/22/17	D. ANDREACCHI	0.50	95.03	PHONE CALLS WITH INVESTORS.
03/24/17	E. ESPINOSA	2.10	672.00	CONFER WITH A. WILLIAMS REGARDING A/R; CONFER WITH B. STOEDEN REGARDING A/R COLLECTIONS; RECONCILIATION OF SAME.
03/24/17	D. ANDREACCHI	0.50	95.03	UPDATE COMMUNICATIONS LOG.
03/27/17	E. ESPINOSA	0.20	64.00	CORRESPONDENCE WITH D. ANDRIACCHI REGARDING L. GRIFFITH INQUIRY.
03/27/17	E. ESPINOSA	0.20	64.00	CORRESPONDENCE WITH A. GOOD.
03/27/17	E. ESPINOSA	0.60	192.00	CORRESPONDENCE WITH B. STOCKER REGARDING D'AGOSTINO'S BANKRUPTCY.
03/30/17	GREGORY K. JONES	0.30	135.75	REVIEW DOCUMENTS PRODUCED BY MR. CHICK
03/31/17	E. ESPINOSA	0.70	224.00	CONFERENCE WITH J. WHITAKER REGARDING IRA'S FAIR MARKET VALUE (.5); REVIEW 4Q2016 (.2)

DyKEMA COX SMITH

APRIL 20, 2017
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03/31/17 GREGORY K. JONES 1.20 543.00 RESEARCH AND REVIEW
DOCUMENTS PRODUCED BY MR.
CHICK IN NON-DISCHARGEABILITY
LITIGATION

Total Hours 12.40

Total Fees \$ 3,759.54

Professional Summary

Professional	Title	Hours Worked	Rate	Total Fees
A. KAUFMAN	Particip Member	.30	375.57	112.67
E. ESPINOSA	Particip Member	3.80	320.00	1,216.00
T. PLUMMER	Associate	1.40	312.24	437.13
D. ANDREACCHI	Paralegal	4.30	190.06	817.24
GREGORY K. JONES	Sr Counsel	2.60	452.50	1,176.50
Total All Professionals		12.40	\$ 303.19	\$ 3,759.54

TOTAL THIS INVOICE \$ 3,759.54

EXHIBIT “G”

RETIREMENT VALUE, LLC
 EDUARDO S. ESPINOSA, RECEIVER
 COX SMITH MATTHEWS INCORPORATED
 1201 ELM STREET, SUITE 3300
 DALLAS, TX 75270

May 10, 2017
Invoice No.3131133

Legal Services Through 04/30/2017 in Connection With

COUNSEL FOR RECEIVER OF RETIREMENT VALUE, LLC

Matter 734617-000001

04/03/17	E. ESPINOSA	0.20	64.00	TELEPHONE CONFERENCE WITH R. HOMDY REGARDING SAL MAGARISI
04/03/17	D. ANDREACCHI	0.20	38.01	RECEIPT AND REVIEW OF ECF NOTICES AND UPDATE CASE CALENDAR RE MOTION TO COMPROMISE WITH R. SCHROEDER.
04/03/17	GREGORY K. JONES	0.80	362.00	RESEARCH REGARDING POTENTIAL MOTION FOR JUDGMENT ON PLEADINGS AS TO SECTION 523(A)(19)
04/03/17	GREGORY K. JONES	0.80	362.00	REVIEW STATE COURT DOCUMENTS AND PLEADINGS TO DETERMINE BASIS FOR MOTION FOR JUDGMENT ON THE PLEADINGS AS TO SECTION 523(A)(19)
04/04/17	M. NAPOLI	0.50	239.83	RESPOND TO STATE'S REQUEST FOR ADDITIONAL DOCUMENTS
04/04/17	GREGORY K. JONES	1.00	452.50	REVIEW STATE COURT PLEADINGS SUPPORTING NONDISCHARGEABILITY COMPLAINT
04/05/17	E. ESPINOSA	0.30	96.00	ATTEND TO INQUIRIES FROM TSSB AND CONFERENCE WITH ASG AND M. NAPOLI REGARDING MATURITIES
04/05/17	M. NAPOLI	0.20	95.93	PREPARE PRODUCTION OF DOCUMENTS TO STATE
04/05/17	GREGORY K. JONES	2.50	1,131.25	RESEARCH ON BANKRUPTCY CODE SECTION 523(A)(19) EXCEPTION TO DISCHARGEABILITY

REMIT TO: DYKEMA COX SMITH
 112 East Pecan Street | Suite1800
 San Antonio, Tx 78205
 210.554.5500 tel | 210.226.8395 fax

DYKEMA COX SMITH

MAY 10, 2017
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04/05/17	M. BUKER	0.40	57.92	CORRESPOND WITH MICHAEL NAPOLI REGARDING FORMAT AND DELIVERY DETAILS FOR EXPORT OF FIRST AMERICAN TITLE DOCUMENTS FROM THE RELATIVITY WORKSPACE (FAT 000001 â€œ FAT 021294); SUBMIT DOCUMENTS FOR EXPORT AND OCR; PREPARE AND TRANSMIT STATUS UPDATE.
04/06/17	M. NAPOLI	0.40	191.86	ATTEND TO PRODUCTION TO STATE
04/07/17	M. NAPOLI	0.30	143.90	ATTENTION TO DOCUMENT PRODUCTION TO STATE
04/07/17	GREGORY K. JONES	0.20	90.50	RESEARCH AND PHONE CONFERENCE ON MOTION FOR JUDGMENT ON PLEADINGS
04/07/17	M. BUKER	0.30	43.44	FINALIZE FIRST AMERICAN TITLE DOCUMENTS AND EXPORT SAME TO DELIVERY MEDIA; SUBMIT SIGNED CLAIM PAPERWORK DOCUMENTS FOR PROCESSING INTO THE LITIGATION REVIEW RELATIVITY WORKSPACE; PREPARE AND TRANSMIT PRODUCTION SPECIFICATIONS FOR SAME.
04/10/17	M. NAPOLI	0.40	191.86	REVIEW DOCUMENTS FOR PRODUCTION TO STATE (0.3); EMAIL CORRESPONDENCE WITH M. BUKER REGARDING PRODUCTION (0.1)
04/10/17	D. ANDREACCHI	0.40	76.02	RESEARCH LAST BATES NUMBER USED FOR RV PRODUCTION AND EMAIL E HARRIS RE SAME.
04/11/17	M. NAPOLI	0.20	95.93	REVIEW DOCUMENTS FOR PRODUCTION TO STATE
04/11/17	EDRICK A. HARRIS	1.70	307.70	CREATE AND EXPORT PRODUCTION FROM THE DOCUMENT REVIEW PLATFORM AND PERFORM QUALITY CHECK OF THE SAME.
04/17/17	E. ESPINOSA	0.20	64.00	CORRESPONDENCE WITH R. HORNBY
04/17/17	D. ANDREACCHI	0.40	76.02	RESPOND TO INVESTOR CALL.

DYKEMA COX SMITH

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04/18/17	E. ESPINOSA	2.70	864.00	DRAFT QUARTERLY REPORT FOR 4Q2016 AND CIRCULATE SAME FOR POSTING TO WEBSITE (1.2); ATTEND TO A/P (0.4); RESEARCH TRANSFER FROM DR. THOMAS TO COPPER BOTTOM; AND CORRESPONDENCE WITH LTC ET. AL. REGARDING SAME (0.8); CORRESPONDENCE WITH AOW REGARDING 2016 TAX RETURNS AND 1Q2017 CASH REPORTS (0.3)
04/19/17	E. ESPINOSA	0.80	256.00	CORRESPONDENCE WITH E. VEILMANN (0.4); CORRESPONDENCE WITH B. STOCKER, E. SMITH AND J. THOMAS REGARDING TOMMY VENTURES (0.4)
04/19/17	D. ANDREACCHI	0.80	152.04	UPDATE WEBSITE RE 2016 FOURTH QUARTER REPORT.
04/20/17	E. ESPINOSA	1.20	384.00	RESEARCH 1Q2017 BANK STATEMENTS AND CORRESPONDENCE WITH A. WILLIAMS REGARDING SAME (0.7); RESEARCH JAMES SHORT DISTRIBUTION AND CORRESPONDENCE WITH M. MARTIN REGARDING SAME (0.5)
04/25/17	M. NAPOLI	0.20	95.93	RESPOND TO DOCUMENT REQUEST FROM STATE
04/27/17	E. ESPINOSA	0.60	192.00	CORRESPONDENCE WITH J. THOMAS AND B. STOCKER (0.5); ATTEND TO P. MILLER (0.1)
04/27/17	D. ANDREACCHI	0.50	95.03	RESPOND TO INVESTOR PHONE CALL.
04/28/17	M. NAPOLI	0.30	143.90	CORRESPONDENCE WITH M. BUKER REGARDING STATE'S REQUEST FOR PRODUCTION (0.1); CORRESPONDENCE WITH B. SMITH-RODRIGUEZ REGARDING STATE'S REQUEST FOR PRODUCTION (0.1); CORRESPONDENCE WITH G. CARTWELL REGARDING STATE'S REQUEST FOR PRODUCTION (0.1)

EXHIBIT “H”

RETIREMENT VALUE, LLC
EDUARDO S. ESPINOSA, RECEIVER
COX SMITH MATTHEWS INCORPORATED
1201 ELM STREET, SUITE 3300
DALLAS, TX 75270

June 19, 2017
Invoice No.3138493

Legal Services Through 05/31/2017 in Connection With

COUNSEL FOR RECEIVER OF RETIREMENT VALUE, LLC

Matter 734617-000001

05/01/17	E. ESPINOSA	0.80	256.00	REVIEW ASG ANALYSIS OF RV033 AND REPLY TO A. ARNOLD
05/01/17	M. NAPOLI	0.20	95.93	REVIEW FILES TO PRODUCE TO STATE
05/01/17	D. ANDREACCHI	0.40	76.02	TELEPHONE CALL WITH INVESTOR.
05/04/17	E. ESPINOSA	0.30	96.00	ATTEND TO E. BAKSHANDEH
05/08/17	E. ESPINOSA	0.30	96.00	ATTEND TO CORRESPONDENCE FROM E.BAKSHANDEH
05/08/17	GREGORY K. JONES	0.30	135.75	RESEARCH ON LOCAL RULES AND SUMMARY JUDGMENT
05/09/17	D. ANDREACCHI	0.80	152.04	UPDATE MAILING LIST WITH OWNERSHIP AND ADDRESS CHANGES AND EMAIL A. WILLIAMS RE SAME.
05/09/17	BRIANNE SMITH-RODRIG	0.20	18.10	TELEPHONE CONFERENCE WITH ELI BAKSHANDEH REGARDING ADJUSTMENT OF RECORDS, PAYMENT INFORMATION AND ORIGINAL AMOUNTS
05/10/17	E. ESPINOSA	0.50	160.00	TRANSFER MAY PREMIUMS TO ASG; CORRESPONDENCE WITH BKD REGARDING SAME

REMIT TO: DYKEMA COX SMITH
112 East Pecan Street | Suite1800
San Antonio, Tx 78205
210.554.5500 tel | 210.226.8395 fax

DYKEMA COX SMITH

JUNE 19, 2017
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05/11/17	E. ESPINOSA	0.90	288.00	REVIEW CORRESPONDENCE FROM D.UEOKA AND RESPOND (0.3); REVIEW ESTATE RECOVERIES QUARTERNIGHT ENGAGEMENT (0.4); CONFERENCE WITH A. KAUFMAN REGARDING M.AHLERS AND CORRESPONDENCE WITH B. STOCKER (QUARTERNIGHT) REGARDING SAME (0.2)
05/15/17	E. ESPINOSA	0.30	96.00	CORRESPONDENCE WITH S. DIGIOVANNI
05/16/17	D. ANDREACCHI	0.90	171.05	UPDATE ADDRESS AND OWNERSHIP CHANGES; PHONE CALL WITH INVESTOR; REVIEW BENEFICIARY STATUS OF K. ERICKSON AND EMAIL E. ESPINOSA RE SAME.
05/19/17	E. ESPINOSA	0.30	96.00	ADDRESS D. HARNAS INQUIRY
05/19/17	M. NAPOLI	0.30	143.90	RESPOND TO INQUIRY REGARDING INVESTOR HARRIS
05/22/17	D. ANDREACCHI	1.50	285.08	REVIEW CHANGES OF ADDRESS AND FORWARD TO A. WILLIAMS; REVIEW AND RESPOND TO EMAILS AND PHONE CALLS FROM INVESTORS.
05/24/17	E. ESPINOSA	0.40	128.00	CORRESPONDENCE WITH B. WARD REGARDING PORTFOLIO STATUS/DISTRIBUTION EXPECTATIONS
05/24/17	D. ANDREACCHI	2.10	399.11	RECEIPT, REVIEW AND RESPOND TO EMAILS FROM INVESTORS; UPDATE INVESTOR FILES.
05/24/17	GREGORY K. JONES	0.60	271.50	PREPARE STATEMENT OF UNCONTROVERTED FACTS AND CONCLUSIONS OF LAW (.3); REVIEW AND REVISE SUMMARY JUDGMENT MOTION (.3)
05/25/17	E. ESPINOSA	0.30	96.00	TELEPHONE CONFERENCE WITH C. COOKE REGARDING PARTIAL ASSIGNMENT OF QVEST INTEREST
05/25/17	M. NAPOLI	0.40	191.86	RESPOND TO INQUIRY REGARDING HARNAS CLAIM

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05/25/17	D. ANDREACCHI	1.20	228.06	RESPOND TO PHONE CALLS FROM INVESTORS AND UPDATE COMMUNICATIONS LOG AND INVESTOR FILES.
05/25/17	GREGORY K. JONES	1.50	678.75	RESEARCH REGARDING SECTION 523(A)(19)
05/25/17	GREGORY K. JONES	1.00	452.50	PREPARE SUMMARY JUDGMENT MOTION
05/26/17	E. ESPINOSA	1.20	384.00	PREPARE/RELEASE 1Q2017 RECEIVER'S REPORT TO WEBSITE
05/26/17	M. NAPOLI	0.20	95.93	EMAIL CORRESPONDENCE WITH C. COOKE REGARDING DISTRIBUTIONS TO QVEST
05/26/17	GREGORY K. JONES	0.20	90.50	SETTLEMENT CORRESPONDENCE WITH MR. CHICK'S COUNSEL
05/26/17	GREGORY K. JONES	2.00	905.00	PREPARE SUMMARY JUDGMENT MOTION
05/30/17	A. KAUFMAN	0.50	187.79	REVIEW AND REVISE SUMMARY JUDGMENT MOTION AGAINST G. CHICK AND CORRESPOND WITH G. JONES REGARDING SAME
05/30/17	E. ESPINOSA	0.30	96.00	TELEPHONE CONFERENCE WITH M. KAYE
05/30/17	GREGORY K. JONES	3.00	1,357.50	PREPARE SUMMARY JUDGMENT MOTION AND RESEARCH ON SECTION 523(A)(19)
05/30/17	GREGORY K. JONES	1.00	452.50	REVIEW AND REVISE SUMMARY JUDGMENT MOTION
05/31/17	E. ESPINOSA	0.40	128.00	CORRESPONDENCE WITH B. WARD REGARDING PORTFOLIO STATUS/DISTRIBUTION EXPECTATIONS
05/31/17	GREGORY K. JONES	0.70	316.75	PREPARE DECLARATION IN SUPPORT OF SUMMARY JUDGMENT MOTION
05/31/17	GREGORY K. JONES	1.00	452.50	PREPARE STATEMENT OF UNCONTROVERTED FACTS AND CONCLUSIONS OF LAW

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JUNE 19, 2017
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05/31/17	GREGORY K. JONES	1.50	678.75	REVIEW AND REVISE MOTION FOR SUMMARY JUDGMENT
05/31/17	GREGORY K. JONES	0.30	135.75	REVIEW LOCAL AND CHAMBER RULES ON SUMMARY JUDGMENT MOTIONS

Total Hours 27.80

Total Fees \$ 9,892.62

Professional Summary

Professional	Title	Hours Worked	Rate	Total Fees
A. KAUFMAN	Particip Member	.50	375.58	187.79
E. ESPINOSA	Particip Member	6.00	320.00	1,920.00
M. NAPOLI	Particip Member	1.10	479.65	527.62
D. ANDREACCHI	Paralegal	6.90	190.05	1,311.36
GREGORY K. JONES	Sr Counsel	13.10	452.50	5,927.75
BRIANNE SMITH-RODRIGUEZ	Staff	.20	90.50	18.10
Total All Professionals		27.80	\$ 355.85	\$ 9,892.62

TOTAL THIS INVOICE \$ 9,892.62

EXHIBIT “I”

RETIREMENT VALUE, LLC
EDUARDO S. ESPINOSA, RECEIVER
COX SMITH MATTHEWS INCORPORATED
1201 ELM STREET, SUITE 3300
DALLAS, TX 75270

July 10, 2017
Invoice No.3141980

Legal Services Through 06/30/2017 in Connection With

COUNSEL FOR RECEIVER OF RETIREMENT VALUE, LLC

Matter 734617-000001

06/01/17	GREGORY K. JONES	1.30	588.25	REVIEW AND REVISE NOTICE OF MOTION, SUMMARY JUDGMENT MOTION, MEMORANDUM OF POINTS AND AUTHORITIES, ESPINOSA DECLARATION, AND STATEMENT OF UNCONTROVERTED FACTS AND PREPARE FOR FILING
06/06/17	E. ESPINOSA	0.50	160.00	TELEPHONE CONFERENCE WITH M. KAY (0.3); CONFERENCE WITH D. FORESTER (0.2)
06/06/17	D. ANDREACCHI	1.50	285.08	RESPOND TO INVESTOR EMAILS.
06/07/17	E. ESPINOSA	0.80	256.00	ADDRESS B. EDELSTEIN'S CONCERNS REGARDING HIS SISTER (0.2); ATTEND TO JUNE PREMIUMS; WIRE SAME (0.6)
06/07/17	D. ANDREACCHI	1.00	190.05	RESPOND TO PHONE CALLS AND EMAILS FROM INVESTORS; EMAIL A. WILLIAMS RE ADDRESS CHANGES AND ACCOUNT INFORMATION ON H.J. ABREU AND JOANNE LAMBERT.
06/09/17	E. ESPINOSA	0.40	128.00	TELEPHONE CONFERENCE WITH B. EDELSTEIN'S REGARDING CONCERNS REGARDING HIS SISTER
06/09/17	D. ANDREACCHI	1.60	304.08	RESPOND TO INVESTOR EMAILS AND EMAIL A. WILLIAMS ARE ACCOUNT CHANGES.

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DYKEMA COX SMITH

JULY 10, 2017
INVOICE NO. 3141980
PAGE 2

06/12/17	E. ESPINOSA	2.20	704.00	CORRESPONDENCE WITH D. ROBINSON (INVESTOR (0.6); CORRESPONDENCE WITH A. WILLIAMS REGARDING A/P (0.2); ANALYZE ADMINISTRATIVE EXPENSES FOR 2016-2017 (1.4)
06/12/17	D. ANDREACCHI	0.50	95.03	UPDATE WEBSITE RE CONTACTS AND LINKS TO IRA CUSTODIANS; PHONE CALL WITH INVESTOR.
06/13/17	D. ANDREACCHI	1.50	285.08	PHONE CALLS WITH INVESTORS; EMAIL A. WILLIAMS RE M. ZEISBERG.
06/13/17	GREGORY K. JONES	0.20	90.50	CORRESPONDENCE TO AND FROM MR. RENDA ON SETTLEMENT NEGOTIATIONS
06/13/17	GREGORY K. JONES	0.60	271.50	PREPARE STIPULATED JUDGMENT IN FAVOR OF RECEIVER AND EMAILS WITH MR. RENDA
06/14/17	D. ANDREACCHI	1.00	190.05	EMAILS WITH E. ESPINOSA AND A. WILLIAMS RE M. ZEISBERG AND LPL FINANCIAL; PHONE CALLS WITH INVESTORS.
06/14/17	GREGORY K. JONES	0.20	90.50	CORRESPONDENCE RELATING TO SETTLEMENT NEGOTIATIONS WITH RECEIVER
06/14/17	GREGORY K. JONES	0.30	135.75	PHONE CONFERENCE AND EMAILS WITH MR. RENDA ON STIPULATED JUDGMENT (SEVERAL)
06/15/17	E. ESPINOSA	0.50	160.00	REVIEW G.CHICK'S LIABILITIES AND REPLY TO G.JONES REGARDING DISCOUNT
06/15/17	D. ANDREACCHI	0.50	95.03	REVIEW CHANGE OF ADDRESS FORMS RECEIVED FROM INVESTORS AND UPDATE MAILING LIST RE SAME; EMAIL A. WILLIAMS RE SAME.
06/15/17	GREGORY K. JONES	0.20	90.50	CONFER WITH MR. ESPINOSA AND MR. KAUFMAN ON DEBTOR'S REQUEST FOR DISCOUNT OF LIABILITY

DYKEMA COX SMITH

JULY 10, 2017
INVOICE NO. 3141980
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06/15/17	GREGORY K. JONES	0.70	316.75	NUMEROUS CORRESPONDENCE TO AND FROM MR. RENDA ON SETTLEMENT NEGOTIATIONS FOR NONDISCHARGEABLE DEBT
06/16/17	E. ESPINOSA	0.30	96.00	CORRESPONDENCE WITH PROVIDENT REGARDING D.ROBINSON'S IN-KIND DISTRIBUTION
06/16/17	GREGORY K. JONES	0.20	90.50	REVIEW DOCKET AND EMAILS WITH MR. KAUFMAN ON SUMMARY JUDGMENT MOTION
06/16/17	GREGORY K. JONES	0.20	90.50	REVIEW CORRESPONDENCE FROM PLAINTIFF'S COUNSEL ON SETTLEMENT NEGOTIATIONS
06/19/17	E. ESPINOSA	0.20	64.00	ATTEND TO AP
06/19/17	GREGORY K. JONES	0.40	181.00	PHONE CONFERENCE WITH MR. RENDA ON POTENTIAL PAYMENT PLAN (.2); PREPARE MEMO TO CLIENT ON ALTERNATE SETTLEMENT STRUCTURE
06/20/17	E. ESPINOSA	0.50	160.00	ATTEND TO COO FROM PROVIDENT REGARDING MADISON; CORRESPONDENCE WITH PTG REGARDING SAME
06/21/17	E. ESPINOSA	0.50	160.00	CONFERENCE WITH G. JONES REGARDING CHICK
06/21/17	GREGORY K. JONES	1.00	452.50	CORRESPONDENCE TO AND FROM MR. RENDA ON PAYMENT PLAN (MULTIPLE); PREPARE CORRESPONDENCE ON SETTLEMENT OFFER TO MR. RENDA
06/25/17	GREGORY K. JONES	0.20	90.50	CORRESPONDENCE TO AND FROM MR. RENDA ON POTENTIAL SETTLEMENT
06/26/17	E. ESPINOSA	0.20	64.00	CORRESPONDENCE WITH G. JONES REGARDING CHECK SETTLEMENT
06/26/17	GREGORY K. JONES	0.30	135.75	NUMEROUS CORRESPONDENCE TO AND FROM MR. RENDA ON SETTLEMENT

DyKEMA COX SMITH

JULY 10, 2017
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06/27/17	E. ESPINOSA	0.50	160.00	TELEPHONE CONFERENCE WITH M. BURDICK (AXA) REGARDING ASG 3RD PARTY ADMIN FORM
06/27/17	GREGORY K. JONES	0.40	181.00	CORRESPONDENCE WITH MR. RENDA (SEVERAL) ON SETTLEMENT FORM
06/27/17	GREGORY K. JONES	1.30	588.25	PREPARE STIPULATION SETTLING CASE
06/27/17	GREGORY K. JONES	0.20	90.50	PHONE CONFERENCE WITH JUDGE ADLER'S CLERK ON STIPULATION SETTLING CASE
06/27/17	GREGORY K. JONES	0.80	362.00	PREPARE PROPOSED JUDGMENT OF NONDISCHARGEABILITY
06/28/17	E. ESPINOSA	0.40	128.00	CORRESPONDENCE WITH A. WILKSHIRE (INVESTOR)
06/28/17	GREGORY K. JONES	0.20	90.50	ANALYZE COURT'S TENTATIVE RULING ON SUMMARY JUDGMENT MOTION
06/29/17	GREGORY K. JONES	0.20	90.50	REVIEW ENTERED ORDER APPROVING SETTLEMENT
06/30/17	D. ANDREACCHI	1.50	285.08	PREPARE AND DELIVER CORRESPONDENCE TO INVESTOR; UPDATE ADDRESS CHANGES AND EMAIL A. WILLIAMS RE SAME; RESPOND TO INVESTOR PHONE CALLS.
06/30/17	GREGORY K. JONES	0.10	45.25	REVIEW MINUTE ORDER GRANTING JUDGMENT TO MR. ESPINOSA

Total Hours 25.10

Total Fees \$ 8,041.98

JULY 10, 2017
INVOICE NO. 3141980
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Professional Summary

Professional	Title	Hours Worked	Rate	Total Fees
E. ESPINOSA	Particip Member	7.00	320.00	2,240.00
D. ANDREACCHI	Paralegal	9.10	190.05	1,729.48
GREGORY K. JONES	Sr Counsel	9.00	452.50	4,072.50
Total All Professionals		25.10	\$ 320.40	\$ 8,041.98

TOTAL THIS INVOICE

\$ 8,041.98

EXHIBIT “J”

DYKEMA COX SMITH

RETIREMENT VALUE, LLC
EDUARDO S. ESPINOSA, RECEIVER
COX SMITH MATTHEWS INCORPORATED
1201 ELM STREET, SUITE 3300
DALLAS, TX 75270

October 31, 2016
Invoice No. **3094386**

Legal Services Through 09/30/2016 in Connection With

MICHAEL B. AHLERS BANKRUPTCY

Matter 734617-000004

09/01/16	A. KAUFMAN	0.50	178.74	REVIEW AMENDED PLAN AND DISCUSS SAME WITH UST
09/06/16	A. KAUFMAN	2.30	822.20	DRAFT AND FILE OBJECTION TO AMENDED PLAN; PREPARE FOR CONFIRMATION HEARING
09/07/16	A. KAUFMAN	1.50	536.22	ATTEND HEARING ON CONFIRMATION OF AHLERS' BANKRUPTCY PLAN; DISCUSS VARIOUS ISSUES WITH UST AND O. CANTU

Total Hours 4.30

Total Fees \$ 1,537.16

Professional Summary

Professional	Title	Hours Worked	Rate	Total Fees
A. KAUFMAN	Particip Member	4.30	357.48	1,537.16
Total All Professionals		4.30	\$ 357.48	\$ 1,537.16

Disbursements

09/07/16	Parking at airport during confirmation meeting	17.00
09/07/16	2 Uber trips to/from airport re confirmation mtg in San Antonio	25.60
09/07/16	Airfare to San Antonio to attend confirmation meeting	489.96
Total Disbursements		\$ 532.56

TOTAL THIS INVOICE \$ 2,069.72

REMIT TO: DYKEMA COX SMITH
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PAYMENT DUE UPON RECEIPT | FEDERAL TAX ID # 38-1446628

EXHIBIT “K”

DYKEMA COX SMITH

RETIREMENT VALUE, LLC
EDUARDO S. ESPINOSA, RECEIVER
COX SMITH MATTHEWS INCORPORATED
1201 ELM STREET, SUITE 3300
DALLAS, TX 75270

February 27, 2017
Invoice No.3118051

Legal Services Through 01/31/2017 in Connection With

MICHAEL B. AHLERS BANKRUPTCY

Matter 734617-000004

11/16/16 D. ANDREACCHI 0.30 52.94 RECEIPT AND REVIEW OF ECF
NOTICE AND UPDATE CASE DOCKET
RE SAME.

Total Hours 0.30

Total Fees \$ 52.94

Professional Summary

Professional	Title	Hours Worked	Rate	Total Fees
D. ANDREACCHI	Paralegal	.30	176.47	52.94
Total All Professionals		.30	\$ 176.47	\$ 52.94

TOTAL THIS INVOICE \$ 52.94

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PAYMENT DUE UPON RECEIPT | FEDERAL TAX ID # 38-1446628

EXHIBIT “L”

RETIREMENT VALUE, LLC
 EDUARDO S. ESPINOSA, RECEIVER
 COX SMITH MATTHEWS INCORPORATED
 1201 ELM STREET, SUITE 3300
 DALLAS, TX 75270

May 30, 2017
Invoice No.3135293

Legal Services Through 04/30/2017 in Connection With

MICHAEL B. AHLERS BANKRUPTCY

Matter 734617-000004

03/13/17	A. KAUFMAN	1.00	375.58	REVIEW AHLERS BANKRUPTCY FILINGS AND COMPILE DOCUMENTS NEEDED FOR 341 MEETING IN SAN ANTONIO (.5); DRAFT AND SEND E-MAIL TO TRUSTEE TO APPRISE HIM OF OUR CONCERNS AND REQUEST TIME TO ASK SERIES OF QUESTIONS (.5)
03/14/17	A. KAUFMAN	0.00	0.00	(NO CHARGE) WORKING TRAVEL TIME TO SAN ANTONIO FOR CREDITORS MEETING
03/14/17	A. KAUFMAN	0.00	0.00	(NO CHARGE) NON-WORKING TRAVEL TIME FROM SAN ANTONIO TO DALLAS, RETURNING FROM CREDITORS MEETING
03/14/17	A. KAUFMAN	3.50	1,314.53	PREPARE FOR (.5) AN ATTEND (2.5) INITIAL CREDITORS MEETING IN MICHAEL AHLERS SECOND BANKRUPTCY CASE; DRAFT AND SEND E-MAIL TO E. ESPINOSA WITH SUMMARY OF RESULTS FROM MEETING (.5)
03/27/17	A. KAUFMAN	0.40	150.23	CALLS AND E-MAILS WITH O. CANTU AND J. THOMAS REGARDING CONTINUED 341 MEETING OF AHLERS
03/29/17	A. KAUFMAN	0.20	75.12	REVIEW DISMISSAL ORDER AND CORRESPOND WITH E. ESPINOSA REGARDING IMPACT OF DISMISSAL

Total Hours 5.10

Total Fees \$ 1,915.46

REMIT TO: DYKEMA COX SMITH
 112 East Pecan Street | Suite1800
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MAY 30, 2017
INVOICE NO. 3135293
PAGE 2

Professional Summary

Professional	Title	Hours Worked	Rate	Total Fees
A. KAUFMAN	Particip Member	5.10	375.58	1,915.46
Total All Professionals		5.10	\$ 375.58	\$ 1,915.46

Disbursements

03/14/17	Cab ride to airport			13.15
03/14/17	Cab ride to office			14.86
03/14/17	Parking at airport while in San Antonio			17.00
03/14/17	Airfare to San Antonio			467.88
Total Disbursements				\$ 512.89

TOTAL THIS INVOICE **\$ 2,428.35**

EXHIBIT "M"

RETIREMENT VALUE, LLC
 EDUARDO S. ESPINOSA, RECEIVER
 COX SMITH MATTHEWS INCORPORATED
 1201 ELM STREET, SUITE 3300
 DALLAS, TX 75270

June 16, 2017
Invoice No.3138121

Legal Services Through 05/31/2017 in Connection With

MICHAEL B. AHLERS BANKRUPTCY

Matter 734617-000004

05/09/17	D. ANDREACCHI	0.30	57.02	FINALIZE NOTICE OF APPEARANCE, PREPARE FOR ELECTRONIC FILING AND FILE WITH COURT
05/11/17	A. KAUFMAN	0.30	112.67	REVIEW AND RESPOND TO E-MAIL FROM J. RODRIGUEZ, NEW CHAPTER 7 TRUSTEE IN AHLER'S THIRD BANKRUPTCY FILING
			Total Hours	0.60
			Total Fees	\$ 169.69

Professional Summary

Professional	Title	Hours Worked	Rate	Total Fees
A. KAUFMAN	Particip Member	.30	375.57	112.67
D. ANDREACCHI	Paralegal	.30	190.07	57.02
Total All Professionals		.60	\$ 282.82	\$ 169.69

TOTAL THIS INVOICE \$ 169.69

REMIT TO: DYKEMA COX SMITH
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 San Antonio, Tx 78205
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