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10 Attorneys for Receiver
WILLIAM J. HOFFMAN

11 **UNITED STATES DISTRICT COURT**
12 **CENTRAL DISTRICT OF CALIFORNIA**
13 **WESTERN DIVISION**

14 SECURITIES AND EXCHANGE
15 COMMISSION,

16 Plaintiff,

17 v.

18 NATIONWIDE AUTOMATED
SYSTEMS, INC.; JOEL GILLIS; and
19 EDWARD WISHNER,

20 Defendants,

21 OASIS STUDIO RENTALS, LLC;
OASIS STUDIO RENTALS #2, LLC;
22 and OASIS STUDIO RENTALS #3, LLC

23 Relief Defendants.

Case No. CV-14-07249-SJO (FFMx)

**FINAL FEE APPLICATION OF MCGRAIL
& BENSINGER LLP, LOCAL COUNSEL
IN NEW YORK TO THE RECEIVER, FOR
PAYMENT OF FEES AND
REIMBURSEMENT OF EXPENSES**

Date: November 26, 2018
Time: 10:00 a.m.
Ctrm: 10C
Judge: Hon. S. James Otero

1 McGrail & Bensinger LLP (“McGrail”), local counsel in New York to
2 William Hoffman (the “Receiver”), the Court-appointed permanent receiver for
3 Defendant Nationwide Automated Systems, Inc., Relief Defendants Oasis Studio
4 Rentals, LLC, Oasis Studio Rentals #2, LLC, and Oasis Studio Rentals #3, LLC,
5 and their subsidiaries and affiliates, hereby submits this application for approval and
6 payment of fees and reimbursement of expenses (the “Application”). McGrail was
7 engaged by the Receiver in November 2017, pursuant to the authority granted to the
8 Receiver in the Preliminary Injunction Order (Dkt. No. 42, Section VII), to provide
9 legal services limited to the Receiver’s enforcement of the judgment in the amount
10 of \$749,877 (“Judgment”) entered by this Court in the related action against Howard
11 Markowitz (“Markowitz”). Markowitz has brokerage accounts located at Merrill
12 Lynch in New York.

13 On July 19, 2018, McGrail filed its First Interim Fee Application for Payment
14 of Fees and Reimbursement of Expenses from November 10, 2017 through and
15 including March 31, 2018 (the “First Fee Application”) seeking approval of \$29,177
16 in fees and \$1,161.93 in expenses. On August 17, 2018, this Court issued an order
17 approving the First Fee Application on an interim basis, and McGrail was ultimately
18 paid \$23,341.60 (80%) in fees and \$1,161.93 (100%) in expenses, with \$5,835.40
19 (20%) of fees voluntarily held back until the firm’s work was completed.

20 Now that the firm’s work is completed, this Final Fee Application seeks final
21 approval of all fees and expenses incurred from November 10, 2017 through
22 August 31, 2018 (the “Application Period”). Including the fees and expenses
23 approved and paid on an interim basis, the total fees are \$44,247 and total expenses
24 are \$1,196.93, for a combined total of \$45,443.93. This includes (i) the period
25 covered by the First Fee Application and (ii) April 1, 2018 through August 31, 2018,
26 during which McGrail incurred an additional \$15,070 in fees and \$35 in expenses.
27 McGrail is not holding a retainer on behalf of the Receiver.

28 To date, the Receiver has collected a total of \$321,789 on the Judgment.

1 **I. INTRODUCTION**

2 This equity receivership involves a large and complex Ponzi scheme that is
3 the subject of a complaint filed by the Securities and Exchange Commission. The
4 Receiver was appointed on a temporary basis on September 30, 2014, and on a
5 permanent basis on October 29, 2014. The appointment orders confer broad duties,
6 responsibilities, and powers on the Receiver which are designed to allow him to
7 secure, preserve, and protect the assets of the receivership entities, investigate and
8 recover sums transferred to third parties, conduct a forensic accounting and analysis
9 of the receivership entities' financial transactions, review and analyze investor
10 claims, and maximize the amount ultimately available for distribution to investors.

11 As noted above, the Receiver engaged McGrail, which is based in New
12 York, to enforce the Judgment in the amount of \$749,877 against Howard
13 Markowitz entered in *William J. Hoffman v. Howard Markowitz*, Case No. 2:16-cv-
14 1972-SJO (FFMx), including obtaining key account records in connection therewith.

15 **II. SUMMARY OF TASKS PERFORMED AND EXPENSES INCURRED**

16 During the Application Period, McGrail registered the Judgment in the United
17 States District Court for the Southern District of New York and in the Office of the
18 County Clerk of New York. After registering the Judgment, McGrail engaged a
19 marshal to collect on Markowitz's two bank accounts with Merrill Lynch, Pierce,
20 Fenner & Smith, Incorporated ("Merrill Lynch"). When the marshal advised that it
21 could not levy on the accounts without a more specific order from the New York
22 court, McGrail initiated a special proceeding against Merrill Lynch and Markowitz's
23 joint account holder, Heather Markowitz, demanding Merrill Lynch to turn over
24 funds in the accounts.

25 Heather Markowitz moved to dismiss the proceeding arguing that one of the
26 Merrill Lynch accounts was a joint account and the other was exempt from
27 collection as a retirement account. McGrail immediately attempted to meet and
28 confer with Heather Markowitz's counsel to obtain the account records necessary to

1 verify her claims. Without providing any reasons, Heather Markowitz refused to
2 provide any account records.

3 McGrail then responded to Heather Markowitz's motion to dismiss the
4 special turnover proceeding and engaged in oral arguments with respect to the
5 special proceeding. McGrail also pursued its motion to compel account records,
6 engaged in oral arguments requesting the court to order production, and reviewed
7 and inspected documents.

8 Following oral arguments, Heather Markowitz confirmed a de minimis
9 balance in the joint account and agreed to provide the retirement account records for
10 inspection by the Receiver's counsel. At this point, the Receiver was able to
11 confirm that the funds contained in the second account were exempt from collection
12 as retirement income. The Receiver, Heather Markowitz, and Merrill Lynch then
13 reached a resolution of the matter, and pursuant to a stipulation, the special
14 proceeding was discontinued.

15 McGrail worked tirelessly and efficiently on behalf of the Receiver, and its
16 representation included numerous pleadings and court appearances.

17 The reasonable and necessary fees for this work total \$44,247 for the
18 Application Period, \$15,070 of which were incurred from April 1, 2018 through
19 August 31, 2018. McGrail is currently owed \$20,940.40, comprised of (i) \$5,835.40
20 (20%) in fees that remain unpaid for the period of November 10, 2017 through
21 March 31, 2018 and (ii) \$15,070 in fees and \$35 in expenses for the period of April
22 1, 2018 through August 31, 2018. All of McGrail's time entries with respect to its
23 representation of the Receiver, including the identity and billing rate of each
24 individual performing each task, are set forth on the invoices attached hereto as
25 Exhibit A.

26 While McGrail's hourly rates increased for many clients as of January 1,
27 2018, it did not increase its rates with respect to its representation of the Receiver.
28 In addition, the hourly rates charged by McGrail are the same or lower than the rates

1 charged by attorneys of comparable expertise and experience in firms of a similar
2 size and reputation in McGrail's geographic area. McGrail did not charge any fees
3 for preparing the First Fee Application or this Final Fee Application.

4 Finally, McGrail requests the Court approve the reimbursement of \$1,196.93
5 in expenses, including \$35 (a filing fee) incurred from April 1, 2018 through August
6 31, 2018 that has not yet been paid, which are set forth on the expense summary
7 attached hereto as Exhibit A.

8 **III. THE FEES AND EXPENSES ARE REASONABLE**
9 **AND SHOULD BE ALLOWED**

10 "As a general rule, the expenses and fees of a receivership are a charge upon
11 the property administered." *Gaskill v. Gordon*, 27 F.3d 248, 251 (7th Cir. 1994).
12 These expenses include the fees and expenses of the Receiver and his professionals,
13 including McGrail. Decisions regarding the timing and amount of an award of fees
14 and expenses to the Receiver and his Professionals are committed to the sound
15 discretion of the Court. See *SEC v. Elliot*, 953 F.2d 1560, 1577 (11th Cir. 1992). In
16 allowing fees, a court should consider "the time, labor and skill required, but not
17 necessarily that actually expended, in the proper performance of the duties imposed
18 by the court upon the receiver[], the fair value of such time, labor and skill measured
19 by conservative business standards, the degree of activity, integrity and dispatch
20 with which the work is conducted and the result obtained." *United States v. Code*
21 *Prods. Corp.*, 362 F.2d 669, 673 (3d Cir. 1966) (internal quotation marks omitted).
22 In practical terms, receiver and professional compensation thus ultimately rests upon
23 the result of an equitable, multi-factor balancing test involving the "economy of
24 administration, the burden that the estate may be able to bear, the amount of time
25 required, although not necessarily expended, and the overall value of the services to
26 the estate." *In re Imperial 400 Nat'l, Inc.*, 432 F.2d 232, 237 (3d Cir. 1970).
27 Regardless of how this balancing test is formulated, no single factor is determinative
28 and "a reasonable fee is based [upon] all circumstances surrounding the

1 receivership.” *SEC v. W.L. Moody & Co., Bankers* (Unincorporated), 374 F. Supp.
2 465, 480 (S.D. Tex. 1974).

3 McGrail’s fees are fair and reasonable for the work performed. During the
4 Application Period, McGrail (i) participated in a number of court proceedings,
5 (ii) engaged in motion practice to compel Merrill Lynch to turn over documents, and
6 (iii) resolved the matter. From the outset, McGrail attempted to minimize disputes
7 with Markowitz, but he refused to provide basic information about the Merrill
8 Lynch accounts at issue, which required additional legal work. The issues have now
9 been resolved to the satisfaction of the Receiver, who has collected a total of
10 \$321,789 on the Judgment, and the case has been discontinued.

11 McGrail’s work has been essential in assisting the Receiver in collecting on
12 the Judgment, and as such, its reasonable fees and expenses should be approved on a
13 final basis and paid in full.

14 IV. CONCLUSION

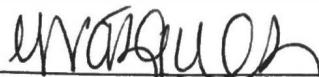
15 Based on the foregoing, McGrail respectfully requests this Court enter
16 an Order:

- 17 1. Approving McGrail’s fees of \$44,247 and expenses of \$1,196.93
18 on a final basis;
 - 19 2. Authorizing and directing the Receiver to pay McGrail (i) \$5,835.40
20 (20%) in fees that remain unpaid the period of November 10, 2017 through
21 March 31, 2018 and (ii) \$15,070 in fees and \$35 in expenses for the period of
22 April 1, 2018 through August 31, 2018, for a total of \$20,940.40; and
 - 23 3. For such other and further relief as the Court deems appropriate.
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Dated: September 14, 2018

MCGRAIL & BENSINGER LLP

By: 
GABRIELLE Y. VAZQUEZ, ESQ.
Local Counsel in New York for
Receiver
WILLIAM J. HOFFMAN

Dated: October 23, 2018

ALLEN MATKINS LECK GAMBLE
MALLORY & NATSIS LLP

By: s/Edward Fates
EDWARD G. FATES
Attorneys for Receiver
WILLIAM J. HOFFMAN

EXHIBIT A

McGrail & Bensinger LLP

888-C 8th Avenue
 #107
 New York, NY 10019

Invoice

Invoice #: 343
Invoice Date: 4/1/2018
Due Date: 4/1/2018
Case:
P.O. Number:

Bill To:

William Hoffman
 c/o Ted Fates, Esq.
 Allen Matkins Leck
 Gamble Mallory & Natsis LLP
 515 South Figueroa Street, Ninth Floor

Description	Hours/Qty	Rate	Amount
11/13/2017 -- Review results of asset search; Research and strategy re. procedure for enforcement of judgment. (Gabrielle Y. Vazquez)	0.3	410.00	123.00
11/28/2017 -- Call w/ Central District of California Court Clerk re. certification of judgment for registration in New York; Draft and send letter re. same. (Gabrielle Y. Vazquez)	0.2	410.00	82.00
12/04/2017 -- Calls and correspondence w/ D. McGrail and P. Shah re. procedure for registration of California judgment in the Southern District of New York and the New York County Clerk; Prepare documents required for same. (Gabrielle Y. Vazquez)	1.7	410.00	697.00
12/05/2017 -- Call w/ T. Fates re. coordination of collection efforts w/ other states. (Gabrielle Y. Vazquez)	0.5	410.00	205.00
12/07/2017 -- Register Judgment in SDNY and obtain abstract of judgment; File SDNY judgment abstract with New York County Clerk. (GV)	1.1	410.00	451.00
12/07/2017 -- Travel to and from SDNY and the New York County Clerk for registration and filing of judgment. (Gabrielle Y. Vazquez)	1.5	205.00	307.50
12/08/2017 -- Correspondence w/ T. Fates re. judgment registration and filing as well as collection process and timing. (Gabrielle Y. Vazquez)	0.1	410.00	41.00
12/11/2017 -- Coordinate execution w/ City Marshall and T. Fates, including calls and correspondence. (Gabrielle Y. Vazquez)	0.4	410.00	164.00
12/12/2017 -- Draft execution and coordinate with City Marshall for service of same. (Gabrielle Y. Vazquez)	1.4	410.00	574.00
12/18/2017 -- Correspondence w/ City Marshal and T. Fates re. personal service on Merrill Lynch. (Gabrielle Y. Vazquez)	0.1	410.00	41.00

Total

Payments/Credits

Balance Due

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 515 South Figueroa Street, Ninth Floor

Description	Hours/Qty	Rate	Amount
12/20/2017 -- Calls and correspondence w/ City Marshall re. Merrill Lynch response to execution of judgment. (Gabrielle Y. Vazquez)	0.3	410.00	123.00
12/22/2017 -- Correspondence and call w/ T. Fates re. Merrill Lynch's position in response to execution of judgment; Calls w/ Merrill Lynch re. same; Call w/ City Marshall re. same. (Gabrielle Y. Vazquez)	1.6	410.00	656.00
1/15/18 -- Reviewed petition and comments to same. (David C. McGrail)	0.3	410.00	123.00
01/10/2018 -- Call w/ P. Shah re. procedure for filing petition in turnover proceeding; Correspondence w/ P. Shah and T. Fates re. same. (Gabrielle Y. Vazquez)	0.8	410.00	328.00
01/11/2018 -- Correspondence w/ P. Shah re. draft petition. (Gabrielle Y. Vazquez)	2.4	410.00	984.00
01/11/2018 -- Research re. petition for turnover of assets; Correspondence w/ P. Shah re. same. (Gabrielle Y. Vazquez)	1.1	410.00	451.00
01/19/2018 -- Research and analysis re. correcting amount outstanding on judgment in original turnover petition papers; Correspondence w/ T. Fates re. same; Call w/ P. Shah re. same. (Gabrielle Y. Vazquez)	0.3	410.00	123.00
01/20/2018 -- Draft Amended Petition Notice and Order; Notarize Amended Petition. (Gabrielle Y. Vazquez)	0.4	410.00	164.00
01/22/2018 -- Calls w/ Howard Markowitz re. proof of exemption on basis of retirement fund; File proof of service of petition for all served; Draft proof of service on Howard Markowitz and execute same; Verify Amended turnover petition to correct amount of judgment collected to date. (Gabrielle Y. Vazquez)	0.2	410.00	82.00

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Description	Hours/Qty	Rate	Amount
01/23/2018 -- File amended turnover petition and supporting documents re. same; Correspond w/ T. Fates re. same; Call w/ counsel for Merrill Lynch re. exception form from Howard Markowitz; Call and correspondence w/ T. Fates re. exemption form from Howard Markowitz and next steps. (Gabrielle Y. Vazquez)	0.7	410.00	287.00
01/25/2018 -- Calls and correspondence w/ T. Fates re. exemption documents and request for extension of time to respond to petition; Correspondence and calls w/ counsel for Markowitz and Merrill Lynch re. same. (Gabrielle Y. Vazquez)	1.7	410.00	697.00
01/29/2018 -- Prepare Affirmations of Service of Amended Petition and supporting documents; finalize and file same; Correspondence w/ T. Fates re. adjournment of response and return date; Correspondence w/ counsel for Merrill Lynch re. adjournment. (Gabrielle Y. Vazquez)	0.9	410.00	369.00
01/30/2018 -- Attention to return date details; Call w/ P. Shah re. same. (Gabrielle Y. Vazquez)	0.9	410.00	369.00
01/15/2018 -- Edit turnover petition; communicate with process servers; Draft proposed order; Prepare exhibits for petition. (Gabrielle Y. Vazquez)	0.9	410.00	369.00
01/16/2018 -- Finalize and execute turnover petition and supporting documentation; Arrange for service of process in NY and FL; Handle filing; Correspond w/ T. Fates re. same; Research substitute service rules in NY as applied in FL. (Gabrielle Y. Vazquez)	1	410.00	410.00
01/17/2018 -- Call w/ FL process servers re. service on Heather Markowitz; Call w/ T. Fates re. same; Correspondence from counsel to H. Markowitz re. status of collection on judgment; Calls w/ D. McGrail, T. Fates and P. Shah re. same, including possibility of amending or correcting petition. (Gabrielle Y. Vazquez)	0.4	410.00	164.00

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Description	Hours/Qty	Rate	Amount
01/18/2018 -- Research and analysis of process for amending petition to reflect amount of judgment collected to date. (Gabrielle Y. Vazquez)	0.1	410.00	41.00
2/5/18 -- Strategy call with G. Vazquez and reviewed and revised stipulation. (David C. McGrail)	0.3	410.00	123.00
2/4/18 -- Review motion to dismiss and develop strategy for opposition to same; Correspond w/ P. Shah and D. McGrail re. same. (Gabrielle Y. Vazquez)	0.5	410.00	205.00
2/5/18 -- Attention to research re. timing of motion to dismiss; strategy for opposition and timing; calls and correspondence w/ client and opposing counsel re. same. (Gabrielle Y. Vazquez)	2	410.00	820.00
2/6/18 -- Finalize and file stipulation of Adjournment of Motion to Dismiss; correspondence w/ client re. same and strategy for obtaining documents from Markowitz's counsel and/or Merrill Lynch. (Gabrielle Y. Vazquez)	0.2	410.00	82.00
2/8/18 -- Subpoena related research; Draft subpoena; Research re. effect of exemption claim form; Call w/ L. Beatty re. same; call w/ P. Shah re. same; call w/ L. Beatty re. subpoena. (Gabrielle Y. Vazquez)	0.8	410.00	328.00
2/9/18 -- Edit subpoena to Merrill Lynch; correspond w/ P. Shah re. same; Call w/ P. Shah re. same; correspond w/ opposing counsel re. service; finalize and file Affirmation of Service of Amended Pleadings on Howard Markowitz. (Gabrielle Y. Vazquez)	1.3	410.00	533.00
2/13/2018 -- Correspondence w/ counsel for Merrill Lynch re. extension of time to produce documents in response to subpoena. (Gabrielle Y. Vazquez)	0.1	410.00	41.00

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Description	Hours/Qty	Rate	Amount
2/15/18 -- Call w/ P. Shah re. return date; correspondence w/ S. Ravala re. same; Prepare originals and working copies for filing at Part 130 Calendar Call on return date; Draft Affirmation in support of request for extension of return date on motion to dismiss; Research Part 130 Procedure for request of extension without consent of opposing counsel. (Gabrielle Y. Vazquez)	1.7	410.00	697.00
2/16/18 -- Travel to and from Court for Part 130 Calendar Call on return date of motion to dismiss and petition. (Gabrielle Y. Vazquez)	1	205.00	205.00
2/16/18 -- Participate in calendar call in Part 130 re. return date on motion to dismiss and petition; Oral argument before Referee re. request for extension of return date on motion to dismiss to allow for response to subpoena to be taken into account; Call w/ D. McGrail re. same; Correspondence w/ T. Fates re. same; Review Heather Markowitz's objections to Merrill Lynch subpoena; Review Heather Markowitz's letter objection in opposition to extension request. (Gabrielle Y. Vazquez)		410.00	410.00
2/20/18 -- Attention to objections to subpoena; call w/ T. Fates re. same; correspondence w/ S. Ravala re. same; call w/ D. Beatty re. same; calls w/ opposing counsel and T. Fates re. subpoena response; Correspondence w/ L. Beatty re. CPLR provisions applicable to subpoena. (Gabrielle Y. Vazquez)	2.6	410.00	1,066.00
2/21/18 -- Call w/ D. McGrail re. subpoenas and case status generally. (Gabrielle Y. Vazquez)	0.4	410.00	164.00
2/26/18 -- Correspondence w/ T. Fates re. recent case developments. (Gabrielle Y. Vazquez)	0.1	410.00	41.00

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Description	Hours/Qty	Rate	Amount
2/27/18 -- Calls and correspondence w/ S. Ravala and client re. subpoena; correspond w/ client re. possible motion to compel and opposition to motion to dismiss; Call w/ D. McGrail re. subpoena and motion to dismiss. (Gabrielle Y. Vazquez)	0.3	410.00	123.00
2/28/18 -- Call w/ P. Shah re. draft affirmation to request extension of return date on motion to dismiss. (Gabrielle Y. Vazquez)	0.1	410.00	41.00
2/5/18 -- Attention to procedural issues; Drafted and revised stipulation; Calls with D. McGrail re: the same. (Pearl Shah)	2.5	250.00	625.00
2/8/18 -- Call with G. Vazquez re: subpoena; Researched and drafted subpoena. (Pearl Shah)	2.5	250.00	625.00
2/9/18 -- Attention to procedural issues; Calls with G. Vazquez re: same; Reviewed subpoena; Prepared amended petition. (Pearl Shah)	1.9	250.00	475.00
2/15/18 -- Call with G. Vazquez re: court. (Pearl Shah)	0.1	250.00	25.00
2/20/18 -- Call with G. Vazquez re: strategy. (Pearl Shah)	0.4	250.00	100.00
2/27/18 -- Researched extensions and adjournments. (Pearl Shah)	0.4	250.00	100.00
2/28/18 -- Call with G. Vazquez re: drafting affirmation for adjournment. (Pearl Shah)	0.1	250.00	25.00
3/6/18 -- Reviewed background information for motion to compel and calls with G. Vazquez and P. Shah regarding same. (David C. McGrail)	0.5	410.00	205.00
3/7/18 -- Call with G. Vazquez, drafted motion to compel, and research and emails regarding same. (David C. McGrail)	6	410.00	2,460.00
3/1/18 -- Review and edit draft Affirmation in support of adjournment of motion to dismiss return date. (Gabrielle Y. Vazquez)	0.1	410.00	41.00

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 515 South Figueroa Street, Ninth Floor

Description	Hours/Qty	Rate	Amount
03/2/18 -- Draft response to subpoena objections; correspondence w/ D. McGrail and counsel for Merrill Lynch re. same. (Gabrielle Y. Vazquez)	0.4	410.00	164.00
3/5/2018 -- Correspondence w/ counsel for Merrill Lynch re. subpoena. Meet and confer w/ counsel for Merrill Lynch re. subpoena. (Gabrielle Y. Vazquez)	0.5	410.00	205.00
3/6/2018 -- Call and correspondence w/ D. McGrail re. motion to compel. Call w/ P. Shah and D. McGrail re. motion to compel. (Gabrielle Y. Vazquez)	0.4	410.00	164.00
3/7/18 -- Correspondence w/ D. McGrail re. motion to compel; Research re. same; Call w/ D. McGrail re. same. (Gabrielle Y. Vazquez)	0.5	410.00	205.00
3/8/18 -- Call w/ P. Shah re. revisions to Affirmation in support of adjournment of motion to dismiss return date. Review and edit draft Notice of motion and Affirmation in support of Motion to Compel; calls w/ D. McGrail and P. Shah re. Motion to Compel. Review and edit notice of Motion and Affirmation in support of Motion to Compel Merrill Lynch to comply with subpoena; finalize and file same; correspond w/ P. Shah re. same; Review and edit Affirmation in support of Adjournment of return date on motion to dismiss; finalize and file same. (Gabrielle Y. Vazquez)	4.2	410.00	1,722.00
3/9/18 -- Prepare for and participate in Part 130 return date on Petition and Motion to Dismiss and oral argument before Referee regarding adjournment of return date on Motion to Dismiss. Review and edit Affirmation of Service for Motion to Compel; finalize and file same. (Gabrielle Y. Vazquez)	1.8	410.00	738.00
3/9/18 -- Travel to and from court for Part 130 return date on Petition and Motion to Dismiss. (Gabrielle Y. Vazquez)	1	205.00	205.00

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 515 South Figueroa Street, Ninth Floor

Description	Hours/Qty	Rate	Amount
3/12/18 -- Review Court notice re. Petition return date; correspond w/ P. Shah re. same. (Gabrielle Y. Vazquez)	0.1	410.00	41.00
3/16/18 -- Call w/ D. McGrail and correspondence w/ T. Fates re. case status. (Gabrielle Y. Vazquez)	0.1	410.00	41.00
3/19/18 -- Review opposition to motion to compel; Calls w/ P. Shah and D. McGrail re. same; Research re. same; Draft reply re. same; Finalize and file same. Correspond w/counsel for Merrill Lynch re. Protective order. (Gabrielle Y. Vazquez)	1.5	410.00	615.00
3/20/18 -- Review H. Markowitz's opposition to motion to compel; correspond w/ T. Fates re. same; Calls and correspondence w/ P. Shah re. Part 130 return date on motion to compel. (Gabrielle Y. Vazquez)	0.4	410.00	164.00
3/6/18 -- Reviewed background information for motion to compel and calls with G. Vazquez and P. Shah regarding same. (David C. McGrail)	0.5	410.00	205.00
3/7/18 -- Call with G. Vazquez, drafted motion to compel, and research and emails regarding same. (David C. McGrail)	6	410.00	2,460.00
3/1/18 -- Drafted affirmation for adjournment. (Pearl Shah)	1.5	250.00	375.00
3/6/18 -- Reviewed personal exemption statute; Call with D. McGrail and G. Vazquez re. motion to compel research; Researched case law regarding objections to subpoenas for motion to compel. (Pearl Shah)	3.1	250.00	775.00
3/8/18-- Call with D. McGrail re. case law research; Correspondence with G. Vazquez re. affirmation to adjournment; Revised affirmation to adjournment; Revised affirmation and notice for motion to compel; Prepared for oral argument before referee. (Pearl Shah)	3.6	250.00	900.00

Total

Payments/Credits

Balance Due

McGrail & Bensinger LLP

888-C 8th Avenue
 #107
 New York, NY 10019

Invoice

Invoice #: 343
Invoice Date: 4/1/2018
Due Date: 4/1/2018
Case:
P.O. Number:

Bill To:

William Hoffman
 c/o Ted Fates, Esq.
 Allen Matkins Leck
 Gamble Mallory & Natsis LLP
 515 South Figueroa Street, Ninth Floor

Description	Hours/Qty	Rate	Amount
3/9/18 -- Prepared for court argument, drafted affirmation of service, and attention to related matters. (Pearl Shah)	2.4	250.00	600.00
3/9/18 -- Travel from NY Supreme Court Part 130. (Pearl Shah)	2	125.00	250.00
3/9/18 -- Participated in court proceeding. (Pearl Shah)	1.5	250.00	375.00
3/12/18 -- Followed up re. adjournment. (Pearl Shah)	0.1	250.00	25.00
3/19/18 -- Prepared for court argument and submission of papers on motion to compel; Call with G. Vazquez re. same; Call with county clerk's office re. same. (Pearl Shah)	1.3	250.00	325.00
3/20/18 -- Preparation for court argument. (Pearl Shah)	2	250.00	500.00
3/20/18 -- Travel from NY Supreme Court Part 130. (Pearl Shah)	0.5	125.00	62.50
3/20/18 -- Participated in court proceeding. (Pearl Shah)	0.3	250.00	75.00
Total Reimbursable Expenses (See Attached Schedule for Expense Detail)		1,161.93	1,161.93

Total \$30,338.93

Payments/Credits \$0.00

Balance Due \$30,338.93

McGrail & Bensinger LLP

888-C 8th Avenue
 #107
 New York, NY 10019

Invoice

Invoice #: 772
Invoice Date: 9/5/2018
Due Date: 9/5/2018
Case:
P.O. Number:

Bill To:

William Hoffman
 c/o Ted Fates, Esq.
 Allen Matkins Leck
 Gamble Mallory & Natsis LLP
 515 South Figueroa Street, Ninth Floor

Description	Hours/Qty	Rate	Amount
4/5/18-- Call with G. Vazquez regarding procedural issues. (David C. McGrail)	0.1	410.00	41.00
4/10/18-- Call with G. Vazquez regarding strategy. (David C. McGrail)	0.1	410.00	41.00
4/2/18-- Call w/ P. Shah re. motion to compel status and motion to dismiss adjournment; correspondence w/ P. Shah re. same; calls w/ D. McGrail and T. Fates re. same; correspondence w/ D. McGrail and T. Fates re. same; Correspondence w/ P. Shah re. deadline for opposition to motion to dismiss. (Gabrielle Y. Vazquez)	0.5	410.00	205.00
4/5/18-- Attention to notice and opposition to motion to dismiss. (Gabrielle Y. Vazquez)	0.2	410.00	82.00
4/8/18-- Draft opposition to motion to dismiss; Research re. same; Prepare for oral argument; File opposition to motion to dismiss. (Gabrielle Y. Vazquez)	10	410.00	4,100.00
4/9/18-- Travel to and from court for Part 130 submission re. opposition to motion to dismiss and oral argument on Petition. (Gabrielle Y. Vazquez)	1	205.00	205.00
4/9/18-- Participate in Part 130 calendar call; Prepare for oral argument re. Petition; correspond w/ client re. same; calls w/ P. Shah and D. McGrail re. same. Correspondence w/ T. Fates re. court update. Review notice of return and rejection; Research and strategy re. same; correspond w/ P. Shah re. same. (Gabrielle Y. Vazquez)	2	410.00	820.00
4/10/18-- Review request for preliminary conference; analysis re. notice of return and rejection; calls and correspondence w/ P. Shah re. same. (Gabrielle Y. Vazquez)	0.6	410.00	246.00
4/14/18-- Attention to request for Preliminary Conference. (Gabrielle Y. Vazquez)	0.5	410.00	205.00
4/15/18-- Draft and finalize request for preliminary conference to address motion to compel and Notice of Return. Correspond w/ P. Shah re. same. (Gabrielle Y. Vazquez)	1.1	410.00	451.00
4/23/18-- Correspondence w/ T. Fates re. preliminary conference call w/ counsel for both respondents re. same. (Gabrielle Y. Vazquez)	0.2	410.00	82.00
4/24/18-- Attention to adjournment of preliminary conference. (Gabrielle Y. Vazquez)	0.7	410.00	287.00

Total

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 515 South Figueroa Street, Ninth Floor

Description	Hours/Qty	Rate	Amount
4/25/18-- Attention to adjournment of preliminary conference. (Gabrielle Y. Vazquez)	0.2	410.00	82.00
4/2/18-- Researched part rules and adjournments. (Pearl Shah)	0.5	250.00	125.00
4/5/18-- Reviewed process to request a preliminary conference; Researched case law for opposition to motion to dismiss. (Pearl Shah)	1.1	250.00	275.00
4/9/18-- Preparation for oral arguments with G. Vazquez; Attention to rejection notice. (Pearl Shah)	1.4	250.00	350.00
4/10/18-- Attention to rejection notice; Revised preliminary conference request. (Pearl Shah)	1.9	250.00	475.00
4/16/18-- Attention to scheduling a preliminary conference with the judge re. motion to compel. (Pearl Shah)	0.5	250.00	125.00
4/19/18-- Follow up re. preliminary conference. (Pearl Shah)	0.1	250.00	25.00
4/24/18-- Drafted stipulation for preliminary conference; Attention to rescheduling preliminary conference. (Pearl Shah)	0.6	250.00	150.00
4/25/18-- Attention to rescheduling preliminary conference; Revised stipulation to adjourn preliminary conference. (Pearl Shah)	0.6	250.00	150.00
4/26/18-- Travel to NY Supreme Court, Part 17. (Pearl Shah)	1	125.00	125.00
4/26/18-- Submission of stipulation to adjourn preliminary conference to Part 17 clerk. (Pearl Shah)	0.1	250.00	25.00
4/30/18-- Call with G. Vazquez re. preliminary conference adjournment. (Pearl Shah)	0.1	250.00	25.00
5/7/18-- Update re. preliminary conference timeline w/ T. Fates. (Gabrielle Y. Vazquez)	0.1	410.00	41.00
5/9/18-- Call w/ D. McGrail re. case status. Correspondence w/ counsel for Merrill Lynch re. account status. (Gabrielle Y. Vazquez)	0.1	410.00	41.00
5/10/18-- Correspondence w/ T. Fates re. preliminary conference and status of accounts. (Gabrielle Y. Vazquez)	0.1	410.00	41.00
5/3/18-- Followed up with Part 17 clerk re. preliminary conference adjournment request; reviewed docket re. same. (Pearl Shah)	0.2	250.00	50.00
5/11/18-- Reviewed docket re. case update. (Pearl Shah)	0.1	250.00	25.00
7/30/18 -- Prepare for and participate in preliminary conference, oral argument on motion to compel, and oral argument on motion to dismiss; Confer with opposing counsel re. same; Call with D. McGrail re. same; Correspondence w/ T. Fates re. same. (Gabrielle Y. Vazquez)	6.8	410.00	2,788.00

Total

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 515 South Figueroa Street, Ninth Floor

Description	Hours/Qty	Rate	Amount
7/30/18-- Travel to and from Court for oral argument on motion to compel and motion to dismiss. (Gabrielle Y. Vazquez)	1	205.00	205.00
7/2/18-- Reviewed court appearance timeline. (Pearl Shah)	0.1	250.00	25.00
8/2/18-- Calls and correspondence w/ T. Fates and D. McGrail re. next steps in New York litigation. (Gabrielle Y. Vazquez)	0.5	410.00	205.00
8/8/18-- Research and strategy re. next steps in light of Court's order regarding personal jurisdiction over Heather Markowitz; Correspondence w/ T. Fates re. same; Correspondence w/ S. Ravala re. same. (Gabrielle Y. Vazquez)	2.5	410.00	1,025.00
8/9/18-- Call w/ opposing counsel re. voluntary discontinuance of joint account claim and possible settlement of IRA claim including disclosure of bank statements; Draft voluntary discontinuance re. same; Correspondence w/ D. McGrail and T. Fates re. same; Correspondence w/ Clerk's office re. extension of time to file notice of entry that triggers the scheduling of the Traverse hearing; Correspondence w/ opposing counsel re. same. (Gabrielle Y. Vazquez)	0.8	410.00	328.00
8/10/18-- Edit and sign stipulation of discontinuance; Correspondence w/ S. Ravala re. same. (Gabrielle Y. Vazquez)	0.2	410.00	82.00
8/13/18-- Call with S. Ravala re. possible settlement. (Gabrielle Y. Vazquez)	0.1	410.00	41.00
8/14/18-- Correspondence w/ Court Clerks re. referee referral and possible settlement; Call w/ S. Ravala re. inspection of IRA account statements in contemplation of settlement; Call w/ T. Fates re. same. (Gabrielle Y. Vazquez)	1.6	410.00	656.00
8/16/18-- Correspondence w/ opposing counsel re. inspection of bank statements. (Gabrielle Y. Vazquez)	0.1	410.00	41.00

Total

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Description	Hours/Qty	Rate	Amount
8/20/18-- Correspondence w/ client re. inspection results; Correspondence w/ opposing counsel re. voluntary discontinuance. (Gabrielle Y. Vazquez)	0.1	410.00	41.00
8/21/18-- Correspondence w/ T. Fates and opposing counsel re. voluntary dismissal; Draft stipulation re. same; Correspond w/ opposing counsel and T. Fates re. same. (Gabrielle Y. Vazquez)	0.5	410.00	205.00
8/22/18-- Correspondence w/ opposing counsel and T. Fates re. edits to stipulation of discontinuance; Edit stipulation of discontinuance re. same; finalize and file same. (Gabrielle Y. Vazquez)	1.1	410.00	451.00
8/23/18-- Calls and correspondence w/ Court clerks re. stipulation of voluntary discontinuance. (Gabrielle Y. Vazquez)	0.2	410.00	82.00
Stipulation of Discontinuance. (See Attached Schedule)		35.00	35.00
Total			\$15,105.00
Payments/Credits			\$0.00
Balance Due			\$15,105.00

Schedule of Expenses

Date	Amount	Description	Category
11/18/2017	\$31.97	CD California for the certified judgment.	Court Costs
11/18/2017	\$12.00	CD California for the certified judgment.	Court Costs
11/28/2017	\$11.00	Court fee to obtain judgment.	Court Costs
12/06/2017	\$21.36	Overnight original judgment.	Messenger and Service Fees
12/06/2017	\$47.00	Filing fee to SDNY for misc. proceeding.	Court Costs
12/11/2017	\$11.00	Abstract of Judgment at SDNY.	Court Costs
12/11/2017	\$25.00	Filing of Abstract of Judgment with NY County Clerk.	Court Costs
12/20/2017	\$32.04	Delivery of payment to Clerk's office.	Messenger and Service Fees
01/16/2018	\$99.00	Personal Service on Merrill Lynch.	Messenger and Service Fees
01/16/2018	\$125.00	Personal Service on Heather Markowitz.	Messenger and Service Fees
01/16/2018	\$6.80	Notice to Howard Markowitz.	Messenger and Service Fees
01/16/2018	\$305.00	Filing fee to NY Supreme Court for turnover proceeding.	Court Costs
01/16/2018	\$50.00	Execution against Merrill Lynch.	Marshal's Fees
01/21/2018	\$50.00	Second execution against Merrill Lynch.	Marshal's Fees
01/24/2018	\$65.08	Service of Amended Petition.	Messenger and Service Fees
01/30/2018	\$18.16	Mailing of original affidavits of service.	Messenger and Service Fees
02/09/2018	\$7.62	Notice to Howard Markowitz of Amended Petition.	Messenger and Service Fees
02/09/2018	\$8.90	Notice to Heather Markowitz of Subpoena.	Messenger and Service Fees
02/16/2018	\$22.00	Travel to court. (Pearl Shah)	Travel Expenses

03/09/2018	\$22.00	Travel to court. (Pearl Shah)	Travel Expenses
03/09/2018	\$6.50	Travel to court. (Pearl Shah)	Travel Expenses
03/18/2018	\$117.54	Service of Motion to Compel.	Messenger and Service Fees
03/18/2018	\$45.00	Filing fee to NY Supreme Court for motion to compel.	Court Costs.
03/20/2018	\$22.00	Travel to court. (Pearl Shah)	Travel Expenses
08/22/2018	\$35.00	Filing fee to NY Supreme Court for stip of discontinuance.	Court Costs.
Total	\$1,196.93		