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6 ALLEN MATKINS LECK GAMBLE  
 7 MALLORY & NATSIS LLP  
 8 EDWARD G. FATES (BAR NO. 227809)  
 9 One America Plaza  
 10 600 West Broadway, 27th Floor  
 11 San Diego, California 92101-0903  
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 14 E-Mail: tfates@allenmatkins.com

11 Attorneys for Receiver  
 12 WILLIAM J. HOFFMAN

13 **UNITED STATES DISTRICT COURT**  
 14 **CENTRAL DISTRICT OF CALIFORNIA**  
 15 **WESTERN DIVISION**

16 SECURITIES AND EXCHANGE  
 17 COMMISSION,

18 Plaintiff,

19 v.

20 NATIONWIDE AUTOMATED  
 21 SYSTEMS, INC.; JOEL GILLIS; and  
 22 EDWARD WISHNER,

23 Defendants,

24 OASIS STUDIO RENTALS, LLC;  
 25 OASIS STUDIO RENTALS #2, LLC; and  
 26 OASIS STUDIO RENTALS #3, LLC,

27 Relief Defendants.  
 28

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

**FIRST AND FINAL FEE  
 APPLICATION OF DAMIAN &  
 VALORI LLP, LOCAL COUNSEL  
 IN FLORIDA TO THE RECEIVER,  
 FOR PAYMENT OF FEES AND  
 REIMBURSEMENT OF EXPENSES**

Date: August 20, 2018  
 Time: 10:00 a.m.  
 Ctrm: 10C  
 Judge: Hon. S. James Otero

1 Damian & Valori, LLP, counsel to William J. Hoffman ("Receiver"), the  
2 Court-appointed permanent receiver for Defendant Nationwide Automated  
3 Systems, Inc. ("NASI"), Relief Defendants Oasis Studio Rentals, LLC, Oasis Studio  
4 Rentals #2, LLC, and Oasis Studio Rentals #3, LLC (collectively, "Relief  
5 Defendants"), and their subsidiaries and affiliates, hereby submits this Fee  
6 Application for approval and payment of fees and reimbursement of costs  
7 ("Application").

### 8 I. INTRODUCTION

9 This equity receivership involves a large and complex Ponzi scheme that is the  
10 subject of the Complaint filed by the Securities and Exchange Commission  
11 ("Commission"). The Receiver was appointed on a temporary basis on September 30,  
12 2014, and on a permanent basis on October 29, 2014.

13 The appointment orders confer broad duties, responsibilities, and powers on the  
14 Receiver which are designed to allow him to secure, preserve, and protect the assets  
15 of the Receivership Entities, investigate and recover sums transferred to third parties,  
16 conduct a forensic accounting and analysis of the Receivership Entities' financial  
17 transactions, review and analyze investor claims, and maximize the amount ultimately  
18 available for distribution to investors.

19 D&V was engaged by the Receiver in November 2017, pursuant to the  
20 authority granted to the Receiver in the Preliminary Injunction Order (Dkt. No. 42,  
21 Section VII), to provide legal services limited to the Receiver's enforcement of the  
22 judgment in the amount of \$749,877 ("Judgment") entered by this Court in the related  
23 action against Howard Markowitz ("Markowitz"). Markowitz resides in Florida and  
24 owns real property and several bank accounts located there.

25 This Application covers the period from November 30, 2017, through March  
26 31, 2018, and seeks an Order approving of \$9,157.50 in fees and \$1,840.38 in  
27 expenses, and authorizing the Receiver to pay such fees and costs on a final basis.  
28 Damian & Valori, LLP has discounted its hourly rates by up to 25% and its fees by

1 approximately 10%. Damian & Valori, LLP is only seeking fees for 28.2 hours  
 2 expended by attorneys at a blended hourly rate of \$324.73. The work performed is  
 3 described task-by-task in monthly statements, attached hereto as Exhibit A, and is  
 4 broken down into the following categories:

5 <b>Category</b>	<b>Hours</b>	<b>Amount</b>
6 Asset Analysis and Recovery	28.80	\$9,157.50
7 Totals	28.80	\$9,157.50

8  
 9 Damian & Valori, LLP has worked diligently and efficiently to assist the  
 10 Receiver to domesticate and collect the judgment against Markowitz in Florida. To  
 11 date, the Receiver has collected a total of \$321,789 on the Judgment. The firm has  
 12 assisted the Receiver in carrying out his Court-ordered duties and should be  
 13 compensated on a final basis for its work.

## 14 **II. SUMMARY OF TASKS PERFORMED AND COSTS INCURRED**

### 15 **A. Collecting on Foreign Judgment in Florida**

16 Damian & Valori, LLP's work focused on enforcing the judgment against  
 17 Markowitz in Florida. As such, Damian & Valori, LLP was provided with  
 18 information regarding the identity of the financial institutions at which the judgement  
 19 debtor held accounts, however, the firm had limited information regarding whether  
 20 those accounts contained any funds. This could only be confirmed through  
 21 garnishment proceedings. Accordingly, Damian & Valori, LLP re-recorded the  
 22 judgement in the appropriate jurisdiction and provided the statutorily required notice  
 23 thereof, obtained a judgment lien certificate from the Florida Secretary of State, and  
 24 prepared and served motions for issuance of Writs of Garnishments to four banks  
 25 where the judgment debtor was known to have accounts: Wells Fargo, Bank of  
 26 America, Merrill Lynch, and IBM Southeast Employee's Credit Union. Upon  
 27 obtaining the Writs of Garnishment from the Clerk's Office, Damian & Valori, LLP  
 28 had those Writs served on the banks, received answers from the banks, served notice

1 of the Writs, the statutory notice of right to dissolve the Writs, and the banks' answers  
 2 to the Writs on the judgment debtor, and moved for final judgement of garnishment  
 3 to complete the transfer of the account balances to the Receiver. After the Receiver  
 4 received the account balances, Damian & Valori, LLP filed and served Notices to  
 5 Dissolve the Writs of Garnishments. Finally, Damian & Valori, LLP strategized and  
 6 coordinated with lead counsel for the Receiver regarding garnishment of bank  
 7 accounts in New York, and addressed the issues underlying the Markowitz's assertion  
 8 of exemption as to the funds in certain accounts frozen pursuant to one of the Writs  
 9 of Garnishment.

10 Damian & Valori, LLP's efforts to collect on the judgment against Markowitz  
 11 resulted in more than \$3,400.00 being recovered for the benefit of the Receivership  
 12 Estate. As noted above, to date, the Receiver has collected a total of \$321,789 on the  
 13 Judgment.

14 **B. Expenses Incurred by Damian & Valori LLP**

15 Damian & Valori, LLP incurred \$1,840.38 in out-of-pocket expenses in  
 16 connection with its efforts to collect on the judgment against Howard Markowitz  
 17 during the Application Period. The majority of these expenses comprise recording  
 18 and service fees paid by the firm. Damian & Valori, LLP also incurred expenses  
 19 associated with court filing fees, a judgment lien certificate fee, postage fees, and legal  
 20 research incurred in connection with their collection efforts. The firm's expenses are  
 21 summarized below by category:

Category	Total
Legal Research/PACER fees	\$88.20
Court Filing Fees/Recorder Fees/Secretary of State Fees (including messenger fees for delivery of court filings to state court)	\$1,186.00
Service Fees	\$490.00
Postage	\$76.18
<b>TOTAL</b>	<b>\$1,840.38</b>

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

"As a general rule, the expenses and fees of a receivership are a charge upon the property administered." *Gaskill v. Gordon*, 27 F.3d 248, 251 (7th Cir. 1994). These expenses include the fees and expenses of the Receiver and his professionals, including Allen Matkins. Decisions regarding the timing and amount of an award of fees and costs to the Receiver and his professionals are committed to the sound discretion of the Court. *See SEC v. Elliot*, 953 F.2d 1560, 1577 (11th Cir. 1992).

In allowing fees, a court should consider "the time, labor and skill required, but not necessarily that actually expended, in the proper performance of the duties imposed by the court upon the receiver[], the fair value of such time, labor and skill measured by conservative business standards, the degree of activity, integrity and dispatch with which the work is conducted and the result obtained." *United States v. Code Prods. Corp.*, 362 F.2d 669, 673 (3d Cir. 1966) (internal quotation marks omitted).

As a preliminary matter, the TRO and Preliminary Injunction Order confer on the Receiver substantial duties and powers, including to conduct such investigation and discovery as is necessary to locate and account for all receivership assets, take such action as is necessary and appropriate to assume control over and preserve receivership assets, and employ attorneys and others to investigate and, where appropriate, institute, pursue, and prosecute all claims and causes of action of whatever kind and nature. *See* Dkt. No. 17 (TRO, Part XIII); Dkt. No. 42 (Preliminary Injunction Order, Part XII). Once the Judgment was entered, the Receiver promptly determined that he required experienced, qualified counsel in Florida to assist with enforcing the judgment as to Markowitz's assets in Florida.

Damian & Valori, LLP submits this Fee Application describing the nature and extent of the services rendered and the identity and billing rate of each individual

1 performing each task. *See Exhibit A.* Damian & Valori, LLP has endeavored to staff  
2 matters as efficiently as possible while remaining cognizant of the complexity of  
3 issues presented. Damian & Valori, LLP discounted the hourly rates for its attorneys  
4 by up to 25%. In addition, Damian & Valori, LLP wrote off and did not charge for  
5 2.7 hours (\$285), approximately 10% of the time its attorneys expended on the matter  
6 of work during the Application Period.

7 The work performed by Damian & Valori, LLP was essential to carrying out  
8 the Receiver's Court-ordered duties. Damian & Valori, LLP seeks payment of 100%  
9 of fees incurred on a final basis given that its work in assisting the Receiver is  
10 complete. Damian & Valori, LLP's fees are fair and respectably reasonable and  
11 should be approved and paid.

### 12 III. CONCLUSION

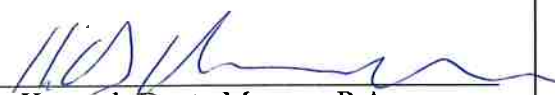
13 Damian & Valori, LLP therefore respectfully requests this Court enter an  
14 Order:

- 15 1. Approving Damian & Valori, LLP's fees and expenses, on a final basis,  
16 of \$10,997.88;
- 17 2. Authorizing and directing the Receiver to pay 100% of the approved fees  
18 of \$9,157.50 and reimburse 100% of the approved costs of \$1,840.38, from the assets  
19 of the Receivership Estate to Damian & Valori, LLP.
- 20 3. Granting such other and further relief as the Court deems appropriate.

21  
22 Dated: July 18, 2018

Respectfully submitted,

23 **DAMIAN & VALORI, LLP**  
24 *Counsel for Lead Counsel*  
25 1000 Brickell Avenue, Suite 1020  
26 Miami, Florida 33131  
27 Tel: (305) 371-3960  
28 Fax: (305) 371-3965

By:   
Kenneth Dante Murena, P.A.  
Florida Bar No. 147486

1 Dated: July 18, 2018

ALLEN MATKINS LECK GAMBLE  
MALLORY & NATSIS LLP

2 By:           /s/ Edward Fates            
3 EDWARD G. FATES  
4 Attorneys for Receiver  
5 WILLIAM J. HOFFMAN  
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# **EXHIBIT A**



Damian & Valori LLP  
 1000 Brickell Avenue, Suite 1020,  
 Miami, FL 33131

Hoffman v. Markowitz

c/o Allen Matkins Leck Gamble Mallory & Natsis LLP  
 One America Plaza, 600 W. Broadway, 27th Flr.  
 San diego, CA 92101

Invoice Date: November 30, 2017  
 End of Billing Date: Nov 30/17

**Attention:** Mr. Bill Hoffman, Receiver

Client #: 1077  
 Inv #: 14788

**RE:** Counsel for Receiver in connection with collection judgment against Howard Markowitz Case No. 2:16-cv-1972-SJO-FFM

DATE	DESCRIPTION	HOURS	AMOUNT	LAWYER
Nov-10-17	Email from T. Fates regarding the strategy for domesticating and collecting on the Judgment in Florida and other assets to recover, review memorandum regarding assets of the judgment debtor, and send email to T. Fates regarding strategize regarding same (.4); strategize with team members regarding domesticating and collecting on Judgment (.3); review applicable Florida Statutes, discuss same with team members, and exchange emails with T. Fates regarding need for certified copies of the Judgment (.4); strategize regarding certain provisions of the law related to delay in effectiveness of judgment lien and certain information to include in affidavit to be signed by client to be recorded with the judgment (.3).	1.40	560.00	KDM
	(Reduced Time) Research regarding domesticating foreign judgement and service of writ of garnishment and draft email with requirements for same.	0.50	162.50	CP
Nov-13-17	(Reduced Time) Review statute applicable to enforcing foreign judgments in Florida and prepare Affidavit to be recorded with Judgment in counties in which real property of judgment debtor is located (.8); strategize with team members regarding recording Judgment	1.00	400.00	KDM

Damian & Valori LLP  
 1000 Brickell Avenue, Suite 1020,  
 Miami, FL 33131

Hoffman as Receiver for Markowitz

c/o Allen Matkins Leck Gamble Mallory & Natsis LLP  
 One America Plaza, 600 W. Broadway, 27th Flr.  
 San diego, CA 92101

Invoice Date: December 31, 2017  
 End of Billing Date: Dec 31/17

**Attention:** Mr. Bill Hoffman, Receiver

Client #: 1077  
 Inv #: 14941

**RE:** Counsel for Receiver in connection with collection judgment against Howard Markowitz Case No. 2:16-cv-1972-SJO-FFM

DATE	DESCRIPTION	HOURS	AMOUNT	LAWYER
Dec-01-17	Review original Judgment and Affidavit received from T. Hsu and coordinate filing same with the Court under a Notice of Filing (.1); receive confirmation from the Court of filing of Notice of Filing and coordinate providing notice of same to judgment debtor and calendaring new 30-day deadline before which we can seek writ of garnishment (.2).	0.30	120.00	KDM
HOUR TOTALS:		0.30	\$120.00	

**ATTORNEY/PARALEGAL SUMMARY**

NAME	INITIALS	HOURS	RATE	AMOUNT
Kenneth D. Murena	KDM	0.30	\$400.00	\$120.00

**DISBURSEMENTS**

Dec-01-17	Postage 1 @ 6.92	6.92	
	Filing Fee: Complaint	406.00	
Dec-31-17	Filing Fee: Writ of Garnishment	100.00	
Totals		\$512.92	
<b>Total Fee &amp; Disbursements</b>			<b>\$632.92</b>
Previous Balance			3,222.48

**Balance Now Due**

\_\_\_\_\_  
**\$3,855.40**

**Terms: Balance Due Upon Receipt**

Payments received after the billing date of Dec 31/17 may not be included on this statement.

TAX ID Number 20-1324240

and Affidavit, additional information needed from Receiver for Affidavit, and commencing garnishment proceeding (.2 – reduced).

Nov-14-17	Receive letter from T. Fates regarding certified copies of the Judgment needed for recording and review certified copies (.1); make further revisions to proposed Affidavit of Receiver to be recorded with Judgment and prepare and send email to T. Fates regarding filling in missing information in Affidavit and having it signed and notarized (.3); exchange emails with T. Fates regarding the judgment debtor’s request that the Receiver release the lien on the property so it can be sold and the law applicable to establishing a lien with a foreign judgment and affidavit (.2); follow up on status of commencement of garnishment proceeding and provide direction regarding same (.2).	0.70	280.00	KDM
Nov-15-17	Conference with K. Murena regarding collection efforts.	0.20	50.00	AF
Nov-20-17	Email from T. Fates regarding the status of the garnishment proceeding, follow up with A. Fernandez regarding same, and receive update from A. Fernandez, review recorded copies of Judgment and Affidavit for Notice to Judgment Debtor of recording, and discuss West Palm Beach garnishment procedure based on recorded foreign judgment (.4); review asset investigation summary, discuss with A. Fernandez, and coordinate preparing draft Writs of Garnishment to certain banks (.1) prepare and send email to T. Fates regarding same (.1); follow up on status of filing judgment lien certificate with Florida Secretary of State and receive update regarding same (.1); further emails with T. Fates regarding the procedures and timing of providing notice of Writ of Garnishment on the account holder and coordinating with NY counsel for the Receiver with respect to Writs sought in NY (.2).	0.90	360.00	KDM
	Review emails with client regarding garnishments on bank.	0.10	25.00	AF

	(Reduced Time) Research regarding domestication of foreign judgment and procedure for issuance of writ of garnishment in Palm Beach County.	0.50	125.00	AF
Nov-21-17	Emails from and to T. Fates regarding strategy, timing and applicable procedures for garnishment proceedings, notice to judgment debtor of writs, his rights to seek exemption from writ, the banks' answers to the writs, his right to seek to dissolve the writs under the applicable statute, and coordinating with NY counsel seeking to garnish NY bank accounts, review the applicable statute, strategize with team members, and provide information to T. Fates regarding the foregoing (.5); exchange emails with A. Fernandez regarding the preparation of the Motion for issuance of writs and the writs to the different banks and provide direction regarding same (.2); review initial drafts of Motion and writs and provide input regarding revisions to make (.3); receive confirmation of filing of judgment lien certificate with Florida Department of State, review the actual Judgment Lien Certificate, and strategize regarding confirming existence of personal property in Florida (.2).	1.20	480.00	KDM
	[Richard Leonardis] (Reduced time) Work on motions for issuance of writ of garnishment and writs of garnishment addressed to Palm Beach County bank branches for Bank of America, Merrill Lynch, and Wells Fargo.	0.50	50.00	pl
Nov-27-17	Receive update from A. Fernandez regarding need for proof of service of notice of recording of recorded judgment on judgment debtor prior to filing garnishment proceeding and prepare and send email to T. Fates regarding same (.2); review and revise proposed Notice of Recording of Foreign Judgment and coordinate finalizing notice to judgment debtor (.2); email from T. Fates regarding notice of records and coordinate serving notice (.1); review Civil Cover Sheet and Notice of Filing Notice of Recording of Foreign Judgment to commence collection proceeding (.1).	0.60	240.00	KDM

	(Reduced Time) Review emails with client regarding issuance of writs of garnishment (0.1); conference with K. Murena regarding notice of recording of foreign judgment and timing for garnishment proceedings (0.1); draft notice of recording of foreign judgment (0.6); coordinate filing and recording of notice of recording of foreign judgment (0.1).	0.50	125.00	AF
Nov-28-17	Confirm calculation and calendaring of date after which we can commence garnishment proceeding based on filing of recorded judgment and affidavit and receive confirmation.	0.10	40.00	KDM
Nov-29-17	Receive notice from the Clerk of the Court regarding the watermark on the judgment and affidavit filed for purposes of commencing the garnishment proceeding and discuss obtaining originals or copies without watermark from T. Fates (.2); exchange emails with T. Fates and T. Hsu regarding same and provide update to team members (.2).	0.40	160.00	KDM
Nov-30-17	Emails from and to T. Hsu regarding the original Judgment and Affidavit without watermarks, review the clean copies of those originals, and discuss with team members filing procedures in light of notice from Clerk.	0.30	120.00	KDM

HROR TOTALS:

8.90 \$3,177.50

**ATTORNEY/PARALEGAL SUMMARY**

NAME	INITIALS	HOURS	RATE	AMOUNT
Kenneth D. Murena	KDM	6.60	\$400.00	\$2,640.00
Casandra Perez Murena	CP	0.50	\$325.00	\$162.50
Amanda Fernandez	AF	1.30	\$250.00	\$325.00
Paralegal	pl	0.50	\$100.00	\$50.00

**DISBURSEMENTS**

	Westlaw Charges	3.53
	Pacer Photocopy	3.80
Nov-28-17	Postage 1 @ 7.65	7.65
Nov-30-17	Filing Fee Judgement Lien	30.00
	Totals	<hr/> \$44.98
	<b>Total Fee &amp; Disbursements</b>	<hr/> <b>\$3,222.48</b>
	<b>Balance Now Due</b>	<hr/> <b>\$3,222.48</b>

**Terms: Balance Due Upon Receipt**

Payments received after the billing date of Nov 30/17 may not be included on this statement.

TAX ID Number 20-1324240

Damian & Valori LLP  
 1000 Brickell Avenue, Suite 1020,  
 Miami, FL 33131

Hoffman as Receiver for Markowitz

c/o Allen Matkins Leck Gamble Mallory & Natsis LLP  
 One America Plaza, 600 W. Broadway, 27th Flr.  
 San diego, CA 92101

Invoice Date: December 31, 2017  
 End of Billing Date: Dec 31/17

**Attention:** Mr. Bill Hoffman, Receiver

Client #: 1077  
 Inv #: 14941

**RE:** Counsel for Receiver in connection with collection judgment against Howard Markowitz Case No. 2:16-cv-1972-SJO-FFM

DATE	DESCRIPTION	HOURS	AMOUNT	LAWYER
Dec-01-17	Review original Judgment and Affidavit received from T. Hsu and coordinate filing same with the Court under a Notice of Filing (.1); receive confirmation from the Court of filing of Notice of Filing and coordinate providing notice of same to judgment debtor and calendaring new 30-day deadline before which we can seek writ of garnishment (.2).	0.30	120.00	KDM
HOUR TOTALS:		0.30	\$120.00	

**ATTORNEY/PARALEGAL SUMMARY**

NAME	INITIALS	HOURS	RATE	AMOUNT
Kenneth D. Murena	KDM	0.30	\$400.00	\$120.00

**DISBURSEMENTS**

Dec-01-17	Postage 1 @ 6.92	6.92	
	Filing Fee: Complaint	406.00	
Dec-31-17	Filing Fee: Writ of Garnishment	100.00	
	Totals		\$512.92
	<b>Total Fee &amp; Disbursements</b>		<b>\$632.92</b>
	Previous Balance		3,222.48



**Balance Now Due**

\_\_\_\_\_  
**\$3,855.40**

**Terms: Balance Due Upon Receipt**

Payments received after the billing date of Dec 31/17 may not be included on this statement.

TAX ID Number 20-1324240

Damian & Valori LLP  
 1000 Brickell Avenue, Suite 1020,  
 Miami, FL 33131

Hoffman as Receiver for Markowitz

c/o Allen Matkins Leck Gamble Mallory & Natsis LLP  
 One America Plaza, 600 W. Broadway, 27th Flr.  
 San Diego, CA 92101

Invoice Date: January 31, 2018  
 End of Billing Date: Jan 31/18

**Attention:** Mr. Bill Hoffman, Receiver

Client #: 1077  
 Inv #: 15022

**RE:** Counsel for Receiver in connection with collection judgment against Howard Markowitz Case No. 2:16-cv-1972-SJO-FFM

DATE	DESCRIPTION	HOURS	AMOUNT	LAWYER
Jan-03-18	Follow up on status of preparation of Motions for Issuance of Writs of Garnishment to three banks and the Writs, review and revise the Motions and Writs and coordinate making further revisions to same.	0.50	200.00	KDM
	(No Charge) Assist attorney K. Murena in making final changes to the Motions for Issuance of Writ of Garnishments to financial institutions and file electronically.	0.70	0.00	pl
Jan-04-18	(Reduced Time) Review and revise motions for issuance of writs of garnishment and writs, and coordinate filing of same.	0.50	125.00	AF
Jan-08-18	Follow up on status of Clerk issuing Writs of Garnishment and receive update regarding same (.2); emails from Clerk forwarding executed Writs of Garnishment and coordinate serving same on the banks (.2).	0.40	160.00	KDM
Jan-09-18	Receive update regarding status of service of the Writs of Garnishment on the three banks, discuss deadlines related to the issuance and service of the Writs and calendaring same, and strategize with team members regarding confirming proper service of the Writs and timing of service on judgment debtor.	0.40	160.00	KDM

	Phone call from Wells Fargo regarding writ of garnishment.	0.10	25.00	AF
Jan-11-18	Review Answer of Bank of America to Writ of Garnishment and coordinate preparation of Notices to Defendant of bank's filing of Answer to Writ and Defendant's right to dissolve Writ and the Notices of Service of Writs on banks and confirm deadlines to serve Notices (.2); review and revise Notices and coordinate making further revisions and confirming compliance with applicable statutes (.3); coordinate payment of statutory fee to garnishee (.1).	0.60	240.00	KDM
	Draft notice of service of writ on garnishees Merrill Lynch, Bank of America, and Wells Fargo (0.3); review answer of garnishee Bank of America (0.1); draft notice of right to dissolve writ (0.1).	0.50	125.00	AF
Jan-12-18	Review and approve final versions of the Notices to Defendant of service of Writs of Garnishment, the statutory notices and the Motions for issuance of Writs of Garnishment, and the Notice of Right to Dissolve Writ, discuss certain final revisions with team members, and coordinate filing and serving all Notices.	0.20	80.00	KDM
	(Reduced Time) Review K. Murena's edits to Notice of Service of Writ of Garnishment and draft email to K. Murena regarding same (0.3); draft certificate of service pursuant to 77.041 (0.2); review certificate of service for each bank served with writ of garnishment (0.2); coordinate filing of same (0.1).	0.60	150.00	AF
Jan-18-18	Email from T. Fates regarding the status of obtaining and serving the Writs of Garnishment on the banks and the status of the banks' answering those writs and provide update to T. Fates regarding same (.2); receive message that Markowitz called to inquire regarding the Writs of Garnishment and strategize regarding same (.1); email from T. Fates regarding discovery of new bank account and obtaining and serving Writ of	0.50	200.00	KDM

Garnishment on that bank and review information regarding that account (.2).

Jan-19-18	Review Answer of Wells Fargo and coordinate preparation of Notice of Right to Move to Dissolve the Writ of Garnishment issued to Wells Fargo and Notice of service on defendant (.2); review and revise Notices and coordinate finalizing, filing and serving Notices, with Wells Fargo's Answer and the Writ (.2); coordinate sending Answer of Wells Fargo to T. Fates and review emails with counsel regarding same (.1); email to T. Fates regarding cost of obtaining and serving Writ on bank where new account was located and the additional filing and notice required under the applicable statute and coordinate preparation of Motion for issuance of Writ (.2).	0.70	280.00	KDM
	Review answer to writ of garnishment from Wells Fargo (0.1); coordinate service of notice of right to dissolve writ of garnishment (0.1); review emails regarding garnishment directed to IBMSECU (0.1).	0.30	75.00	AF
	(No Charge) Prepare Notice of Right to Dissolve Writ and Certificate of Service of Answer of Garnishee Wells Fargo for filing and service on defendant.	0.30	0.00	pl
Jan-22-18	Telephone call from judgment debtor regarding the Writ of Garnishment, review documents forwarded by debtor regarding his IRA account at a particular bank, and coordinate calling debtor to discuss same (.2); receive reports from A. Fernandez regarding calls with debtor and strategize regarding same (.2); review and revise Motion for issuance of writ of garnishment directed to IBM Southeast Employees' Credit Union and the proposed writ and coordinate making revisions to both and filing and serving (.2).	0.60	240.00	KDM
	Review fax from H. Markowitz regarding IRA account (0.1); phone calls from H. Markowitz regarding writ of garnishment to Merrill Lynch (0.3).	0.40	100.00	AF

	(Reduced Time) Draft motion for issuance of writ of garnishment and proposed writ of garnishment for IBMSECU.	0.30	75.00	AF
Jan-24-18	Make further revisions to the Motion for issuance of Writ of Garnishment directed to IBM Southeast Employees' Credit Union and the Writ and coordinate filing the Motion (.2); coordinate attaching the statutory notice to the Writ and separately filing the Writ with the Court for issuance and receive confirmation of filings from the Court (.1); emails from and to T. Fates regarding the status of issuance of the Writ and the circumstances under which the bank will freeze the account and coordinate following up with the Clerk regarding issuance of the Writ (.2).	0.50	200.00	KDM
	Review emails with client regarding writ directed to IBMSECU.	0.10	25.00	AF
Jan-25-18	Review Claim of Exemption and Request for Hearing and Notice of Appearance filed by counsel for Markowitz for purposes of the Writ of Garnishment issued to Merrill Lynch, and discuss with team members same and the status of Merrill Lynch's Answer to the Writ and the deadline to file same (.3); prepare and send email to T. Fates forwarding the foregoing filings with explanation regarding the status of Merrill Lynch's Answer and request direction regarding same (.2); telephone call from T. Fates regarding responding to Markowitz's claimed exemption and request for hearing, his similar position in response to Writ issued in New York, our recent calls with Markowitz, and strategy regarding contacting his counsel (.3).	0.80	320.00	KDM
	(Reduced Time) Review claim of exemption and request for hearing (0.1); review notice of appearance (0.1); review e-mail with client regarding claim of exemption (0.1).	0.20	50.00	AF
Jan-29-18	Receive update regarding the status of the Court's consideration of our Motion for Issuance of Writ of Garnishment directed to IBM Southeast Employees' Credit Union (.1);	0.90	360.00	KDM

review Answer of Garnishee Merrill Lynch and discuss with team members (.2); prepare and send email to T. Fates forwarding Answer of Merrill Lynch (.1); email from counsel for Markowitz regarding the Answer of Garnishee Merrill Lynch and discuss with team members (.1); letter from company processing garnishments for Bank of America regarding additional information needed to process Writ of Garnishment issue to the bank and coordinate providing information (.1); review Writ of Garnishment directed to IBM Southeast Employees' Credit Union and coordinate serving on the bank (.1); receive update from A. Fernandez regarding efforts to contact counsel for Markowitz to discuss his claim of exemption for accounts at Merrill Lynch and review emails with counsel regarding scheduling call (.2).

	0.30	75.00	AF
(Reduced Time) Review answer of garnishee Merrill Lynch (0.1); draft email to opposing counsel regarding claim of exemption (0.1); review letter from Alight Solutions regarding writ of garnishment directed to Bank of America (0.1); review writ of garnishment issued by clerk directed to IBMSECU (0.1).			

Jan-30-18	Strategize with A. Fernandez regarding upcoming call with counsel for Markowitz to discuss his claim of exemption as to accounts at Merrill Lynch and the evidence to support that claim needed to consent to exemption (.2); review emails with counsel for Markowitz regarding same (.1); coordinate paying \$100 statutory garnishment fee to Merrill Lynch and receive confirmation of same (.1); review Answer of Garnishee IBM Southeast Employees Credit Union and discuss with team members, and forward to T. Fates with request for instructions and discussion regarding joint account (.2); further emails with T. Fates regarding statutory requirements upon filing of Answer of Garnishee (.1).	0.70	280.00	KDM
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	0.30	75.00	AF
(Reduced Time) Review and revise letter to Bank of America regarding writ of garnishment (0.1); phone call from IBMCU regarding writ of garnishment (0.1); review			

and respond to email from opposing counsel regarding conference on claim of exemption (0.1); conference with K. Murena regarding claim of exemption (0.1).

Jan-31-18	(Reduced Time) Review Order setting hearing on Markowitz's claim of exemption, coordinate calendaring same, and discuss attendance at hearing and possible resolution prior thereto (.1 - reduced); review emails with counsel for Markowitz regarding upcoming call (.1); receive report from A. Fernandez regarding her call with counsel for Markowitz to discuss need for account records to support claim of exemption of account at Merrill Lynch to Writ of Garnishment and strategize regarding service of Writ, Motion to Issue Writ, and Notice of Right to Dissolve Writ (.2 - reduced); follow up on status of filing Notice of Service of Writ Garnishment direction to IBM SE Employees' Credit Union on Defendant and joint account holder, and Notice of right to dissolve the Writ, receive confirmation of filing of same, and receive report regarding service of Writ and Notices on defendant and joint account holder (.1 - reduced).	0.50	200.00	KDM
	(Reduced Time) Review and respond to email from opposing counsel regarding phone conference (0.1); review answer of garnishee IBMSECU (0.1); review and revise notice of right to dissolve garnishment directed to Merrill Lynch (0.1); review and revise certificate of service of writ of garnishment directed to IBSECU (0.1); review order setting hearing on claim of exemption (0.1); review and revise notice of right to dissolve writ of garnishment directed to IBMSECU and coordinate service of same (0.1); review emails with client regarding answer of Garnishee IBMSECU (0.1).	0.50	125.00	AF
	(Reduced Time) Phone call with opposing counsel regarding claim of exemption (0.2); conference with K. Murena regarding same (0.1).	0.20	50.00	AF

HOUR TOTALS: 12.60 \$3,995.00

**ATTORNEY/PARALEGAL SUMMARY**

NAME	INITIALS	HOURS	RATE	AMOUNT
Kenneth D. Murena	KDM	7.30	\$400.00	\$2,920.00
Amanda Fernandez	AF	4.30	\$250.00	\$1,075.00
Paralegal	pl	1.00	\$100.00	\$0.00

**DISBURSEMENTS**

	Westlaw Charges	40.14
Jan-05-18	Filing Fee	260.00
Jan-12-18	Postage 1 @ 0.46	0.46
	Postage 1 @ 2.45	2.45
Jan-19-18	Postage 1 @ 0.46	0.46
	Postage 1 @ 0.67	0.67
Jan-22-18	Filing Fee: Marks Gray PA	100.00
	Service Fee: Wells Fargo 1/9/18	125.00
	Service Fee: Merrill Lynch Wealth Management 1/9/18	125.00
	Service Fee: Bank of America 1/9/18	115.00
Jan-23-18	Postage 1 @ 0.47	0.47
Jan-30-18	Writ of Garnishment	100.00
	Postage 1 @ 0.68	0.68
Jan-31-18	: Writ of Garnishment (IBM)	100.00
	Postage 2 @ 0.47	0.94
	Postage 1 @ 0.68	0.68
	Postage 1 @ 0.89	0.89
	Lexis Nexis Accurint Research Howard Markowitz	39.14
	Totals	\$1,011.98
	<b>Total Fee &amp; Disbursements</b>	<b>\$5,006.98</b>
	Previous Balance	3,855.40
	<b>Balance Now Due</b>	<b>\$8,862.38</b>



**Terms: Balance Due Upon Receipt**

Payments received after the billing date of Jan 31/18 may not be included on this statement.

TAX ID Number 20-1324240

Damian & Valori LLP  
 1000 Brickell Avenue, Suite 1020,  
 Miami, FL 33131

Hoffman as Receiver for Markowitz

c/o Allen Matkins Leck Gamble Mallory & Natsis LLP  
 One America Plaza, 600 W. Broadway, 27th Flr.  
 San Diego, CA 92101

Invoice Date: February 28, 2018  
 End of Billing Date: Feb 28/18

**Attention:** Mr. Bill Hoffman, Receiver

Client #: 1077  
 Inv #: 15116

**RE:** Counsel for Receiver in connection with collection judgment against Howard Markowitz Case No. 2:16-cv-1972-SJO-FFM

DATE	DESCRIPTION	HOURS	AMOUNT	LAWYER
Feb-08-18	Review emails with counsel for Hoffman regarding continuance of hearing on hearing exemption claim regarding the Writ of Garnishment directed to Merrill Lynch and discuss with team members the status of his providing support for exemption (.2); review Order cancelling the hearing on exemption claim and coordinate removing from calendar (.1).	0.30	120.00	KDM
Feb-09-18	(Reduced Time) Phone call from opposing counsel regarding garnishment directed to Merryl Lynch and continuation of hearing (0.2); review motion for continuance (0.1); review order canceling hearing (0.1).	0.30	75.00	AF
	(Reduced Time) Email to Louis Lezama regarding service of complaint and summons (0.1); draft email to J. Marx regarding same (0.1).	0.10	25.00	AF
Feb-13-18	Receive update from A. Fernandez regarding obtaining records from counsel for Markowitz showing source of funds in accounts he claims is exempt from garnishment and the status of rescheduling the hearing on the Motion claiming exemption and provide direction regarding dealing with counsel.	0.20	80.00	KDM

Feb-15-18	Follow up on compiling list of amounts frozen at different banks pursuant to writs of garnishment for purposes of determining whether to recover those funds through garnishment judgments, review list of amounts, confirm deadline to move to dissolve the writ, and coordinate seeking entry of garnishment judgments as to accounts at two banks.	0.20	80.00	KDM
Feb-19-18	Exchange emails with A. Fernandez regarding the preparation of Motion for Final Judgment of Garnishment, review and revise draft Motion as to accounts at IBM SE Employees' Credit Union, and coordinate making further revisions and preparing proposed Final Judgment.	0.50	200.00	KDM
	(Reduced Time) Draft motion for entry of final judgment against IBMSECU.	0.30	75.00	AF
Feb-20-18	(Reduced Time) Make final revisions to the Motion for Final Judgment of Garnishment as to accounts at IBM SE Employees' Credit Union, confirm certain requirements under applicable law, and coordinate preparing similar Motion as to accounts at another financial institution (.2); review and approve proposed Final Judgments to be submitted with Motions (.1 - reduced).	0.30	120.00	KDM
	(Reduced Time) Revise motion for final judgment against IBMSECU (0.2); draft motion for final judgment against Bank of America (0.4).	0.30	75.00	AF
Feb-21-18	(Reduced Time) Review motion for entry of final judgment against IBMSECU and Bank of America and coordinate filing of same.	0.10	25.00	AF

HOUR TOTALS:

2.60 \$875.00

**ATTORNEY/PARALEGAL SUMMARY**

NAME	INITIALS	HOURS	RATE	AMOUNT
Kenneth D. Murena	KDM	1.50	\$400.00	\$600.00

Amanda Fernandez                      AF                      1.10                      \$250.00                      \$275.00

**DISBURSEMENTS**

Feb-06-18	Westlaw Charges		1.59
	Postage 1 @ 0.47		0.47
	Totals		\$2.06
	<b>Total Fee &amp; Disbursements</b>		<b>\$877.06</b>
	Previous Balance		8,862.38
	<b>Balance Now Due</b>		<b>\$9,739.44</b>

**Terms: Balance Due Upon Receipt**

Payments received after the billing date of Feb 28/18 may not be included on this statement.

TAX ID Number      20-1324240

Damian & Valori LLP  
 1000 Brickell Avenue, Suite 1020,  
 Miami, FL 33131

Hoffman as Receiver for Markowitz

c/o Allen Matkins Leck Gamble Mallory & Natsis LLP  
 One America Plaza, 600 W. Broadway, 27th Flr.  
 San Diego, CA 92101

Invoice Date: March 31, 2018  
 End of Billing Date: Mar 31/18

**Attention:** Mr. Bill Hoffman, Receiver

Client #: 1077  
 Inv #: 15269

**RE:** Counsel for Receiver in connection with collection judgment against Howard Markowitz Case No. 2:16-cv-1972-SJO-FFM

DATE	DESCRIPTION	HOURS	AMOUNT	LAWYER
Mar-01-18	Prepare and send email to Assistant U.S. Trustee regarding the status of discussions with principal of the debtors and the company that may merge with the MP Diagnostic, Inc., and the upcoming call with that company (.2); further emails with Assistant U.S. Trustee regarding the lease agreements and guaranty between client and the debtors and provide copies of same (.2).	0.40	160.00	KDM
	(Reduced Time) Review motion to withdraw as counsel (0.1); draft email to K. Murena regarding same (0.1).	0.10	25.00	AF
Mar-06-18	Review Order granting defendant's counsel's motion to withdraw as counsel (.1); follow up on status of setting the Motions for final judgment of garnishment against two banks, receive update regarding same and defendant's counsel's withdrawal, and coordinate setting Motions for next Motion Calendar and notifying defendant directly (.2).	0.30	120.00	KDM
	(Reduced Time) Review order granting motion to withdraw (0.1); coordinate scheduling hearings on motions for final judgment (0.1)	0.10	25.00	AF
	(No Charge) Prepare Notice of Hearing	0.20	0.00	pl

regarding Motions for Final Judgement Against Garnishees for attorney review.

Mar-07-18	Follow up on status of setting hearing on Motions for judgment of garnishment and clearing date and time with judgment debtor, receive update regarding same, discuss the court's procedures for hearings, and coordinate preparing and serving Notice of Hearing.	0.20	80.00	KDM
Mar-08-18	Discuss with A. Fernandez possible telephonic appearance at hearing on Motion for final judgment of garnishment against two banks and the Court's hearing procedures, and coordinate following up with Markowitz to confirm his availability for the hearing (.2).	0.20	80.00	KDM
Mar-09-18	Review and revise letter to Judge regarding entry of final judgments against garnishees.	0.10	25.00	AF
	(No Charge) Prepare draft cover letter to Judge enclosing proposed order and Motions for Final Judgment Against Garnishees and proposed orders regarding same, for attorney A. Fernandez's review.	1.40	0.00	pl
Mar-12-18	Review and make final revisions to the proposed Final Judgments of Garnishment as to Bank of America and IBM Southeast Employees Credit Union and coordinate finalizing and submitting to Court for entry (.2); receive update regarding whether attendance at hearing on Motion for entry of Final Judgments is necessary and review correspondence to Court forwarding proposed Judgments (.1).	0.30	120.00	KDM
Mar-13-18	Discuss with A. Fernandez entry of Final Judgment of Garnishment, coordinate contacting counsel for IBM SE Employees Credit Union to arrange for transfer to the Estate, and exchange emails with T. Fates regarding same.	0.20	80.00	KDM
	Review final judgment entered against Garnishee IBMSECU.	0.10	25.00	AF

Mar-14-18	Review Judgment of Garnishment against Bank of America and prepare and send email to T. Fates regarding same (.1); exchange further emails with T. Fates regarding amount to be transferred from BoA and from IBM Southeast Employees Credit Union pursuant to the Judgments of Garnishment (.1).	0.20	80.00	KDM
	(Reduced Time) Emails with counsel for garnishee IBMSECU regarding final judgment (0.1); review final judgment against Bank of America (0.1).	0.10	25.00	AF
Mar-19-18	Receive check from IBMSECU for the balance of account of Markowitz, exchange emails with T. Fates regarding sending check directly to the Receiver, coordinate sending check to Receiver, and approve cover letter (.1); discuss with A. Fernandez preparation of satisfaction of judgment after check from IBMSECU clears (.1).	0.20	80.00	KDM
	(No Charge) Review email from counsel for IBMSECU regarding	0.10	0.00	AF
Mar-20-18	Review and respond to email from Ada Richey regarding satisfaction of judgment.	0.10	25.00	AF
Mar-23-18	Receive check from Bank of America pursuant to Writ of Garnishment, coordinate sending to Receiver with cover letter, and receive report regarding same.	0.10	40.00	KDM
HOUR TOTALS:		4.40	\$990.00	

**ATTORNEY/PARALEGAL SUMMARY**

NAME	INITIALS	HOURS	RATE	AMOUNT
Kenneth D. Murena	KDM	2.10	\$400.00	\$840.00
Amanda Fernandez	AF	0.70	\$250.00	\$150.00
Paralegal	pl	1.60	\$100.00	\$0.00

**DISBURSEMENTS**

Jan-31-18	Filing Fee: Writ of Garnishment	90.00
Mar-12-18	Postage 3 @ 3.10	9.30
Mar-30-18	FedEx Shipment Automated Systems Inc. 3/19/18	22.07
	FedEx Shipment Automated Systems 3/23/18	22.07
	Service Fee: IBM Southeast Employees' Credit Union 1/30/18	125.00
	Totals	<hr/> \$268.44
	<b>Total Fee &amp; Disbursements</b>	<hr/> <b>\$1,258.44</b>
	Previous Balance	9,739.44
	<b>Balance Now Due</b>	<hr/> <b>\$10,997.88</b>

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TAX ID Number 20-1324240