

IN THE CIRCUIT COURT OF THE SIXTH JUDICIAL CIRCUIT
IN AND FOR PASCO COUNTY, FLORIDA
CIVIL DIVISION

OFFICE OF THE ATTORNEY
GENERAL, DEPARTMENT OF LEGAL
AFFAIRS, STATE OF FLORIDA,

Plaintiff,

CASE NO.: 51-2010-CA-2912-WS/G

v.

BOTFLY L.L.C., DAVID R. LEWALSKI,
JON J. HAMMILL, and JON J. HAMMILL, P.A.,

Defendants.

**RECEIVER'S MOTION FOR ALLOWANCE OF COMPENSATION
FOR SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES
INCURRED FROM APRIL 1, 2011 THROUGH SEPTEMBER 30, 2011**

Michael Moecker, as Receiver in the above-referenced case, by and through his undersigned counsel and pursuant to the Court's Order Appointing Receiver dated April 1, 2010 (the "**Order Appointing Receiver**"), files this interim application for the allowance of compensation and reimbursement of costs incurred from April 1, 2011 through September 30, 2011 (the "**Fee Period**").

I. Case Background and Status.

On April 1, 2010, this Court entered an order appointing Michael E. Moecker or his designee employed by Michael Moecker & Associates Inc. as Receiver for Defendants Botfly, L.L.C. ("**Botfly**"), David R. Lewalski ("**Lewalski**"), and Jon J. Hammill ("**Hammill**") and all other entities operated, controlled, or otherwise associated with the Defendants' activities (collectively referred to as the "**Receivership Entities**").¹ The Receiver has filed seven reports

¹ Michael E. Moecker and the individual employees of Michael Moecker & Associates, Inc., who performed services during the Fee Period, are collectively referred to herein as the "Receiver."

which contain the case background and status; and information regarding the recovery and disposition of assets. The Receiver incorporates these reports into this Motion.

As of October 21, 2011, the date of the last interim reporting period, the Receivership holds approximately \$4.8 million in cash deposits and additionally holds other assets and personal property, the aggregate value of which has not yet been determined. In addition, the Receivership has asserted claims to funds totaling approximately \$500,000 held in accounts at Deutsche Bank, and John Hancock Life Insurance Company and expects to recover additional funds as the result of fraudulent transfer actions that have been commenced or that will be commenced in the near future.

This interim application is made by the Receiver, for an interim allowance of compensation in the amount of **\$35,054.50** for professional services rendered on behalf of the Receivership during the Fee Period, and for the reimbursement of actual and necessary expenses incurred during the Fee Period in the amount of **\$6,052.31**. The Receiver has not received any compensation for the services described in this application from the Receivership or any other person or entity. In addition, the Receiver has not received compensation for un-reimbursed out-of-pocket costs expended or incurred during the Fee Period although he has worked diligently on this matter and continues to do so.²

² The Receiver filed a first request for the interim allowance of compensation and reimbursement of costs to the Receiver on August 6, 2010 for the period April 1, 2010 through and including April 31, 2010. This Court entered its order on September 1, 2010, awarding payment of \$91,247.21 in fees and costs.

The Receiver filed a second request for the interim allowance of compensation and reimbursement of costs to the Receiver on November 12, 2010, for the period from May 1, 2010 through September 30, 2010. This Court entered its order on April 14, 2011, awarding payment of \$47,447.77 in fees and costs.

The Receiver filed a third request for the interim allowance of compensation and reimbursement of costs to the Receiver on June 29, 2011 for the period October 1, 2010 through and including March 31, 2011. This Court entered its order on August 11, 2011, awarding payment of \$113,142.62 in fees and costs.

During the Fee Period, **210.53** recorded hours were expended by Michael E. Moecker and other Moecker & Associates' personnel. The number of hours expended, the applicable hourly rate and total dollar amount charged for such services during the Fee Period, and the unreimbursed costs incurred during the Fee Period are detailed on invoice that is attached as Exhibit "A."

II. Services Performed by Moecker & Associates During the Fee Period

The Order Appointing Receiver provides for payment of fees to the Receiver or his designee employed by Moecker & Associates from the State of Florida or the Receivership estate's funds after a hearing upon notice to the parties and all counsel of record. This case has been time-intensive for Moecker & Associates because of the need to resolve many issues rapidly and efficiently. During the Fee Period, **210.53** recorded hours were expended by the Receiver and other Moecker & Associates personnel.

Through his appointment by the Court, the Receiver is charged with the responsibility for the efforts to locate and gather investors' money, the determination of investor and creditor claims and any ultimate payment of these claims. All of the services for which compensation is sought in connection with this case were rendered on behalf of the Receivership Entities and in furtherance of the duties of the Receiver, and in discharge of the Receiver's responsibilities under the Order Appointing Receiver. The Receiver and Moecker & Associates provided services and incurred expenses to investigate the affairs of the Receivership Entities, preserve the Receivership assets, and attempt to locate and recover additional assets. These services were incurred in connection with the administration of the Receivership estate and are for the benefit of aggrieved investors, creditors, and other interested parties of the Receivership Entities.

The efforts of the Receiver working with Moecker & Associates and his attorneys during the Fee Period resulted in the recovery of \$952,879.01 for the Receivership Estate. In addition, during the Fee Period, the Receiver, working with Moecker & Associates and his attorneys, took possession of a diamond ring purchased by Lewalski with Botfly funds and furthered investigation and pursuit of additional recoveries for the Receivership Estate. In addition, the Receiver implemented and began administration of the claim process.

The services rendered by Moecker & Associates have been performed by individuals with broad expertise and high-level skill in the areas in which they have provided services. A summary description of the background and experience of the Moecker & Associates' personnel who rendered services during the Fee Period is included on Exhibit "B." Their services have contributed to the efficient and expeditious manner in which this case has progressed. Upon appointment, the Receiver unilaterally adjusted the hourly rates to be charged for services rendered in connection with this matter in recognition that the Receivership's assets will likely be the primary source for recovery for defrauded Botfly investors. Accordingly, the hourly rates reflected on Exhibit "A" have been reduced for some of the personnel performing services on this matter and are less than the hourly rates Moecker & Associates customarily charges for similar services. Thus, the Receiver's efforts to administer the Receivership as economically as reasonably possible began upon appointment. The Receiver has continued to endeavor to keep the costs of administration to a minimum consistent with efficiency and dispatch.

Receivers are entitled to reasonable compensation for their services and expenses. *Southeast Bank, N.A. v. Ingrassia*, 562 So. 718 (Fla. 3rd DCA 1990); *Lewis v. Gramil Corp.*, 94 So.2d 174, 176 (Fla. 1957). A court's appointment of a receiver creates an "implied understanding tht the court which appointed him and whose officer he is will protect his right to

be paid for his services, to be reimbursed for his proper costs and expenses.” *South County Sand & Gravel Co. v. Bituminous Pavers Co.*, 108 R.I. 239 (1971). The amount of awarded must constitute a fair and reasonable compensation for the services rendered and the monies expended in the case. *Lewis*, 94 So.2d at 176. Therefore, a receiver must be compensated where he reasonably and diligently discharges his duties, even though the receiver may not have achieved any increase in the value of the receivership’s assets. *See SEC v. Elliot*, 953 F.2d 1560, 1577 (11th Cir. 1992).

The determination of a just award is governed by the particular circumstances of the case. *Hazen v. Stevens*, 60 Fla. 460, (1910). The court may consider the difficulty of administration, the amount of property involved, the nature and extent of the services rendered by the receiver, and the beneficial results of the receiver’s efforts. *Tampa Water Works Co. v. Hazard*, 127 Fla. 837 (1937); *Amos v. Taylor*, 106 Fla. 317, 350 (1932).

In this case, the services provided and the costs incurred were essential to the fulfillment of the Receiver’s duties. The services covered six months during which the Receiver has made quarterly reports to the Court that detail the Receiver’s actions. The services provided have required and will continue to require an expenditure of substantial time and effort. The Receiver anticipates that additional funds will be obtained his continued efforts in this case.

This Court appointed the Receiver. Upon appointing the Receiver, the Court provided that the Receiver would be paid for his efforts. Order Appointing Receiver, ¶ 10. Throughout the Fee Period and pursuant to the duties imposed by the appointment, the Receiver has acted as an officer of the court to conduct the Receivership for the purpose of conserving, protecting, managing and recovering the Receivership Entities assets for the benefit of their creditors. The work of the Receiver and the costs incurred by him during the Fee Period were performed to

discharge his responsibilities to the Court pursuant to the Order Appointing Receiver and served to benefit the Receivership estate.

In light of the substantial benefits the Receiver has conferred on the Receivership Estate, the Receiver submits that the compensation requested for the Fee Period is more than reasonable, and should be allowed in full.

CONCLUSION

Under the terms and conditions of the Order Appointing Receiver, the Receiver, among other things, is authorized, empowered, and directed to engage professionals to assist him in carrying out his duties and obligations. The Order further provides that he apply to the Court for authority to pay Moecker & Associates for services rendered and costs incurred. In exercising his duties, the Receiver has determined that the services rendered and their attendant fees and costs were reasonable, necessary, advisable, and in the best interest of the Receivership.

WHEREFORE, Michael E. Moecker, the Court-appointed Receiver, respectfully requests that this Court award payment of \$41,106.81 to Michael Moecker & Associates, Inc., and direct that payment be made from the Receivership's assets.

BUSH, ROSS, P.A.
Post Office Box 3913
Tampa, FL 33601-3913
(813) 224-9255
(813) 223-9620 (telecopy)
Counsel for the Receiver

BY: Karen Cox
Jeffrey W. Warren, Esquire
Florida Bar No. 150024
Karen Cox, Esquire
Florida Bar No. 456667

RECEIVER'S CERTIFICATION

I have reviewed this Receiver's Motion for Allowance of Compensation for Services Rendered and Reimbursement of Expenses Incurred from April 1, 2011 Through September 30, 2011 (the "**Motion**"). To the best of my knowledge, information, and belief formed after reasonable inquiry, the Motion and all fees and expenses herein are true and accurate.

All fees contained in the Motion are reasonable, necessary, and commensurate with (if not below the hourly rate that is commensurate with) the skill and experience required for the activity performed.

To the extent the Motion seeks reimbursement for any service which Michael Moecker & Associates, Inc., justifiably purchased or contracted for from a third party (such as copying, imaging, bulk mail, messenger service, overnight courier, computerized research, or title and lien searches), the Motion seeks reimbursement only for the amount billed to Michael Moecker & Associates, Inc. by the third-party vendor and/or paid to such vendor. Michael Moecker & Associates, Inc. is not making a profit on such reimbursable service.



Michael E. Moecker, as Receiver

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on this 6th day of December, 2011 a true and correct copy of this Receiver's Motion for Allowance of Compensation for Services Rendered and Reimbursement of Expenses Incurred from April 1, 2011 Through September 30, 2011 has been furnished via regular U.S. Mail to the following addresses:

Gregory S. Slemp, Esq.
R. Scott Palmer, Esq.
Nicholas J. Weilhammer, Esq.
PL-01: The Capitol
Tallahassee, Florida 32399-1050

Jon J. Hammill
6232 Fifth Avenue North
St. Petersburg, FL 33710

Gabriel Mazzeo, Esquire
285 Ocklawaha Circle
Quincy FL 32351

Karen Cox
Karen Cox, Esq.

EXHIBIT A

Michael Moecker & Associates, Inc.

3613 North 29th Avenue
Hollywood, FL 33020

Invoice submitted to:
Botfly, LLC

November 02, 2011

Invoice #10413

Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>
4/1/2011	JL Inventory Assist with inventory and packing.	5.00 50.00/hr	250.00
4/4/2011	MM Emails Emails with W. Reynoso regarding Inventory.	0.25 300.00/hr	75.00
	MM Inventory Review and Investigate Inventory List.	1.00 300.00/hr	300.00
	WR Emails Emails with M. Moecker regarding Inventory.	0.25 150.00/hr	37.50
4/5/2011	MM Phone calls Phone call with K. Cox regarding Inventory; Conference Call with L. Rodriguez and W. Reynoso regarding Inventory.	1.25 300.00/hr	375.00
	LR Conference Conference Call with M. Moecker and W. Reynoso regarding Inventory.	0.50 100.00/hr	50.00
	WR Conference Conference Call with M. Moecker and L. Rodriguez regarding Inventory.	0.50 150.00/hr	75.00
4/6/2011	MM Emails Three Emails from K. Cox regarding issues.	0.25 300.00/hr	75.00

			<u>Hrs/Rate</u>	<u>Amount</u>
4/7/2011	WR	Inventory Work on List of NYC Apartment Inventory Items Being Held Back.	0.50 150.00/hr	75.00
	MM	Inventory Review Colbeth Inventory List.	0.25 300.00/hr	75.00
4/8/2011	MO	Office/Computer Uploaded Files to Civil Case Pages.	1.00 75.00/hr	75.00
4/12/2011	MM	Emails Emails regarding Trial; Phone call with K. Cox.	0.50 300.00/hr	150.00
4/13/2011	MM	Review Review and correct 3rd interim billing on fees.	1.00 300.00/hr	300.00
4/14/2011	MM	Phone calls Phone call with K. Cox regarding hearing and review fee.	1.00 300.00/hr	300.00
4/17/2011	MO	Office/Computer Converted Files to PDF and Uploaded to Lewalski Civil Trial.	2.00 75.00/hr	150.00
4/18/2011	MM	Receiver Title Issues.	0.25 300.00/hr	75.00
4/19/2011	MM	Receiver Title Agency - Issue Titles.	2.50 300.00/hr	750.00
4/26/2011	MM	Meeting Prepare for and attend meeting with K. Cox and Warren.	3.00 300.00/hr	900.00
4/29/2011	MM	Phone calls Phone calls with K. Cox and N. Joseph regarding Claim Forms and Procedures.	1.00 300.00/hr	300.00
	NJ	Phone calls Phone calls with K. Cox and M. Moecker regarding Ads and Claim Forms and Procedures.	1.00 75.00/hr	75.00

		<u>Hrs/Rate</u>	<u>Amount</u>
5/3/2011	MO Office/Computer Read Email, downloaded and posted pdf for order granting claims forms.	1.00 75.00/hr	75.00
5/4/2011	MO Office/Computer Deciphered two emails, posted claims form and instructions on claims page.	2.00 75.00/hr	150.00
5/5/2011	TK Mail Outs-Notices-Orders Drop off mailing at the Main Post Office.	1.25 150.00/hr	187.50
5/10/2011	WR Emails Emails regarding court documents to be uploaded on the receivership website.	0.15 150.00/hr	22.50
5/12/2011	TK Phone calls Phone calls with 3 different investors	0.50 150.00/hr	75.00
	MO Office/Computer Read email, downloaded and posted pdfs for website.	2.00 75.00/hr	150.00
	MM Meeting Meeting with K. Cox.	1.00 300.00/hr	300.00
	MM Phone calls Phone call with J. Castle (England).	0.25 300.00/hr	75.00
5/17/2011	MM Review Review Marquis Settlement. Call to Cox regarding English Counsel.	0.50 300.00/hr	150.00
5/18/2011	TK Phone calls Phone call with investors.	0.33 150.00/hr	50.00
5/19/2011	JL Maintenance Clean up and wrap all items from New York apt.	6.00 50.00/hr	300.00

			<u>Hrs/Rate</u>	<u>Amount</u>
5/20/2011	MO	Office/Computer Correspondence with W. Reynoso, deciphered 10 legal documents in Criminal and Civil Procedures and uploaded to receivership website.	3.00 75.00/hr	225.00
5/23/2011	MO	Office/Computer Uploaded files to receivership website.	1.00 75.00/hr	75.00
	MO	Office/Computer Communicated with B. Evans on FTP information for the website, troubleshooted, and uploaded Criminal and Civil case documents.	4.00 75.00/hr	300.00
5/24/2011	WR	Emails Email with investor, wanted to schedule a call regarding claims. Phone call with investor referred to K. Cox.	0.25 150.00/hr	37.50
	MM	Receiver Marquis Settlement.	0.50 300.00/hr	150.00
5/25/2011	DD	Research Research Motorcycles.	1.00 150.00/hr	150.00
5/26/2011	MM	Report Receiver Report and Phone call with Cox.	0.50 300.00/hr	150.00
5/31/2011	TK	Phone calls Phone call with investor.	0.18 150.00/hr	27.00
6/1/2011	MO	Office/Computer Found new internet ftp protocol, read, and uploaded second interim report. Uploaded the report to Botfly site.	2.00 75.00/hr	150.00
6/6/2011	MM	Correspondence Retention of English Lawyer, correspondence, emails and attachments.	1.00 300.00/hr	300.00
6/9/2011	MM	Review Review first claim report.	0.50 300.00/hr	150.00

			<u>Hrs/Rate</u>	<u>Amount</u>
6/10/2011	MO	Office/Computer Uploaded notice of hearing and motion on Botfly website after troubleshooting with new ftp site.	2.00 75.00/hr	150.00
	MM	Meeting Meeting regarding filed claims.	0.50 300.00/hr	150.00
6/11/2011	MM	Correspondence Review correspondence.	0.25 300.00/hr	75.00
6/14/2011	DD	Site Visit Site Visit	8.00 150.00/hr	1,200.00
	DD	Site Visit Check on assets in Gainesville	8.00 50.00/hr	400.00
6/15/2011	MO	Office/Computer Uploaded civil case file PDF to Botfly Website.	1.00 75.00/hr	75.00
6/20/2011	MM	Emails Emails and call to G. Dyer (Viking).	0.50 300.00/hr	150.00
	MM	Preparation Preparation for Meeting with K. Cox.	1.00 300.00/hr	300.00
6/22/2011	MM	Meeting Meeting with K. Cox.	2.50 300.00/hr	750.00
	GD	Conference Conference with attorney, download of documents for Viking	1.00 200.00/hr	200.00
6/23/2011	KM	Deposition Deposition of M. Lewalski.	5.50 150.00/hr	825.00
6/24/2011	MM	Review Review various plans for liquidating Lewalski's personal property.	0.50 300.00/hr	150.00

			<u>Hrs/Rate</u>	<u>Amount</u>
6/24/2011	TL	Meeting Meeting with Martin Lewalski at his house to retrieve Skype conversation data; Wrote detailed email about what happened	6.00 75.00/hr	450.00
6/28/2011	MM	Meeting Meeting with T. Goldstein and W. Reynoso.	1.00 300.00/hr	300.00
	TG	Meeting Meeting with M. Moecker and W. Reynoso.	1.00 75.00/hr	75.00
	WR	Meeting Preparation for and Meeting with M. Moecker and T. Goldstein.	1.75 150.00/hr	262.50
6/30/2011	MO	Office/Computer Upload PDF documents to Botfly website.	2.00 75.00/hr	150.00
	GD	Case Administrator Downloading of financials, emails exchanged with Peter of Viking and Karen Cox, resending of financials, and analysis of tax return and annual state filings.	4.00 200.00/hr	800.00
7/6/2011	DD	Case Administrator Pickup Colbeth Clothing to return.	7.00 150.00/hr	1,050.00
7/7/2011	WR	Phone calls Phone call with investor	0.17 150.00/hr	25.00
7/11/2011	MM	Review Review Hammill Settlement Agreement and Phone call with K. Cox.	0.50 300.00/hr	150.00
7/12/2011	MM	Conference Conference call with K. Cox and Baker Hostetler regarding Bank Liability.	1.50 300.00/hr	450.00
7/13/2011	GD	Case Administrator Viking - Work to open and review records, several attempts at Quickbooks. Telephone conversations with Paul and exchange of emails.	3.00 200.00/hr	600.00

		<u>Hrs/Rate</u>	<u>Amount</u>	
7/14/2011	MM	Phone calls Phone call to E. Rubin and K. Cox regarding the Sale of Items.	0.50 300.00/hr	150.00
	MM	Review Review items submitted to Baker Hostetler for potential Bank Liability.	0.50 300.00/hr	150.00
	ER	Phone calls Phone call with Receiver regarding sale of items.	0.50 150.00/hr	75.00
7/18/2011	JL	Inventory Inventory of NYC Apartment Items in warehouse, take pictures of several items.	3.00 50.00/hr	150.00
7/21/2011	GD	Case Administrator Review of Bivens affidavit, talk with Karen Cox.	1.00 200.00/hr	200.00
	DD	Inventory Pickup items to sell on Ebay.	4.50 150.00/hr	675.00
	MM	Emails Emails with G. Dyer regarding upcoming Shuler Auction.	1.00 300.00/hr	300.00
7/22/2011	DD	Inventory Pack and Ship Colbeth's personal items.	2.00 150.00/hr	300.00
	MM	Phone calls Phone calls to E. Rubin, D. Dybas, and G. Dyer.	0.50 300.00/hr	150.00
	ER	Phone calls Phone call with Receiver.	0.50 150.00/hr	75.00
7/25/2011	MM	Phone calls Phone calls to investors regarding filing claims and procedures.	0.50 300.00/hr	150.00
7/26/2011	GD	Meeting Meet with Karen Cox for hearing and storage of diamond.	5.00 200.00/hr	1,000.00

			<u>Hrs/Rate</u>	<u>Amount</u>
7/27/2011	GD	Case Administrator Analysis of cash flows, Preparation for Ponzi declaration.	8.00 200.00/hr	1,600.00
7/28/2011	WR	Phone calls Phone call with investor regarding Proof of Claim. Emailed proof of claim forms.	0.25 150.00/hr	37.50
	DD	Operations Move assets for auction.	10.00 150.00/hr	1,500.00
	MM	Phone calls Phone calls to D. Gleichowski, G. Dyer, and K. Cox.	0.50 300.00/hr	150.00
	GD	Phone calls Phone calls with Receiver.	0.50 200.00/hr	100.00
7/29/2011	DD	Operations Move assets for auction.	10.00 150.00/hr	1,500.00
	MM	Phone calls Phone calls to E. Rubin regarding moving articles for Auction.	0.25 300.00/hr	75.00
	ER	Phone calls Phone calls with Receiver.	0.25 150.00/hr	37.50
8/1/2011	WR	Phone calls Phone call with Karen Cox regarding Lewalski Plea bargain.	0.10 150.00/hr	15.00
8/2/2011	WR	Phone calls Phone call with investor regarding Lewalski Plea bargain. Phone call with investor regarding receipt of POC.	0.30 150.00/hr	45.00
	MM	Phone calls Phone call with E. Rubin on upcoming auction	0.25 300.00/hr	75.00
8/3/2011	DD	Auction, Set up Auction Set up	4.00 150.00/hr	600.00

			<u>Hrs/Rate</u>	<u>Amount</u>
8/7/2011	DD	Auction, Show Merchandise Auction at Shuler.	9.00 150.00/hr	1,350.00
	MM	Phone calls Phone call with G. Dyer concerning Schuler Auction results.	0.50 300.00/hr	150.00
8/8/2011	MM	Phone calls Phone call with E. Rubin on Items still for sale.	0.50 300.00/hr	150.00
	ER	Phone calls Phone calls with Receiver.	0.50 150.00/hr	75.00
8/12/2011	MM	Emails Emails with E. Rubin.	0.50 300.00/hr	150.00
	ER	Phone calls Phone calls with Receiver.	0.50 150.00/hr	75.00
8/17/2011	MM	Phone calls Phone call with D. Dybas and E. Rubin on remaining assets.	1.00 300.00/hr	300.00
	ER	Phone calls Phone calls with Receiver.	1.00 150.00/hr	150.00
	DD	Phone calls Phone calls with Receiver.	1.00 150.00/hr	150.00
8/24/2011	MM	Review Review of claims, bar date and unfiled claim situation.	0.50 300.00/hr	150.00
	WR	Emails Emails with investor.	0.25 150.00/hr	37.50
8/30/2011	MM	Phone calls Phone call with K. Cox on update of various issues, late claims, and agenda for conference call with Claw Back.	1.00 300.00/hr	300.00

		<u>Hrs/Rate</u>	<u>Amount</u>
8/30/2011	DD Case Administrator Setup Boat Transportation and Storage; Purchase Battery for Lexus.	4.00 150.00/hr	600.00
8/31/2011	MM Receiver Multiple calls with K. Cox on Firearm Issue, D. Dybas on auction issues, N. Joseph on Claim report, and T. Goldstein on billing.	1.00 300.00/hr	300.00
	TG Phone calls Phone call with Receiver.	0.25 75.00/hr	18.75
9/2/2011	WR Phone calls Phone call with investor.	0.15 150.00/hr	22.50
9/7/2011	MM Phone calls Phone calls and emails with D. Dybas on Auction.	0.25 300.00/hr	75.00
	MM Review Review Receiver Report.	0.75 300.00/hr	225.00
9/8/2011	ER Auction Co. Administration Auction Administration.	2.00 150.00/hr	300.00
	MM Receiver Deliver Receiver Report - Notarize and FedEx.	1.50 300.00/hr	450.00
9/12/2011	MM Phone calls Hammill Request- Phone call with W. Reynoso and K. Cox	0.50 300.00/hr	150.00
	WR Phone calls Phone call with Receiver regarding Hammill.	0.25 150.00/hr	37.50
9/13/2011	WR Case Administrator Inquiry from Karen Cox regarding information request of inventory from Hammill.	0.25 150.00/hr	37.50
	MM Phone calls Discussion of reserves and delivery of boat.	0.50 300.00/hr	150.00

			<u>Hrs/Rate</u>	<u>Amount</u>
9/15/2011	WR	Phone calls Phone call with investor.	0.15 150.00/hr	22.50
9/18/2011	DD	Auction Co. Administration Auction	4.00 150.00/hr	600.00
	DD	Auction Co. Administration Auction	4.00 150.00/hr	600.00
9/19/2011	ER	Auction Co. Administration Administration and Bike information.	1.00 150.00/hr	150.00
	MM	Review Review of claims report and all claims; Possible claw back actions and suits.	5.00 300.00/hr	1,500.00
9/20/2011	MM	Emails Emails on Dukascopy transfer and results of auction and proceeds.	1.00 300.00/hr	300.00
9/22/2011	MM	Receiver Execute and deliver titles.	1.00 300.00/hr	300.00
9/26/2011	MM	Phone calls Phone call with K. Cox regarding conference call.	0.25 300.00/hr	75.00
	MM	Phone calls Call to N. Joseph on Claw back conference call.	0.25 300.00/hr	75.00
	MM	Review Review Dukascopy Documents.	1.50 300.00/hr	450.00
	NJ	Phone calls Call with Receiver on claw back conference call.	0.25 75.00/hr	18.75
For professional services rendered			210.53	\$35,054.50

Additional Charges :

			<u>Qty/Price</u>	<u>Amount</u>
4/5/2011	FE	FedEx FedEx	1 17.75	17.75
4/8/2011	FE	FedEx FedEx	1 14.05	14.05
4/19/2011	FE	FedEx FedEx	1 15.21	15.21
	MM	Professional Services Vehicle Titles.	1 171.50	171.50
	MM	Auto Expense Mileage	10 0.51	5.10
4/26/2011	MM	Auto Expense Mileage	120 0.51	61.20
4/30/2011	MMA	Postage, Fax & Xerox Postage	1 3.44	3.44
5/5/2011	TK	Auto Expense Mileage drop off mailing at the Main Post Office	20 0.51	10.20
5/12/2011	MM	Auto Expense Mileage	237 0.51	120.87
5/24/2011	FE	FedEx FedEx	1 14.97	14.97
5/25/2011	FE	FedEx FedEx	1 12.37	12.37
5/27/2011	FE	FedEx FedEx	1 12.37	12.37

			<u>Qty/Price</u>	<u>Amount</u>
5/31/2011	MMA	Postage, Fax & Xerox Postage	1 2,153.03	2,153.03
6/6/2011	FE	FedEx FedEx	1 18.27	18.27
6/10/2011	ER	Service Fee Duplicate Title Fee for Title # 101431107, 102942031, and 102680137.	1 249.75	249.75
6/14/2011	DD	Auto Expense Mileage	270 0.51	137.70
6/22/2011	MM	Auto Expense Mileage	126 0.51	64.26
	FE	FedEx FedEx	1 15.42	15.42
6/23/2011	KM	Auto Expense Mileage	72 0.51	36.72
6/24/2011	TL	Auto Expense Mileage	90 0.51	45.90
	TL	Supplies Supplies- 2 USB Flash Drives	1 27.57	27.57
6/30/2011	MMA	Postage, Fax & Xerox Postage	1 1,493.85	1,493.85
	GD	Office Expenses Software upgrade necessary to analysis of Viking Media.	1 158.95	158.95
7/5/2011	FE	FedEx FedEx	1 14.90	14.90

			<u>Qty/Price</u>	<u>Amount</u>
7/6/2011	DD	Auto Expense Mileage - Pickup Colbeth Clothing to return.	260 0.51	132.60
7/21/2011	DD	Auto Expense Mileage - Pick up Items to prepare to sell.	260 0.51	132.60
7/22/2011	DD	Delivery Cost Pack and Ship Colbeth's personal items.	1 49.94	49.94
7/28/2011	DD	Auto Expense Mileage - Move assets for auction	260 0.51	132.60
7/29/2011	MMA	Postage, Fax & Xerox Postage	1 12.79	12.79
	DD	Auto Expense Mileage - Move assets for auction	260 0.51	132.60
8/1/2011	FE	FedEx FedEx	1 23.09	23.09
8/3/2011	DD	Auto Expense Mileage - Auction set up	70 0.51	35.70
	FE	FedEx FedEx	1 14.29	14.29
	FE	FedEx FedEx	1 26.15	26.15
8/7/2011	DD	Auto Expense Mileage - Auction at Shuler	70 0.51	35.70
8/10/2011	FE	FedEx FedEx	1 14.90	14.90

			<u>Qty/Price</u>	<u>Amount</u>
8/31/2011	MMA	Postage, Fax & Xerox Postage	1 73.25	73.25
9/1/2011	FE	FedEx FedEx	1 25.90	25.90
9/2/2011	FE	FedEx FedEx	1 20.30	20.30
9/8/2011	FE	FedEx FedEx	1 19.62	19.62
9/9/2011	MMA	Auto Expense Duplicate title for 2001 Yamaha Motor Corp USA	1 14.00	14.00
	MMA	Auto Expense Duplicate title for 2001 Yamaha Motor Corp USA	1 14.00	14.00
	MMA	Auto Expense Duplicate title for Edgewater Powerboats	1 14.00	14.00
	FE	FedEx FedEx	1 14.97	14.97
9/18/2011	DD	Auto Expense Mileage	70 0.51	35.70
	DD	Auto Expense Auction	70 0.55	38.50
9/22/2011	FE	FedEx FedEx	1 19.62	19.62
9/26/2011	DD	Auto Expense Battery	1 121.44	121.44

	<u>Qty/Price</u>	<u>Amount</u>
9/30/2011 MMA Postage, Fax & Xerox Postage	1 22.70	22.70
Total additional charges		<u>\$6,052.31</u>
Total amount of this bill		<u>\$41,106.81</u>

EXHIBIT B

Michael Moecker (MM) brings over thirty years of management experience to his position as Chairman and CEO of Michael Moecker & Associates, Inc. Prior to founding Michael Moecker & Associates, he was the President and member of the board of directors of the National Association of Credit Management of Florida, Inc. Michael is a seasoned executive who has served as an assignee, a court appointed receiver, and Secretary to Creditor's Committee in Bankruptcy and Informal workouts. He frequently oversees the interim management of businesses and also serves as a Bankruptcy Liquidating Trustee. Michael has been an assignee for a number of high profile cases, always ensuring their swift resolution. Rate: \$300.00

Michael Phelan (MP), a Harvard MBA, joined the company in 1999. He serves as the President and COO and is responsible for overseeing every aspect of company operations. Michael has spent the majority of his career as a business consultant helping small and mid-sized companies through the hurdles of planning, marketing and financing. In addition, he brings to MMA extensive experience in stabilizing companies facing financial difficulties as a result of his background in turnaround management. Michael has managed highly complex cases in his role as President of MMA, as he is versed in asset management, the valuation of assets and liquidations for banks and financial institutions. Michael is involved in all aspects of MMA operations and serves as an assignee, administers receiverships, is a liquidating trustee, handles out of court workout agreements and oversees the company's subsidiaries. Rate: \$250.00

Phil von Kahle (PVK), Executive V.P., has been with the company since 2003 and is involved in the day-to-day management of all company functions. He handles Assignment for the Benefit of Creditors as an assignee and executes workout agreements. He also serves as a court appointed receiver, a liquidating trustee and a court examiner. Philip has been a turnaround manager at several firms and he knows what it takes to quickly bring order to a distressed company. Rate: \$250.00

Maynard "Mike" Luetgert (ML), Director/Receiver of Michael Moecker & Associates, heads the Tampa, Florida office and is involved in the day-to-day management of its operations. He has been appointed as a Receiver in various Florida Circuit Court districts and approved as a Trustee in the Federal Court for Chapter 11 matters in the Middle District of Florida. This employment occasionally requires functioning as the Chief Executive Officer and/or Chief Operating Officer of each company. Rate: \$200.00

Mike Lattas (MLS) is a Case Manager with Michael Moecker & Associates' Hollywood office. Working generally on Receiverships and Assignments for the Benefit of Creditors, Mike handles operational and financial day to day activities relating to the cases. Mike, also prepares court mandated reports, coordinates and completes site visits, and communicates with clients, debtors and attorneys about issues relating to cases. Rate: \$175.00

Greg Dyer is a Director/Case Manager with Michael Moecker & Associates' Tampa office. Working generally on Receiverships and Assignments for the Benefit of Creditors, Greg handles many of the day to day issues relating to the cases. Among numerous functions, Greg performs banking and accounting duties, prepares Court mandated reports, coordinates and completes site visits, and communicates with clients and attorneys about issues relating to cases. Rate: \$200.00

Kerry McGucken (KM) is a Case Administrator with Michael Moecker & Associates' Tampa office. Working generally on Receiverships and Assignments for the Benefit of Creditors, Kerry handles many of the day to day issues relating to the cases. Among numerous functions, Kerry performs banking and accounting duties, prepares Court mandated reports, coordinates and completes site visits, and

communicates with clients and attorneys about issues relating to cases. Also, she provides assistance to the Director of the Tampa office and performs various duties in that role. Rate: \$150.00

Robin Williams (RW) is a Case Administrator and Personal Property Appraiser with Michael Moecker & Associates' Hollywood office. Working generally on Receiverships and Assignments for the Benefit of Creditors, Robin handles operational and financial day to day activities relating to the cases. Robin, also prepares court mandated reports, coordinates and completes site visits, and communicates with clients, debtors and attorneys about issues relating to cases. Serve as liaison between Trustee and Business Owner/Client during business transitions i.e. ABC (Assignment for the Benefit of Creditors), sale of assets, consolidation and reorganization. Set up and manage liquidations and auctions. Rate: \$150.00

Steve Zuckerman (RW) is a Case Administrator with Michael Moecker & Associates' Hollywood office. Working generally on Receiverships and Assignments for the Benefit of Creditors, Steve handles operational and financial day to day activities relating to the cases. Steve, also prepares court mandated reports, coordinates and completes site visits, and communicates with clients, debtors and attorneys about issues relating to cases. Rate: \$150.00

Terry Keller (TK) is a Case Administrator with Michael Moecker & Associates' Hollywood office. Working generally on Receiverships and Assignments for the Benefit of Creditors, Terry handles operational and financial day to day activities relating to cases. Terry usually takes complex calls relating to various cases and communicates with clients, debtors and attorneys about issues relating to cases. Rate: \$150.00

Will Reynoso (WR) is a Case Administrator with Michael Moecker & Associates' Hollywood office. Working generally on Receiverships and Assignments for the Benefit of Creditors, Will handles financial day to day activities as well as the billing and invoicing of several cases. Rate: \$150.00

Christopher Mayer (CM) was a Case Administrator with Michael Moecker & Associates' Hollywood office. Working generally on Receiverships and Assignments for the Benefit of Creditors, Chris handled financial day to day activities as well as the billing and invoicing of several cases. Rate: \$150.00

John Tucker (JT) is a retired Postal Inspector and assists in investigative and security related duties to ensure that the assets and cases managed by MMA remain safe. He is involved in investigating any suspicious activity involving each case and surveils and seizes assets for the benefit of MMAs clients. Rate: \$150.00

Tammie Goldstein (TG), Controller, is responsible for managing and reconciling all Global Trust accounts for case administration under Assignees/Trustees/CRO's and the bankruptcy courts of Florida. Maintain all financial data for current operating companies. She also handles management of HR/Personnel for Michael Moecker & Associates. Rate: \$75.00

Bonnie Campos (BC), M.B.A. - Manage finances for failing companies including payroll, accounts receivable and payable, create financial reports, and reconcile bank statements. Provide support to Assignee/Trustee/Receiver in implementing plans for the liquidation of assets for the failing companies. Rate: \$75.00

Nadira Joseph (NJ) has been the Office Manager for Michael Moecker & Associates, Inc. since September of 2006. Manage opening and closing of all assignment and receivership cases. Ensure all creditors are noticed with all legal notices and motions in new assignment cases on a timely manner.

Request for legal advertising in all new assignment cases. Prepare Interim and Final Reports in all cases to submit to attorney. Once an assignment is closed and if there is a distribution, prepare the distribution. Assist with Receivership reports and get them to the attorney for filing with the courts. Prepare month end postage, copy and fax report for each case. Order all supplies for office to function productively. Post motions, notices and orders on Michael Moecker & Associates website. Rate: \$75.00

Gerry Berlin (GB), Claims Specialist, retired after 25 years in the laundry business and 12 years in the office supply industry. He handles all aspects of claims for Michael Moecker and Associates since 1989 as well as helping with various other problems for the company since that time. Rate: \$75.00

Giselle Crombie (GC) is an Administrative Assistant in the Hollywood Office. She handles all case mail-outs, opening and entering Creditors of New Cases, and Assisting Receivers, Trustees, and Assignee's with daily assignments. She also assists the Office Manager and receptionist with answering calls, entering data and all other office needs. Rate: \$35.00

Norma Castellon (NC) is a Receptionist/Administrative Assistant in the Hollywood Office. She assists the Office Manager and answers calls, research, entering data and all other office needs. Rate: \$35.00

David Dybas (DD) is a Graduate Personal Property Appraiser (GPPA) and a Florida licensed Auctioneer with Michael Moecker & Associates' Orlando office. David assists the Receiver in the Botfly case with daily assignments including recovering and securing assets, inventory, and investigative work. He also is involved with the set up and management of liquidations and auctions. Rate: \$150.00

Eric Rubin (ER) is a Graduate Personal Property Appraiser (GPPA) and a Florida licensed Auctioneer with Michael Moecker & Associates' Hollywood office. Eric assists the Receiver in the Botfly case with daily assignments including recovering and securing assets, and inventory. He also is involved with the set up and management of liquidations and auctions. Rate: \$150.00