

Receiver and the professionals of the Receiver incurred from January 1, 2026, through March 31, 2026 (the “**Application Period**”); and (b) authorization to immediately pay eighty percent (80%) of the fees (with a 20% holdback) and one hundred percent (100%) of the costs from funds held by the receivership estate (the “**Receivership Estate**”). The Receiver submitted the invoices attached hereto to the SEC prior to filing this Application and the SEC has advised the Receiver that it has no opposition to the fees requested. In support of the Application, the Receiver states as follows:

SUMMARY

During the Application Period, the Receiver and the professionals of the Receiver worked diligently to carry out the duties and responsibilities of the Receiver pursuant to the *Order Appointing Receiver* dated July 11, 2025 [Doc. No. 6] (“**Appointment Order**”) that was entered in the above-captioned case (the “**Case**” or “**Receivership**”). Such work is further detailed in the invoices of the Receiver and the professionals of the Receiver attached hereto.

Promptly following the appointment of the Receiver, the Receiver assumed control of all known records, computers, email and accounts, real properties, offices, bank accounts, funds, and other assets of the Defendants and Relief Defendants, in compliance with the mandates of the Appointment Order. To assist with such

recovery and preservation of records and assets for the benefit of the Receivership Estate, and to fulfill the other duties of the Receiver under the Appointment Order, the Receiver engaged legal counsel, forensic accountants, and an administrative and claims agent.

Since the beginning of this Receivership, the Receiver identified and took possession and control of more than \$896,455.40 in bank accounts of entities subject to the Receivership (collectively, the “**Receivership Entities**”) at financial institutions. The Receiver transferred those funds to the fiduciary accounts that the Receiver opened for the Receivership Estate at Western Alliance. As of the end of the Application Period, the Receiver held \$4,495,642.02 in cash on hand in the fiduciary account.

The primary assets of the Receivership consists of more than 60 individual loans. The Receiver has spent most of his efforts to date on working to untangle and administer the loans. Such loans involve: a) various borrowers and parties who entered loan participation agreements and investor notes; b) proceeds commingled into and out of a common pool including funds of other investors; and c) certain parties who received transfers from the common pool containing funds of investors to which such parties may not have been entitled. A substantial amount of time was invested in efforts to understand the loans, communicate with borrowers, engage in

collection efforts, and address issues related to the loans. Furthermore, the Receiver and the professionals of the Receiver to protect the interests of the Receivership in the collateral related to such loans by, among other things, making an effort to inspect and otherwise document collateral related to such loans. Moreover, the Receiver worked on confirming whether the properties and businesses were insured and, if not, inquired about appropriate insurance coverage.

Based on the review of the computers of the Receivership Entities, and interviews of its administrator and other employees, the Receiver confirmed that the Receivership Entities did not manage their finances or maintain financial records in a readily usable manner. The Receiver is organizing these records as well as obtaining information from third parties, such as banks, lawyers and public records to understand the operations and transactions of the Receivership Entities with various third parties, insiders and affiliates, to identify claims the Receivership Estate may have against such parties, to discover additional assets of the Receivership Estate, and to confirm transfers between investors and the Receivership Entities. The Receiver is actively attempting to reconstruct information from records from financial institutions and various third parties and to import this information into a database (the “**Funds Tracing Database**”).

To obtain the information and documents from investors needed to complete

the reconstruction of accounts and determine the amounts that investors transferred to, received back from, and lost as a result of their investments with the Receivership Entities, the Receiver, with Court-approval, engaged the technology company and noticing and claims agent Stretto, Inc. (“**Stretto**”) to set up a secure online portal through which investors could upload their information and documents, to send investors notice of and a link to the portal, and to provide technical support to investors. This collection of investor information and documents has assisted the team of the Receiver to prepare the account reconstruction and otherwise fulfill the Receiver’s duties and will significantly streamline any claims process that the Court may approve in this Receivership.

Since the first week of the Receivership, attorneys and staff at the office of the Receiver have been communicating with investors and other parties and interest. To aid parties in obtaining access to information, the Receiver set up, with the assistance of Stretto, a website that can be accessed at www.firstlibertyreceivership.com (the “**Website**”). The Website provides free access to all pleadings in the Case and allows interested parties to subscribe to receive recurring notifications of pleadings filed on the docket in the Case. The Receiver also established a dedicated telephone number and email address through which investors can communicate with the office of the Receiver.

During the Application Period, the Receiver worked 145.2 hours on this Receivership at a significantly reduced hourly rate. In connection with such work, the Receiver incurred \$63,162.00 in fees, at an average hourly rate of \$435, and incurred \$0 in costs. Counsel for the Receiver, the Law Offices of Henry F. Sewell, Jr., LLC (“**HFS**” or “**Counsel**”), worked 188.80 hours on this Receivership at a significantly reduced hourly rate. In connection with such work, HFS incurred \$74,967.00 in fees, at an average hourly rate of 397.07, and \$1,046.00 of costs. The forensic accountant of the Receiver, Hays Financial Consulting, LLC (“**HFC**” or “**Forensic Accountant**”), worked 557.30 hours on this Receivership and incurred \$173,700.00 in fees, at an average hourly rate of \$311.68, and \$1,897.02 in costs. Finally, Stretto incurred \$7,719.44 in fees and expenses.

The work performed by the Receiver and professionals of the Receiver during this Application Period has been a significant undertaking. Indeed, securing and marshaling all known assets and records of the Receivership Estate, identifying and seeking to recover additional assets and records from various sources, commencing the forensic reconstruction of the accounts of the Receivership Entities, investigating and asserting the claims of the Receivership Estate against third parties, insiders, and affiliates, maintaining a secure online portal and website, and communicating with and obtaining information and records related to a significant number of investors,

has required substantial time and resources of numerous experienced professionals. While the Receiver acknowledges that the fees and costs incurred during the Application Period were significant, the Receiver believes they were reasonable and necessary to fulfill his duties and responsibilities under the Appointment Order.

The hourly charged in this matter by the Receiver and his professionals are reduced from the normal hourly charged by such professionals and are well below market rates. Further, the Receiver expects that the fees and costs his team will incur during similar time periods throughout this Receivership will be substantially less than those incurred during the particularly challenging Application Period. Accordingly, the Receiver respectfully requests that the Court grant this Application, approving the fees and costs incurred during the Application Period and authorizing the payments as set forth below.

I. ENTRY OF THE APPOINTMENT ORDER, DUTIES OF RECEIVER, AND EMPLOYMENT OF PROFESSIONALS

A. The Entry of the Appointment Order and Duties of the Receiver Thereunder.

This action commenced on July 10, 2025 with the filing of a Complaint by the SEC against Defendants Edwin Brant Frost IV (“**Frost**”) and First Liberty Building & Loan, LLC (together, “**Defendants**”) and the Relief Defendants (as defined in the Appointment Order). Such Complaint alleges that the Receivership Entities raised

funds through the publicly advertised offerings and either misappropriated such funds or used such funds to make Ponzi-style payments to existing investors in conjunction with making short-term bridge loans. *See* Doc. No. 1. The SEC also filed PLAINTIFF'S EMERGENCY MOTION FOR ASSET FREEZE AND OTHER EQUITABLE RELIEF seeking an asset freeze, the appointment of a receiver over the Receivership Entities, and a preliminary injunction to prevent the dissipation of assets and the continued defrauding of investors [Doc. No. 2]. On July 11, 2025, the Court entered the Appointment Order to appoint the Receiver and a Consent Judgement [Doc. No. 5] incident to which the assets of the Receivership Entities were frozen. The Court found that the appointment of a Receiver was necessary to marshal, preserve, and recover assets of the Receivership Entities. *Id.* at p. 1.

The Appointment Order includes essential provisions to empower the Receiver to analyze and investigate assets, administer assets for the benefit of the Receivership and harmed investors and creditors, and develop a fair and reasonable liquidation plan for all investors. Incident thereto, the Receiver is tasked with securing assets all property interests of the Receivership Entities, managing the estate, and liquidating assets of the Receivership Estate. *Id.* at ¶¶ 4-7. The Receiver also has the power to engage professionals, issue subpoenas, and take any legal

actions necessary to recover assets and protect the estate. *Id.* at ¶ 7(F).

Accordingly, the Receiver sought authorization to employ legal counsel, forensic accountants, and other professionals to assist him to fulfill his duties under the Appointment Order. Specifically, the Receiver prepared and filed a motion [Doc. No. 20] (the “**Employment Motion**”) seeking to employ the Law Offices of Henry F. Sewell, Jr., LLC as counsel, Hays Financial Consulting, LLC as forensic accountant, and Stretto as administrative and claims agent for the Receiver (collectively, the “**Receiver’s Professionals**”). Such motion was granted incident to the entry of a certain ORDER GRANTING MOTION BY RECEIVER FOR AUTHORIZATION TO EMPLOY THE LAW OFFICES OF HENRY F. SEWELL, JR., LLC AS COUNSEL, HAYS FINANCIAL CONSULTING, LLC AS FORENSIC ACCOUNTANT, AND STRETTO, INC. AS ADMINISTRATIVE AND CLAIMS AGENT FOR THE RECEIVER [Doc. No. 10].

B. Compensation and Reimbursement of Expenses

Pursuant to the Appointment Order, the Receiver and professionals engaged by the Receiver with court approval are “entitled to reasonable compensation and expense reimbursement from the Receivership Estates as described in the ‘Billing Instructions for Receivers in Civil Actions Commenced by the U.S. Securities and Exchange Commission’ (the ‘**Billing Instructions**’) agreed to by the Receiver.” *See*

Appointment Order ¶ 59 (emphasis added).

To receive such compensation and reimbursement, the Receiver is required to, within forty-five (45) days after the end of each calendar quarter, file with the Court an application for payment from the Receivership Estate of the fees and costs incurred by the Receiver and the court-approved professionals of the Receiver during the prior calendar quarter. *See id.* at ¶ 60. Additionally, pursuant to the Appointment Order, the Receiver’s retained professionals “may be subject to a holdback in the amount of 20% of the amount of fees and expenses for each application filed with the Court.” *Id.* at 62.

Accordingly, the Receiver files this application seeking the authorization to pay 80% of the fees (with a 20% holdback) and 100% of the costs incurred by the professionals of the Receiver during the Application Period as outlined herein.

The Receiver previously filed an *Unopposed Initial Interim Application for an Order Approving and Authorizing Payment of Fees and Expenses of Receiver and Professionals of the Receiver* for fees and costs that the Receiver and the professionals of the Receiver incurred from July 11, 2025, through September 30, 2025 and an *Unopposed Second Interim Application for an Order Approving and Authorizing Payment of Fees and Expenses of Receiver and Professionals of the Receiver* [Doc. No. 75] for fees and costs that the Receiver and the professionals of

the Receiver incurred from October 1, 2025, through December 31, 2025. Such applications were granted, respectively, by the Court pursuant to an orders entered on November 24, 2025 [Doc. No. 42] and February 6, 2026 [Doc. No. 76].

II. CASH ON HAND AND RECEIPTS AND DISBURSEMENTS DURING APPLICATION PERIOD

As of March 31, 2026, the Receiver held a total of \$4,495,642.02 in cash-on-hand in the fiduciary accounts for the Receivership Estate.

The Standardized Fund Accounting Report of the SEC (the “SFAR”) for the Application Period, setting forth the receipts and disbursements of the Receivership Estate, is attached hereto as **Exhibit A**.

III. REDUCED HOURLY RATES AND FEES

As explained above and further detailed in the Employment Motion, the Receiver agreed to reduced rates for this matter in accordance with the agreement between the Receiver and the SEC. This represents a 13% reduction from the standard hourly rates of the Receiver and HFS, a 5.1%-10% reduction from the standard hourly rates of HFC, and a 15% reduction from the standard hourly rates of Stretto. This resulted and will continue to result in significant savings for the Receivership Estate.

IV. MEMORANDUM OF LAW

Pursuant to the Appointment Order, the Receiver and the professionals

engaged by the Receiver are entitled to reasonable compensation and expenses. A court-appointed receiver who reasonably and diligently discharges his duties is entitled to be fairly compensated for services rendered and expenses incurred. *See SEC v. Byers*, 590 F. Supp. 2d 637, 644 (S.D.N.Y. 2008); *see also SEC v. Elliott*, 953 F.2d 1560 (11th Cir. 1992) (“[I]f a receiver reasonably and diligently discharges his duties, he is entitled to compensation.”); *Donovan v. Robbins*, 588 F. Supp. 1268, 1273 (N.D. Ill. 1984) (finding a receiver that diligently and successfully discharged the responsibilities placed upon him by the Court is entitled to reasonable compensation for his efforts). A receiver and the professionals of the Receiver are “also entitled to be reimbursed for the actual and necessary expenses they incurred in the performance of their duties.” *FTC v. Direct Benefits Grp., LLC*, Case No. 6:11-cv-1186-Orl-28TBS, 2013 WL 6408379, at *3 (M.D. Fla. Dec. 6, 2013).

Receivership courts have traditionally determined reasonableness of compensation by using the “lodestar” approach, calculating a reasonable hourly rate in the relevant market and the reasonable number of hours expended. *See, e.g., SEC v. Aquacell Batteries, Inc.*, Case No. 6:07- cv-608-Orl-22DAB, 2008 WL 276026, *3 (M.D. Fla. Jan. 31, 2008); *see also Norman v. Hous. Auth. of Montgomery*, 836 F.2d 1292, 1299-1302 (11th Cir. 1988). The hourly rates charged by the Receiver, Counsel, the Forensic Accountant, and Stretto are reasonable for professionals

practicing in the Northern District of Georgia, particularly in light of the reduced hourly rates described herein, and the fact that the services reflected in the attached invoices were reasonably necessary to the performance of the duties of the Receiver under the Appointment Order.

**REQUEST FOR FEES AND COSTS FOR
WORK PERFORMED DURING APPLICATION PERIOD**

As set forth in paragraphs 59 of the Appointment Order, the Receiver is authorized to seek compensation for his activities and those of his retained professionals. *See* Appointment Order at ¶ 59. The Appointment Order directed the Receiver to file interim fee applications in accordance with the conditions set forth therein. *See id.* at ¶ 60. Pursuant to the Appointment Order, this fee application “may be subject to a holdback in the amount of 20% of the amount of fees and expenses for each application filed with the Court.” *See id.* at ¶ 62. Accordingly, by this Application and as outlined below, the Receiver is seeking this Court’s approval of all of the fees and costs incurred by the Receiver and the professionals of the Receiver during the Application Period, and authorization to pay from the funds in the Receivership Estate 80% of such fees (with a holdback of 20% of the fees) and 100% of such costs.

The complete time records for the work performed by the Receiver and the professionals of the Receiver are set forth in the invoices attached hereto as **Exhibit**

B-E.

As reflected in the attached invoices, during the Application Period, the Receiver incurred fees and costs totaling \$63,162.00 (including \$63,162.00 in fees and \$0 in costs). **See Exhibit B.** Counsel incurred fees and costs totaling \$76,013.00 (including \$74,967.00 in fees and \$1,046.00 in costs). **See Exhibit C.** The Forensic Accountant incurred fees and costs totaling \$175,597.02 (including \$173,700.00 in fees and \$1,897.02 in costs). **See Exhibit D.** Stretto incurred fees totaling \$7,719.44. **See Exhibit E.**

CERTIFICATION OF CONFERRAL

Undersigned counsel for the Receiver hereby certifies that the Receiver provided a draft of this Fee Application and the attached invoices to counsel for the SEC and asked that they provide the SEC's position on the relief requested herein. Counsel for the SEC informed the Receiver that the SEC does not oppose the requested relief.

CERTIFICATION OF RECEIVER

The undersigned certifies that:

- (a) I have read this Application;
- (b) to the best of my knowledge, information and belief formed after reasonable inquiry, the Application and all fees and expenses therein are true and

accurate;

(c) all fees contained in the Application are based on the rates listed in the Exhibits attached hereto and such fees are reasonable, necessary and commensurate with the skill and experience required for the activity performed;

(d) I have not included in the amount for which reimbursement is sought the amortization of the cost of any investment, equipment, or capital outlay (except to the extent that any such amortization is included within the permitted allowable amounts set forth herein for photocopies and facsimile transmission);

(e) in seeking reimbursement for a service which I 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), I require reimbursement only for the amount billed to me by the third-party vendor and paid by me to such vendor. To the extent that such services were performed by me as Receiver, I certify that I am not making a profit as Receiver on such reimbursable service; and

(f) I have not entered into any agreement, written or oral, express or implied, with any person or entity concerning the amount of compensation paid or to be paid from the Receivership Estate, or any sharing thereof.

Respectfully submitted and certified,

/s/ S. Gregory Hays
S. GREGORY HAYS, RECEIVER

WHEREFORE, S. Gregory Hays, the Court-appointed Receiver, respectfully requests that the Court enter an Order, substantially in the form as the proposed order attached as **Exhibit F** hereto:

(a) approving the total amount of fees and costs that the Receiver incurred during the Application Period in the amount of \$63,162.00 (including \$63,162.00 in fees and \$0 in costs);

(b) approving the total amount of fees and costs that the Counsel, the Law Offices of Henry F. Sewell, Jr. LLC, incurred during the Application Period in the amount of \$76,013.00 (including \$74,967.00 in fees and \$1,046.00 in costs);

(c) approving the total amount of fees and costs that the Receiver's Forensic Accountant, Hays Financial Consulting LLC, incurred during the Application Period in the amount of \$175,597.02 (including \$173,700.00 in fees and \$1,897.02 in costs);

(d) approving the total amount of fees and costs that the Stretto incurred during the Application Period in the amount of \$7,719.44;

(e) authorizing the Receiver to pay 80% of fees (with a 20% holdback) and 100% costs that the Receiver and the professionals of the Receiver incurred

during the Application Period, to be paid from the fiduciary accounts the Receiver maintains for the Receivership Estate; and

(f) granting any and all other relief the Court deems appropriate under the circumstances.

Dated: April 20, 2026.

LAW OFFICES OF HENRY F. SEWELL JR., LLC

/s/ Henry F. Sewell, Jr.

Henry F. Sewell, Jr.

Georgia Bar No. 636265

Buckhead Centre

2964 Peachtree Road NW, Suite 555

Atlanta, GA 30305

(404) 926-0053

hsewell@sewellfirm.com

Counsel for the Receiver

CERTIFICATE OF SERVICE, FONT AND MARGINS

I hereby certify that I electronically filed the foregoing using the CM/ECF System that will automatically send e-mail notification of such filing to all registered attorneys of record.

I further certify that I prepared this document in 14 point Times New Roman font and complied with the margin and type requirements of this Court.

Dated: April 20, 2026.

LAW OFFICES OF HENRY F. SEWELL JR., LLC

/s/ Henry F. Sewell, Jr.

Henry F. Sewell, Jr.

Georgia Bar No. 636265

Buckhead Centre

2964 Peachtree Road NW, Suite 555

Atlanta, GA 30305

(404) 926-0053

hsewell@sewellfirm.com

Counsel for the Receiver

Exhibit A

STANDARDIZED FUND ACCOUNTING REPORT for
Receivership in SEC v. Edwin Brant Frost IV and First Liberty Building & Loan LLC
Receivership; Civil Court Docket No. 1:25-cv-3826-MLB
Reporting Period 01/01/2026 to 03/31/2026

FUND ACCOUNTING (See Instructions):				
		Detail (for Current	Subtotal (From	Grand Total
		Period)	Prior Period)	(All Periods)
Line 1	Beginning Balance	\$3,587,550.70		\$0.00
	<i>Increases in Fund Balance:</i>			
Line 2	Business Income	\$3,459.00	\$17,682.75	\$21,141.75
Line 3	Cash and Securities	\$294,507.15	\$887,917.51	\$1,182,424.66
Line 4	Interest/Dividends Income	\$11,979.99	\$47,199.78	\$59,179.77
Line 5	Business Asset Liquidation	\$784,164.96	\$2,417,680.61	\$3,201,845.57
Line 6	Personal Asset Liquidation	\$159,800.00	\$130,950.99	\$290,750.99
Line 7	Third-Party Litigation Income	\$0.00	\$0.00	\$0.00
Line 8	Miscellaneous - Other (Attorney Escrows & Donations)	\$250.00	\$580,936.75	\$581,186.75
	Total Funds Available (Lines 1-8)	\$4,841,711.80		\$5,336,529.49
	<i>Decreases in Fund Balance:</i>			
Line 9	Disbursements to Investors	\$0.00	\$0.00	\$0.00
Line 10	Disbursements for Receivership Operations			
Line 10a	Disbursements to Receiver or Other Professionals	\$299,823.53	\$412,556.31	\$712,379.84
Line 10b	Business Asset Expenses	\$46,246.25	\$82,261.38	\$128,507.63
Line 10c	Personal Asset Expenses (Includes monthly budget for Defendant(s))	\$0.00	\$0.00	\$0.00
Line 10d	Investment Expenses	\$0.00	\$0.00	\$0.00
Line 10e	Third-Party Litigation Expenses			
	1. Attorney Fees	\$0.00	\$0.00	\$0.00
	2. Litigation Expenses	\$0.00	\$0.00	\$0.00
	Total Third-Party Litigation Expenses	\$0.00	\$0.00	\$0.00
Line 10f	Tax Administrator Fees and Bonds	\$0.00	\$0.00	\$0.00
Line 10g	Federal and State Tax Payments	\$0.00	\$0.00	\$0.00
	Total Disbursements for Receivership Operations	\$346,069.78	\$494,817.69	\$840,887.47
Line 11	Disbursements for Distribution Expenses Paid by the Fund:			
Line 11a	Distribution Plan Development Expenses:			
	1. Fees:			
	Fund Administration	\$0.00	\$0.00	\$0.00
	Independent Distribution Consultant (IDC)	\$0.00	\$0.00	\$0.00
	Distribution Agent	\$0.00	\$0.00	\$0.00
	Consultants	\$0.00	\$0.00	\$0.00
	Legal Advisers	\$0.00	\$0.00	\$0.00
	Tax Advisers	\$0.00	\$0.00	\$0.00
	2. Administrative Expenses	\$0.00	\$0.00	\$0.00
	3. Miscellaneous	\$0.00	\$0.00	\$0.00
	Total Plan Development Expenses	\$0.00	\$0.00	\$0.00
Line 11b	Distribution Plan Implementation Expenses			
	1. Fees:			
	Fund Administration	\$0.00	\$0.00	\$0.00
	IDC	\$0.00	\$0.00	\$0.00
	Distribution Agent	\$0.00	\$0.00	\$0.00
	Consultants	\$0.00	\$0.00	\$0.00
	Legal Advisers	\$0.00	\$0.00	\$0.00
	Tax Advisers	\$0.00	\$0.00	\$0.00
	2. Administrative Expenses	\$0.00	\$0.00	\$0.00
	3. Investor Identification			
	Notice/Publishing Approved Plan	\$0.00	\$0.00	\$0.00
	Claimant Identification	\$0.00	\$0.00	\$0.00
	Claims Processing	\$0.00	\$0.00	\$0.00
	Web Site Maintenance/Call Center	\$0.00	\$0.00	\$0.00
	4. Fund Administrator Bond	\$0.00	\$0.00	\$0.00
	5. Miscellaneous	\$0.00	\$0.00	\$0.00
	6. Federal Account for Investor Restitution (FAIR) Reporting Expenses	\$0.00	\$0.00	\$0.00
	Total Plan Implementation Expenses	\$0.00	\$0.00	\$0.00
	Total Disbursements for Distribution Expenses Paid by the Fund			

Line 12	Disbursements to Court/Other:			
Line 12a	Investment Expenses/Court Registry Investment	\$0.00	\$0.00	\$0.00
	System (CRIS) Fees			
Line 12b	Federal Tax Payments	\$0.00	\$0.00	\$0.00
	Total Disbursement to Court/Other:	\$0.00	\$0.00	\$0.00
	Total Funds Disbursed (Line 9-11):	\$346,069.78	\$494,817.69	\$840,887.47
Line 13	Ending Balance (As of 03/31/2026):	\$4,495,642.02		\$4,495,642.02
Line 14	Ending Balance of Fund - Net Assets:			
Line 14a	Cash & Cash Equivalents	\$4,495,642.02	\$0.00	\$4,495,642.02
Line 14b	Investments	\$0.00	\$0.00	\$0.00
Line 14c	Other Assets or Uncleared Funds (Frozen Accounts)	\$0.00	\$0.00	\$0.00
	Total Ending Balance of Fund - Net Assets	\$4,495,642.02	\$0.00	\$4,495,642.02

OTHER SUPPLEMENTAL INFORMATION:

		<u>Detail</u>	<u>Subtotal</u>	<u>Grand Total</u>
Line 15	Report of Items NOT To Be Paid by the Fund:			
	Disbursements for Plan Administration Expenses Not Paid by the Fund:			
Line 15a	Plan Development Expenses Not Paid by the Fund:			
	1. Fees:			
	Fund Administrator	\$0.00	\$0.00	\$0.00
	IDC	\$0.00	\$0.00	\$0.00
	Distribution Agent	\$0.00	\$0.00	\$0.00
	Consultants	\$0.00	\$0.00	\$0.00
	Legal Advisers	\$0.00	\$0.00	\$0.00
	Tax Advisers	\$0.00	\$0.00	\$0.00
	2. Administrative Expenses	\$0.00	\$0.00	\$0.00
	3. Miscellaneous	\$0.00	\$0.00	\$0.00
	Total Plan Development Expenses Not Paid by the Fund	\$0.00	\$0.00	\$0.00
Line 15b	Plan Implementation Expenses Not Paid by the Fund:			
	1. Fees:			
	Fund Administrator	\$0.00	\$0.00	\$0.00
	IDC	\$0.00	\$0.00	\$0.00
	Distribution Agent	\$0.00	\$0.00	\$0.00
	Consultants	\$0.00	\$0.00	\$0.00
	Legal Advisers	\$0.00	\$0.00	\$0.00
	Tax Advisers	\$0.00	\$0.00	\$0.00
	2. Administrative Expenses	\$0.00	\$0.00	\$0.00
	3. Investor Identification:			
	Notice/Publishing Approved Plan	\$0.00	\$0.00	\$0.00
	Claimant Identification	\$0.00	\$0.00	\$0.00
	Claims Processing	\$0.00	\$0.00	\$0.00
	Web Site Maintenance/Call Center	\$0.00	\$0.00	\$0.00
	4. Fund Administrator Bond	\$0.00	\$0.00	\$0.00
	5. Miscellaneous	\$0.00	\$0.00	\$0.00
	6. FAIR Reporting Expenses	\$0.00	\$0.00	\$0.00
	Total Plan Implementation Expenses Not Paid by the Fund	\$0.00	\$0.00	\$0.00
Line 15c	Tax Administrator Fees & Bonds Not Paid by the Fund	\$0.00	\$0.00	\$0.00
	Total Disbursements for Plan Administration Expenses Not Paid by the Fund			
Line 16	Disbursements to Court/Other Not Paid by the Fund:			
Line 16a	Investment Expenses/CRIS Fees	\$0.00	\$0.00	\$0.00
Line 16b	Federal Tax Payments	\$0.00	\$0.00	\$0.00
	Total disbursements to Court/Other Not Paid by the Fund:			
Line 17	DC & State Tax Payments	\$0.00	\$0.00	\$0.00
Line 18	No. of Claims:			
Line 18a	# of Claims Received This Reporting Period			0
Line 18b	# of Claims Received Since Inception of Fund			0
Line 19	No. of Claimants/Investors:			
Line 19a	# of Claimants/Investors Paid This Reporting Period			0
Line 19b	# of claimants/Investors Paid Since Inception of Fund			0

Receiver:
 By: /s/ S. Gregory Hays
 (signature)
S. Gregory Hays
 (printed name)
Receiver
 (title)

Date: April 17, 2026

Exhibit B

**Hays Financial Consulting LLC**

2964 Peachtree Road
 Suite 555
 Atlanta, GA 30305
 404-926-0060

April 09, 2026

First Liberty (Receiver)

Invoice Period: 01-01-2026 - 03-31-2026

Professional Services

Date	Professional	Description	Hours	Rate	Amount
<u>Asset Analysis & Recovery</u>					
01-13-2026	S. Gregory Hays	Reviewed emails regarding the Truist accounts.	0.30	435.00	130.50
01-15-2026	S. Gregory Hays	Reviewed email from Adria Perz regarding Truist account with \$337K. Email to Henry Sewell regarding same and how to deliver the check. Considered issues regarding motion to expand receivership.	0.40	435.00	174.00
01-16-2026	S. Gregory Hays	Reviewed email from Henry Sewell regarding Truist accounts and recovering funds in non-receiver accounts. Considered issues and responded to email regarding motion to expand receivership.	0.40	435.00	174.00
01-30-2026	S. Gregory Hays	Corresponded with Wes Hargrave regarding tax recovery issues. Researched defaulted loans. Email to Scott Askue and Eric Silva regarding regarding same. Searched for loan list in date order.	1.20	435.00	522.00
02-10-2026	S. Gregory Hays	Reviewed analysis prepared by Secretary of State office and compare to the company records on political donations. Compared the Excel files and searched for discrepancies in the total. Reviewed documents. Telephone call to Noula Zaharis regarding my findings. Reviewed issues in data with Scott Askue.	1.60	435.00	696.00
02-11-2026	S. Gregory Hays	Reviewed information regarding Global Onboard Partners. Drafted email to receiver team and reviewed information regarding the loan being paid off.	0.30	435.00	130.50
02-11-2026	S. Gregory Hays	Email from Noula Zaharis regarding the political donations. Reviewed the Excel file with payment information and compared to our schedule. Discussed data with Scott Askue and need to code all political donations in our database. Reviewed report to confirm information to move forward with recovery.	1.00	435.00	435.00
02-12-2026	S. Gregory Hays	Reviewed updated report of political donations that is now over \$4 million with all the credit card payment and payments from Frost IV. Googled certain unknown payments. Email to Scott Askue and Dwaine Butler regarding same. Call to Noula Zaharis regarding the new total.	0.80	435.00	348.00
02-12-2026	S. Gregory Hays	Reviewed political information and telephone call from Noula Zaharis regarding political donations.	0.40	435.00	174.00

Date	Professional	Description	Hours	Rate	Amount
<u>Asset Analysis & Recovery</u>					
02-16-2026	S. Gregory Hays	Reviewed email and demand letter regarding our default letter to DI Development for \$375,000 loan.	0.30	435.00	130.50
02-23-2026	S. Gregory Hays	Research regarding the Old Glory Bank stock acquisition. Prepared analysis of the 722,500 shares acquired and the 100,000 restricted shares. Email to Mike Ring regarding the listing on NASDAQ. Reviewed public filings. Email to SEC regarding the shares. Email to Henry Sewell regarding the 50,000 transferred to Frost V and provided documents to pursue. Reviewed and organized documents the the \$50,000 transferred to Brookwell Capital.	3.60	435.00	1,566.00
02-23-2026	S. Gregory Hays	Continued research and analysis regarding the Old Glory Bank stock acquisition and sale and recovery.	0.80	435.00	348.00
02-24-2026	S. Gregory Hays	Reviewed motion for expanding receivership and drafted email to Henry Sewell and Eric Silva regarding updated the motion to file. Added information regarding FFP and the shares in Old Glory Bank.	0.60	435.00	261.00
02-26-2026	S. Gregory Hays	Reviewed update report on contributions and recoveries provided by SOS.	0.40	435.00	174.00
02-27-2026	S. Gregory Hays	Went to Truist and obtained 17 checks to close all the remaining First Liberty bank accounts. Reconciled payments to final bank statements and discussed depositing to Receiver accounts with Scott Askue.	1.20	435.00	522.00
03-04-2026	S. Gregory Hays	Additional emails and research regarding Ernest Jones. Corresponded with Lindsay Boyce and Dwaine Butler and Ralph Reed regarding contact information to recover the Grinder and the \$1.5 million guarantee on Ecofusion.	0.40	435.00	174.00
03-04-2026	S. Gregory Hays	Reviewed and responded to email from Jon Ricketts regarding the \$250,000 Brant Frost IV paid AGYL. Reviewed emails between John Ricketts and Brant Frost regarding the development of the AI Software and Frost's agreement to pay \$250,000 for "go fast" work on the project. Considered issues regarding possible recovery.	0.50	435.00	217.50
03-04-2026	S. Gregory Hays	Reviewed analysis of cost in AGYL Duepoint AI project of \$403,399 where First Liberty fronted \$250,000 of the development costs. Considered issues and how First Liberty could recoup part of its \$250,000 investment. Drafted email to Henry Sewell, Eric Silva regarding potential recovery and possible earn-out provision.	0.70	435.00	304.50
03-04-2026	S. Gregory Hays	Reviewed files and notices on the two Principal Life Insurance policies bought in 2020 by Brant Frost IV. . One policy has a death benefit of \$2 million. First Liberty paid the premiums. Email to Dwaine Butler to contact Principal. Email to Scott Askue to run report of total paid to Principal. Email to Henry Sewell to subpoena broker Stephen Hale.	0.60	435.00	261.00
03-05-2026	S. Gregory Hays	Research regarding the Frost IV life insurance policies. Reviewed report of payments to Principal Life Insurance of \$153K. Researched the two \$2 million life insurance policies that First Liberty paid for. Drafted email of Joshua Mayes regarding truing over both policies to the receivership estate.	1.10	435.00	478.50
03-09-2026	S. Gregory Hays	Reviewed report of payment to certain politicians.	0.40	435.00	174.00

Date	Professional	Description	Hours	Rate	Amount
<u>Asset Analysis & Recovery</u>					
		Drafted language regarding payment to the receiver and email regarding same.			
03-09-2026	S. Gregory Hays	Telephone call from Noula Zaharis regarding recovery of money from politicians and charities.	0.30	435.00	130.50
03-09-2026	S. Gregory Hays	Reviewed issues on political donation and procedures to recover such funds. Email to Noula Zaharis regarding same.	0.60	435.00	261.00
03-11-2026	S. Gregory Hays	Reviewed status and email to Linsay Boyce regarding grinder recovery.	0.20	435.00	87.00
03-12-2026	S. Gregory Hays	Reviewed the title abstract from Christopher Lutz on Tie & Timber Technologies. Emails from Henry Sewell regarding same. Searched files for Operating Agreement of Tie & Timber Technologies and document that transferred management authority to First Liberty. Reviewed emails and documents from Ralph Reed. Reviewed language in the Promissory Note Section 5 regarding management. Drafted email to Henry Sewell and Dwaine Butler regarding same and raised issues on who signs Deed-in-lieu and conducting Article 9 sale. Reviewed information on junior liens. Call to Henry Sewell regarding same and discussed foreclosure on real property and Article 9 sale on equipment. Call to Dwaine Butler regarding values of equipment and his discussion today with the auctioneer.	1.50	435.00	652.50
03-12-2026	S. Gregory Hays	Emails regarding political donations and recovery	0.20	435.00	87.00
03-18-2026	S. Gregory Hays	Telephone call from Dwaine Butler regarding his efforts on life insurance policies.	0.20	435.00	87.00
03-24-2026	S. Gregory Hays	Reviewed email from Jim Bennett regarding the \$5,000 donation to his campaign. Verified and email to Jim Bennett. Email to Noula Zaharis.	0.30	435.00	130.50
03-24-2026	S. Gregory Hays	Searched for information to recover the \$365,000 (purchase price) grinder that is in Louisburg, NC on Ernest Jones' farm. Reviewed emails. Searched Relativity. Searched for information to locate the grinder on the Ernest Jones farm. Email to Linsay Boyce regarding getting the process server to use a drone. Considered engaging a helicopter pilot from Total Flight Solutions at Triangle North Executive Airport. Discussed plan to find grinder with Dwaine Butler.	0.80	435.00	348.00
03-27-2026	S. Gregory Hays	Telephone call to to Henry Sewell regarding pending matters including Full Circle and the tenants on the property where we plan to foreclose. Discussed Williams properties in Highlands.	0.30	435.00	130.50
03-27-2026	S. Gregory Hays	Additional research regarding the two Highland properties at 251 Holt Circle and Lot 7 in Highlands Falls Country Club. Emails with potential broker if houses are recovered.	0.50	435.00	217.50
			21.90		9,526.50
<u>Asset Disposition</u>					
01-12-2026	S. Gregory Hays	Reviewed letter from Martha Ann Park regarding 14 Greenville Street. Call from Martha Ann Parks and discussed sale of 14 Greenville and access from the hallway. Reviewed emails on the space. Reviewed tax assessor diagram. Call to Scott Schwartz regarding the auction process and issues regarding the shared door between the spaces. Discussed the issues and sale with	2.00	435.00	870.00

Date	Professional	Description	Hours	Rate	Amount
<u>Asset Disposition</u>					
		Dwaine Butler.			
01-14-2026	S. Gregory Hays	Reviewed emails regarding the survey on 14 Greenville and deed. Reviewed emails regarding 25' frontage and issues regarding stairwell. Emails with Dwaine Butler, Scott Schwartz and Henry Sewell regarding same.	0.40	435.00	174.00
01-15-2026	S. Gregory Hays	Telephone call from Scott Schwartz regarding auction issues.	0.30	435.00	130.50
01-16-2026	S. Gregory Hays	Research information regarding Mullin, SC plan and 145,000 square foot space. Email to broker regarding building.	0.40	435.00	174.00
01-16-2026	S. Gregory Hays	Reviewed information regarding TTT plant and email to Henry Sewell regarding agreement with Mrs. Martini to sell.	0.30	435.00	130.50
01-16-2026	S. Gregory Hays	Reviewed and responded to emails regarding sale of vehicles and titles.	0.30	435.00	130.50
01-16-2026	S. Gregory Hays	Reviewed information regarding auction of 14 Greenville.	0.30	435.00	130.50
01-16-2026	S. Gregory Hays	Telephone call to Dwaine Butler regarding Mullin plant sale.	0.20	435.00	87.00
01-27-2026	S. Gregory Hays	Reviewed and responded to email and call regarding wire transfers from auction of sale of building.	0.40	435.00	174.00
02-09-2026	S. Gregory Hays	Discussion with Dwaine Butler regarding his trip to Tie & Timber Technologies last week and plans for auction of plant and equipment.	3.00	435.00	1,305.00
02-12-2026	S. Gregory Hays	Emails regarding Tie & Timber Technologies auction and employing auctioneer.	0.30	435.00	130.50
02-20-2026	S. Gregory Hays	Reviewed closing documents regarding 14 Greenville. Email regarding same.	0.40	435.00	174.00
02-23-2026	S. Gregory Hays	Reviewed issues regarding 14 Greenville closing.	0.30	435.00	130.50
02-23-2026	S. Gregory Hays	Reviewed closing documents. Reviewed email regarding lien release. Call from buyer Terry. Email to Henry Sewell regarding closing. Reviewed draft of Report of Sale. Discussion regarding insurance with Dwaine Butler.	0.80	435.00	348.00
02-23-2026	S. Gregory Hays	Telephone call from Henry Sewell regarding Bates lien and closing. Reviewed Security Deed Cancellation in Bates mater and approved interest issue.	0.40	435.00	174.00
02-24-2026	S. Gregory Hays	Reviewed and responded to email and call regarding the closing on 14 Greenville. Telephone call to from Henry Sewell regarding the Sellers's affidavit. Discussed with Dwaine Butler. Responded to email. Reviewed closing documents and signed closing documents.	1.20	435.00	522.00
02-25-2026	S. Gregory Hays	Reviewed issues from closing on 14 Greenville. Call from buyer. Call to Henry Sewell. Call to Terry Ingram., buyer.	0.50	435.00	217.50
02-25-2026	S. Gregory Hays	Additional call and email regarding the closing on 14 Greenville.	0.40	435.00	174.00
03-02-2026	S. Gregory Hays	Reviewed issues regarding Winder property with Dwaine Butler. Follow up email to Henry Sewell regarding sale of Winder.	0.20	435.00	87.00
03-03-2026	S. Gregory Hays	Telephone call to to Dwaine Butler regarding water issue in Winder and sale of Tie & Timber Technologies. Email to Henry Sewell regarding status of deal with Ms. Martini and grinder.	0.30	435.00	130.50
03-04-2026	S. Gregory Hays	Emails regarding sale of equipment and	0.30	435.00	130.50

Date	Professional	Description	Hours	Rate	Amount
<u>Asset Disposition</u>					
		machinery in Mullin, SC at Tie & Timber Technologies plant.			
03-11-2026	S. Gregory Hays	Reviewed and responded to email from Dwaine Butler regarding auction plan for Tie & Timber Technologies.	0.20	435.00	87.00
03-11-2026	S. Gregory Hays	Follow up regarding auction of Tie & Timber Technologies with Linsay Boyce and Dwaine Butler.	0.20	435.00	87.00
03-11-2026	S. Gregory Hays	Telephone call to Dwaine Butler regarding the staffing company charges for Tie & Timber Technologies and contacting Ralph Reed. Discussed planned auction.	0.20	435.00	87.00
03-11-2026	S. Gregory Hays	Reviewed title abstract on Mullin, SC property of Tie & Timber Technologies. Emails with Henry Sewell regarding the mortgage and state tax liens.	0.50	435.00	217.50
03-13-2026	S. Gregory Hays	Review and respond to email regarding planned auction and estimates of the value of the Tie & Timber Technologies equipment.	0.40	435.00	174.00
03-13-2026	S. Gregory Hays	Considered issues and email to Dwaine Butler regarding Arnold's point and foreclosure and liquidation.	0.20	435.00	87.00
03-24-2026	S. Gregory Hays	Reviewed sale of Tie & Timber Technologies plant and equipment. Call to Dwaine Butler regarding status of Tie & Timber Technologies sale. Discussion with Henry Sewell regarding procedures to sell property and equipment and deed-in-lieu from Mrs. Martini. Email to Dwaine Butler to employ broker and auctioneer.	0.50	435.00	217.50
03-24-2026	S. Gregory Hays	Followed up with Linsay Boyce regarding serving Ernest Jones and recovering the grinder. Reviewed email and email to Linsay Boyce regarding Jones Truck & Equipment Sales	0.30	435.00	130.50
03-24-2026	S. Gregory Hays	Reviewed and responded to emails re auction of property in South Carolina and the grinder in North Carolina	0.40	435.00	174.00
03-27-2026	S. Gregory Hays	Reviewed email regarding Full Circle and Little Bethlehem property. Responded and email to Dwaine Butler regarding people living at the property.	0.40	435.00	174.00
03-27-2026	S. Gregory Hays	Telephone call to to Gary Mills, broker, regarding the Highlands properties. Email to Dwaine Butler regarding same.	0.20	435.00	87.00
03-31-2026	S. Gregory Hays	Reviewed file on Full Circle property. Traveled to property site with Dwaine Butler and inspected the property and history with David Pike, Christine Pike and Scott Schwartz. On drive back to office, telephone call to Scott Schwartz regarding the property and auction potential and how to sell. Discussed site inspection and foreclosure plans with Henry Sewell.	4.50	435.00	1,957.50
			20.70		9,004.50
<u>Business Analysis</u>					
01-02-2026	S. Gregory Hays	Reviewed documents regarding the claims against 2406 Cancer Care and the promissory notes signed for the Exit Fee. Reviewed documents. Discussed with Scott Askue.	0.50	435.00	217.50
01-06-2026	S. Gregory Hays	Reviewed and responded to email regarding 2406 Cancer Care.	0.40	435.00	174.00
01-11-2026	S. Gregory Hays	Reviewed email from investor James Rogers regarding My Health AI and Stone Leasing.	0.80	435.00	348.00

Date	Professional	Description	Hours	Rate	Amount
<u>Business Analysis</u>					
		Researched documents. Reviewed last report. Email to James Rogers. Email to Henry Sewell regarding these entities.			
01-13-2026	S. Gregory Hays	Prepared analysis of the Truist bank accounts that were closed and those that are still open. Email to Scott Askue to verify closed accounts.	0.40	435.00	174.00
01-13-2026	S. Gregory Hays	Updated analysis and drafted email to Henry Sewell regarding Truist accounts.	0.40	435.00	174.00
01-15-2026	S. Gregory Hays	Reviewed email and documents regarding Curepoint Holding, LLC and the \$3.6 million guarantor agreement. Email to Henry Sewell regarding same.	0.50	435.00	217.50
01-16-2026	S. Gregory Hays	Researched and responded to emails regarding political donations.	0.30	435.00	130.50
01-19-2026	S. Gregory Hays	Reviewed email regarding PDI and Chisel Fit.	0.20	435.00	87.00
01-27-2026	S. Gregory Hays	Reviewed email and documents about the claims against VIMAEC. Reviewed default notice. Research issues regarding status and VIMAEC.	0.50	435.00	217.50
01-28-2026	S. Gregory Hays	Reviewed information regarding Imperial Independent Media loan for \$90,000 and Zachary Freeman	0.30	435.00	130.50
01-28-2026	S. Gregory Hays	Reviewed the \$476,285 is due from DI Development LLC as of 2/1/2026 relating to a \$375,000 loan dated 4/20/22.	0.30	435.00	130.50
01-28-2026	S. Gregory Hays	Reviewed email and documents regarding Zero Holing \$1 million loan in 2019	0.40	435.00	174.00
01-28-2026	S. Gregory Hays	REviewed email regarding the \$1.5 million Ecofusion loan.	0.40	435.00	174.00
01-28-2026	S. Gregory Hays	Reviewed email and documents regarding Global Onboard Partners, LLC \$350,000 loan made in 2020.	0.40	435.00	174.00
01-28-2026	S. Gregory Hays	Reviewed long email on 2406 Cancer Care situation and settlement issues.	0.50	435.00	217.50
01-30-2026	S. Gregory Hays	Reviewed analysis and documents regarding Global One equity.	0.30	435.00	130.50
02-02-2026	S. Gregory Hays	Conference call with Jason Doss, Christina Heard, Henry Sewell regarding the SOS investigation. Researched information discussed on call.	1.20	435.00	522.00
02-02-2026	S. Gregory Hays	Reviewed draft of default notice to Ecofusion for \$1.1 million. Reviewed documents regarding same.	0.50	435.00	217.50
02-03-2026	S. Gregory Hays	Reviewed updated loan analysis forwarded by Eric Silva. Searched my records for requested information.	0.50	435.00	217.50
02-09-2026	S. Gregory Hays	Reviewed information on the \$300,000 loan on 35 Brookside Drive and the \$350,000 paid out of First Liberty to buy the house in 2019. Reviewed documents on transaction and considered issues. Searched server for information.	0.80	435.00	348.00
02-16-2026	S. Gregory Hays	Reviewed stack of documents removed from Brant Frost IV office searching for certain documents.	0.90	435.00	391.50
02-17-2026	S. Gregory Hays	Reviewed files removed from First Liberty office for specific documents.	1.00	435.00	435.00
02-17-2026	S. Gregory Hays	Reviewed documents regarding My Health AI.	0.50	435.00	217.50
02-18-2026	S. Gregory Hays	Reviewed information regarding Tim Darnell and share with receiver team.	0.20	435.00	87.00
02-18-2026	S. Gregory Hays	Reviewed files form Brant Frost IV office. Reviewed file regarding investment in Legacy Film Partners by Legacy Family Partners. Drafted email	1.20	435.00	522.00

Date	Professional	Description	Hours	Rate	Amount
<u>Business Analysis</u>					
		to Henry Sewell to send letter to Legacy Film Partners regarding the \$25,000 investment in 2019.			
02-19-2026	S. Gregory Hays	Telephone call to Noula Zaharis regarding pending matters. Prepared email to Noula Zaris regarding the media expenses First Liberty paid.	0.40	435.00	174.00
02-23-2026	S. Gregory Hays	Reviewed Family Financial Partners bank transactions. Researched regarding Old Glory distributions. Eamils regarding same.	1.00	435.00	435.00
02-27-2026	S. Gregory Hays	Reviewed email and documents regarding 2406 Cancer Care and sale of business. Considered issues regarding the loan payoff and offer of \$150,000 by Cancer Care. Reviewed issues regarding the loan balance. Reviewed Moneyline issue. Considered factors and call to Henry Sewell regarding same and plan to contact and counter offer to Cancer Care.	1.10	435.00	478.50
03-03-2026	S. Gregory Hays	Reviewed email from Jason Doss regarding Randy Hough and the AGYL AI offering. Researched documents regarding the \$250,000 investment by First Liberty in May 2025.		435.00	No Charge
03-03-2026	S. Gregory Hays	Drafted email to Jon Ricketts, Founder of AGYL AI, regarding the \$250,000 that First Liberty Capital invested in the business that was paid in May 2025. Researched documents.	0.50	435.00	217.50
03-03-2026	S. Gregory Hays	Reviewed approximately 125 emails regarding AGYL and First Liberty Capital's payment of \$250,000 in May 2025.	1.00	435.00	435.00
03-03-2026	S. Gregory Hays	Telephone call from Jason Doss regarding AGYL. Forwarded documents regarding the \$250,000 investment.	0.40	435.00	174.00
03-04-2026	S. Gregory Hays	Emails with Jon Ricketts regarding document the \$250,000 Brant Frost IV paid AGYL,	0.20	435.00	87.00
03-16-2026	S. Gregory Hays	Research regarding the two Williams properties in Highlands, NC. Drafted email to Henry Sewell and Dwaine Butler regarding same.	0.80	435.00	348.00
03-25-2026	S. Gregory Hays	Reviewed long letter from Lou McBryan regarding Urohealth. Considered issues.	0.30	435.00	130.50
			19.10		8,308.50
<u>Case Administration</u>					
01-03-2026	S. Gregory Hays	Reviewed emails and followed up on various pending matters.	0.50	435.00	217.50
01-09-2026	S. Gregory Hays	Followed up on pending matters including TTT, Grinder, next report, auctions status and other issues. Reviewed emails from Dwaine Butler, Scott Schwartz, Henry Sewell and Eric Silva.	0.60	435.00	261.00
01-11-2026	S. Gregory Hays	Reviewed local counsel invoices. Email to Henry Sewell regarding local counsel fees and status of work to update report.	0.40	435.00	174.00
01-11-2026	S. Gregory Hays	Reviewed status of pending matters and follow up emails re same.	0.50	435.00	217.50
01-13-2026	S. Gregory Hays	Responded to email from Kristen Murnahan regarding Truist bank accounts.	0.20	435.00	87.00
01-14-2026	S. Gregory Hays	Reviewed and followed up on pending matters including Haven and TTT.	0.40	435.00	174.00
01-15-2026	S. Gregory Hays	Drafted email regarding upcoming report. Reviewed pending matters.	0.30	435.00	130.50
01-15-2026	S. Gregory Hays	Reviewed motion for an extension of the deadlines to file the: 1) sworn statement and accounting; and	0.30	435.00	130.50

Date	Professional	Description	Hours	Rate	Amount
<u>Case Administration</u>					
		2) liquidation plan required under the Appointment Order.			
01-15-2026	S. Gregory Hays	Reviewed draft of Unopposed Second Interim Application for an Order Approving and Authorizing Payment of Fees and Expenses of Receiver and Professionals of the Receiver. Document is 110 pages	0.40	435.00	174.00
01-27-2026	S. Gregory Hays	Reviewed and responded to emails from Timothy Baywall regarding Georgia State Ethics Commission.	0.30	435.00	130.50
01-27-2026	S. Gregory Hays	Telephone call from Noula Zaharis regarding documents and subpoena. Met with Henry Sewell and Scott Askue regarding database status. Call to Kristin Murnahan regarding investigation.	0.60	435.00	261.00
01-27-2026	S. Gregory Hays	Additional call to Noula Zaharis regarding SOS investigation. Email to Henry Sewell and Kristin Murnahan regarding same.	0.30	435.00	130.50
01-30-2026	S. Gregory Hays	Telephone call from Henry Sewell regarding pending matters and next steps.	0.20	435.00	87.00
01-30-2026	S. Gregory Hays	Telephone call to Noula Zaharis at SOS regarding filed Second Report. Email to Noula Zaharis. Email to Jason Doss. Email to Stretto regarding filing of report. Downloaded recent filings in Pacer so they are available if Court Listener. Email report to investors.	1.50	435.00	652.50
01-31-2026	S. Gregory Hays	Reviewed and responded to emails from investors. Drafted email to Ordinary Course Professional including Lindsay Cooper and Kurt Hilbert.	0.50	435.00	217.50
02-02-2026	S. Gregory Hays	Telephone call from Henry Sewell regarding pending matters and next steps. Discussed Tie & Timber Technologies and Truist bank records.	0.30	435.00	130.50
02-02-2026	S. Gregory Hays	Responded to emails from investors and press.	0.40	435.00	174.00
02-02-2026	S. Gregory Hays	Reviewed and responded to emails regarding locating Ernest Jones, grinder, Docusign account, funds tracing and other issues. Telephone call with Clay Neely of The Newnan-Time Herald regarding the Second Quarterly Report.	0.70	435.00	304.50
02-09-2026	S. Gregory Hays	Reviewed and confirmed wires for professional fees in five wire transfers.	0.50	435.00	217.50
02-09-2026	S. Gregory Hays	Reviewed and responded to emails after being out of the country last week.	0.50	435.00	217.50
02-09-2026	S. Gregory Hays	Telephone call to Henry Sewell regarding pending matters including TTT, grinder, foreclosure in Florida, Williams, Miles and other pending matters. Reviewed and responded to emails regarding pending matters.	0.50	435.00	217.50
02-10-2026	S. Gregory Hays	Telephone call to Henry Sewell regarding pending matters and priorities including complaints against defaulted borrowers, news articles, and other issues.	0.30	435.00	130.50
02-10-2026	S. Gregory Hays	Reviewed First Liberty mail and reviewed and responded to emails.	0.50	435.00	217.50
02-12-2026	S. Gregory Hays	Telephone call to Henry Sewell regarding pending matters. Discussed Williams lawsuit, Bates, 14 Greenville closing, political contributions, 1800, Hilbert transferring firms among other issues.	0.40	435.00	174.00
02-13-2026	S. Gregory Hays	Reviewed and responded to emails on variety of issues. Call to Henry Sewell regarding pending matters.	0.50	435.00	217.50

Date	Professional	Description	Hours	Rate	Amount
<u>Case Administration</u>					
02-16-2026	S. Gregory Hays	Reviewed emails and responded regarding subpoena and document production to Secretary of State.	0.20	435.00	87.00
02-18-2026	S. Gregory Hays	Reviewed Order of Georgia Secretary of State regarding Brant Frost V. Arranged to post on receiver's website along with news article.	0.50	435.00	217.50
02-19-2026	S. Gregory Hays	Discussion with Henry Sewell regarding T3, Grinder, Williams, Miles, Bates, closing on Greenville property and other pending matters.	0.30	435.00	130.50
02-23-2026	S. Gregory Hays	Telephone call to Henry Sewell regarding closing for 14 Greenville, Report of Sale, escrow account, Williams complaint, additional guarantor entity, and Family Financial Partners.	0.30	435.00	130.50
02-24-2026	S. Gregory Hays	Telephone call from Henry Sewell regarding closing on 14 Greenville, Williams, Motion to Expand Receivership.	0.30	435.00	130.50
02-25-2026	S. Gregory Hays	Telephone call from Henry Sewell regarding closing and Williams.	0.30	435.00	130.50
02-25-2026	S. Gregory Hays	Reviewed order from Georgia Secretary of State regarding Tim Darnell. Email to Henry Sewell, Eric Silva and Scott Askue. Searched news articles. Prepared email to Stretto to post on website.	0.50	435.00	217.50
02-26-2026	S. Gregory Hays	Arranged to post document on receiver's website.	0.40	435.00	174.00
02-27-2026	S. Gregory Hays	Telephone call to Henry Sewell regarding Williams, 2406 Cancer Care, funds from Truist and other issues.	0.30	435.00	130.50
02-27-2026	S. Gregory Hays	Reviewed issues regarding filing a report of sale for building and vehicles. Email with Henry Sewell, Eric Silva, and Dwaine Butler.	0.30	435.00	130.50
03-04-2026	S. Gregory Hays	Reviewed emails and followed up on pending matters including response to SOS regarding their subpoena. motion to expand receivership, and subpoenas to be issued to Billy Lovett and Old Glory Bank.	0.80	435.00	348.00
03-05-2026	S. Gregory Hays	Responded to inquiries from SOS regarding certain expenses. Researched certain payees and retrieved documents re same.	0.80	435.00	348.00
03-06-2026	S. Gregory Hays	Reviewed and responded to miscellaneous emails. Call to Scott Askue regarding pending matters. Email with Dwaine Butler regarding water damage in Winder and next steps. Reviewed long letter on 2406 settlement.	0.60	435.00	261.00
03-09-2026	S. Gregory Hays	Reviewed and responded to emails on variety of issues.	0.50	435.00	217.50
03-12-2026	S. Gregory Hays	Reviewed and download docket activity in PACER to make available to investors and Parties in the Court Listener recap system.	0.40	435.00	174.00
03-12-2026	S. Gregory Hays	Reviewed Stretto receiver website to verify the SOS documents are posted. Reviewed website content tod discuss organization with Aileen Daversa.	0.30	435.00	130.50
03-12-2026	S. Gregory Hays	Reviewed Cooper Tierney invoice for February of \$9K and email to Henry Sewell and Scott Askue regarding paying.	0.30	435.00	130.50
03-18-2026	S. Gregory Hays	Telephone call from Noula Zaharis regarding Bay Point investment and pending issues.	0.30	435.00	130.50
03-23-2026	S. Gregory Hays	Reviewed filed accounting and sent to Stretto to post on the docket.	0.40	435.00	174.00
03-23-2026	S. Gregory Hays	Emails to Noula Zaharis regarding accounting filed	0.20	435.00	87.00

Date	Professional	Description	Hours	Rate	Amount
<u>Case Administration</u>					
		with the court and list of the 45 Banker's Life investors			
03-24-2026	S. Gregory Hays	Telephone call from Noula Zaharis regarding Frost expenses and false rumors. Reviewed Receiver Order and sent language in Order regarding the funds paid to Brant Frost per the July 2025 Order.	0.30	435.00	130.50
03-26-2026	S. Gregory Hays	Reviewed news on report filed and circulated to Receiver team	0.20	435.00	87.00
03-26-2026	S. Gregory Hays	Reviewed and responded to various emails. Drafted email to Linsay Boyce regarding the grinder. Reviewed response from Linsay Boyce regarding my suggestion to get a drone pilot to find the grinder on the farm in North Carolina. Reviewed document regarding grinder and the UCC of First Liberty.	0.60	435.00	261.00
03-30-2026	S. Gregory Hays	Reviewed and responded to emails regarding Full Circle, Brandi Kirkland, data requests, payment of security at Tie & Timber Technologies, verified wires, drone surveillance to find grinder, payment Stretto's fees among other issues.	1.00	435.00	435.00
			21.70		9,439.50
<u>Claims Administration & Objections</u>					
01-15-2026	S. Gregory Hays	Telephone call from investor Walter Pijanowski regarding his investment and IRS. Corresponded with Mr. Pijanowski.	0.30	435.00	130.50
02-11-2026	S. Gregory Hays	Reviewed and responded to email from investors regarding filing claims.	0.20	435.00	87.00
03-04-2026	S. Gregory Hays	Reviewed report of \$600,000 invested by Greg Dolexal and GRD ventures and payments to Greg Dolexal.	0.40	435.00	174.00
03-05-2026	S. Gregory Hays	Responded to emails from investors regarding claims process.	0.40	435.00	174.00
03-11-2026	S. Gregory Hays	Reviewed email from Ralph Reed regarding Olsten Staffing and the \$315K in invoice from Olsten for 2023 and 2024. Reviewed invoices. Considered issues. Drafted email to Henry Sewell and Eric Silva regarding Tie & Timber Technologies and expanding receivership to include TTT. Considered issues regarding auction and email with Dwaine Butler regarding same.	0.50	435.00	217.50
03-11-2026	S. Gregory Hays	Reseach regarding Tie & Timber Technologies and Olsten Staffing invoices for \$315K in claims. Searched UCC records in South Carolina and located copy of UCC filed by Spencer Gandy. Drafted email to Henry Sewell and Eric Silva regarding same.	0.70	435.00	304.50
03-12-2026	S. Gregory Hays	Reviewed email from Jessica Seeley regarding Tie & Timber Technologies and responded regarding her claim for \$296K. Advised all assets pledged as collateral to secured note.	0.40	435.00	174.00
03-17-2026	S. Gregory Hays	Corresponded with investors regarding claims process.	0.20	435.00	87.00
03-24-2026	S. Gregory Hays	Telephone call from Jason Doss regarding investor claims.	0.20	435.00	87.00
03-24-2026	S. Gregory Hays	Email to Kristen Murnahan regarding the investor report and claims administration.	0.20	435.00	87.00
03-30-2026	S. Gregory Hays	Reviewed and responded to email from investors regarding various issues.	0.40	435.00	174.00
			3.90		1,696.50

Date	Professional	Description	Hours	Rate	Amount
<u>Data Analysis</u>					
02-02-2026	S. Gregory Hays	Email from Henry Sewell regarding emails and data production. Corresponded with Henry Sewell regarding the emails and providing access to all emails and documents.	0.40	435.00	174.00
02-16-2026	S. Gregory Hays	Reviewed correspondence from Transcend, Scott Askue and Henry Sewell regarding the Docusign account data.	0.20	435.00	87.00
02-18-2026	S. Gregory Hays	Reviewed issues regarding Relativity for data and email to Henry Sewell.	0.20	435.00	87.00
02-26-2026	S. Gregory Hays	Reviewed subpoena from SOS for ACH transactions and drafted response regarding the ACH transactions. Follow-up regarding the Truist ACH transactions we are missing. Telephone call from Noula Zaharis regarding document request.	0.60	435.00	261.00
03-04-2026	S. Gregory Hays	Searched First Liberty emails for information on life insurance and other issue. Email regarding Relativity.	0.50	435.00	217.50
03-09-2026	S. Gregory Hays	Review regarding Transperfect. Discuss data requirement with Scott Askue. Call to Henry Sewell regarding agreeing to pay TransPerfect fees to host the emails and documents in Relativity.	0.50	435.00	217.50
03-10-2026	S. Gregory Hays	Reviewed emails regarding Relativity access.	0.20	435.00	87.00
03-11-2026	S. Gregory Hays	Telephone call to Scott Askue regarding accounting report and including payroll. Discussed payoff on Williams. Email regarding Brown updated payoff.	0.20	435.00	87.00
03-16-2026	S. Gregory Hays	Review regarding information required regarding Bankers Trust and discuss with Scott Askue preparing a report of the 45 Bankers Trust related investors.	0.30	435.00	130.50
03-16-2026	S. Gregory Hays	Reviewed email regarding Relativity and set up account.	0.50	435.00	217.50
03-19-2026	S. Gregory Hays	Reviewed and responded to emails regarding Relativity. Call from Henry Sewell regarding same.	0.30	435.00	130.50
			3.90		1,696.50
<u>Fee / Employment Applications & Objection</u>					
01-12-2026	S. Gregory Hays	Reviewed and edited 20 pages of time entries for the time from 10/1/25 to 12/31/25.	2.00	435.00	870.00
01-15-2026	S. Gregory Hays	Reviewed \$106,901 legal fee invoice for the fourth quarter and approved for submission to SEC.	0.40	435.00	174.00
01-15-2026	S. Gregory Hays	Reviewed draft fee application.	0.30	435.00	130.50
03-12-2026	S. Gregory Hays	Reviewed ordinary course professional invoices. Email to Kurt Hilber regarding his invoice.	0.40	435.00	174.00
03-12-2026	S. Gregory Hays	Research regarding OCP and invoices from Chalmers Adams for \$11K. Email to Kurt Hilbert and Scott Askue.	0.50	435.00	217.50
			3.60		1,566.00
<u>Forensic Accounting</u>					
01-07-2026	S. Gregory Hays	Telephone call to Scott Askue regarding pending matters and status of the funds tracing database.	0.30	435.00	130.50
02-02-2026	S. Gregory Hays	In connection with default letter to Ecofusion, research regarding Mike Goodwin that got paid a lot of money out of Ecofusion via First Liberty. Researched documents. Emails to Henry Sewell, Eric Silva and Scott Askue.	0.60	435.00	261.00
02-26-2026	S. Gregory Hays	Reviewed draft of the Sworn Statement and Accounting to be filed by March 9th.	0.40	435.00	174.00

Date	Professional	Description	Hours	Rate	Amount
<u>Forensic Accounting</u>					
02-26-2026	S. Gregory Hays	Discussion with Scott Askue on status of the database and data we are waiting on from Truist. Further discussed the production to Georgia Secretary of State.	0.30	435.00	130.50
03-04-2026	S. Gregory Hays	Reviewed issues regarding status of the forensic accounting. Discussed need for extension with Scott Askue.	0.20	435.00	87.00
03-05-2026	S. Gregory Hays	Discussion with Scott Askue regarding status of forensic accounting and need for more time with recent document production. Call to Kristin Monahan regarding additional time. Drafted email to Henry Sewell and Eric Silva regarding motion to extend deadline. Reviewed draft of motion to extend time by two weeks to file the accounting.	0.70	435.00	304.50
03-09-2026	S. Gregory Hays	Reviewed report of payments to Jaume Sickert. Total checks and payroll over \$750,000.	0.40	435.00	174.00
03-18-2026	S. Gregory Hays	Telephone call to Scott Askue regarding the status of the report due on 3/23 and accounting and reporting issues.	0.30	435.00	130.50
03-20-2026	S. Gregory Hays	Telephone call to Scott Askue regarding accounting to be filed on March 23.	0.20	435.00	87.00
03-23-2026	S. Gregory Hays	Reviewed and responded to emails regarding the accounting to be filed today and the exhibits of the fund tracing data base. Review and responded to email from Scott Askue, Eric Silva, and Henry Sewell. Emails to Dwaine Butler regarding vehicles and insurance. Reviewed and edited text of report.	1.50	435.00	652.50
03-23-2026	S. Gregory Hays	Reviewed and edited the Receiver's Accounting. Reviewed exhibits. Reviewed test or report. Updated Exhibit A for the accounting. Signed verification and approved for filing.	2.50	435.00	1,087.50
			7.40		3,219.00
<u>Litigation Consulting</u>					
01-02-2026	S. Gregory Hays	Reviewed email from Henry Sewell regarding 2406 Cancer Care and correspondence with AGG.	0.30	435.00	130.50
01-07-2026	S. Gregory Hays	Telephone call to Henry Sewell regarding pending matters including 2406 Cancer Care and the bonus and exit fees. Reviewed emails regarding same.	0.40	435.00	174.00
01-12-2026	S. Gregory Hays	Responded to email regarding 2406 and Phillip Miles.	0.20	435.00	87.00
01-12-2026	S. Gregory Hays	Reviewed pending matters and sent five emails to Henry Sewell to follow up on pending matters and complaints to be filed.	0.60	435.00	261.00
01-12-2026	S. Gregory Hays	Discussion with Henry Sewell regarding the Bates matter and claims against the Bates to offset their secured claim on the building.	0.30	435.00	130.50
01-28-2026	S. Gregory Hays	Discussed 2406 Cancer Care settlement proposal with Henry Sewell. Reviewed email confirming the terms of the settlement proposal made today by the Receiver.	0.50	435.00	217.50
02-02-2026	S. Gregory Hays	Reviewed Ecofusion documents for demand letter. Reviewed the personal guarantee of Ernest Jones for the debt of Ecofusion. Drafted email to Henry Sewell and Lindsay Boyce regarding the personal guarantee and provided contact information.	0.70	435.00	304.50
02-03-2026	S. Gregory Hays	Reviewed issues regarding grinder and house in Alys Beach. Discussed issues with Henry Sewell regarding his call with Lindsay Cooper.	0.30	435.00	130.50

Date	Professional	Description	Hours	Rate	Amount
<u>Litigation Consulting</u>					
02-16-2026	S. Gregory Hays	Reviewed draft of complaint against Jerry Williams. Drafted email to Henry Sewell and Eric Silva regarding same.	0.40	435.00	174.00
02-16-2026	S. Gregory Hays	Researched information regarding Texas Lawyer Jim Clancy with Branscomb Law that we spoke to in July 2025. Email to Henry Sewell regarding same.	0.20	435.00	87.00
02-16-2026	S. Gregory Hays	Reviewed emails and documents regarding the Jonathan Goss loan with a payoff of \$197,680.	0.30	435.00	130.50
02-17-2026	S. Gregory Hays	Telephone call from Henry Sewell regarding pending matters including Williams and Miles and other issues.	0.30	435.00	130.50
02-17-2026	S. Gregory Hays	Reviewed and edited draft complaint against Jerry Williams.	0.30	435.00	130.50
02-17-2026	S. Gregory Hays	Researched information regarding Jerry K. Williams and email regarding same. Drafted email to Henry Sewell and Eric Silva and researched tax line.	0.80	435.00	348.00
02-17-2026	S. Gregory Hays	Reviewed updated draft of complaint against Williams and responded.	0.40	435.00	174.00
02-17-2026	S. Gregory Hays	Telephone call to to Henry Sewell regarding Williams complaint and my research.	0.20	435.00	87.00
02-18-2026	S. Gregory Hays	Telephone call to to Henry Sewell regarding following up with local counsel regarding Tie & Timber Technologies and Williams litigation. Discussed Miles recovery issues.	0.30	435.00	130.50
02-19-2026	S. Gregory Hays	Reviewed issues and searched for documents regarding pending matters with Phillip Miles.	0.50	435.00	217.50
02-20-2026	S. Gregory Hays	Reviewed draft of complaint against Jerry Williams and approved for filing. Searched for information regarding the Highlands entities.	0.50	435.00	217.50
02-20-2026	S. Gregory Hays	Telephone call from Henry Sewell regarding Williams litigation. Discussed other pending matters and next steps to file complaints against Miles, Haven, Full Circle, etc.	0.40	435.00	174.00
02-20-2026	S. Gregory Hays	Reviewed emails regarding filing Williams complaint.	0.20	435.00	87.00
03-01-2026	S. Gregory Hays	Reviewed and responded to email from Jason Doss. Conference call with Jason Doss and Henry Sewell regarding commission payments to sale agents and related issues. Continued call with Henry Sewell regarding pending matters.	0.70	435.00	304.50
03-02-2026	S. Gregory Hays	Reviewed and edited Williams complaint and provided edits to Henry Sewell (.5). Call from Henry Sewell regarding pending matters and updated to the Williams complaint (.2).	0.70	435.00	304.50
03-02-2026	S. Gregory Hays	Research regarding payments to Jerry Williams and research regarding his condo at Museum Tower and transactions with Bay Point. Email regarding Museum Tower transactions and First Liberty loans.	0.80	435.00	348.00
03-02-2026	S. Gregory Hays	Reviewed documents regarding Phillip Miles and responded to email from SEC with documents regarding the \$6.5 million loan.	0.40	435.00	174.00
03-02-2026	S. Gregory Hays	Research regarding Arnold's Point and email to Henry Sewell regarding same.	0.50	435.00	217.50
03-02-2026	S. Gregory Hays	Telephone call to to Henry Sewell regarding Williams and issues regarding Miles.	0.20	435.00	87.00
03-03-2026	S. Gregory Hays	Researched information and email to Henry	0.30	435.00	130.50

Date	Professional	Description	Hours	Rate	Amount
<u>Litigation Consulting</u>					
		Sewell regarding exhibit to complaint against Williams.			
03-04-2026	S. Gregory Hays	Telephone call to Henry Sewell regarding filing Williams complaint and Tie & Timber Technologies auction.	0.20	435.00	87.00
03-04-2026	S. Gregory Hays	Research regarding Earnest E. Jones and Ecofusion. Local counsel if having difficulty serving Ernest Jones. located correspondence with old email address and researched that email address and located company. Email to Lindsay Boyce and Henry Sewell regarding same.	0.80	435.00	348.00
03-04-2026	S. Gregory Hays	Reviewed status of recovery effort on Rendell Schmidt. Reviewed letter from Schmidt's attorney Jonah Howell in December. Reviewed email from Ralph Reed. Drafted email to Henry Sewell regarding pursuing recovery. Review regarding lot in Forsyth County.	0.70	435.00	304.50
03-04-2026	S. Gregory Hays	Reviewed and researched issues regarding Rendell Schmidt and his house at 6635 Canyon Cove in Cuming, GA. Email regarding same and lot 236 in Forsyth County.	0.50	435.00	217.50
03-04-2026	S. Gregory Hays	Additional research regarding 6636 Canyon Cove in Cumming, GA and the two judgement liens for \$650K and \$61K. Email to Henry Sewell regarding same.	0.40	435.00	174.00
03-09-2026	S. Gregory Hays	Telephone call to Henry Sewell regarding pending matters including complaint against Williams, Miles and letter from AGG, Lisa Brown, sale of Tie & Timber Technologies.	0.40	435.00	174.00
03-09-2026	S. Gregory Hays	Reviewed letter from AGG and considered recovery issues in 2406 matters and impact of the over \$2.0 million we have already recovered.	0.50	435.00	217.50
03-09-2026	S. Gregory Hays	Research regarding CurePoint / Miles recovery issues.	0.50	435.00	217.50
03-10-2026	S. Gregory Hays	Reviewed updated draft of Williams complaint and email to Henry Sewell regarding same.	0.40	435.00	174.00
03-11-2026	S. Gregory Hays	Telephone call to Henry Sewell regarding filing Williams complaint, Lisa Brown, and pending issues.	0.30	435.00	130.50
03-12-2026	S. Gregory Hays	Reviewed filed copy of Williams complaint and email to Daniel Ramirez at Stretto to post on the First Liberty website. Email to other parties regarding filed complaint.	0.40	435.00	174.00
03-12-2026	S. Gregory Hays	Reviewed complaint filed by Leon Jones styled Riverdawg, LLC, No Free, LLC and Holt Knob Holdings, LLC v. S. Gregory Hays as Receiver for First Liberty Capital. Sent complaint to SEC and SOS. Telephone call to Henry Sewell regarding the issues in the complaint that is 199 pages with Exhibits. Carefully reviewed issues regarding the Deed of Trust and Exhibit G and H and considered issues.	2.00	435.00	870.00
03-12-2026	S. Gregory Hays	Research regarding the Procedures approved by court and the requirement to provide an accounting of use of funds that Leon Jones did not file in his complaint. Drafted email regarding the procedures outlined is Section 5.(b) (iv).	0.50	435.00	217.50
03-13-2026	S. Gregory Hays	Telephone call to Henry Sewell regarding filing the Motion to Dismiss to the complaint filed by Leon Jones in the Riverdawg, NoFree matter.	0.30	435.00	130.50

Date	Professional	Description	Hours	Rate	Amount
<u>Litigation Consulting</u>					
03-13-2026	S. Gregory Hays	Research regarding Williams and NoFree 1,000 acres of marshland on the Ogeechee River. Reviewed state court decision and two appellate court decisions. Email to Henry Sewell regarding the still open state court case and no filings since the 11/18/24 appellate court decision and remand to trial court. Considered issues regarding foreclosure. Additional research regarding alleged lender to take out defaulted loans.	2.00	435.00	870.00
03-16-2026	S. Gregory Hays	Telephone call to Henry Sewell regarding Williams litigation and drafting the Motion to Dismiss for failure to follow the procedures order. Discussed other pending matter.	0.30	435.00	130.50
03-16-2026	S. Gregory Hays	Zoom call with Jason Doss, Christina Herd, and Henry Sewell regarding the claims against Banker's Life	0.30	435.00	130.50
03-16-2026	S. Gregory Hays	Relativity research regarding Dr. Williams and the \$3.5 million Highlands loan. Searched for information regarding Lot 14 in Highlands Falls and the substitution of Lot 7 in town. Searched for information regarding Arnold's Point and the valuation analysis on the 1,000 acres near Brunswick. Searched for information on the payment of legal fees in connection with the Arnold's Point litigation. Sent over ten email to Henry Sewell and Scott Askue regarding the documents I recovered in Relativity.	2.70	435.00	1,174.50
03-17-2026	S. Gregory Hays	Telephone call to Henry Sewell regarding pending matters including response to Williams complaint, call from Mrs. Frost counsel, documents searched in Relativity including issues regarding Highlands properties, Arnold's Point and other issues.	0.40	435.00	174.00
03-17-2026	S. Gregory Hays	Research regarding pending issues that have been researched in Relativity. Reviewed email from Henry Sewell regarding the use of proceeds on the Williams loan.	0.60	435.00	261.00
03-18-2026	S. Gregory Hays	Reviewed and edited the Emergency Motion for Temporary Restraining Order for 1800 LP. Drafted email to Kurt Hilbert and Henry Sewell regarding same.	0.40	435.00	174.00
03-19-2026	S. Gregory Hays	Reviewed and edited Motion for TRO and Preliminary Injunction. Responded to emails from Kurt Hilbert.	0.30	435.00	130.50
03-19-2026	S. Gregory Hays	Reviewed and approved my draft affidavit in 1800 LP litigation and email re same.	0.30	435.00	130.50
03-20-2026	S. Gregory Hays	Reviewed and responded to email regarding 1800 Limited Partnership and debt for \$1.5 million. Reviewed and respond to emails from Kurt Hilbert, Kevin Kucharz, and Henry Sewell regarding issues. Email from Brandi Kirkland and responded. Researched contact information for auction company and email to Henry Sewell regarding same.	0.60	435.00	261.00
03-23-2026	S. Gregory Hays	Reviewed the 315 pages produced by Leon Jones today and emails to Henry Sewell and Eric Silva regarding the documents produced and what was not produced.	1.00	435.00	435.00
03-24-2026	S. Gregory Hays	Email regarding issues with the Williams complaint and discovery produced. Discussion with Henry Sewell regarding the report and next steps.	0.30	435.00	130.50
03-31-2026	S. Gregory Hays	Reviewed the Motion to Dismiss or, in the	0.60	435.00	261.00

Date	Professional	Description	Hours	Rate	Amount
<u>Litigation Consulting</u>					
		alternative, for More Definite Statement and Brief in Support Thereof in the Williams matters. Email to Henry Sewell regarding issues in the motion.	29.40		12,789.00
<u>Status Reports</u>					
01-19-2026	S. Gregory Hays	Reviewed 10-31-25 First Interim Status Report and searched status of pending matters and followed-up. Met with Henry Sewell, Eric Silva, and Scott Askue to discuss all pending matters.	2.00	435.00	870.00
01-28-2026	S. Gregory Hays	Reviewed and edited the 63 paged draft of the Second Status Report.	2.00	435.00	870.00
01-28-2026	S. Gregory Hays	Reviewed and responded to email regarding issues for Report.	0.50	435.00	217.50
01-29-2026	S. Gregory Hays	Telephone call from Henry Sewell regarding my edits to Status Report.	0.30	435.00	130.50
01-29-2026	S. Gregory Hays	Reviewed and responded to emails regarding the Status Report. Reviewed exhibits. Reviewed and edited the second version of the report. Researched information regarding asset sales for report. Reviewed email regarding auction results. Continued to work on issues for the Second Status Report.	2.50	435.00	1,087.50
01-29-2026	S. Gregory Hays	Reviewed third draft of report and email re same.	0.50	435.00	217.50
01-29-2026	S. Gregory Hays	Reviewed financial report to attach to status report.	0.40	435.00	174.00
01-30-2026	S. Gregory Hays	Reviewed email from Scott Askue and Henry Sewell regarding report. Call to Dwaine Butler regarding his collateral edits.	0.30	435.00	130.50
01-30-2026	S. Gregory Hays	Researched information for status report. Reviewed and edited version 3 of the report and approved for filing.	0.50	435.00	217.50
			9.00		3,915.00
<u>Tax Issues</u>					
01-03-2026	S. Gregory Hays	Reviewed issues regarding issuing 1099's to investors, theft loss deduction, and Required Minimum Distribution. Considered potential notice to investors and reviewed what has been done in other Ponzi scheme cases. Drafted email to Henry Sewel, Scott Askue and Jim Jennings regarding same.	0.70	435.00	304.50
01-11-2026	S. Gregory Hays	Telephone call to Jim Jennings regarding tax issue and the QSF, 1099 and legacy entities.	0.20	435.00	87.00
01-12-2026	S. Gregory Hays	Reviewed email from Wes Hargrave re payroll taxes, W-2, 1099's and other tax issues. Responded to email and considered issues regarding 1099's for investors interest in 2025. Email to Wes Hargrave and Jim Jennings regarding tax issues.	0.50	435.00	217.50
01-13-2026	S. Gregory Hays	Zoom conference with Wes Hargrave, Scott Askue and Jim Jennings regarding W-2, payroll filings, 1099's, Schedule C for the entities and other tax related issues. Discussed the 1099's to investors and treating as a return of capital. Reviewed notices in other SEC cases and emails regarding same.	1.00	435.00	435.00
01-13-2026	S. Gregory Hays	Telephone call from Jim Jennings regarding the QSF opening balance sheet and issues regarding amending the Brant Frost's returns to recover the taxes paid when there were substantial losses.	0.30	435.00	130.50
02-26-2026	S. Gregory Hays	Telephone call from Noula Zaharis regarding IRA	1.50	435.00	652.50

Date	Professional	Description	Hours	Rate	Amount
<u>Tax Issues</u>					
		accounts and tax implications for investors. Reviewed issues regarding tax implication for investors and issues regarding account fees for Advanta. Reviewed prior cases to see how we handled. Reviewed draft of letter to investors regarding taking a theft loss deduction and updated. Considered issues and sent draft of tax memorandum to SOS.			
03-04-2026	S. Gregory Hays	Reviewed issues regarding property tax on Mullin, SC property of Tie & Timber Technologies. Emails with Dwaine Butler regarding same and sale of tax lien October 2025.	0.40	435.00	174.00
			4.60		2,001.00
		Total	145.20		63,162.00

Professional Services

Professional	Hours	Rate	Amount
S. Gregory Hays - CTP, CIRA	145.20	435.00	63,162.00
Total			63,162.00
Task	Hours	Rate	Amount
Asset Analysis & Recovery	21.90	435.00	9,526.50
Asset Disposition	20.70	435.00	9,004.50
Business Analysis	19.10	435.00	8,308.50
Case Administration	21.70	435.00	9,439.50
Claims Administration & Objections	3.90	435.00	1,696.50
Data Analysis	3.90	435.00	1,696.50
Fee / Employment Applications & Objection	3.60	435.00	1,566.00
Forensic Accounting	7.40	435.00	3,219.00
Litigation Consulting	29.40	435.00	12,789.00
Status Reports	9.00	435.00	3,915.00
Tax Issues	4.60	435.00	2,001.00
	Total Fees		63,162.00
	Total for this Invoice		63,162.00

Exhibit C

Law Offices of Henry F. Sewell, Jr., LLC
 2964 Peachtree Road
 Suite 555
 Atlanta, GA 30305

INVOICE

S. Gregory Hays Receiver for

Invoice 10320

Date	Apr 10, 2026
Terms	
Service Thru	Mar 31, 2026

In Reference To: SEC Receivership (Time)

Date	By	Services	Hours	Rates	Amount
01/05/2026	Eric Silva	B120 - Asset Analysis and Recovery: (2406 Cancer) Conference with Henry Sewell regarding response to Shelter (.2); Prepare response to letter (2.3)	2.50	\$ 325.00/hr	\$ 812.50
01/05/2026	Eric Silva	B110 - Case Administration: Prepare and distribute schedule of upcoming deadlines	0.40	\$ 325.00/hr	\$ 130.00
01/05/2026	Henry F Sewell	B120 - Asset Analysis and Recovery: Conference with Receiver regarding Miles (.2); Review of tender materials and conference with Eric Silva (1.5); Review status of orders and deadlines; reach out to Court (.6).	2.30	\$ 435.00/hr	\$ 1,000.50
01/06/2026	Eric Silva	B120 - Asset Analysis and Recovery: (2406 Cancer) Review edited response for 2406 Cancer Care and provide comments.	0.20	\$ 325.00/hr	\$ 65.00
01/06/2026	Henry F Sewell	B120 - Asset Analysis and Recovery: Continued work on response to tender and finalize same (1.5); Review correspondence from Epps and review status of loans (.4)	1.90	\$ 435.00/hr	\$ 826.50
01/08/2026	Eric Silva	B160 - Fee/Employment Applications: Prepare Initial draft of Second Quarterly Fee Application	0.50	\$ 325.00/hr	\$ 162.50
01/08/2026	Henry F Sewell	B110 - Case Administration: Review status of pending deadlines and conference with Eric Silva re same.	0.50	\$ 435.00/hr	\$ 217.50
01/08/2026	Henry F Sewell	B120 - Asset Analysis and Recovery: Review email regarding Newnan lien and conference with Receiver regarding same and review New documents (1.4); Attention to email regarding Winder Property (.3); Review email and documents regarding Frost Tax Deals (.4).	2.10	\$ 435.00/hr	\$ 913.50

01/09/2026	Eric Silva	B120 - Asset Analysis and Recovery: (2406 Cancer) Attend status conf call with H. Sewell and Baypoint counsel Garrett Nail and Alexandra Nelson	0.40	\$ 325.00/hr	\$ 130.00
01/09/2026	Henry F Sewell	B120 - Asset Analysis and Recovery: (2406 Cancer) Review letter and status (.4); Call with Bay Point Counsel regarding same (.4); Conference with Receiver regarding same (.1).	0.90	\$ 435.00/hr	\$ 391.50
01/12/2026	Henry F Sewell	B110 - Case Administration: Conference with Receiver regarding status of pending matters and preparation of report and attention to several emails regarding same.	0.50	\$ 435.00/hr	\$ 217.50
01/12/2026	Henry F Sewell	B130 - Asset Disposition: Review status of Bates pay off on Newnan building and conference with Receiver regarding same.	0.50	\$ 435.00/hr	\$ 217.50
01/12/2026	Henry F Sewell	B130 - Asset Disposition: (2406 Cancer) Follow up on status of matter and review emails regarding same.	0.30	\$ 435.00/hr	\$ 130.50
01/13/2026	Henry F Sewell	B130 - Asset Disposition: Review of sale contract and review sale issues re Newnan with auctioneer.	0.80	\$ 435.00/hr	\$ 348.00
01/13/2026	Henry F Sewell	B110 - Case Administration: Attention to emails regarding status of Truist Accounts and review summaries from Receiver and Scott Askue	0.50	\$ 435.00/hr	\$ 217.50
01/13/2026	Henry F Sewell	B120 - Asset Analysis and Recovery: Review and edit updated loan summary.	0.50	\$ 435.00/hr	\$ 217.50
01/13/2026	Henry F Sewell	B130 - Asset Disposition: Review summary from auctioneer and follow up on Newnan lien resolution.	0.40	\$ 435.00/hr	\$ 174.00
01/15/2026	Henry F Sewell	B160 - Fee/Employment Applications: Review and edit fee application and submit to SEC for approval.	2.00	\$ 435.00/hr	\$ 870.00
01/15/2026	Henry F Sewell	B120 - Asset Analysis and Recovery: Conference with Receiver regarding status of actions (.3); Review outstanding claims and prepare for meeting with Receiver (.5)	0.80	\$ 435.00/hr	\$ 348.00
01/15/2026	Eric Silva	B120 - Asset Analysis and Recovery: (Full Circle) Prepare response to motion by Full Circle	2.30	\$ 325.00/hr	\$ 747.50
01/15/2026	Eric Silva	B160 - Fee/Employment Applications: Review and finalize fee application.	1.00	\$ 325.00/hr	\$ 325.00
01/15/2026	Eric Silva	B110 - Case Administration: Prepare motion for extension of deadlines.	0.20	\$ 325.00/hr	\$ 65.00
01/16/2026	Henry F Sewell	B120 - Asset Analysis and Recovery: Review inquiry regarding investor claim purchases and discuss with Argo	0.30	\$ 435.00/hr	\$ 130.50
01/16/2026	Henry F Sewell	B120 - Asset Analysis and Recovery: Draft Email to Truist re accounts (.5); Emails and discussions with Receiver team regarding same (.3) Email to Truist Counsel regarding same (.4); Review report to prepare for discussion with Receiver (.4).	1.60	\$ 435.00/hr	\$ 696.00
01/16/2026	Henry F Sewell	B120 - Asset Analysis and Recovery: (T3) Review and address email from Receiver regarding status	0.20	\$ 435.00/hr	\$ 87.00
01/16/2026	Henry F Sewell	B120 - Asset Analysis and Recovery: (Curepoint) Review and respond to email from Trustee with proposed revised Order	0.30	\$ 435.00/hr	\$ 130.50

01/19/2026	Henry F Sewell	B120 - Asset Analysis and Recovery: (2406 Cancer) Call with Jennifer Shelfer regarding tender (.4); Review overall Miles claims and conference with Receiver regarding same (.4).	0.80	\$ 435.00/hr	\$ 348.00
01/19/2026	Henry F Sewell	B110 - Case Administration: Preparation for and participation in status meeting with Receiver team regarding pending matters and status going forward.	1.50	\$ 435.00/hr	\$ 652.50
01/19/2026	Eric Silva	B120 - Asset Analysis and Recovery: Conf with Conf with H. Sewell and Jennifer Shelfer regarding status and send requested loan documents to H. Sewell	0.30	\$ 325.00/hr	\$ 97.50
01/19/2026	Eric Silva	B120 - Asset Analysis and Recovery: Conf with H. Sewell, Scott Askue and Receiver regarding status of loans and recoveries	1.50	\$ 325.00/hr	\$ 487.50
01/21/2026	Henry F Sewell	B120 - Asset Analysis and Recovery: Review and follow up on status of NC and SC matters and call with NC attorney regarding litigation status.	0.50	\$ 435.00/hr	\$ 217.50
01/21/2026	Henry F Sewell	B110 - Case Administration: Review and follow up on email from Truist regarding bank accounts (.3) Review Motions re deadlines and conference with Eric Silva regarding same (.3).	0.60	\$ 435.00/hr	\$ 261.00
01/22/2026	Eric Silva	B110 - Case Administration: Prepare Quarterly Report	1.40	\$ 325.00/hr	\$ 455.00
01/23/2026	Eric Silva	B110 - Case Administration: Prepare Quarterly Report continued.	2.20	\$ 325.00/hr	\$ 715.00
01/23/2026	Eric Silva	B120 - Asset Analysis and Recovery: Search for liens related to Xazier Laucirica, DI Development, Kraken, and EMT, search for liens of First Liberty and update lien schedule	1.50	\$ 325.00/hr	\$ 487.50
01/23/2026	Eric Silva	B120 - Asset Analysis and Recovery: Draft and circulate inquiry regarding DI Development.	0.20	\$ 325.00/hr	\$ 65.00
01/23/2026	Henry F Sewell	B120 - Asset Analysis and Recovery: (T3) Review transaction documents and call with Mrs. Martini Lawyer.	0.50	\$ 435.00/hr	\$ 217.50
01/23/2026	Henry F Sewell	B120 - Asset Analysis and Recovery: (Miles) Call with Jennifer Shelfer regarding status of 2406	0.40	\$ 435.00/hr	\$ 174.00
01/23/2026	Henry F Sewell	B120 - Asset Analysis and Recovery: (Urohealth) Review documents from Scott Askue regarding loan and review of loan files.	0.80	\$ 435.00/hr	\$ 348.00
01/23/2026	Henry F Sewell	B120 - Asset Analysis and Recovery: Attention to email from Alabama lawyer regarding claim and review documents (.4); Conference with Eric Silva regarding loan files and review same (.4).	0.80	\$ 435.00/hr	\$ 348.00
01/23/2026	Henry F Sewell	B110 - Case Administration: Review draft of quarterly report.	1.30	\$ 435.00/hr	\$ 565.50
01/26/2026	Eric Silva	B120 - Asset Analysis and Recovery: Prepare default notice for VIMAEC	0.20	\$ 325.00/hr	\$ 65.00
01/26/2026	Henry F Sewell	B130 - Asset Disposition: Review and respond to emails regarding status of auction and conference with Receiver regarding same	0.30	\$ 435.00/hr	\$ 130.50

01/27/2026	Eric Silva	B110 - Case Administration: (Haven) Conf with H. Sewell regarding deficient document production and meet and confer letters and Prepare demand letters.	1.60	\$ 325.00/hr	\$ 520.00
01/27/2026	Eric Silva	B120 - Asset Analysis and Recovery: Review loan documents related to loan to VIMAEC, update default notice and draft and send correspondence regarding loan to VIMAEC	0.40	\$ 325.00/hr	\$ 130.00
01/27/2026	Eric Silva	B120 - Asset Analysis and Recovery: (2406 Cancer) Prepare overview of obligations of 2406 Cancer Care (1.6): Conference with Henry Sewell regarding same (.2).	1.80	\$ 325.00/hr	\$ 585.00
01/27/2026	Henry F Sewell	B120 - Asset Analysis and Recovery: (2406) Review documents and materials regarding 2406 loan (.9); Conference with Eric Silva and Receiver regarding same (.3).	1.20	\$ 435.00/hr	\$ 522.00
01/27/2026	Henry F Sewell	B120 - Asset Analysis and Recovery: Attention to emails regarding status of Truist accounts and turnover of funds and email regarding same.	0.30	\$ 435.00/hr	\$ 130.50
01/27/2026	Henry F Sewell	B120 - Asset Analysis and Recovery: Review memo and documents regarding VIMEAC Loan and conference with Eric Silva regarding same	0.70	\$ 435.00/hr	\$ 304.50
01/27/2026	Henry F Sewell	B130 - Asset Disposition: Attention to several emails regarding status of bidding and next steps.	0.50	\$ 435.00/hr	\$ 217.50
01/27/2026	Henry F Sewell	B110 - Case Administration: Review subpoena from Secretary of State and review availability of documents; Email with Receiver regarding same.	0.90	\$ 435.00/hr	\$ 391.50
01/28/2026	Henry F Sewell	B110 - Case Administration: Review edit and circulate draft of report (2.5); Finalize and file extension motion (1.8); Conference with Receiver regarding report (.3); Conference with Eric Silva to review report and status of loans outlined therein (.5); Further editing of report (.4).	5.50	\$ 435.00/hr	\$ 2,392.50
01/28/2026	Henry F Sewell	B130 - Asset Disposition: Review real estate sale contract and results of auction (.5); Review information regarding pay off of lien on Newnan property and email to Receiver team regarding same (.7).	1.20	\$ 435.00/hr	\$ 522.00
01/28/2026	Henry F Sewell	B120 - Asset Analysis and Recovery: (2406 Cancer) Review settlement options with Receiver (.3); Review and edit analysis prepared by Eric Silva(.3); Call to counsel for 2406 and email confirming settlement proposal (.7).	1.30	\$ 435.00/hr	\$ 565.50
01/28/2026	Eric Silva	B120 - Asset Analysis and Recovery: Prepare draft of a default notice for DI Development and its guarantors	0.40	\$ 325.00/hr	\$ 130.00
01/28/2026	Eric Silva	B110 - Case Administration: Review loan status schedule and draft and send inquiries regarding missing information	0.80	\$ 325.00/hr	\$ 260.00
01/28/2026	Eric Silva	B110 - Case Administration: Conf with H. Sewell regarding action items regarding loans	0.40	\$ 325.00/hr	\$ 130.00

01/28/2026	Eric Silva	B120 - Asset Analysis and Recovery: Conf with Scott Askue regarding confirmation of payment of loans and draft and send inquiry regarding status of loan to Imperial Independent Media	0.30	\$ 325.00/hr	\$ 97.50
01/29/2026	Henry F Sewell	B110 - Case Administration: Review edit and circulate draft of Second Quarterly Report (4.5); Conference with Eric Silva regarding same (.3); Call with Lindsay Boyce regarding affidavit (.3).	5.10	\$ 435.00/hr	\$ 2,218.50
01/29/2026	Henry F Sewell	B120 - Asset Analysis and Recovery: Email to Mr. Epps regarding Haven and review status	0.40	\$ 435.00/hr	\$ 174.00
01/29/2026	Eric Silva	B120 - Asset Analysis and Recovery: Finalize and serve default notice for DI Development and its guarantors	0.40	\$ 325.00/hr	\$ 130.00
01/29/2026	Eric Silva	B110 - Case Administration: Conf with H. Sewell regarding quarterly report and update calendar to reflect new deadlines for accounting and plan	0.20	\$ 325.00/hr	\$ 65.00
01/29/2026	Eric Silva	B110 - Case Administration: (Full Circle) Contact Walton Tribune for advertisement of foreclosure of property in Walton County and prepare summary of timing for foreclosure of Full Circle collateral and prepare foreclosure notice	1.00	\$ 325.00/hr	\$ 325.00
01/29/2026	Eric Silva	B110 - Case Administration: Revise Second Quarterly Report, conf with H. Sewell regarding report, prepare exhibits to report and circulate updated report	0.80	\$ 325.00/hr	\$ 260.00
01/29/2026	Eric Silva	B160 - Fee/Employment Applications: Prepare certification for ordinary course of business professionals, conf with H. Sewell regarding same, and circulate draft of certification (.7); Review correspondence regarding ordinary course professionals and related order, ad provide update regarding statement, and conference with H. Sewell regarding certification (.3)	1.00	\$ 325.00/hr	\$ 325.00
01/30/2026	Eric Silva	B160 - Fee/Employment Applications: Finalize and file quarterly report.	1.00	\$ 325.00/hr	\$ 325.00
02/02/2026	Eric Silva	B120 - Asset Analysis and Recovery: Review correspondence from Scott Askue regarding Ecofusion and prepare default notice (.5); Lengthy Conf with H. Sewell regarding loans and update loan schedule (.8)	1.30	\$ 325.00/hr	\$ 422.50
02/02/2026	Henry F Sewell	B110 - Case Administration: Emails with Receiver team regarding access to electronic files.	0.20	\$ 435.00/hr	\$ 87.00
02/02/2026	Henry F Sewell	B120 - Asset Analysis and Recovery: Review Ecofusion liens and emails with Receiver team regarding strategy regarding same	0.50	\$ 435.00/hr	\$ 217.50
02/02/2026	Henry F Sewell	B120 - Asset Analysis and Recovery: Attention to emails with Receiver regarding loan issues and address same.	0.40	\$ 435.00/hr	\$ 174.00
02/02/2026	Henry F Sewell	B110 - Case Administration: Follow up with Sickert attorney regarding passwords and follow up with Receiver team regarding same	0.30	\$ 435.00/hr	\$ 130.50

02/02/2026	Henry F Sewell	B120 - Asset Analysis and Recovery: Attention to emails with Bates counsel regarding resolution of Bates lien on Newnan building and review documents regarding same (.4); Conference with Receiver regarding same (.1)	0.50	\$ 435.00/hr	\$ 217.50
02/02/2026	Henry F Sewell	B120 - Asset Analysis and Recovery: Lengthy conference with Eric Silva regarding status of loans and next steps (.5) Review and forward email from Jennifer Shelfer (.4);	0.90	\$ 435.00/hr	\$ 391.50
02/03/2026	Henry F Sewell	B110 - Case Administration: Conference with Receiver and Dwaine Butler regarding need for auctioneers for South Carolina and North Carolina and issues related thereto.	0.30	\$ 435.00/hr	\$ 130.50
02/03/2026	Henry F Sewell	B160 - Fee/Employment Applications: Call with Linsey Boyce and Lindsay Cooper regarding retention of Cooper Tierney and detailed discussion of pending matters.	1.00	\$ 435.00/hr	\$ 435.00
02/03/2026	Henry F Sewell	B120 - Asset Analysis and Recovery: (Ridgeway) Review file (.2); Call with Borrower counsel (.6); Conference with Eric Silva regarding same and next steps (.3).	1.10	\$ 435.00/hr	\$ 478.50
02/03/2026	Henry F Sewell	B110 - Case Administration: Attention to emails regarding status of FL files and conference with Scott Askue regarding need for litigation support.	0.40	\$ 435.00/hr	\$ 174.00
02/03/2026	Eric Silva	B120 - Asset Analysis and Recovery: Review documents for obligations of 2304 GP LLC-Grand Prairie that are guaranteed by Brandi Kirkland and Bret Tomlinson and update file (.5); Prepare Subpoena for Scott C. Honan (1.2); Conf with H. Sewell regarding obligations of Christopher Ridgeway and Stone Capital Group LLC and prepare and send update regarding same (.3); Finalize loan analysis and prepare correspondence regarding action items, information needed for complaint against guarantor of obligations of Product Design Innovations, LLC ("PDI") and status of investor list (.3).	2.30	\$ 325.00/hr	\$ 747.50
02/04/2026	Eric Silva	B120 - Asset Analysis and Recovery: Prepare Subpoena for Scott C. Honan (1.1); Prepare notice of filing of Order (.2)	1.30	\$ 325.00/hr	\$ 422.50
02/04/2026	Eric Silva	B160 - Fee/Employment Applications: Finalize fee application	0.50	\$ 325.00/hr	\$ 162.50
02/04/2026	Henry F Sewell	B160 - Fee/Employment Applications: Edit, finalize and file Second Fee Application	1.50	\$ 435.00/hr	\$ 652.50
02/04/2026	Henry F Sewell	B120 - Asset Analysis and Recovery: (Hohnan) Review subpoena and conference with Eric Silva regarding same.	0.40	\$ 435.00/hr	\$ 174.00
02/04/2026	Henry F Sewell	B120 - Asset Analysis and Recovery: (Williams) Review status and call to Leon Jones regarding same.	0.40	\$ 435.00/hr	\$ 174.00
02/04/2026	Henry F Sewell	B120 - Asset Analysis and Recovery: Conference with Eric Silva regarding pending matters and review updated loan list prepared by Eric	0.50	\$ 435.00/hr	\$ 217.50

02/05/2026	Eric Silva	B120 - Asset Analysis and Recovery: (Williams) Review emails involving loan in amount of \$355,000 and draft and send update regarding status of documents	0.50	\$ 325.00/hr	\$ 162.50
02/05/2026	Eric Silva	B120 - Asset Analysis and Recovery: (Williams) Prepare guarantor complaint against Jerry K. Williams and prepare and send correspondence regarding draft complaint and exhibits	1.70	\$ 325.00/hr	\$ 552.50
02/05/2026	Eric Silva	B120 - Asset Analysis and Recovery: Review analysis and documents from Scott Askue regarding loan file of Craig Bergman prepare default notice for Craig L. Bergman and update calendar.	0.60	\$ 325.00/hr	\$ 195.00
02/05/2026	Henry F Sewell	B120 - Asset Analysis and Recovery: Conference with Eric Silva regarding status of lien documents and back up documents (.4); Review transaction documents for information concerning claims (1.0)	1.40	\$ 435.00/hr	\$ 609.00
02/05/2026	Henry F Sewell	B120 - Asset Analysis and Recovery: (Williams) Begin review of Williams Complaint drafted by Eric Silva.	1.50	\$ 435.00/hr	\$ 652.50
02/05/2026	Henry F Sewell	B120 - Asset Analysis and Recovery: Attention to emails regarding disposition of grinder in NC.	0.40	\$ 435.00/hr	\$ 174.00
02/06/2026	Henry F Sewell	B120 - Asset Analysis and Recovery: (Haven Athens) Review and edit letters re discovery and complaint against Lisa Brown.	1.50	\$ 435.00/hr	\$ 652.50
02/09/2026	Eric Silva	B120 - Asset Analysis and Recovery: (Haven) Prepare documents related to enforcement of Winder and Athens loans.	1.10	\$ 325.00/hr	\$ 357.50
02/09/2026	Henry F Sewell	B110 - Case Administration: Review of large email file received from Scott Askue re pending loans.	1.80	\$ 435.00/hr	\$ 783.00
02/09/2026	Henry F Sewell	B110 - Case Administration: Review documents regarding Frost loan and documents from Scott Askue regarding same	0.30	\$ 435.00/hr	\$ 130.50
02/10/2026	Eric Silva	B120 - Asset Analysis and Recovery: (Haven) Continued preparation of documents related to enforcement of Winder and Athens loans.	1.50	\$ 325.00/hr	\$ 487.50
02/10/2026	Henry F Sewell	B120 - Asset Analysis and Recovery: Attention to emails regarding contributions	0.30	\$ 435.00/hr	\$ 130.50
02/10/2026	Henry F Sewell	B120 - Asset Analysis and Recovery: (Haven) Review of documents prepared by Eric Silva related to Winder.	0.80	\$ 435.00/hr	\$ 348.00
02/11/2026	Eric Silva	B160 - Fee/Employment Applications: Conf with H. Sewell regarding declaration, prepare notice of filing of declaration for Cooper Tierney and file notice of declaration of Cooper Tierney	0.50	\$ 325.00/hr	\$ 162.50
02/11/2026	Henry F Sewell	B110 - Case Administration: Review email from registered agent for FL entities and follow up regarding procedure for replacement and respond to email.	0.40	\$ 435.00/hr	\$ 174.00
02/11/2026	Henry F Sewell	B120 - Asset Analysis and Recovery: (Williams) Review and edit Williams Complaint.	1.50	\$ 435.00/hr	\$ 652.50
02/12/2026	Henry F Sewell	B120 - Asset Analysis and Recovery: (Williams) Continued review and editing of Williams Complaint.	1.00	\$ 435.00/hr	\$ 435.00

02/12/2026	Henry F Sewell	B130 - Asset Disposition: Review status of real estate sale and email to Michael Holbein regarding same.	0.30	\$ 435.00/hr	\$ 130.50
02/16/2026	Eric Silva	B120 - Asset Analysis and Recovery: (Miles) Conference with Henry Sewell regarding Miles and review Miles documents.	0.70	\$ 325.00/hr	\$ 227.50
02/16/2026	Henry F Sewell	B120 - Asset Analysis and Recovery: Attention to emails regarding DI loan and email with lawyer regarding same.	0.90	\$ 435.00/hr	\$ 391.50
02/16/2026	Henry F Sewell	B110 - Case Administration: Edit and send document request to Truist.	0.70	\$ 435.00/hr	\$ 304.50
02/17/2026	Eric Silva	B120 - Asset Analysis and Recovery: (Miles) Research regarding legal issues concerning Miles loans.	1.50	\$ 325.00/hr	\$ 487.50
02/17/2026	Eric Silva	B120 - Asset Analysis and Recovery: (Williams) Review and edit guarantor complaint against Mr. Williams.	1.50	\$ 325.00/hr	\$ 487.50
02/17/2026	Henry F Sewell	B130 - Asset Disposition: Review status of Newnan closing and email to Michael Holbein	0.30	\$ 435.00/hr	\$ 130.50
02/17/2026	Henry F Sewell	B120 - Asset Analysis and Recovery: Call with Jennifer Shelfer regarding status of 2406 and preparation of detailed review including document review to the Receiver/	1.80	\$ 435.00/hr	\$ 783.00
02/17/2026	Henry F Sewell	B120 - Asset Analysis and Recovery: (Williams) Review updated information from Eric Silva	0.80	\$ 435.00/hr	\$ 348.00
02/17/2026	Henry F Sewell	B130 - Asset Disposition: Emails with Bates counsel regarding settlement (.3); Prepare documents (.3)	0.60	\$ 435.00/hr	\$ 261.00
02/19/2026	Eric Silva	B120 - Asset Analysis and Recovery: Research and compile information and documents regarding Legacy Partners.	1.00	\$ 325.00/hr	\$ 325.00
02/20/2026	Eric Silva	B120 - Asset Analysis and Recovery: (Williams) Review and edit guarantor complaint against Mr. Williams and compile documents and exhibits.	1.30	\$ 325.00/hr	\$ 422.50
02/23/2026	Eric Silva	B110 - Case Administration: Prepare Sale Report	0.80	\$ 325.00/hr	\$ 260.00
02/23/2026	Eric Silva	B120 - Asset Analysis and Recovery: (Williams) Review and summarize language from Williams Guarantees for Henry Sewell	0.40	\$ 325.00/hr	\$ 130.00
02/23/2026	Henry F Sewell	B130 - Asset Disposition: Review edit and finalize documents regarding Newnan closing and attention to several emails regarding same	2.30	\$ 435.00/hr	\$ 1,000.50
02/24/2026	Eric Silva	B120 - Asset Analysis and Recovery: (Williams) Continued preparation of Williams Complaint	1.40	\$ 325.00/hr	\$ 455.00
02/24/2026	Henry F Sewell	B120 - Asset Analysis and Recovery: (Williams) Review and edit Williams Complaint and conference with Eric Silva regarding same.	1.00	\$ 435.00/hr	\$ 435.00
02/24/2026	Henry F Sewell	B120 - Asset Analysis and Recovery: (2406) Call with Jennifer Shelfer regarding status of transaction (.4); Prepare email to Receiver team regarding same (.3).	0.70	\$ 435.00/hr	\$ 304.50

02/24/2026	Henry F Sewell	B130 - Asset Disposition: Review and edit sale agreements for Newnan transaction (2.5); Conference with Receiver regarding same (.2); Call with Closing lawyer regarding same (.3); Call with Michael Holbein regarding same (.3); Review pay off calculations and email to Holbein regarding same (1.0).	4.30	\$ 435.00/hr	\$ 1,870.50
02/25/2026	Henry F Sewell	B120 - Asset Analysis and Recovery: (Williams) Review and edit complaint.	0.70	\$ 435.00/hr	\$ 304.50
02/25/2026	Henry F Sewell	B130 - Asset Disposition: Continued review of documents related closing and Review and edit same (.8); Calls with closing counsel regarding status (.3); Call with counsel for Bates (.3); Review calculations and prepare information for closing (.5).	1.90	\$ 435.00/hr	\$ 826.50
02/26/2026	Henry F Sewell	B130 - Asset Disposition: Attention to final issues regarding Newnan closing including payoff confirmation and delivery of documents.	0.50	\$ 435.00/hr	\$ 217.50
02/26/2026	Henry F Sewell	B110 - Case Administration: Follow up on issues with Truist and conference with Receiver regarding same.	0.30	\$ 435.00/hr	\$ 130.50
02/26/2026	Eric Silva	B110 - Case Administration: Update draft of account and send inquiry regarding status of outstanding portions of accounting	0.40	\$ 325.00/hr	\$ 130.00
02/27/2026	Eric Silva	B110 - Case Administration: Respond to inquiries regarding sale report	0.20	\$ 325.00/hr	\$ 65.00
02/27/2026	Henry F Sewell	B120 - Asset Analysis and Recovery: (Williams) Review and edit complaint and supporting agreements.	0.80	\$ 435.00/hr	\$ 348.00
02/27/2026	Henry F Sewell	B120 - Asset Analysis and Recovery: (2406) Review settlement proposal and documents provided by 2406 (.4); Email to Receiver team regarding same (.4); Call with Receiver regarding same (.3); Call with Jennifer Shelter regarding same (.4)	1.50	\$ 435.00/hr	\$ 652.50
03/02/2026	Henry F Sewell	B120 - Asset Analysis and Recovery: (Williams) Review edit and circulate complaint and conference with Receiver regarding same.	1.50	\$ 435.00/hr	\$ 652.50
03/02/2026	Eric Silva	B120 - Asset Analysis and Recovery: Prepare motion to extend accounting deadline.	0.20	\$ 325.00/hr	\$ 65.00
03/02/2026	Eric Silva	B120 - Asset Analysis and Recovery: Respond to inquiry from Receiver for Loan information	0.20	\$ 325.00/hr	\$ 65.00
03/03/2026	Henry F Sewell	B110 - Case Administration: Address issues regarding Truist production and follow up with SEC.	0.30	\$ 435.00/hr	\$ 130.50
03/06/2026	Eric Silva	B120 - Asset Analysis and Recovery: (Williams) Review and edit materials and documents for pursuit of Haven Claim.	1.20	\$ 325.00/hr	\$ 390.00
03/06/2026	Eric Silva	B120 - Asset Analysis and Recovery: Conf with H. Sewell regarding extension of deadline to file accounting, finalize motion to extend deadline and file same	0.30	\$ 325.00/hr	\$ 97.50
03/06/2026	Eric Silva	B120 - Asset Analysis and Recovery: (Full Circle) Prepare Foreclosure Notice	0.20	\$ 325.00/hr	\$ 65.00

03/06/2026	Henry F Sewell	B110 - Case Administration: Call with Secretary of State regarding several pending issues and subpoena.	0.80	\$ 435.00/hr	\$ 348.00
03/06/2026	Henry F Sewell	B110 - Case Administration: Edit Extension Motion (.2); Attention to emails with Receiver team regarding electronic document access and conference with Scott Askue regarding same (.3).	0.50	\$ 435.00/hr	\$ 217.50
03/06/2026	Henry F Sewell	B120 - Asset Analysis and Recovery: (2406 Cancer) Review letter from Jennifer Shelfer and email to Scott Askue regarding Moneyline.	0.40	\$ 435.00/hr	\$ 174.00
03/09/2026	Henry F Sewell	B120 - Asset Analysis and Recovery: (Williams) Conference with Eric Silva regarding same (.1); Review and edit complaint (.5).	0.60	\$ 435.00/hr	\$ 261.00
03/09/2026	Henry F Sewell	B120 - Asset Analysis and Recovery: (2406 Cancer) Review Shelfer letter and documents (.4); Call with Jennifer Shelfer regarding status of negotiations (.4); Conference with Eric Silva regarding research (.3).	1.10	\$ 435.00/hr	\$ 478.50
03/09/2026	Henry F Sewell	B110 - Case Administration: Call with Transperfect regarding document options (.5); Conference with Receiver regarding same and overall status of case (.3)..	0.80	\$ 435.00/hr	\$ 348.00
03/09/2026	Henry F Sewell	B120 - Asset Analysis and Recovery: (Full Circle) Review foreclosure documents (.3); Email to counsel for Full Circle regarding same (.1); Conference with Eric Silva regarding same (.1).	0.50	\$ 435.00/hr	\$ 217.50
03/09/2026	Eric Silva	B120 - Asset Analysis and Recovery: Respond to Receiver regarding loan inquiry and conference with Henry Sewell regarding (.2); Conference with Henry Sewell regarding letter from Miles and research regarding same (1.0)	1.20	\$ 325.00/hr	\$ 390.00
03/10/2026	Eric Silva	B120 - Asset Analysis and Recovery: (Williams) Continued preparation Review and edit materials and documents for pursuit of Williams Claim.	0.50	\$ 325.00/hr	\$ 162.50
03/10/2026	Henry F Sewell	B120 - Asset Analysis and Recovery: Review and edit Williams documents and emails regarding updated pay offs (1.8); Email with Receiver regarding same (.1)	1.90	\$ 435.00/hr	\$ 826.50
03/10/2026	Henry F Sewell	B120 - Asset Analysis and Recovery: Review and follow up on materials regarding AKON loan	0.40	\$ 435.00/hr	\$ 174.00
03/11/2026	Henry F Sewell	B120 - Asset Analysis and Recovery: Emails with Receiver regarding T3 and review title report with follow up email to SC Counsel (.6); Email with counsel regarding meeting with Williams lender (.3); Emails with Eric Silva regarding pending issues (.3).	1.20	\$ 435.00/hr	\$ 522.00
03/11/2026	Eric Silva	B120 - Asset Analysis and Recovery: (Williams) Finalize materials for Williams Claim.	1.10	\$ 325.00/hr	\$ 357.50
03/12/2026	Henry F Sewell	B120 - Asset Analysis and Recovery: Finalize and file Williams Complaint (1.5) Email to Receiver team re same (.1); Email to Leon Jones re same (.1).	1.70	\$ 435.00/hr	\$ 739.50
03/12/2026	Henry F Sewell	B120 - Asset Analysis and Recovery: (T3) Review documents regarding resolution of T3 (.4); Email with Trustee regarding same (.2).	0.60	\$ 435.00/hr	\$ 261.00

03/12/2026	Henry F Sewell	B120 - Asset Analysis and Recovery: (Williams) Preliminary Review of Williams filed complaint and email with Receiver.	0.50	\$ 435.00/hr	\$ 217.50
03/13/2026	Henry F Sewell	B120 - Asset Analysis and Recovery: Review overall status of two pending Williams lawsuits and review litigation procedures (1.7); Call with Receiver regarding same and regarding next steps (.2).	1.90	\$ 435.00/hr	\$ 826.50
03/13/2026	Henry F Sewell	B120 - Asset Analysis and Recovery: (Haven) Preliminary Review of draft Brown Complaint and review related documents	1.00	\$ 435.00/hr	\$ 435.00
03/13/2026	Eric Silva	B120 - Asset Analysis and Recovery: (Haven) Review and edit materials and documents for pursuit of Haven Claim.	3.00	\$ 325.00/hr	\$ 975.00
03/16/2026	Henry F Sewell	B110 - Case Administration: Call with SOS regarding status of investigation and request for information.	0.60	\$ 435.00/hr	\$ 261.00
03/16/2026	Henry F Sewell	B120 - Asset Analysis and Recovery: (Williams) Continued review of Williams pleading and of procedures order and begin drafting Motion to Dismiss.	2.50	\$ 435.00/hr	\$ 1,087.50
03/16/2026	Henry F Sewell	B120 - Asset Analysis and Recovery: (Brown) Review and edit Brown Complaint.	1.40	\$ 435.00/hr	\$ 609.00
03/17/2026	Eric Silva	B120 - Asset Analysis and Recovery: (Miles) Continued review of Miles demand and research regarding same	0.60	\$ 325.00/hr	\$ 195.00
03/17/2026	Henry F Sewell	B120 - Asset Analysis and Recovery: (Williams) Further research regarding Williams Claims and deficiencies in Williams Complaint including review of documents from Receiver team.	1.40	\$ 435.00/hr	\$ 609.00
03/17/2026	Henry F Sewell	B120 - Asset Analysis and Recovery: (1800) Review information regarding auction of property in violation of agreement and reach out to Brandy Kirkland and auction company	0.70	\$ 435.00/hr	\$ 304.50
03/18/2026	Eric Silva	B120 - Asset Analysis and Recovery: (Miles) Review of materials regarding Miles Loans and research regarding same.	0.70	\$ 325.00/hr	\$ 227.50
03/18/2026	Henry F Sewell	B120 - Asset Analysis and Recovery: (Williams) Continued review of documents re Williams and email to counsel for Mr. Williams	0.40	\$ 435.00/hr	\$ 174.00
03/18/2026	Henry F Sewell	B120 - Asset Analysis and Recovery: Call with Don Samuel regarding issues pertaining to Mrs. Frost and report to Receiver.	0.50	\$ 435.00/hr	\$ 217.50
03/18/2026	Henry F Sewell	B120 - Asset Analysis and Recovery: (1800) Email with Mr. Hilbert regarding auction (.2); Attempts to contact auction company and email to same (.4).	0.60	\$ 435.00/hr	\$ 261.00
03/19/2026	Henry F Sewell	B120 - Asset Analysis and Recovery: (1800) Lengthy call with auction company (.8); Email to Ms. Kirkland (.2); Call with Hilbert (.3)	1.30	\$ 435.00/hr	\$ 565.50
03/20/2026	Henry F Sewell	B120 - Asset Analysis and Recovery: (1800) Finalize arrangements to cancel auction with auction company (.3) Call with Ms. Kirkland (.2); Email with Mr. Hilbert (.2) Email with Receiver (.1)	0.80	\$ 435.00/hr	\$ 348.00

03/23/2026	Henry F Sewell	B120 - Asset Analysis and Recovery: (Williams); Review production from Dr. Williams and update motion (1.3); Email with Receiver regarding same (.2).	1.50	\$ 435.00/hr	\$ 652.50
03/23/2026	Henry F Sewell	B110 - Case Administration: Review edit and finalize Report (2.0); Conferences with Receiver and Scott Askue regarding same (.4).	2.40	\$ 435.00/hr	\$ 1,044.00
03/23/2026	Eric Silva	B110 - Case Administration: Review materials and draft accounting report.	2.50	\$ 325.00/hr	\$ 812.50
03/24/2026	Henry F Sewell	B120 - Asset Analysis and Recovery: Attention to questions from Secretary of State and investors regarding payment of expenses	0.20	\$ 435.00/hr	\$ 87.00
03/24/2026	Henry F Sewell	B120 - Asset Analysis and Recovery: Follow up with NC Counsel regarding recovery of grinder and conference with Receiver regarding same.	0.30	\$ 435.00/hr	\$ 130.50
03/24/2026	Henry F Sewell	B120 - Asset Analysis and Recovery: (Williams) Review Williams document production and conference with Receiver regarding same and next steps.	1.00	\$ 435.00/hr	\$ 435.00
03/25/2026	Eric Silva	B120 - Asset Analysis and Recovery: Review materials regarding Urohealth and conference with Henry Sewell.	0.50	\$ 325.00/hr	\$ 162.50
03/25/2026	Henry F Sewell	B120 - Asset Analysis and Recovery: (1800) Emails with Ms. Kirkland regarding auction,	0.20	\$ 435.00/hr	\$ 87.00
03/25/2026	Henry F Sewell	B120 - Asset Analysis and Recovery: Research regarding Williams, Urohealth, 2406 and Miles claims in Relativity database.	1.50	\$ 435.00/hr	\$ 652.50
03/25/2026	Henry F Sewell	B120 - Asset Analysis and Recovery: (Miles) Review letter from Lou McBryan (.5); Detailed email to Receiver team regarding same (.4); Review and identify issues to be reviewed for Eric Silva (.3).	1.20	\$ 435.00/hr	\$ 522.00
03/26/2026	Eric Silva	B120 - Asset Analysis and Recovery: (Miles) Prepare memo regarding Miles Demand.	3.60	\$ 325.00/hr	\$ 1,170.00
03/26/2026	Henry F Sewell	B120 - Asset Analysis and Recovery: (T3) Attention to emails regarding payment of taxes and review title search	0.40	\$ 435.00/hr	\$ 174.00
03/26/2026	Henry F Sewell	B120 - Asset Analysis and Recovery: (Full Circle) Review status and email to counsel for Full Circle regarding same and inspection	0.40	\$ 435.00/hr	\$ 174.00
03/27/2026	Henry F Sewell	B120 - Asset Analysis and Recovery: (Full Circle) Review email from resident at property and email with Receiver regarding same (.3); Follow up with counsel for Full Circle (.2); Review foreclosure documents (.4)	0.90	\$ 435.00/hr	\$ 391.50
03/27/2026	Henry F Sewell	B120 - Asset Analysis and Recovery: (Urohealth) Review memo from Eric Silva regarding response.	0.30	\$ 435.00/hr	\$ 130.50
03/30/2026	Henry F Sewell	B120 - Asset Analysis and Recovery: (Williams) Conference with Eric Silva re Williams (.2); Edit Motion and attention to deadlines (1.0)	1.20	\$ 435.00/hr	\$ 522.00

03/30/2026	Henry F Sewell	B120 - Asset Analysis and Recovery: (Full Circle) Conference with Full Circle lawyer (.2); Attention to emails regarding inspection (.4); Conference with Receiver regarding inspection (.2); Attention to email with auctioneer (2); Review options for foreclosure and strategy in handling same (.4)	1.40	\$ 435.00/hr	\$ 609.00
03/30/2026	Henry F Sewell	B110 - Case Administration: Conference with US Attorney regarding status and subpoena and follow up conference with Scott Askue.	0.80	\$ 435.00/hr	\$ 348.00
03/30/2026	Henry F Sewell	B110 - Case Administration: (Haven) Review and edit Brown pleadings.	1.50	\$ 435.00/hr	\$ 652.50
03/30/2026	Eric Silva	B120 - Asset Analysis and Recovery: (Williams) Review Williams Complaint and begin drafting Motion to Dismiss.	1.60	\$ 325.00/hr	\$ 520.00
03/31/2026	Eric Silva	B160 - Fee/Employment Applications: Prepare Fee Application	0.30	\$ 325.00/hr	\$ 97.50
03/31/2026	Eric Silva	B120 - Asset Analysis and Recovery: (Williams) Continued review of Williams Complaint and begin drafting Motion to Dismiss.	2.00	\$ 325.00/hr	\$ 650.00
03/31/2026	Henry F Sewell	B120 - Asset Analysis and Recovery: (Williams) Review edit finalize and file Motion to Dismiss (2.5); Email to Mr. Jones regarding same (.1) Conference with Eric Silva regarding same (.1).	2.70	\$ 435.00/hr	\$ 1,174.50
03/31/2026	Henry F Sewell	B120 - Asset Analysis and Recovery: (Full Circle) Follow up on inspection of property by Receiver with counsel for Full Circle.	0.20	\$ 435.00/hr	\$ 87.00

In Reference To: SEC Receivership (Expenses)

Date	By	Expenses	Amount
03/09/2026	Henry F Sewell	Foreclosure Notice Full Circle	\$ 641.00
03/11/2026	Henry F Sewell	Filing Fee Williams	\$ 405.00

Total Hours	188.80 hrs
Total Time	\$ 74,967.00
Total Expenses	\$ 1,046.00
Total Invoice Amount	\$ 76,013.00

User Hours Summary

Billing Period: 01/05/2026 - 03/31/2026

Matters: SEC Receivership

User	Hours Billed	Rate/Hour	Amount Billed
Henry F Sewell	123.70	\$ 435.00	\$ 53,809.50
Eric Silva	65.10	\$ 325.00	\$ 21,157.50

Date	User	Client	Matters	Description	Activity	Rate/ Unit Price	Labor Time/ Quantity	Billable Time/ Cost Price	Bill Amt/ Sell Price
B110 - Case Administration									
01/05/2026	Eric Silva	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Prepare and distribute schedule of upcoming deadlines	A101 - Plan and prepare for	\$325.00 hr	0.40	0.40	\$130.00
01/08/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Review status of pending deadlines and conference with Eric Silva re same.	A101 - Plan and prepare for	\$435.00 hr	0.50	0.50	\$217.50
01/12/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Conference with Receiver regarding status of pending matters and preparation of report and attention to several emails regarding same.	A101 - Plan and prepare for	\$435.00 hr	0.50	0.50	\$217.50
01/13/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Attention to emails regarding status of Truist Accounts and review summaries from Receiver and Scott Askue	A101 - Plan and prepare for	\$435.00 hr	0.50	0.50	\$217.50
01/15/2026	Eric Silva	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Prepare motion for extension of deadlines.	A101 - Plan and prepare for	\$325.00 hr	0.20	0.20	\$65.00
01/19/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Preparation for and participation in status meeting with Receiver team regarding pending matters and status going forward.	A101 - Plan and prepare for	\$435.00 hr	1.50	1.50	\$652.50
01/21/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Review and follow up on email from Truist regarding bank accounts (.3) Review Motions re deadlines and conference with Eric Silva regarding same (.3).	A101 - Plan and prepare for	\$435.00 hr	0.60	0.60	\$261.00
01/22/2026	Eric Silva	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Prepare Quarterly Report	A101 - Plan and prepare for	\$325.00 hr	1.40	1.40	\$455.00
01/23/2026	Eric Silva	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Prepare Quarterly Report continued.	A101 - Plan and prepare for	\$325.00 hr	2.20	2.20	\$715.00
01/23/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Review draft of quarterly report.	A101 - Plan and prepare for	\$435.00 hr	1.30	1.30	\$565.50
01/27/2026	Eric Silva	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	(Haven) Conf with H. Sewell regarding deficient document production and meet and confer letters and Prepare demand letters.	A101 - Plan and prepare for	\$325.00 hr	1.60	1.60	\$520.00
01/27/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Review subpoena from Secretary of State and review availability of documents; Email with Receiver regarding same.	A101 - Plan and prepare for	\$435.00 hr	0.90	0.90	\$391.50
01/28/2026	Henry Sewell	S. Gregory Hays Receiver	SEC Receivership	Review edit and circulate draft of	A101 - Plan and prepare	\$435.00 hr	5.50	5.50	\$2,392.50

Date	Employee	Client	Department	Description	Activity	Rate	Hours	Billable Hours	Amount
01/28/2026	Eric Silva	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Conf with H. Sewell regarding action items regarding loans	A101 - Plan and prepare for	\$325.00 hr	0.40	0.40	\$130.00
01/28/2026	Eric Silva	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Review loan status schedule and draft and send inquiries regarding missing information	A101 - Plan and prepare for	\$325.00 hr	0.80	0.80	\$260.00
01/29/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Review edit and circulate draft of Second Quarterly Report (4.5); Conference with Eric Silva regarding same (.3); Call with Lindsay Boyce regarding affidavit (.3).	A101 - Plan and prepare for	\$435.00 hr	5.10	5.10	\$2,218.50
01/29/2026	Eric Silva	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Conf with H. Sewell regarding quarterly report and update calendar to reflect new deadlines for accounting and plan	A101 - Plan and prepare for	\$325.00 hr	0.20	0.20	\$65.00
01/29/2026	Eric Silva	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	(Full Circle) Contact Walton Tribune for advertisement of foreclosure of property in Walton County and prepare summary of timing for foreclosure of Full Circle collateral and prepare foreclosure notice	A101 - Plan and prepare for	\$325.00 hr	1.00	1.00	\$325.00
01/29/2026	Eric Silva	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Revise Second Quarterly Report, conf with H. Sewell regarding report, prepare exhibits to report and circulate updated report	A101 - Plan and prepare for	\$325.00 hr	0.80	0.80	\$260.00
02/02/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Emails with Receiver team regarding access to electronic files.	A101 - Plan and prepare for	\$435.00 hr	0.20	0.20	\$87.00
02/02/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Follow up with Sickert attorney regarding passwords and follow up with Receiver team regarding same	A101 - Plan and prepare for	\$435.00 hr	0.30	0.30	\$130.50
02/03/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Conference with Receiver and Dwaine Butler regarding need for auctioneers for South Carolina and North Carolina and issues related thereto.	A101 - Plan and prepare for	\$435.00 hr	0.30	0.30	\$130.50
02/03/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Attention to emails regarding status of FL files and conference with Scott Askue regarding need for litigation support.	A101 - Plan and prepare for	\$435.00 hr	0.40	0.40	\$174.00

Date	Client	Case Name	Role	Description	Activity	Rate	Hours	Minutes	Seconds	Amount
02/09/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Reviewing and prepare email file received from Scott Askue re pending loans.	A101 - Plan and prepare for	\$435.00	hr	1.80		\$783.00
02/09/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Review documents regarding Frost loan and documents from Scott Askue regarding same	A101 - Plan and prepare for	\$435.00	hr	0.30	0.30	\$130.50
02/11/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Review email from registered agent for FL entities and follow up regarding procedure for replacement and respond to email.	A101 - Plan and prepare for	\$435.00	hr	0.40	0.40	\$174.00
02/16/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Edit and send document request to Truist.	A101 - Plan and prepare for	\$435.00	hr	0.70	0.70	\$304.50
02/23/2026	Eric Silva	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Prepare Sale Report	A101 - Plan and prepare for	\$325.00	hr	0.80	0.80	\$260.00
02/26/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Follow up on issues with Truist and conference with Receiver regarding same.	A101 - Plan and prepare for	\$435.00	hr	0.30	0.30	\$130.50
02/26/2026	Eric Silva	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Update draft of account and send inquiry regarding status of outstanding portions of accounting	A101 - Plan and prepare for	\$325.00	hr	0.40	0.40	\$130.00
02/27/2026	Eric Silva	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Respond to inquiries regarding sale report	A101 - Plan and prepare for	\$325.00	hr	0.20	0.20	\$65.00
03/03/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Address issues regarding Truist production and follow up with SEC.	A101 - Plan and prepare for	\$435.00	hr	0.30	0.30	\$130.50
03/06/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Call with Secretary of State regarding several pending issues and subpoena.	A101 - Plan and prepare for	\$435.00	hr	0.80	0.80	\$348.00
03/06/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Edit Extension Motion (.2); Attention to emails with Receiver team regarding electronic document access and conference with Scott Askue regarding same (.3).	A101 - Plan and prepare for	\$435.00	hr	0.50	0.50	\$217.50
03/09/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Call with Transperfect regarding document options (.5); Conference with Receiver regarding same and overall status of case (.3)..	A101 - Plan and prepare for	\$435.00	hr	0.80	0.80	\$348.00
03/16/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Call with SOS regarding status of investigation and request for information.	A101 - Plan and prepare for	\$435.00	hr	0.60	0.60	\$261.00
03/23/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Review edit and finalize Report (2.0); Conferences with Receiver and Scott Askue regarding same (.4).	A101 - Plan and prepare for	\$435.00	hr	2.40	2.40	\$1,044.00
03/23/2026	Eric Silva	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Review materials and draft accounting report.	A101 - Plan and prepare for	\$325.00	hr	2.50	2.50	\$812.50

03/30/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Confer with US Attorney regarding status and subpoena and follow up conference with Scott Askue.	A101 - Plan and prepare for	\$435.00 hr	1.50	1.50	\$348.00
03/30/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	(Haven) Review and edit Brown pleadings.	A101 - Plan and prepare for	\$435.00 hr	1.50	1.50	\$652.50

B110 - Case Administration Sub Totals: 41.70 41.70 \$16,720.50

B120 - Asset Analysis and Recovery

01/05/2026	Eric Silva	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	(2406 Cancer) Conference with Henry Sewell regarding response to Shelter (.2); Prepare response to letter (2.3)	A101 - Plan and prepare for	\$325.00 hr	2.50	2.50	\$812.50
01/05/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Conference with Receiver regarding Miles (.2); Review of tender materials and conference with Eric Silva (1.5); Review status of orders and deadlines; reach out to Court (.6).	A101 - Plan and prepare for	\$435.00 hr	2.30	2.30	\$1,000.50
01/06/2026	Eric Silva	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	(2406 Cancer) Review edited response for 2406 Cancer Care and provide comments.	A101 - Plan and prepare for	\$325.00 hr	0.20	0.20	\$65.00
01/06/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Continued work on response to tender and finalize same (1.5); Review correspondence from Epps and review status of loans (.4)	A101 - Plan and prepare for	\$435.00 hr	1.90	1.90	\$826.50
01/08/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Review email regarding Newnan lien and conference with Receiver regarding same and review New documents (1.4); Attention to email regarding Winder Property (.3); Review email and documents regarding Frost Tax Deals (.4).	A101 - Plan and prepare for	\$435.00 hr	2.10	2.10	\$913.50
01/09/2026	Eric Silva	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	(2406 Cancer) Attend status conf call with H. Sewell and Baypoint counsel Garrett Nail and Alexandra Nelson	A101 - Plan and prepare for	\$325.00 hr	0.40	0.40	\$130.00
01/09/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	(2406 Cancer) Review letter and status (.4); Call with Bay Point Counsel regarding same (.4); Conference with Receiver regarding same (.1).	A101 - Plan and prepare for	\$435.00 hr	0.90	0.90	\$391.50
01/13/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Review and edit updated loan summary.	A101 - Plan and prepare for	\$435.00 hr	0.50	0.50	\$217.50
01/15/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Conference with Receiver regarding status of actions (.3); Review outstanding claims and prepare for	A101 - Plan and prepare for	\$435.00 hr	0.80	0.80	\$348.00

				Debit Receiver (.5)					
01/15/2026	Eric Silva	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	(Full Circle) Prepare response to motion by Full Circle	A101 - Plan and prepare for	\$325.00 hr	2.30	2.30	\$747.50
01/16/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Review inquiry regarding investor claim purchases and discuss with Argo	A101 - Plan and prepare for	\$435.00 hr	0.30	0.30	\$130.50
01/16/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Draft Email to Truist re accounts (.5); Emails and discussions with Receiver team regarding same (.3) Email to Truist Counsel regarding same (.4); Review report to prepare for discussion with Receiver (.4).	A101 - Plan and prepare for	\$435.00 hr	1.60	1.60	\$696.00
01/16/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	(T3) Review and address email from Receiver regarding status	A101 - Plan and prepare for	\$435.00 hr	0.20	0.20	\$87.00
01/16/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	(Curepoint) Review and respond to email from Trustee with proposed revised Order	A101 - Plan and prepare for	\$435.00 hr	0.30	0.30	\$130.50
01/19/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	(2406 Cancer) Call with Jennifer Shelfer regarding tender (.4); Review overall Miles claims and conference with Receiver regarding same (.4).	A101 - Plan and prepare for	\$435.00 hr	0.80	0.80	\$348.00
01/19/2026	Eric Silva	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Conf with H. Sewell, Scott Askue and Receiver regarding status of loans and recoveries	A101 - Plan and prepare for	\$325.00 hr	1.50	1.50	\$487.50
01/19/2026	Eric Silva	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Conf with Conf with H. Sewell and Jennifer Shelfer regarding status and send requested loan documents to H. Sewell	A101 - Plan and prepare for	\$325.00 hr	0.30	0.30	\$97.50
01/21/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Review and follow up on status of NC and SC matters and call with NC attorney regarding litigation status.	A101 - Plan and prepare for	\$435.00 hr	0.50	0.50	\$217.50
01/23/2026	Eric Silva	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Search for liens related to Xazier Laucirica, DI Development, Kraken, and EMT, search for liens of First Liberty and update lien schedule	A101 - Plan and prepare for	\$325.00 hr	1.50	1.50	\$487.50
01/23/2026	Eric Silva	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Draft and circulate inquiry regarding DI Development.	A101 - Plan and prepare for	\$325.00 hr	0.20	0.20	\$65.00
01/23/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	(T3) Review transaction documents and call with Mrs. Martini Lawyer.	A101 - Plan and prepare for	\$435.00 hr	0.50	0.50	\$217.50
01/23/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	(Miles) Call with Jennifer Shelfer regarding status of 2406	A101 - Plan and prepare for	\$435.00 hr	0.40	0.40	\$174.00
01/23/2026	Henry Sewell	S. Gregory Hays Receiver	SEC Receivership	(Urohealth) Review documents from	A101 - Plan and prepare	\$435.00 hr	0.80	0.80	\$348.00

		For First Liberty et.al.	SEC Receivership	Eric Silva regarding loan and review of loan files.	for				
01/23/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Attention to email from Alabama lawyer regarding claim and review documents (.4); Conference with Eric Silva regarding loan files and review same (.4).	A101 - Plan and prepare for	\$435.00 hr	0.80	0.80	\$348.00
01/26/2026	Eric Silva	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Prepare default notice for VIMAEC	A101 - Plan and prepare for	\$325.00 hr	0.20	0.20	\$65.00
01/27/2026	Eric Silva	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Review loan documents related to loan to VIMAEC, update default notice and draft and send correspondence regarding loan to VIMAEC	A101 - Plan and prepare for	\$325.00 hr	0.40	0.40	\$130.00
01/27/2026	Eric Silva	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	(2406 Cancer) Prepare overview of obligations of 2406 Cancer Care (1.6): Conference with Henry Sewell regarding same (.2).	A101 - Plan and prepare for	\$325.00 hr	1.80	1.80	\$585.00
01/27/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Review memo and documents regarding VIMEAC Loan and conference with Eric Silva regarding same	A101 - Plan and prepare for	\$435.00 hr	0.70	0.70	\$304.50
01/27/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Attention to emails regarding status of Truist accounts and turnover of funds and email regarding same.	A101 - Plan and prepare for	\$435.00 hr	0.30	0.30	\$130.50
01/27/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	(2406) Review documents and materials regarding 2406 loan (.9); Conference with Eric Silva and Receiver regarding same (.3).	A101 - Plan and prepare for	\$435.00 hr	1.20	1.20	\$522.00
01/28/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	(2406 Cancer) Review settlement options with Receiver (.3); Review and edit analysis prepared by Eric Silva(.3); Call to counsel for 2406 and email confirming settlement proposal (.7).	A101 - Plan and prepare for	\$435.00 hr	1.30	1.30	\$565.50
01/28/2026	Eric Silva	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Conf with Scott Askue regarding confirmation of payment of loans and draft and send inquiry regarding status of loan to Imperial Independent Media	A101 - Plan and prepare for	\$325.00 hr	0.30	0.30	\$97.50
01/28/2026	Eric Silva	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Prepare draft of a default notice for DI Development and its guarantors	A101 - Plan and prepare for	\$325.00 hr	0.40	0.40	\$130.00
01/29/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Email to Mr. Epps regarding Haven and review status	A101 - Plan and prepare for	\$435.00 hr	0.40	0.40	\$174.00
01/29/2026	Eric Silva	S. Gregory Hays Receiver	SEC Receivership	Finalize and serve default notice for DI	A101 - Plan and prepare for	\$325.00 hr	0.40	0.40	\$130.00

Date	For First Liberty et.al.	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Development of guarantors	A101 - Plan and prepare for	\$325.00 hr	1.30	1.30	\$422.50
02/02/2026	Eric Silva	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Review correspondence from Scott Askue regarding Ecofusion and prepare default notice (.5); Lengthy Conf with H. Sewell regarding loans and update loan schedule (.8)	A101 - Plan and prepare for	\$325.00 hr	1.30	1.30	\$422.50
02/02/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Lengthy conference with Eric Silva regarding status of loans and next steps (.5) Review and forward email from Jennifer Shelfer (.4);	A101 - Plan and prepare for	\$435.00 hr	0.90	0.90	\$391.50
02/02/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Attention to emails with Bates counsel regarding resolution of Bates lien on Newnan building and review documents regarding same (.4); Conference with Receiver regarding same (.1)	A101 - Plan and prepare for	\$435.00 hr	0.50	0.50	\$217.50
02/02/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Review Ecofusion liens and emails with Receiver team regarding strategy regarding same	A101 - Plan and prepare for	\$435.00 hr	0.50	0.50	\$217.50
02/02/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Attention to emails with Receiver regarding loan issues and address same.	A101 - Plan and prepare for	\$435.00 hr	0.40	0.40	\$174.00
02/03/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	(Ridgeway) Review file (.2); Call with Borrower counsel (.6); Conference with Eric Silva regarding same and next steps (.3).	A101 - Plan and prepare for	\$435.00 hr	1.10	1.10	\$478.50
02/03/2026	Eric Silva	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Review documents for obligations of 2304 GP LLC-Grand Prairie that are guaranteed by Brandi Kirkland and Bret Tomlinson and update file (.5); Prepare Subpoena for Scott C. Honan (1.2); Conf with H. Sewell regarding obligations of Christopher Ridgeway and Stone Capital Group LLC and prepare and send update regarding same (.3); Finalize loan analysis and prepare correspondence regarding action items, information needed for complaint against guarantor of obligations of Product Design Innovations, LLC ("PDI") and status of investor list (.3).	A101 - Plan and prepare for	\$325.00 hr	2.30	2.30	\$747.50
02/04/2026	Eric Silva	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Prepare Subpoena for Scott C. Honan (1.1); Prepare notice of filing of Order (.2)	A101 - Plan and prepare for	\$325.00 hr	1.30	1.30	\$422.50

Date	Case No.	Client	Service	Description	Activity	Rate	Hours	Amount	Balance
02/04/2026	Case 1:25-cv-03826-MLB	Henry Sewell	SEC Receivership	Review status and call to Leon Jones regarding same.	A101 - Plan and prepare for	\$435.00 hr	0.40	\$174.00	
02/04/2026		Henry Sewell	SEC Receivership	(Hohnan) Review subpoena and conference with Eric Silva regarding same.	A101 - Plan and prepare for	\$435.00 hr	0.40	\$174.00	
02/04/2026		Henry Sewell	SEC Receivership	Conference with Eric Silva regarding pending matters and review updated loan list prepared by Eric	A101 - Plan and prepare for	\$435.00 hr	0.50	\$217.50	
02/05/2026		Eric Silva	SEC Receivership	Review analysis and documents from Scott Askue regarding loan file of Craig Bergman prepare default notice for Craig L. Bergman and update calendar.	A101 - Plan and prepare for	\$325.00 hr	0.60	\$195.00	
02/05/2026		Eric Silva	SEC Receivership	(Williams) Prepare guarantor complaint against Jerry K. Williams and prepare and send correspondence regarding draft complaint and exhibits	A101 - Plan and prepare for	\$325.00 hr	1.70	\$552.50	
02/05/2026		Eric Silva	SEC Receivership	(Williams) Review emails involving loan in amount of \$355,000 and draft and send update regarding status of documents	A101 - Plan and prepare for	\$325.00 hr	0.50	\$162.50	
02/05/2026		Henry Sewell	SEC Receivership	Conference with Eric Silva regarding status of lien documents and back up documents (.4); Review transaction documents for information concerning claims (1.0)	A101 - Plan and prepare for	\$435.00 hr	1.40	\$609.00	
02/05/2026		Henry Sewell	SEC Receivership	(Williams) Begin review of Williams Complaint drafted by Eric Silva.	A101 - Plan and prepare for	\$435.00 hr	1.50	\$652.50	
02/05/2026		Henry Sewell	SEC Receivership	Attention to emails regarding disposition of grinder in NC.	A101 - Plan and prepare for	\$435.00 hr	0.40	\$174.00	
02/06/2026		Henry Sewell	SEC Receivership	(Haven Athens) Review and edit letters re discovery and complaint against Lisa Brown.	A101 - Plan and prepare for	\$435.00 hr	1.50	\$652.50	
02/09/2026		Eric Silva	SEC Receivership	(Haven) Prepare documents related to enforcement of Winder and Athens loans.	A101 - Plan and prepare for	\$325.00 hr	1.10	\$357.50	
02/10/2026		Eric Silva	SEC Receivership	(Haven) Continued preparation of documents related to enforcement of Winder and Athens loans.	A101 - Plan and prepare for	\$325.00 hr	1.50	\$487.50	
02/10/2026		Henry Sewell	SEC Receivership	Attention to emails regarding contributions	A101 - Plan and prepare for	\$435.00 hr	0.30	\$130.50	
02/10/2026		Henry Sewell	SEC Receivership	(Haven) Review of documents prepared	A101 - Plan and prepare for	\$435.00 hr	0.80	\$348.00	

Date	Party	Role	Activity	Description	Code	Rate	Hours	Amount
02/11/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	(Williams) Review and edit Williams Complaint.	A101 - Plan and prepare for	\$435.00 hr	1.50	\$652.50
02/12/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	(Williams) Continued review and editing of Williams Complaint.	A101 - Plan and prepare for	\$435.00 hr	1.00	\$435.00
02/16/2026	Eric Silva	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	(Miles) Conference with Henry Sewell regarding Miles and review Miles documents.	A101 - Plan and prepare for	\$325.00 hr	0.70	\$227.50
02/16/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Attention to emails regarding DI loan and email with lawyer regarding same.	A101 - Plan and prepare for	\$435.00 hr	0.90	\$391.50
02/17/2026	Eric Silva	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	(Miles) Research regarding legal issues concerning Miles loans.	A101 - Plan and prepare for	\$325.00 hr	1.50	\$487.50
02/17/2026	Eric Silva	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	(Williams) Review and edit guarantor complaint against Mr. Williams.	A101 - Plan and prepare for	\$325.00 hr	1.50	\$487.50
02/17/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Call with Jennifer Shelfer regarding status of 2406 and preparation of detailed review including document review to the Receiver/	A101 - Plan and prepare for	\$435.00 hr	1.80	\$783.00
02/17/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	(Williams) Review updated information from Eric Silva	A101 - Plan and prepare for	\$435.00 hr	0.80	\$348.00
02/19/2026	Eric Silva	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Research and compile information and documents regarding Legacy Partners.	A101 - Plan and prepare for	\$325.00 hr	1.00	\$325.00
02/20/2026	Eric Silva	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	(Williams) Review and edit guarantor complaint against Mr. Williams and compile documents and exhibits.	A101 - Plan and prepare for	\$325.00 hr	1.30	\$422.50
02/23/2026	Eric Silva	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	(Williams) Review and summarize language from Williams Guarantees for Henry Sewell	A101 - Plan and prepare for	\$325.00 hr	0.40	\$130.00
02/24/2026	Eric Silva	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	(Williams) Continued preparation of Williams Complaint	A101 - Plan and prepare for	\$325.00 hr	1.40	\$455.00
02/24/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	(2406) Call with Jennifer Shelfer regarding status of transaction (.4); Prepare email to Receiver team regarding same (.3).	A101 - Plan and prepare for	\$435.00 hr	0.70	\$304.50
02/24/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	(Williams) Review and edit Williams Complaint and conference with Eric Silva regarding same.	A101 - Plan and prepare for	\$435.00 hr	1.00	\$435.00
02/25/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	(Williams) Review and edit complaint.	A101 - Plan and prepare for	\$435.00 hr	0.70	\$304.50
02/27/2026	Henry Sewell	S. Gregory Hays Receiver	SEC Receivership	(2406) Review settlement proposal	A101 - Plan and prepare	\$435.00 hr	1.50	\$652.50

		For First Liberty et.al.		Documents provided by 2406 (.4); Email to Receiver team regarding same (.4); Call with Receiver regarding same (.3); Call with Jennifer Shelter regarding same (.4)					
02/27/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	(Williams) Review and edit complaint and supporting agreements.	A101 - Plan and prepare for	\$435.00 hr	0.80	0.80	\$348.00
03/02/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	(Williams) Review edit and circulate complaint and conference with Receiver regarding same.	A101 - Plan and prepare for	\$435.00 hr	1.50	1.50	\$652.50
03/02/2026	Eric Silva	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Respond to inquiry from Receiver for Loan information	A101 - Plan and prepare for	\$325.00 hr	0.20	0.20	\$65.00
03/02/2026	Eric Silva	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Prepare motion to extend accounting deadline.	A101 - Plan and prepare for	\$325.00 hr	0.20	0.20	\$65.00
03/06/2026	Eric Silva	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	(Full Circle) Prepare Foreclosure Notice	A101 - Plan and prepare for	\$325.00 hr	0.20	0.20	\$65.00
03/06/2026	Eric Silva	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Conf with H. Sewell regarding extension of deadline to file accounting, finalize motion to extend deadline and file same	A101 - Plan and prepare for	\$325.00 hr	0.30	0.30	\$97.50
03/06/2026	Eric Silva	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	(Williams) Review and edit materials and documents for pursuit of Haven Claim.	A101 - Plan and prepare for	\$325.00 hr	1.20	1.20	\$390.00
03/06/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	(2406 Cancer) Review letter from Jennifer Shelter and email to Scott Askue regarding Moneyline.	A101 - Plan and prepare for	\$435.00 hr	0.40	0.40	\$174.00
03/09/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	(2406 Cancer) Review Shelter letter and documents (.4); Call with Jennifer Shelter regarding status of negotiations (.4); Conference with Eric Silva regarding research (.3).	A101 - Plan and prepare for	\$435.00 hr	1.10	1.10	\$478.50
03/09/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	(Williams) Conference with Eric Silva regarding same (.1); Review and edit complaint (.5).	A101 - Plan and prepare for	\$435.00 hr	0.60	0.60	\$261.00
03/09/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	(Full Circle) Review foreclosure documents (.3); Email to counsel for Full Circle regarding same (.1); Conference with Eric Silva regarding same (.1).	A101 - Plan and prepare for	\$435.00 hr	0.50	0.50	\$217.50
03/09/2026	Eric Silva	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Respond to Receiver regarding loan inquiry and conference with Henry Sewell regarding (.2); Conference with	A101 - Plan and prepare for	\$325.00 hr	1.20	1.20	\$390.00

Date	Person	Role	Case	Description	Activity	Rate	Hours	Amount
03/10/2026	Eric Silva	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Eric Sewell regarding letter from Miles and research regarding same (1.0) (Williams) Continued preparation Review and edit materials and documents for pursuit of Williams Claim.	A101 - Plan and prepare for	\$325.00 hr	0.50	0.50 \$162.50
03/10/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Review and edit Williams documents and emails regarding updated pay offs (1.8); Email with Receiver regarding same (.1)	A101 - Plan and prepare for	\$435.00 hr	1.90	1.90 \$826.50
03/10/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Review and follow up on materials regarding AKON loan	A101 - Plan and prepare for	\$435.00 hr	0.40	0.40 \$174.00
03/11/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Emails with Receiver regarding T3 and review title report with follow up email to SC Counsel (.6); Email with counsel regarding meeting with Williams lender (.3); Emails with Eric Silva regarding pending issues (.3).	A101 - Plan and prepare for	\$435.00 hr	1.20	1.20 \$522.00
03/11/2026	Eric Silva	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	(Williams) Finalize materials for Williams Claim.	A101 - Plan and prepare for	\$325.00 hr	1.10	1.10 \$357.50
03/12/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Finalize and file Williams Complaint (1.5) Email to Receiver team re same (.1); Email to Leon Jones re same (.1).	A101 - Plan and prepare for	\$435.00 hr	1.70	1.70 \$739.50
03/12/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	(T3) Review documents regarding resolution of T3 (.4); Email with Trustee regarding same (.2).	A101 - Plan and prepare for	\$435.00 hr	0.60	0.60 \$261.00
03/12/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	(Williams) Preliminary Review of Williams filed complaint and email with Receiver.	A101 - Plan and prepare for	\$435.00 hr	0.50	0.50 \$217.50
03/13/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Review overall status of two pending Williams lawsuits and review litigation procedures (1.7); Call with Receiver regarding same and regarding next steps (.2).	A101 - Plan and prepare for	\$435.00 hr	1.90	1.90 \$826.50
03/13/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	(Haven) Preliminary Review of draft Brown Complaint and review related documents	A101 - Plan and prepare for	\$435.00 hr	1.00	1.00 \$435.00
03/13/2026	Eric Silva	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	(Haven) Review and edit materials and documents for pursuit of Haven Claim.	A101 - Plan and prepare for	\$325.00 hr	3.00	3.00 \$975.00
03/16/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	(Williams) Continued review of Williams pleading and of procedures order and begin drafting Motion to Dismiss.	A101 - Plan and prepare for	\$435.00 hr	2.50	2.50 \$1,087.50
03/16/2026	Henry Sewell	S. Gregory Hays Receiver	SEC Receivership	(Brown) Review and edit Brown	A101 - Plan and prepare	\$435.00 hr	1.40	1.40 \$609.00

03/17/2026	Eric Silva	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	(Miles) Continued review of Miles demand and research regarding same	A101 - Plan and prepare for	\$325.00 hr	0.60	0.60	\$195.00
03/17/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	(Williams) Further research regarding Williams Claims and deficiencies in Williams Complaint including review of documents from Receiver team.	A101 - Plan and prepare for	\$435.00 hr	1.40	1.40	\$609.00
03/17/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	(1800) Review information regarding auction of property in violation of agreement and reach out to Brandy Kirkland and auction company	A101 - Plan and prepare for	\$435.00 hr	0.70	0.70	\$304.50
03/18/2026	Eric Silva	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	(Miles) Review of materials regarding Miles Loans and research regarding same.	A101 - Plan and prepare for	\$325.00 hr	0.70	0.70	\$227.50
03/18/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Call with Don Samuel regarding issues pertaining to Mrs. Frost and report to Receiver.	A101 - Plan and prepare for	\$435.00 hr	0.50	0.50	\$217.50
03/18/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	(1800) Email with Mr. Hilbert regarding auction (.2); Attempts to contact auction company and email to same (.4).	A101 - Plan and prepare for	\$435.00 hr	0.60	0.60	\$261.00
03/18/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	(Williams) Continued review of documents re Williams and email to counsel for Mr. Williams	A101 - Plan and prepare for	\$435.00 hr	0.40	0.40	\$174.00
03/19/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	(1800) Lengthy call with auction company (.8); Email to Ms. Kirkland (.2); Call with Hilbert (.3)	A101 - Plan and prepare for	\$435.00 hr	1.30	1.30	\$565.50
03/20/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	(1800) Finalize arrangements to cancel auction with auction company (.3) Call with Ms. Kirkland (.2); Email with Mr. Hilbert (.2) Email with Receiver (.1)	A101 - Plan and prepare for	\$435.00 hr	0.80	0.80	\$348.00
03/23/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	(Williams); Review production from Dr. Williams and update motion (1.3); Email with Receiver regarding same (.2).	A101 - Plan and prepare for	\$435.00 hr	1.50	1.50	\$652.50
03/24/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	(Williams) Review Williams document production and conference with Receiver regarding same and next steps.	A101 - Plan and prepare for	\$435.00 hr	1.00	1.00	\$435.00
03/24/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Follow up with NC Counsel regarding recovery of grinder and conference with Receiver regarding same.	A101 - Plan and prepare for	\$435.00 hr	0.30	0.30	\$130.50
03/24/2026	Henry Sewell	S. Gregory Hays Receiver	SEC Receivership	Attention to questions from	A101 - Plan and prepare	\$435.00 hr	0.20	0.20	\$87.00

		For First Liberty et.al.	SEC Receivership	Secretary of State and investors regarding payment of expenses	for				
03/25/2026	Eric Silva	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Review materials regarding Urohealth and conference with Henry Sewell.	A101 - Plan and prepare for	\$325.00 hr	0.50	0.50	\$162.50
03/25/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	(Miles) Review letter from Lou McBryan (.5); Detailed email to Receiver team regarding same (.4); Review and identify issues to be reviewed for Eric Silva (.3).	A101 - Plan and prepare for	\$435.00 hr	1.20	1.20	\$522.00
03/25/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Research regarding Williams, Urohealth, 2406 and Miles claims in Relativity database.	A101 - Plan and prepare for	\$435.00 hr	1.50	1.50	\$652.50
03/25/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	(1800) Emails with Ms. Kirkland regarding auction,	A101 - Plan and prepare for	\$435.00 hr	0.20	0.20	\$87.00
03/26/2026	Eric Silva	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	(Miles) Prepare memo regarding Miles Demand.	A101 - Plan and prepare for	\$325.00 hr	3.60	3.60	\$1,170.00
03/26/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	(T3) Attention to emails regarding payment of taxes and review title search	A101 - Plan and prepare for	\$435.00 hr	0.40	0.40	\$174.00
03/26/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	(Full Circle) Review status and email to counsel for Full Circle regarding same and inspection	A101 - Plan and prepare for	\$435.00 hr	0.40	0.40	\$174.00
03/27/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	(Full Circle) Review email from resident at property and email with Receiver regarding same (.3); Follow up with counsel for Full Circle (.2); Review foreclosure documents (.4)	A101 - Plan and prepare for	\$435.00 hr	0.90	0.90	\$391.50
03/27/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	(Urohealth) Review memo from Eric Silva regarding response.	A101 - Plan and prepare for	\$435.00 hr	0.30	0.30	\$130.50
03/30/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	(Williams) Conference with Eric Silva re Williams (.2); Edit Motion and attention to deadlines (1.0)	A101 - Plan and prepare for	\$435.00 hr	1.20	1.20	\$522.00
03/30/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	(Full Circle) Conference with Full Circle lawyer (.2); Attention to emails regarding inspection (.4); Conference with Receiver regarding inspection (.2); Attention to email with auctioneer (2); Review options for foreclosure and strategy in handling same (.4)	A101 - Plan and prepare for	\$435.00 hr	1.40	1.40	\$609.00
03/30/2026	Eric Silva	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	(Williams) Review Williams Complaint and begin drafting Motion to Dismiss.	A101 - Plan and prepare for	\$325.00 hr	1.60	1.60	\$520.00

03/31/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Review of Williams Complaint and begin drafting Motion to Dismiss.	A101 - Plan and prepare for	\$435.00 hr	2.70	2.70	\$1,174.50
03/31/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	(Williams) Review edit finalize and file Motion to Dismiss (2.5); Email to Mr. Jones regarding same (.1) Conference with Eric Silva regarding same (.1).	A101 - Plan and prepare for	\$435.00 hr	0.20	0.20	\$87.00
03/31/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	(Full Circle) Follow up on inspection of property by Receiver with counsel for Full Circle.	A101 - Plan and prepare for	\$435.00 hr	0.20	0.20	\$87.00

B120 - Asset Analysis and Recovery Sub Totals: 123.60 123.60 \$48,552.00

B130 - Asset Disposition

01/12/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Review status of Bates pay off on Newnan building and conference with Receiver regarding same.	A101 - Plan and prepare for	\$435.00 hr	0.50	0.50	\$217.50
01/12/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	(2406 Cancer) Follow up on status of matter and review emails regarding same.	A101 - Plan and prepare for	\$435.00 hr	0.30	0.30	\$130.50
01/13/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Review of sale contract and review sale issues re Newnan with auctioneer.	A101 - Plan and prepare for	\$435.00 hr	0.80	0.80	\$348.00
01/13/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Review summary from auctioneer and follow up on Newnan lien resolution.	A101 - Plan and prepare for	\$435.00 hr	0.40	0.40	\$174.00
01/26/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Review and respond to emails regarding status of auction and conference with Receiver regarding same	A101 - Plan and prepare for	\$435.00 hr	0.30	0.30	\$130.50
01/27/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Attention to several emails regarding status of bidding and next steps.	A101 - Plan and prepare for	\$435.00 hr	0.50	0.50	\$217.50
01/28/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Review real estate sale contract and results of auction (.5); Review information regarding pay off of lien on Newnan property and email to Receiver team regarding same (.7).	A101 - Plan and prepare for	\$435.00 hr	1.20	1.20	\$522.00
02/12/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Review status of real estate sale and email to Michael Holbein regarding same.	A101 - Plan and prepare for	\$435.00 hr	0.30	0.30	\$130.50
02/17/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Review status of Newnan closing and email to Michael Holbein	A101 - Plan and prepare for	\$435.00 hr	0.30	0.30	\$130.50
02/17/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Emails with Bates counsel regarding settlement (.3); Prepare documents (.3)	A101 - Plan and prepare for	\$435.00 hr	0.60	0.60	\$261.00
02/23/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Review edit and finalize documents regarding Newnan closing and attention	A101 - Plan and prepare for	\$435.00 hr	2.30	2.30	\$1,000.50

				Document						
02/24/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Review and edit sale agreements for Newnan transaction (2.5); Conference with Receiver regarding same (.2); Call with Closing lawyer regarding same (.3); Call with Michael Holbein regarding same (.3); Review pay off calculations and email to Holbein regarding same (1.0).	A101 - Plan and prepare for	\$435.00 hr	4.30	4.30	\$1,870.50	
02/25/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Continued review of documents related closing and Review and edit same (.8); Calls with closing counsel regarding status (.3); Call with counsel for Bates (.3); Review calculations and prepare information for closing (.5).	A101 - Plan and prepare for	\$435.00 hr	1.90	1.90	\$826.50	
02/26/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Attention to final issues regarding Newnan closing including payoff confirmation and delivery of documents.	A101 - Plan and prepare for	\$435.00 hr	0.50	0.50	\$217.50	
B130 - Asset Disposition Sub Totals:								14.20	14.20	\$6,177.00
B160 - Fee/Employment Applications										
01/08/2026	Eric Silva	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Prepare Initial draft of Second Quarterly Fee Application	A101 - Plan and prepare for	\$325.00 hr	0.50	0.50	\$162.50	
01/15/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Review and edit fee application and submit to SEC for approval.	A101 - Plan and prepare for	\$435.00 hr	2.00	2.00	\$870.00	
01/15/2026	Eric Silva	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Review and finalize fee application.	A101 - Plan and prepare for	\$325.00 hr	1.00	1.00	\$325.00	
01/29/2026	Eric Silva	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Prepare certification for ordinary course of business professionals, conf with H. Sewell regarding same, and circulate draft of certification (.7); Review correspondence regarding ordinary course professionals and related order, ad provide update regarding statement, and conference with H. Sewell regarding certification (.3)	A101 - Plan and prepare for	\$325.00 hr	1.00	1.00	\$325.00	
01/30/2026	Eric Silva	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Finalize and file quarterly report.	A101 - Plan and prepare for	\$325.00 hr	1.00	1.00	\$325.00	
02/03/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Call with Linsey Boyce and Lindsay Cooper regarding retention of Cooper Tierney and detailed discussion of pending matters.	A101 - Plan and prepare for	\$435.00 hr	1.00	1.00	\$435.00	

02/04/2026	Eric Silva	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Final fee application	A101 and prepare for	\$25.00 hr	0.50	0.50	\$162.50
02/04/2026	Henry Sewell	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Edit, finalize and file Second Fee Application	A101 - Plan and prepare for	\$435.00 hr	1.50	1.50	\$652.50
02/11/2026	Eric Silva	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Conf with H. Sewell regarding declaration, prepare notice of filing of declaration for Cooper Tierney and file notice of declaration of Cooper Tierney	A101 - Plan and prepare for	\$325.00 hr	0.50	0.50	\$162.50
03/31/2026	Eric Silva	S. Gregory Hays Receiver for First Liberty et.al.	SEC Receivership	Prepare Fee Application	A101 - Plan and prepare for	\$325.00 hr	0.30	0.30	\$97.50

B160 - Fee/Employment Applications Sub Totals: 9.30 9.30 \$3,517.50

Grand Total 188.80 188.80 \$74,967.00

Exhibit D

**Hays Financial Consulting LLC**

2964 Peachtree Road
 Suite 555
 Atlanta, GA 30305
 404-926-0060

April 09, 2026

First Liberty

Invoice Period: 01-01-2026 - 03-31-2026

Professional Services

Date	Professional	Description	Hours	Rate	Amount
<u>Accounting/Auditing</u>					
01-02-2026	Scott S. Askue	Reviewed account ledger and drafted email to Receiver regarding outstanding checks.	0.30	375.00	112.50
01-05-2026	Scott S. Askue	Prepared wire instruction for payment of Tie & Timber Technology security guard.	0.30	375.00	112.50
01-13-2026	Scott S. Askue	Reviewed status of bank accounts and balances remaining at Truist. Updated report of same.	0.50	375.00	187.50
01-22-2026	Scott S. Askue	Prepared wire instruction for receipt of proceeds from the sale of vehicles. Reviewed invoices and prepared wire transfer instructions for payment of ordinary course professionals.	1.40	375.00	525.00
01-23-2026	Scott S. Askue	Drafted emails to auctioneer and the Receiver regarding receipt of payments from the sale of vehicles. Posted receipts into ledger.	0.40	375.00	150.00
02-02-2026	Scott S. Askue	Prepared wire instructions for payment of security guard at Tie & Timber Technology.	0.30	375.00	112.50
02-09-2026	Scott S. Askue	Reviewed orders and prepared analysis of cash in bank accounts. Prepared recommendation for payment of awarded fees. Prepared wire transfers for payment of same.	1.40	375.00	525.00
02-10-2026	Dwaine A. Butler	Reviewed emails from Scott Askue regarding donation and contribution returns. Reviewed list of contributions for Receiver verification.	0.20	225.00	45.00
02-10-2026	Scott S. Askue	Prepared ledger of payments to identify payments to select investor prior to SEC shutdown.	0.70	375.00	262.50
02-11-2026	Scott S. Askue	Reviewed for political contributions and charitable donations. Prepared report of same. Identified politician associated with same.	4.20	375.00	1,575.00
02-12-2026	Scott S. Askue	Continued updating and formatting of report of political contributions and charitable donations totaling over \$4 million.	1.40	375.00	525.00
02-17-2026	Scott S. Askue	Prepared wire transfer request to Teddy Hemmingway.	0.30	375.00	112.50
02-25-2026	Scott S. Askue	Prepared incoming wire transfer report for proceeds from sale of 14 Greenville Street.	0.30	375.00	112.50
02-26-2026	Scott S. Askue	Reviewed report of donations, contributions and gifts.	0.30	375.00	112.50
02-27-2026	Scott S. Askue	Processed checks from various First Liberty closed bank accounts. Set up new accounts as needed.	1.30	375.00	487.50
03-02-2026	Scott S. Askue	Prepared transactions ledger of transactions with	1.60	375.00	600.00

Date	Professional	Description	Hours	Rate	Amount
<u>Accounting/Auditing</u>					
		Randy Hough.			
03-02-2026	Scott S. Askue	Identified transactions by Frost family members and verified to correct party.	2.20	375.00	825.00
03-03-2026	Scott S. Askue	Prepared wire transfer instruction for payment of Tie Timber Technology security guard.	0.30	375.00	112.50
03-05-2026	Scott S. Askue	Prepared report of payments to Principal Life Insurance.	0.70	375.00	262.50
03-06-2026	Scott S. Askue	Prepared report of transactions with Northwestern Mutual.	0.80	375.00	300.00
03-09-2026	Scott S. Askue	Prepared report of payments to Noelle Kahaian and related entities.	0.30	375.00	112.50
03-09-2026	Scott S. Askue	Prepared incoming wire instructions for donation bank account.	0.20	375.00	75.00
03-09-2026	Scott S. Askue	Prepared report of payments to Jayme Sickert.	0.70	375.00	262.50
03-09-2026	Scott S. Askue	Prepared report of payroll payments to Jayme Sickert.	0.30	375.00	112.50
03-10-2026	Scott S. Askue	Prepared report of payments to Nathaniel Darnell and Perservo Properties.	1.90	375.00	712.50
03-12-2026	Scott S. Askue	Reviewed and prepared ordinary course professional invoices for payment.	0.40	375.00	150.00
03-16-2026	Scott S. Askue	Prepared wire transfer instructions for payment of ordinary course professionals.	0.50	375.00	187.50
03-17-2026	Scott S. Askue	Prepared wire transfer instruction for payment of security guard at Tie Timber and Technology location.	0.30	375.00	112.50
03-19-2026	Scott S. Askue	Reviewed emails and other files relating to payments and transactions with Brant Frost V. Compiled documents relating to same. Prepared report of payments to Brant Frost V.	4.60	375.00	1,725.00
03-20-2026	Scott S. Askue	Prepared report of unliquidated assets of receivership.	1.50	375.00	562.50
03-24-2026	Scott S. Askue	Researched for payments to politician and email regarding findings.	0.30	375.00	112.50
03-24-2026	Scott S. Askue	Researched for commission and referral fees paid by defendants and issues relating to same.	2.10	375.00	787.50
03-26-2026	Scott S. Askue	Researched for payments to select political candidates and return of same. Prepared report of same.	0.40	375.00	150.00
03-27-2026	Scott S. Askue	Prepared report of payments to Brookwell Capital for commissions on contracts. Discussions commissions paid with Henry Sewell. Reviewed emails relating to same.	1.30	375.00	487.50
03-30-2026	Scott S. Askue	Prepared report of payments to Persevero Properties and Boll Weevil for commissions on contracts. Reviewed emails relating to same.	2.40	375.00	900.00
03-30-2026	Scott S. Askue	Prepared wire transfer request for payment of security guard's fees.	0.30	375.00	112.50
			36.40		13,620.00
<u>Asset Analysis & Recovery</u>					
01-12-2026	Dwaine A. Butler	Telephone call from Mary Parks regarding claim of common area between 14 Greenville and 16 Greenville street properties. Reviewed adjoining property owner letter to Receiver and email regarding request for access to common area prior to auction sale. Reviewed renovation drawings to assess claim of common ownership. Researched Coweta County website for legal description, property detail, and survey. Discussed issues with	1.20	225.00	270.00

Date	Professional	Description	Hours	Rate	Amount
<u>Asset Analysis & Recovery</u>					
		the auctioneer regarding same. Reviewed county property sketch and legal description for the determination of precise building square footage. Reviewed Haven Winder collateral file for information regarding insurance requirements and reporting to Barrow County.			
01-14-2026	Dwaine A. Butler	Researched APMEX coin collection recovered at the Newnan business location. Organized recovered coins and researched information of the determination of value. Discussed issues with the Receiver regarding Paul Schneider sale order and confirmation. Recovered gun purchase invoices and researched value.	1.30	225.00	292.50
01-16-2026	Dwaine A. Butler	Continued research of APMEX domestic coin retailers and collectors for determination of value.. Drafted emails to and reviewed emails from the Receiver regarding coin inventory and research of value. Telephone calls to Gold and Coin Exchange and Atlanta Gold & Coin Buyers regarding an assessment of coin value. Met with Fairburn Jewelers to provide inspection of coins and request for offer to purchase.	2.00	225.00	450.00
01-16-2026	Dwaine A. Butler	Researched value and comparable sales for commercial properties in Winder, GA. Discussed issues with real estate broker John Ball regarding 169 W. Athens Street property valuation, legal description, and building renovation detail.	0.60	225.00	135.00
01-19-2026	Dwaine A. Butler	Reviewed emails from APMEX and coin retailers regarding assessment an assessment and valuation of the recovered coins. Telephone calls to and from three coin retailers regarding same. Discussed issues with the Receiver regarding coin value, communications with retailers, and value.	0.60	225.00	135.00
01-20-2026	Dwaine A. Butler	Telephone calls to and from coin retailers regarding value of recovered coins and potential sale of same. Met with Atlanta Coin retailer for inspection of recovered coins and assessment of value.	0.80	225.00	180.00
01-26-2026	Dwaine A. Butler	Researched value of 1 ounce silver round coins recovered from the Newnan office. Email submissions to three coin retailers regarding value of coins. Telephone calls to several coin collector companies and retailers regarding valuation metrics of coin resale. Researched websites for additional valuation information. Met with Lenox ATM regarding valuation of coins. Telephone calls to and from APMEX representative regarding valuation inquiry.	1.60	225.00	360.00
02-04-2026	Dwaine A. Butler	Telephone calls to and from Lenox ATM regarding valuation and offer to purchase the recovered coins. Researched company information and discussed valuation process with agent. Coordinated inspection of coins with coin retailer.	0.40	225.00	90.00
02-05-2026	Dwaine A. Butler	Reviewed and responded to emails from Receiver and Receiver's counsel regarding Grinder equipment, detail, and authorization to access equipment for inspection. Reviewed equipment detail and researched potential value. Discussed issues with James Savage regarding location and inspection of the Grinder in North Carolina.	0.80	225.00	180.00
02-09-2026	Scott S. Askue	Identified payments for the purchase of real property using First Liberty funds. Complied	2.30	375.00	862.50

Date	Professional	Description	Hours	Rate	Amount
<u>Asset Analysis & Recovery</u>					
		property deeds and payment documents relating to same.			
02-11-2026	Dwaine A. Butler	Researched Pennsylvania Lumberman Insurance policy detail for information regarding Tie & Timber Technologies equipment and valuation of inventory. Telephone call to Steve Sigman regarding purchase of equipment and request for appraisal of equipment and building. Continued to review several equipment purchase documents for analysis of equipment and to provide to auctioneer.	1.70	225.00	382.50
02-19-2026	Scott S. Askue	Researched for information relating to Legacy Motion Picture and Woodlawn investment.	0.70	375.00	262.50
02-20-2026	Scott S. Askue	Prepared report of receipts from Legacy Motion Pictures.	0.30	375.00	112.50
02-26-2026	Dwaine A. Butler	Reviewed emails from former Tie & Timber Technologies compliance director regarding equipment purchases, order detail, and installation costs. Discussed issues with Ted Hemmingway regarding verification of specific onsite inventory. Telephone calls to and from Kristie Scarbrough regarding request for equipment list to provide to auctioneer.	1.40	225.00	315.00
03-04-2026	Dwaine A. Butler	Reviewed and responded to several emails from the Receiver and Receiver's counsel regarding recovery of the Grinder farming equipment and servicing of notice to Ernest Jones. Researched Ernest Jones comprehensive report for determination of current residence. Telephone calls to and from James Savage regarding auctioneer's assessment and valuation of the Grinder equipment. Researched current market value for equipment and discussed transport and relocation of equipment with Teddy Hemmingway.	0.80	225.00	180.00
03-05-2026	Dwaine A. Butler	Telephone calls to and from Steven Hale regarding Receiver request for information on two Principal Life Insurance policies and notice to change Receiver estate as beneficiary to the policies. Reviewed life insurance premium notices recovered from the business location. Drafted email to Mr. Hale regarding request for policy information.	1.20	225.00	270.00
03-06-2026	Dwaine A. Butler	Drafted email to Steven Hale regarding request for Edwin Frost life insurance information and request to add Receiver Estate as beneficiary to policy. Reviewed emails from Scott Askue and the Receiver regarding list of policy premium payments. Reviewed Northwestern Mutual insurance notices to verify which policies were paid.	0.40	225.00	90.00
03-11-2026	Dwaine A. Butler	Discussed issues with the Receiver regarding efforts to recover the grinder located in North Carolina. Discussed value of grinder with James Savage. Researched detail model information for the determination of potential value to auction. Reviewed email correspondence from Linsay Boyce and the Receiver regarding equipment recovery efforts.	0.40	225.00	90.00
03-12-2026	Dwaine A. Butler	Reviewed and responded to email from Kristie Scarbrough regarding Tie & Timber Technologies equipment inventory valuation. Reviewed assessment detail and drafted email to the Receiver regarding same. Telephone calls to and	0.60	225.00	135.00

Date	Professional	Description	Hours	Rate	Amount
<u>Asset Analysis & Recovery</u>					
		from James Savage regarding same.			
03-13-2026	Dwaine A. Butler	Drafted email to and reviewed email from the Receiver regarding Tie & Timber Technologies equipment evaluation provided by auctioneer. Email correspondence to and from the Receiver regarding coordination of Arnold's Point inspection and status of Jerry Williams complaint.	0.30	225.00	67.50
03-16-2026	Dwaine A. Butler	Researched Tie & Timber Technologies equipment inventory detail, receipts of purchase, warranty information, and accounting records. Reviewed information and prepared for potential auctioneer. Telephone calls to and from James Savage regarding Wood-Mizer and Grinder purchase detail and request for origin equipment.	1.40	225.00	315.00
03-18-2026	Dwaine A. Butler	Reviewed and responded to emails from Brandon Howe regarding request for Tie & Timber Technologies sale and property records for broker evaluation of the property. Reviewed several documents including Grant information, building improvements, and annual tax assessment. Forwarded information and property detail to broker. Telephone calls to and from Teddy Hemmingway regarding coordination of broker inspection and request for access to building space.	1.40	225.00	315.00
03-23-2026	Dwaine A. Butler	Reviewed and responded to emails from the Receiver and Joshua Mayes regarding Defendant's turnover of the 2013 Nissan Rogue and Northwestern Mutual life insurance policies. Researched ownership and transfer detail for the Nissan vehicle. Reviewed emails from Brant Frost regarding conveyance of vehicle to Irene Tennessee. Reviewed Principal Life Insurance and Northwestern Mutual documents for additional information regarding value of policies and policy premium payments.	0.70	225.00	157.50
03-24-2026	Dwaine A. Butler	Reviewed and responded to several emails from the Receiver and Lindsey Boyce regarding recovery of the horizontal Grinder equipment and location of same. Researched equipment retail websites for information regarding sales in North Carolina and South Carolina. Reviewed Google Maps aerial for location information. Telephone call to proposed auctioneer regarding equipment recovery efforts.	1.40	225.00	315.00
			24.30		5,962.50
<u>Asset Disposition</u>					
01-02-2026	Dwaine A. Butler	Confirmed purchase and payment of 14 Greenville Street office furniture with Scott Schwartz. Drafted email to the Receiver regarding same.	0.10	225.00	22.50
01-06-2026	Dwaine A. Butler	Telephone call from Scott Schwartz regarding 14 Greenville Street showing schedule and request for building expenditures to provide to interested parties. Organized Newnan Utilities invoices and YTD rent collection and forwarded to auctioneer.	0.30	225.00	67.50
01-09-2026	Dwaine A. Butler	Telephone call from Scott Schwartz regarding 14 Greenville auction posting and draft of Real Auction Sales Contract and Receiver's review of same. Reviewed draft contract and email correspondence to Receiver's counsel regarding the agreement.	0.30	225.00	67.50

Date	Professional	Description	Hours	Rate	Amount
<u>Asset Disposition</u>					
01-12-2026	Dwaine A. Butler	Reviewed 169 W. Athens Street survey, legal description, and building layout. Discussed potential sale and interest of purchase the property with adjacent property owner.			
01-15-2026	Dwaine A. Butler	Discussed issues with AJ Patel regarding interest in the purchase of the Haven Winder property. Discussed Receiver's plan to sell the property and market to interested parties.	0.30	225.00	67.50
01-16-2026	Dwaine A. Butler	Discussed issues with the Receiver regarding company interested in acquiring the Tie & Timber Technologies property in Mullins, South Carolina. Drafted email to potential real estate broker regarding property specs and information detail. Retrieved property documents and forwarded to real estate broker for review.	0.80	225.00	180.00
01-19-2026	Dwaine A. Butler	Reviewed and responded to emails from Gary Mills regarding Tie & Timber Technologies property specs and inventory detail. Discussed issues with the Receiver regarding authority to sell the building and hire of commercial real estate broker to list for sale. Forwarded property photographs to broker at the request of interested party. Telephone call to Mayor Miko Pickett regarding follow up to inquiry to purchase the location.	0.70	225.00	157.50
01-20-2026	Dwaine A. Butler	Discussed issues with vehicle auctioneer regarding auction status and conveyance of vehicles title to purchasers. Coordinated recovery of title with Scott Schwartz. Telephone call to APMEX regarding valuation and purchase of the recovered collector coins. Email correspondence to and from coin retailers regarding recovered coin inventory, value, and offer to purchase.	0.50	225.00	112.50
01-21-2026	Dwaine A. Butler	Telephone calls to and from Scott Schwartz regarding vehicle auction and 14 Greenville Street auction status. Reviewed auction website and monitored bidder activity. Researched for tenant lease agreement language and discussed lease arrangements with auctioneer. Discussed issues with Scott Schwartz regarding notice to prospective buyers of tenant agreements and utility payment allocation.	0.70	225.00	157.50
01-22-2026	Dwaine A. Butler	Telephone call from interested bidder regarding access and auction instructions to bid on the vehicles. Provided auction website and drafted email to auctioneer regarding inquiry. Monitored Bullseye Auction portal for results. Discussed report of sale proceeds with auctioneer and coordinated turnover of vehicle titles with Scott Schwartz. Telephone call from James Savage of Tri State Auction regarding interest to auction contents of the Tie & Timber Technologies property. Discussed issues with Mr. Savage regarding equipment inventory, auction timeline, and proposal to liquidate equipment and contents. Reviewed email from the Receiver and Receiver's counsel regarding preparation of document to authorize auction with business owner. Reviewed and responded to email from auctioneer regarding confirmation of wire instruction for vehicle sale proceeds.	1.80	225.00	405.00
01-23-2026	Dwaine A. Butler	Verified wire transfers for the auction sale of five	1.00	225.00	225.00

Date	Professional	Description	Hours	Rate	Amount
<u>Asset Disposition</u>					
		vehicles. Drafted emails to the Receiver and auctioneer regarding wire receipt and confirmation. Verified wire receipts. Reviewed emails and inquiries from Atlanta Coin Collectors regarding offer to purchase the Buffalo Round coins recovered from the Newnan office. Coordinated inspection of coins with Buckhead ATM and Atlanta Gold and Coin Buyers. Submitted inspection meeting with Lenox ATM.			
01-26-2026	Dwaine A. Butler	Reviewed and responded to emails from Katie Scarbrough regarding Tri-State Auction proposal to sell Tie & Timber Technologies equipment. Reviewed proposal and drafted email to the Receiver regarding same. Telephone calls to and from Scott Schwartz regarding the 14 Greenville Street auction and bidder directory. Monitored auction and discussed sale contract and deposit requirement with auctioneer. Reviewed emails from auctioneer regarding process to submit deposit. Telephone calls to and from Ted Hemmingway regarding pending inspection of the building and meeting with auctioneer to inspect the equipment.	1.20	225.00	270.00
01-27-2026	Dwaine A. Butler	Telephone calls to and from Scott Schwartz regarding 14 Greenville auction pre-closing and bidder detail. Reviewed and monitored auction website. Discussed issues with auctioneer regarding auction results. Confirmed wire instructions for winning purchaser earnest money deposit. Discussed pre closing steps and detail with auctioneer. Verified receipt of buyer's earnest money deposit and discussed pre closing details with auctioneer.	1.30	225.00	292.50
01-28-2026	Dwaine A. Butler	Reviewed email from Atlanta Gold & Coin Buyers regarding proposed offer to purchase the recovered coins. Drafted email to the Receiver regarding same. Continued correspondence with coin retailers regarding value of coins and offer to purchase. Telephone call from Scott Schwartz regarding preparation for closing of the 14 Greenville Street property and transfer of utilities to purchaser.	0.70	225.00	157.50
01-29-2026	Dwaine A. Butler	Telephone call from Lenox ATM regarding valuation and inspection of the recovered silver coins. Drafted email to and reviewed emails from coin retailers regarding offer to purchase coins.	0.30	225.00	67.50
01-30-2026	Dwaine A. Butler	Reviewed and responded to emails from Kristie Scarbrough regarding auction proposal for Tie & Timber Technologies equipment and inventory. Telephone call from James Savage regarding an assessment of inventory and inspection to prepare for auction. Telephone calls to and from Atlanta Coin Retailer regarding inspection of the recovered coins, value, and offer to purchase from the Receiver.	0.70	225.00	157.50
02-02-2026	Dwaine A. Butler	Telephone call from John Savage regarding coordination of Tie & Timber Technologies equipment inspection and proposal to sell the equipment and inventory. Reviewed Tri State Auction marketing letter and discussed commission structure with auctioneer. Discussed issues with the Receiver regarding requirement for Consent from Mrs. Martini to conduct auction sale.	0.60	225.00	135.00

Date	Professional	Description	Hours	Rate	Amount
<u>Asset Disposition</u>					
02-10-2026	Dwaine A. Butler	Met with Lenox ATM Coin retailers for inspection of the recovered silver coins. Discussed coin value and offer to purchase the coins from the Receiver.	0.60	225.00	135.00
02-12-2026	Dwaine A. Butler	Telephone calls to and from Township Coins regarding valuation and offer to purchase the recovered silver coins. Researched company website for coin valuation process and submission of inventory detail. Reviewed revised Tri State Auction proposal for Tie & Timber Technologies equipment sale and commission detail. Drafted email to and reviewed email from the Receiver regarding proposal detail and authority to sell the assets.	0.80	225.00	180.00
02-13-2026	Dwaine A. Butler	Discussed issues with the Receiver regarding discussion with broker and auctioneer on the sale of the Tie & Timber Technologies location. Drafted email to broker Gary Mills regarding valuation and broker's opinion of value of the physical building. Telephone calls to and from Kristie Scarbrough regarding an adjustment to the auction proposal to reflect the property and equipment. Discussed proposed commission structure with auctioneer and researched comps for commercial sales in Mullins, South Carolina. Met with Township Coins appraiser for inspection of coins and offer to purchase.	1.30	225.00	292.50
02-17-2026	Dwaine A. Butler	Telephone calls to and from Township Coins regarding assessment and valuation of the recovered silver coins. Discussed offer to purchase the coins with retailer.	0.20	225.00	45.00
02-19-2026	Dwaine A. Butler	Telephone calls to and from Scott Schwartz and 14 Greenville Steet buyer regarding preparation for the sale of the property and documents needed for closing. Reviewed Motion and verified auctioneer's commission and reimbursement detail to include in settlement. Discussed issues with the Receiver regarding conducting final walk through with buyer. Coordinated access to building with tenants.	0.80	225.00	180.00
02-20-2026	Dwaine A. Butler	Reviewed several emails from Henry Sewell and Ashley Gable regarding preparation of the 14 Greenville Street closing and request for property Deed. Discussed issues with the Receiver regarding same. Drafted email to and reviewed email from Scott Schwartz regarding request for auctioneer expense invoice and registered bidder list to include in closing package.	0.40	225.00	90.00
02-23-2026	Dwaine A. Butler	Continued email correspondence with Receiver counsel and buyer's attorney regarding preparation of the 14 Greenville sale and closing. Organized documents for Receiver review and execution. Telephone calls to and from buyer regarding property insurance coverage and policy detail and transfer of utilities post closing. Drafted email to buyer regarding request for information.	1.40	225.00	315.00
02-24-2026	Dwaine A. Butler	Prepared 14 Greenville Street property closing documents for settlement and closing. Notarized documents and verified execution of documents by the Receiver. Email correspondence to and from Henry Sewell regarding property detail and seller disclosure. Reviewed correspondence from	2.00	225.00	450.00

Date	Professional	Description	Hours	Rate	Amount
<u>Asset Disposition</u>					
		adjoining property owner regarding building rights and dimension detail. Telephone call to Scott Schwartz regarding same.			
02-24-2026	Scott S. Askue	Reviewed warranty deed relating to sale of 14 Greenville Street, Newnan. Drafted emails and reviewed documents relating to sale. Set up bank account for funds to be escrowed. Prepared calculation of loan payoff per the Receiver.	1.70	375.00	637.50
02-25-2026	Dwaine A. Butler	Reviewed Tie & Timber Technologies equipment inventory list and prepared list for auctioneer. Reviewed accounting and business records for equipment purchase details and appraisals. Discussed issues with James Savage regarding equipment list and coordination of Grinder inspection in North Carolina.	1.00	225.00	225.00
02-25-2026	Dwaine A. Butler	Reviewed and responded to emails from 14 Greenville Street buyer, Receiver, and Receiver's counsel regarding property sale transfer and execution of closing documents. Discussed issues with the Receiver regarding cancellation of property insurance policy and utilities. Continued to organize closing documents and prepared for transfer to closing attorney.	2.00	225.00	450.00
02-26-2026	Dwaine A. Butler	Prepared 14 Greenville closing documents for courier Receiver execution and delivery to closing attorney. Reviewed emails from Henry Sewell and Scott Askue regarding confirmation of wire transfer and settlement. Reviewed wire amounts and verified with settlement detail. Telephone calls to and from coin retailers regarding updated offers to purchase the rare coins.	1.30	225.00	292.50
02-26-2026	Scott S. Askue	Verified closing statement details. Telephone call from closing attorney's office to verify wire transfer instructions.	0.30	375.00	112.50
02-27-2026	Dwaine A. Butler	Telephone calls to and from auctioneer Scott Schwartz regarding settlement of vehicle and 14 Greenville real estate sale. Reviewed auctioneer contract and Motion to Sell. Verified commission amount and settlement detail. Drafted email to and reviewed email from the Receiver and Receiver counsel regarding report of sale and authorization of payment for the sale of the Receiver assets.	0.80	225.00	180.00
03-04-2026	Dwaine A. Butler	Drafted email to Kristie Scarbrough regarding request for updated auction contract and commission agreement. Reviewed and responded to emails from the Receiver regarding auctioneer detail and preparation of Receivership expansion Motion. Telephone call from James Savage regarding coordination of interview with potential real estate agent.	0.60	225.00	135.00
03-10-2026	Dwaine A. Butler	Telephone calls to and from James Savage regarding review of Tie & Timber Technologies equipment auction proposal and correspondence with real estate broker regarding listing of the 310 S. Cypress Street property. Researched commercial and industrial listings for determination of comps and list price. Reviewed and responded to email from Atlanta Gold & Coin Buyers regarding coordination of coin inspection and offer to purchase from the Receiver. Reviewed records for purchase documents and appraisal	1.30	225.00	292.50

Date	Professional	Description	Hours	Rate	Amount
<u>Asset Disposition</u>					
		detail to provide to the auctioneer and real estate broker.			
03-11-2026	Dwaine A. Butler	Telephone calls to and from James Savage regarding Tri State Auction proposal to sell the Tie & Timber Technologies equipment. Reviewed revised contract and discuss commission details. Drafted emails to and reviewed several emails from the Receiver and Receiver's counsel regarding authority to sell the location equipment and auction plan.	0.70	225.00	157.50
03-12-2026	Dwaine A. Butler	Telephone calls to and from Kristie Scarbrough and James Savage regarding Tri State Auction Tie & Timber Technologies equipment inspection and preliminary valuation of the equipment. Telephone calls to and from Brandon Howe regarding sale of the real estate and coordination of property inspection. Discussed issues with realtor regarding preparation of listing agreement, industrial property commission structure, and Receiver appointment. Drafted email to the Receiver regarding equipment and property sale plan.	1.80	225.00	405.00
03-17-2026	Dwaine A. Butler	Reviewed and responded to email from Brandon Howe regarding Tie & Timber Technologies property inspection and broker assessment of value. Telephone calls to and from Ted Hemmingway regarding coordination of broker inspection. Reviewed several documents regarding property square footage, Marion County Grant and Improvements application, annual county tax assessment, and property appraisal detail.	1.80	225.00	405.00
03-19-2026	Dwaine A. Butler	Telephone calls to and from Brandon Howe regarding request for additional Tie & Timber Technologies property information for evaluation and inspection of the location. Forwarded insurance information and property specs detail for evaluation and broker opinion of price. Reviewed Marion County Economic grant information for property improvement information.	1.10	225.00	247.50
03-24-2026	Dwaine A. Butler	Telephone calls to and from Brandon Howe regarding Tie & Timber Technologies property inspection and broker opinion of value. Discussed issues with Mr. Howe regarding record of property improvements, commission structure, and marketing of the property for sale. Reviewed and responded to emails from Henry Sewell and the Receiver regarding Deed in Lieu of Foreclosure and preparation to sell the property and equipment. Continued correspondence with Tri State Auction and Brandon Howe & Associates regarding sale. Reviewed Marion County tax documents to provide to broker. Drafted email to the Receiver regarding auction plan. Telephone calls to and from Atlanta Coin regarding coordination of coin inspection and offer to purchase.	1.30	225.00	292.50
03-26-2026	Dwaine A. Butler	Telephone call from Brandon Howe regarding real estate auction proposal to sell the Tie & Timber Technologies property location. Discussed issues with Mr. Howe regarding sale commission structure, valuation of the property, and proposed auction plan.	0.40	225.00	90.00

Date	Professional	Description	Hours	Rate	Amount
<u>Asset Disposition</u>					
03-30-2026	Dwaine A. Butler	Reviewed email from Brandon Howe regarding Tie & Timber Technologies property auction letter and proposal to sell the property. Reviewed proposal detail and discussed with broker and equipment auctioneer.	0.40	225.00	90.00
			35.60		8,310.00
<u>Business Analysis</u>					
01-02-2026	Dwaine A. Butler	Reviewed the NoFree loan and collateral documents for information on Bryan County property. Reviewed county website to confirm no citation or county code enforcement violations. Drafted email to and reviewed email from the Receiver regarding pending foreclosure proceedings and Receiver's inspection of the property location.	0.80	225.00	180.00
01-02-2026	Scott S. Askue	Researched for information relating to funds raised from additional notes to 2406 Cancer Care.	4.30	375.00	1,612.50
01-05-2026	Scott S. Askue	Reviewed for loan guarantee documents and drafted email to Eric Silva regarding same.	0.30	375.00	112.50
01-06-2026	Dwaine A. Butler	Organized loan files and reviewed NoFree and Normal Recovery files for information regarding collateral detail, plats, surveys, or prior tax assessment detail. Reviewed Pike County and Bryan County website for transfer and prior ownership detail.	1.40	225.00	315.00
01-06-2026	Scott S. Askue	Reviewed, researched and responded to letter to attorney for 2406 Cancer Care regarding payoff.	0.70	375.00	262.50
01-09-2026	Scott S. Askue	Reviewed for emails relating to potential equity interest in entities. Drafted email to the Receiver regarding same.	0.30	375.00	112.50
01-14-2026	Dwaine A. Butler	Transported recent documents to Receiver's office for further examination. Reviewed several boxes of business records recovered from the Newnan location. Organized files by category and year. Discussed issues with Scott Askue and the Receiver regarding review of historical bank statements. Drafted emails to the Receiver regarding business purchases and review of transactions.	2.20	225.00	495.00
01-20-2026	Dwaine A. Butler	Reviewed Normal Recovery collateral file for documentation regarding insurance requirements pursuant to terms of the loan. Researched Monroe city property tax website to verify paid annual tax assessment.	0.40	225.00	90.00
01-23-2026	Scott S. Askue	Researched issues relating to Urohealth loan and payoff. Drafted email to Henry Sewell with findings.	2.60	375.00	975.00
01-27-2026	Scott S. Askue	Reviewed files, investigated transactions, reviewed emails and prepared ledger of transactions involving the Vimaec loan. Drafted memo on finding of loan being paid in full.	2.20	375.00	825.00
01-27-2026	Scott S. Askue	Reviewed files, investigated transactions, reviewed emails and prepared ledger of transactions involving the DI Development loan. Prepared analysis of balance owed on loan.	2.60	375.00	975.00
01-28-2026	Scott S. Askue	Continued review of files, investigated transactions, reviewed emails and prepared ledger of transactions involving the DI Development loan. Prepared analysis of balance owed on loan.	3.10	375.00	1,162.50
01-28-2026	Scott S. Askue	Reviewed files and verified status of Jessup loans.	0.60	375.00	225.00
01-28-2026	Scott S. Askue	Reviewed for status of loan to Imperial	1.20	375.00	450.00

Date	Professional	Description	Hours	Rate	Amount
<u>Business Analysis</u>					
		Independent Media. Prepared analysis of transaction and loan.			
01-29-2026	Dwaine A. Butler	Reviewed emails from the Receiver regarding the Ridgeway loan and analysis of 17 Lagarza Court collateral and determination if equity. Researched county tax assessor evaluation of the property and if foreclosure proceedings. Verified payment of 2025 property taxes via Walton County website. Reviewed loan file for documents or property appraisal information.	1.20	225.00	270.00
01-29-2026	Scott S. Askue	Reviewed transactions and prepared analysis of transactions with Randy Bates and related parties and entities. Reviewed emails and computer files for additional information regarding same.	5.30	375.00	1,987.50
01-29-2026	Scott S. Askue	Reviewed emails and other documents for information relating to loans to Urohealth Dublin and Urohealth Warner Robbins.	1.60	375.00	600.00
01-30-2026	Scott S. Askue	Researched for information regarding loan to Global Onboard Partners. Prepared analysis of same. Drafted email with findings. Research documents granting equity interest.	3.20	375.00	1,200.00
02-02-2026	Scott S. Askue	Reviewed for files and transactions relating to Ecofusion loan. Prepared loan payoff analysis. Drafted emails to Eric Silva regarding same.	4.30	375.00	1,612.50
02-04-2026	Scott S. Askue	Reviewed for transactions, emails and documents relating to loan to Craig Bergman. Prepared ledger of transactions and loan payoff based on terms of promissory note and amendments. Drafted email regarding same.	5.20	375.00	1,950.00
02-04-2026	Dwaine A. Butler	Reviewed and responded to emails from Eric Silva and Scott Askue regarding the updated loan analysis and review of schedule of investors and participants. Reviewed draft of loan participant list for determination of loan status.	0.60	225.00	135.00
02-06-2026	Scott S. Askue	Reviewed emails and bank transactions relating to loan to Zeroholdings. Prepared ledger and supporting documents relating to resolution of loan. Drafted email regarding findings.	3.30	375.00	1,237.50
02-06-2026	Scott S. Askue	Reviewed emails and other files for correspondences with Jerry Williams. Drafted email to Eric Silva regarding same.	1.60	375.00	600.00
02-09-2026	Scott S. Askue	Additional research regarding documents relating to Dr. Williams loans.	0.40	375.00	150.00
02-09-2026	Dwaine A. Butler	Reviewed Tie & Timber Technologies business records recovered from the property. Reviewed bank statements and vendor contracts for the determination of equipment ownership. Reviewed several documents regarding City of Mullins grant correspondence and workforce audit information. Organized documents for retention. Researched documents for information regarding loan and investor participation agreements. Reviewed emails from Scott Askue regarding Riverdawg LLC loan details and acknowledgement of signed note guarantee.	1.90	225.00	427.50
02-10-2026	Dwaine A. Butler	Reviewed Normal Recovery, Full Circle, and Product Design Innovations loan files for information regarding participant agreements. Updated schedule of loan participants for update of loan analysis.	0.70	225.00	157.50
02-16-2026	Scott S. Askue	Prepared updated analysis of loan to Kracken.	0.70	375.00	262.50

Date	Professional	Description	Hours	Rate	Amount
<u>Business Analysis</u>					
		Reviewed for documents relating to same.			
02-17-2026	Dwaine A. Butler	Reviewed emails from Henry Sewell and Eric Silva regarding Phillip Miles guaranty and recovery of original agreements. Reviewed several boxes of business records for loan and guaranty information. Discussed issues with the Receiver regarding recovery of loan documents. Organized loan files recovered from the miscellaneous business records.	1.80	225.00	405.00
02-18-2026	Dwaine A. Butler	Reviewed and researched several business records for original loan documents. Organized documents and scanned to directory. Reviewed Jerry Williams, Curepoint, Normal Recovery, and Bates loan file for original detail and participant agreements.	2.00	225.00	450.00
02-19-2026	Dwaine A. Butler	Researched business records for original promissory notes, guarantee letters, or signed assignment information for several participant loans. Organized documents by title and scanned to directory.	0.80	225.00	180.00
02-24-2026	Dwaine A. Butler	Reviewed No Free loan documents for signed agreements and loan file detail. Reviewed RiverDawg LLC loan files for original documents for negotiation with borrowers.	0.80	225.00	180.00
03-02-2026	Dwaine A. Butler	Reviewed Haven-Winder loan files and collateral information for Barrow County and City of Winder utility information detail. Reviewed Barrow County tax records for determination of any water service assessment or payment detail.	0.80	225.00	180.00
03-03-2026	Scott S. Askue	Researched for information relating to AGYL offering. Complied documents and drafted email to the Receiver regarding same.	2.30	375.00	862.50
03-04-2026	Scott S. Askue	Reviewed transactions and prepared analysis of payments to and from Greg Dolezal and GRD Ventures.	1.30	375.00	487.50
03-04-2026	Dwaine A. Butler	Reviewed emails from the Receiver regarding FibreTech LLC collateral and assessment of property at 6635 Canyon Cove, Cumming, GA 30028. Reviewed loan documents and researched guaranty detail for Rendell Schmidt. Reviewed IdlCore report for property ownership detail. Reviewed Zillow for value of the collateral. Drafted email to the Receiver regarding assessed value.	0.60	225.00	135.00
03-05-2026	Scott S. Askue	Researched for association of Dorothy Sexton to loans.	0.40	375.00	150.00
03-06-2026	Scott S. Askue	Reviewed company records and emails for information relating to Moneyline loan and transactions with same. Prepared report of transactions. Drafted email regarding nature of same as it related to loan to 2406 Cancer Care.	2.60	375.00	975.00
03-06-2026	Scott S. Askue	Reviewed issues regarding loan to A Place in Time and Timeless Acquisitions. Compiled documents relating to same.	1.30	375.00	487.50
03-09-2026	Dwaine A. Butler	Reviewed email from the Receiver regarding investment from Ankom Technology in the CurePoint loan. Researched business files for information and documentation associated with Ankom and Andy Komarek. Researched Canandaigua National Bank in loan documents. Reviewed Tie & Timber Technologies loan and	1.20	225.00	270.00

Date	Professional	Description	Hours	Rate	Amount
<u>Business Analysis</u>					
		property records for information regarding liens or UCC filings. Reviewed Marion County Tax Assessor's website for tax payment history and to verify status with City of Mullins authority.			
03-10-2026	Scott S. Askue	Prepared updated loan balance analysis for loans to River Dawg, No Free and Dr. Williams.	1.40	375.00	525.00
03-12-2026	Dwaine A. Butler	Drafted email to and reviewed emails from the Receiver regarding NoFree loan collateral and inspection of Arnold's Point property. Reviewed Bryan County property website for property information and property tax status. Coordinated inspection of the property. Reviewed No Free/Riverdawg complain and filed Motion. Reviewed loan file for accounting and bank transaction detail.	1.40	225.00	315.00
03-13-2026	Scott S. Askue	Reviewed all open and closed bridge loan transactions and organized for reporting. Reviewed emails for research and verification of closed loan transactions.	6.60	375.00	2,475.00
03-16-2026	Dwaine A. Butler	Reviewed several emails from the Receiver regarding Jerry Williams loan detail and acquisition of the Arnold's Point property. Reviewed several documents regarding Highlands, North Carolina and Arnold's Point valuation. Researched communications with the State of Georgia regarding wetlands designation. Researched Bryan and Chatham County property website for taxable value amount for 2021-2025. Researched county property tax assessment for Highlands, North Carolina lot.	1.30	225.00	292.50
03-17-2026	Scott S. Askue	Reviewed document and email database for loan guaranty agreements.	2.30	375.00	862.50
03-24-2026	Dwaine A. Butler	Reviewed and organized collateral and related documents for Williams, Tie & Timber Technologies, and Full Circle loans.	0.80	225.00	180.00
03-25-2026	Scott S. Askue	Reviewed transactions, compiled supporting documents, reviewed emails and records and prepared updated loan payoff under various scenarios for loans to Urohealth.	4.70	375.00	1,762.50
03-25-2026	Dwaine A. Butler	Reviewed Full Circle and Normal Recovery loan documents for participation agreement detail and information regarding collateral insurance requirements. Reviewed Walton County property website for site detail and transfer history. Discussed issues with the Receiver regarding assessment of the property and pending auction.	1.40	225.00	315.00
03-26-2026	Dwaine A. Butler	Discussed issues with Henry Sewell regarding Full Circle loan and pending Walton County Foreclosure action of the Monroe, GA property. Telephone calls to and from Scott Schwartz regarding an assessment of value of the collateral. Drafted emails to and reviewed emails from Mr. Schwartz regarding property parcel information and tax detail. Continued to research collateral file for loan and property information. Organized documents in preparation of Monroe property site visit and inspection.	1.40	225.00	315.00
03-26-2026	Scott S. Askue	Finalized calculation of payoff of UroHealth loans. Drafted email regarding same.	1.50	375.00	562.50
03-27-2026	Dwaine A. Butler	Reviewed email regarding Full Circle and Little Bethlehem property. Reviewed and responded to email to email from the Receiver regarding	0.60	225.00	135.00

Date	Professional	Description	Hours	Rate	Amount
<u>Business Analysis</u>					
		occupants at the property. Drafted emails to and reviewed emails from the Receiver and Receiver's counsel regarding authority for access to inspect the property location. Telephone call to real estate auctioneer regarding valuation and potential listing of the property for sale.			
03-27-2026	Dwaine A. Butler	Reviewed several emails from the Receiver regarding turnover and assessment of the Highlands Falls and Arnolds Point properties. Reviewed Hadaway progress report and researched lot details and legal description. Reviewed Google Maps to identify specific property location. Reviewed emails from the Receiver and real estate broker regarding access to Holt Circle and Falls Drive West properties.	0.80	225.00	180.00
03-30-2026	Dwaine A. Butler	Reviewed emails from real estate auctioneer regarding the Full Circle property opinion of value and observation from drive by inspection. Telephone call from Scott Schwartz regarding coordination of inspection of the location with occupants and Receiver. Reviewed several emails from the Receiver and Henry Sewell regarding imminent property foreclosure, access to the property, and meeting with parties to tour the property location. Reviewed Walton County Foreclosure Notice and researched property parcel assemblage in county tax map.	1.30	225.00	292.50
03-31-2026	Scott S. Askue	Researched for information relating to analysis include with complaint filed by Dr. Williams.	0.50	375.00	187.50
03-31-2026	Dwaine A. Butler	Traveled to and from Full Circle property at 2322 George Pike Parkway, Monroe, GA with the Receiver for meeting with borrower and inspection of the property location. Discussed property history and detail of parcel layout. Discussed issues with David Pike and Christie Pike regarding plans to sell the property and tenant location and detail. Telephone calls to Scott Schwartz and Henry Sewell regarding auctioneer assessment of the property value and pending Foreclosure plan.	5.00	225.00	1,125.00
03-31-2026	Dwaine A. Butler	Reviewed several emails from Henry Sewell and the Receiver regarding coordination of site inspection for Highlands and Arnold's Point properties. Reviewed Motion to Dismiss and researched Highlands lot detail for location and legal description. Researched Bryan County property tax map for Arnolds Point location detail. Discussed issues with the Receiver regarding coordination of site inspection. Reviewed emails from Lindsay Boyce regarding efforts to recover the grinder equipment and Ernest Jones service notice.	0.70	225.00	157.50
			100.30		32,827.50
<u>Business Operations</u>					
01-02-2026	Dwaine A. Butler	Reviewed Haven Winder property county and city tax bills for confirmation of annual tax assessment amount and detail. Prepared for property visit and inspection of location for county code enforcement violations. Researched City of Winder and Barrow County websites to confirm no citations or notices of noncompliance.	0.80	225.00	180.00
01-05-2026	Dwaine A. Butler	Reviewed mailed and email correspondence from Duke Energy regarding monthly utility payment of	0.70	225.00	157.50

Date	Professional	Description	Hours	Rate	Amount
<u>Business Operations</u>					
		Tie & Timber Technologies property. Reviewed invoice and processed monthly payment. Updated Receiver's reimbursement for utility and service payments. Reviewed bi weekly timesheet for Tie & Timber Technologies security personnel. Drafted email to Scott Askue regarding contractor payroll. Reviewed security personnel expenses for Q4 2025 and discussed modification of security schedule with Mr. Hemmingway.			
01-06-2026	Dwaine A. Butler	Reviewed Notice from City of Winder Clerk's office regarding FiFA 30 day notice and summary of 2025 city tax assessment. Reviewed notice and city website to verify non payment of taxes. Telephone call to the City of Winder Property Tax Administrator regarding Receiver's delay in obtaining notice and preparation of payment.	0.40	225.00	90.00
01-07-2026	Dwaine A. Butler	Reviewed Newnan Utilities invoices and authorized payments for services at 14 Greenville Street. Updated insurance detail and discussed with vendors. Telephone calls to and from BackFlow Testing contractor regarding request for final service invoice. Discussed issues with tenants regarding pending auction sale and coordination of access to spaces, upon request of auctioneer. Reviewed Haven Winder and 14 Greenville liability and property insurance policy coverage, premium date, and verified coverage with carriers.	1.20	225.00	270.00
01-08-2026	Dwaine A. Butler	Organized storage unit in Newnan. Visited US Post Office. Discussion with SecureCare Storage representative regarding access and billing.	2.00	225.00	450.00
01-08-2026	Dwaine A. Butler	Reviewed City of Winder Clerk's office regarding notice of 2025 tax assessment for the Haven-Winder property. Telephone call to City Clerk regarding verification of total assessed amount and payment same. Drafted email to the Receiver regarding request for approval to pay. Processed payment and discussed payment in full to City Clerk of the City of Winder. Telephone call from City of Mullins City Attorney regarding detail of Tie & Timber Technologies property status, purpose, and Receiver's plan of liquidation.	0.80	225.00	180.00
01-09-2026	Dwaine A. Butler	Telephone calls to and from 14 Greenville tenants regarding January rent collection. Coordinated payments with tenants. At Newnan property, retrieved remaining business records. Organized records and transported to SecurCare Storage location. Discussed issues with storage unit representative regarding monthly lease payment and coordination of unit transfer document. Locked and secured the business and storage locations. Reviewed files at the storage location for prior loan documents and previous project detail.	1.50	225.00	337.50
01-09-2026	Dwaine A. Butler	Telephone call from Teddy Hemmingway regarding surveillance access issues at the Tie & Timber Technologies property. Telephone call to Spectrum Business internet services regarding issues with service and payment to two accounts. Identified account details and scheduled reconnection of internet services.	0.70	225.00	157.50
01-12-2026	Dwaine A. Butler	Reviewed Newnan Utilities monthly invoice and	0.20	225.00	45.00

Date	Professional	Description	Hours	Rate	Amount
<u>Business Operations</u>					
		authorized payments. Telephone calls to and from tenants regarding January rent payment.			
01-13-2026	Dwaine A. Butler	Reviewed several business records and documents at 14 Greenville Street and Newnan storage unit. Organized documents and transported older files to the storage unit for retention. Drafted emails to the Receiver regarding review of commercial loans and assessment of detail. Continued to review boxes of loan files and business records. Locked and secured the property location and storage unit.	3.20	225.00	720.00
01-13-2026	Dwaine A. Butler	Telephone call to Ted Hemmingway and Spectrum Business regarding issues with the Tie & Timber Technologies property internet and building surveillance system (0.6). Reviewed correspondence with Spectrum regarding payment history and equipment detail. Met with 14 Greenville Street tenants to discuss interior maintenance issue, suite access schedule, and monthly rent collection.	0.80	225.00	180.00
01-15-2026	Dwaine A. Butler	Met with City Clerk of Winder, GA for payment of 2025 city property tax assessment. Confirmed receipt of payment and drafted email to the Receiver regarding payment prior to 1/15 deadline. Discussed issues with Clerk's office regarding annual city and county tax assessment and historical assessment detail.	0.80	225.00	180.00
01-15-2026	Dwaine A. Butler	Reviewed and inspected the interior and exterior of 169 W. Athens Street, Winder property. Reviewed exterior of the property to confirm no county code violations. Telephone call to Cedric Ward regarding coordination of removal of dumped debris at the property. Reviewed interior of the property to inspect prior work performed and progress of same. Reviewed detail list of items claimed completed on the interior of the property. Locked and secured the property. Telephone call to City of Winder Utility Operations regarding request for inspection of fire hydrants. Telephone calls to and from Anthony Hannah Landscape regarding coordination of 2026 lawn maintenance schedule. Met with City of Winder Fire Department to provide Receiver's contact information.	2.50	225.00	562.50
01-16-2026	Dwaine A. Butler	Telephone calls to and from Cedric Ward regarding confirmation of Haven Winder property debris removal and compliance with county code enforcement. Reviewed contractor invoice and authorized payment.	0.20	225.00	45.00
01-16-2026	Dwaine A. Butler	Telephone calls to and from City of Winder Utilities regarding request for inspection and testing of the 169 W. Athens Street property fire hydrants. Discussed issues with city utility coordinator regarding property insurance coverage and notice of Receiver. Reviewed reports from Hardaway of renovation performed prior to Receiver appointment. Reviewed detail and project scope. Compared to observations from 1/15 inspection.	0.80	225.00	180.00
01-19-2026	Dwaine A. Butler	Reviewed Haven Winder renovation project scope and description of assignment. Documented renovation status per inspection on 1/17. Drafted email to the Receiver and Receiver's counsel	0.80	225.00	180.00

Date	Professional	Description	Hours	Rate	Amount
<u>Business Operations</u>					
		regarding inspection and non completion of documented renovations.			
01-19-2026	Dwaine A. Butler	Reviewed email from Ted Hemmingway regarding Tie & Timber Technologies bi weekly security timesheet. Authorized payment and drafted email to Scott Askue regarding processing. Reviewed Spectrum Business notification and discussed service downgrade with security personnel. Confirmed surveillance and updated building security schedule with Mr. Hemmingway.	0.50	225.00	112.50
01-20-2026	Dwaine A. Butler	Reviewed Tie, Timber, and Tech utility and service invoices. Authorized invoices and processed vendor payments. Updated expense reimbursement schedule for the Receiver and drafted email to Scott Askue regarding same. Telephone calls to and from Teddy Hemmingway regarding Tie & Timber Technologies internet and security monitoring issues. Telephone call with Mr. Hemmingway to Spectrum Business to authorize technician assessment at the property location.	0.60	225.00	135.00
01-20-2026	Dwaine A. Butler	Research and review of Haven Memory Care collateral file for project renovation documents. Reviewed contractor report to compare to documented property improvements. Updated inspection notes for report to the Receiver and Receiver's counsel.	1.40	225.00	315.00
01-21-2026	Dwaine A. Butler	Prepared property expense reimbursement request and drafted email to Scott Askue regarding same. Telephone call to Grand Strand Water regarding request for Tie & Timber Technologies utility services invoice and confirmation of payment.	0.40	225.00	90.00
01-21-2026	Dwaine A. Butler	Telephone call to First Newnan Insurance regarding Receiver additional insured to 14 Greenville Street notice. Discussed issues with tenants regarding confirmation of business insurance coverage.	0.20	225.00	45.00
01-22-2026	Dwaine A. Butler	Reviewed emails from Adrea Perez and Henry Sewell regarding conveyance of Truist checks and confirmation of account balances. Prepared for pickup of checks from Truist bank branch.	0.20	225.00	45.00
01-22-2026	Dwaine A. Butler	Reviewed collateral insurance policy declarations and verified renewals. Telephone calls to insurance brokers regarding confirmation of policy active standing and request to add Receiver as additional insured. Updated insurance policy detail list and saved to Receiver directory. Reviewed email from Scott Askue regarding notice of refund from The Hartford. Researched property insurance information for premium and payment history. Verified updated policies with Haven Winder and 14 Greenville Street.	0.90	225.00	202.50
01-23-2026	Dwaine A. Butler	Telephone calls to and from Teddy Hemmingway regarding bi weekly payroll and authorization to clean logs from the Tie & Timber Technologies location. Drafted email to and reviewed email from Scott Askue regarding verification of completion of payroll to Mr. Hemmingway. Telephone calls to and from 14 Greenville Street tenants regarding lease agreement status and allocation of utility payments. Drafted email to and	0.80	225.00	180.00

Date	Professional	Description	Hours	Rate	Amount
<u>Business Operations</u>					
		reviewed emails from Scott Schwartz regarding lease agreement terms and rent/utility payment arrangements. Discussed February rent payment and application of security deposit payments. Reviewed several business records for information regarding tenant deposits.			
01-23-2026	Dwayne A. Butler	Inspected 14 Greenville Street property prior to ice storm. Inspected HVAC system and opened valves to prevent freezing or busted pipes. Telephone call to Newnan Utilities regarding meter reading and to advise of non occupancy of the building. Discussed preventive measures with tenants. Locked and secured the building.	1.60	225.00	360.00
01-23-2026	Dwayne A. Butler	Reviewed several business documents recovered from the 14 Greenville Street property. Reviewed several business licenses and First Liberty Investments business records. Reviewed check copies and organized. Prepared documents for long time document storage.	2.00	225.00	450.00
01-27-2026	Dwayne A. Butler	Reviewed State Farm insurance declaration and policy detail for 17 Lagarza Court property. Verified coverages and discussed FL EMPA Assessment notice with insurance agent. Telephone calls to and from Ted Hemmingway regarding completion of Tie & Timber Technologies police report investigation of attempted equipment theft. Drafted email to and reviewed email from the Receiver regarding detail and preventive security measures at the location. Telephone call to Mr. Hemmingway authorizing door and lock repair at the location.	0.90	225.00	202.50
01-28-2026	Dwayne A. Butler	Reviewed emails from Newnan Utilities regarding 14 Greenville Street monthly utility invoices. Reviewed invoices and authorized payments. Telephone call from tenant regarding transfer of ownership and request to be retained as tenant.	0.30	225.00	67.50
01-29-2026	Dwayne A. Butler	Reviewed Spectrum Business notice for service request at Tie & Timber Technologies. Telephone call to Spectrum to discuss adjustment to invoice and service over payment. Discussed issues with Ted Hemmingway regarding confirmation of equipment type at the location and coordination of removal with Spectrum technician.	0.60	225.00	135.00
01-30-2026	Dwayne A. Butler	Met with 14 Greenville Street tenants to discuss auction sale, procedures, lease agreement status, and February rent payments. Reviewed and inspected suites for post ice storm issues. Inspected interior of the location and final cleanout of items. Telephone calls to and from debris removal contractor regarding removal of remaining furniture and affects from the location. Locked and secured the location. Continued to organize documents at storage location.	2.80	225.00	630.00
02-02-2026	Dwayne A. Butler	Telephone calls to and from 14 Greenville tenants regarding building transfer of ownership and application of security deposit to February rent payment. Telephone call from Beverly Ingram regarding transition and transfer of tenant lease agreements and tenant information. Reviewed email from Ted Hemmingway regarding Tie & Timber Technologies security log and timesheet. Authorized bi weekly payment to security	0.80	225.00	180.00

<u>Date</u>	<u>Professional</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
<u>Business Operations</u>					
		personnel and drafted email to Scott Askue regarding same. Reviewed and authorized payment for Tie & Timber Technologies and 14 Greenville monthly utilities and expenses.			
02-04-2026	Dwaine A. Butler	Reviewed Tie & Timber Technologies vendor and monthly service invoices. Authorized payment. Confirmed and verified payment of Haven-Winder commercial insurance policy premium. Telephone calls to and from City of Winder Water Department regarding notice of scheduled fire hydrant inspection.	0.30	225.00	67.50
02-06-2026	Dwaine A. Butler	Met with Ted Hemmingway at Tie & Timber Technologies location in Mullins, SC. Inspected the building and inventory of equipment. Discussed issues with security personnel regarding theft attempt and recently filed police report. Met with City of Mullins Police Department regarding request for additional patrol at the location. Met with auctioneer at the property site to evaluate and inventory wood and forestry equipment. Discussed equipment value. Tested specific equipment to confirm operating. Retrieved business documents from the offices and reviewed old vendor files. Telephone call to Grand Strand Water and Duke Energy regarding monthly consumption and system testing. Locked and secured the building location. Telephone call to Mayor Miko Pickett regarding Receiver's plan for building. Telephone call to Spectrum Business regarding security and connection test for building surveillance system. Met with technician at the property to discuss service.	3.00	225.00	675.00
02-10-2026	Dwaine A. Butler	Reviewed Philadelphia Lumberman's insurance policy detail for Tie & Timber Technologies property. Assessed limits and coverage detail. Telephone call to State Farm insurance agent to discuss coverage and request quote. Reviewed policy and forwarded detail to insurance broker for coverage quote.	1.60	225.00	360.00
02-11-2026	Dwaine A. Butler	Telephone call from 14 Greenville Street buyer regarding tenant and utility payment information. Retrieved rent payment from tenant and discussed application of security deposit to February rent. Forwarded prior Newnan Utilities invoices to buyer.	0.40	225.00	90.00
02-12-2026	Dwaine A. Butler	Reviewed 14 Greenville Street tenant correspondence and prepared for meeting with tenants to discuss transfer of ownership. Telephone calls to and from tenants regarding coordination of access to suite for site inspection with contractors. Reviewed all vendor equipment documents prior to transfer of ownership and to verify status of any leased equipment.	1.40	225.00	315.00
02-13-2026	Dwaine A. Butler	Reviewed 14 Greenville Street location and inspected remaining contents to plan removal and transition of property to new owner. Met with tenants at the property to discuss transition, rent payments, and utility payment allocation issues. Telephone calls to and from the new buyer regarding same. Granted contractor and technician access to property interior. Requested meter reading with Newnan Utilities.	2.20	225.00	495.00
02-16-2026	Dwaine A. Butler	Telephone call from 14 Greenville Street tenant	2.50	225.00	562.50

Date	Professional	Description	Hours	Rate	Amount
<u>Business Operations</u>					
		regarding lockout of suite and request for access. Met with tenant to grant access to Suite B. Discussed Newnan Utilities annual inspection and repairs to suite. Telephone call to 14 Greenville Street buyer regarding current inspection dates and building maintenance issues. Coordinated removal of remaining furniture at the location and met with contractor for quote to remove. Locked and secured the property.			
02-16-2026	Dwaine A. Butler	Continued review of business records at the Newnan storage location. Organized business documents and recovered most recent business records for Receiver review.	2.00	225.00	450.00
02-17-2026	Dwaine A. Butler	Reviewed mailed correspondence and vendor invoices. Authorized and processed payments to Grand Strand Water and Newnan Utilities for Tie & Timber Technologies and 14 Greenville Street properties. Updated expense and Receiver reimbursement schedule. Verified bi weekly payroll to Tie & Timber Technologies security personnel. Telephone calls to and from Ted Hemmingway regarding authorization to purchase supplies for the building. Telephone calls to 14 Greenville and Haven-Winder insurance carriers. Verified policy declarations and premium payments.	1.20	225.00	270.00
02-18-2026	Dwaine A. Butler	Telephone call from Ted Hemmingway regarding communication with City of Mullins Police Department and request for additional surveillance to secure the Tie & Timber Technologies building.	0.40	225.00	90.00
02-20-2026	Dwaine A. Butler	Organized First Liberty expense reimbursement.	0.20	225.00	45.00
02-20-2026	Dwaine A. Butler	Met with tenants at 14 Greenville Street and grated access to contractor for buyer turnover and inspection of the locations. Inspected Newnan office and finalized cleanout of space prior to turnover to buyer. Locked and secured the location. Met with SecureCare Storage representative for access to storage unit. Reviewed several documents for 14 Greenville title, deed, and lien information prior to sale of the building. Discussed issues with Scott Schwartz regarding same.	2.50	225.00	562.50
02-23-2026	Dwaine A. Butler	Telephone calls to and from Ted Hemmingway regarding Tie & Timber Technologies security schedule and authorization to grant access to Duke Energy technician. Telephone call to Duke Energy regarding request for field mechanical test to lower monthly bill. Reviewed six month invoices and discussed usage summary with Duke Energy customer service.	0.80	225.00	180.00
02-24-2026	Dwaine A. Butler	Reviewed and authorized reimbursement to the Receiver for Tie & Timber Technologies, storage charges, and 14 Greenville utility expenses. Drafted email to and reviewed emails from the Receiver and Scott Askue regarding same.	0.70	225.00	157.50
02-25-2026	Dwaine A. Butler	Reviewed emails from Newnan Utilities regarding 14 Greenville Street utility services invoice. Reviewed invoices and authorized payments. Telephone call to buyer regarding transfer of services and average monthly service amount.	0.20	225.00	45.00
02-26-2026	Dwaine A. Butler	Telephone calls to and from Ted Hemmingway regarding report of security services at the Tie &	0.60	225.00	135.00

Date	Professional	Description	Hours	Rate	Amount
<u>Business Operations</u>					
		Timber Technologies location and adjustment to monthly security schedule. Discussed issues with Mr. Hemmingway regarding coordination of access to the building for Duke Energy and Spectrum utility technicians. Reviewed property services and utility invoices. Authorized payments.			
02-27-2026	Dwaine A. Butler	Met with Newnan Utilities agent to discuss transfer of 14 Greenville Street services to new buyer and request for final billing to the Receiver. Confirmed Suite A and B account detail and discussed transfer of utilities to buyer. Telephone calls to and from Terri Ingram regarding transfer details and property insurance agent information. Inspected the property for any remaining Receiver assets. Locked and secured the property. Met with SecurCare Storage representative for payment of March document storage charges. Inspected storage unit to confirm security of business records. Locked and secured unit.	2.00	225.00	450.00
03-02-2026	Dwaine A. Butler	Telephone calls to and from AJ Patel regarding report to the Receiver's office of interior water leak at the Haven Winder property. Video call from Mr. Patel for review and inspection of issue and potential damage. Telephone call to City of Winder Utilities regarding emergency shut off of main water line. Telephone call to City of Winder supervisor regarding inspection of property and water leak. Continued investigation efforts for water service invoices or correspondence. Researched Winder area plumbing and mold remediation contractors for coordination of property assessment and repair quote if maintenance required.	1.80	225.00	405.00
03-02-2026	Dwaine A. Butler	Reviewed biweekly Tie & Timber Technologies security timesheet and authorized payment for security personnel. Drafted email to Scott Askue regarding wire transfer to security personnel. Verified monthly expenses and reimbursement of expenses to the Receiver.	0.40	225.00	90.00
03-03-2026	Dwaine A. Butler	Verified wire to Tie & Timber Technologies security personnel and drafted email to the Receiver regarding same. Telephone calls to and from AJ Patel regarding Haven Winder plumbing contractor recommendation. Continued research of leak issue and request for prior billing information with City of Winder. Telephone call to Anthony Hannah regarding lawn maintenance quote and inspection of the property exterior. Coordinated access with Mr. Patel and water extraction contractor. Confirmed stoppage of leak with Mr. Patel and City of Winder Utilities technician. Discussed issues with the Receiver regarding an inspection of the property and approval to repair potential damage as necessary.	1.60	225.00	360.00
03-03-2026	Dwaine A. Butler	Telephone calls to and from Ivette Salazar regarding notice of property sale and Receiver request to cancel 14 Greenville Street and business insurance policies. Reviewed email from Mrs. Salazar regarding Receiver execution of the policy release form. Reviewed form and drafted email to the Receiver regarding execution of required cancellation documents.	0.40	225.00	90.00
03-04-2026	Dwaine A. Butler	Reviewed and responded to several emails from	1.70	225.00	382.50

Date	Professional	Description	Hours	Rate	Amount
<u>Business Operations</u>					
		the Receiver regarding Tie & Timber Technologies annual Marion County tax assessment and Notice of delinquency. Researched Marion County tax assessor website for information regarding tax payment history. Telephone call to county Treasurer's office regarding notice of tax sale. Requested tax notices and updated the county tax office of the Receivership. Reviewed emails from Portugal Steele regarding Notice of delinquency. Updated tax authority with Receiver's address and contact information. Email correspondence to and from Mayor Miko Pickett regarding request for tax information and detail. Discussed issues with the Receiver regarding execution of the 14 Greenville Street property insurance policy cancellation documents. Forwarded executed cancellation documents to First Newnan Insurance Agency.			
03-05-2026	Dwayne A. Butler	Reviewed emails from the Receiver and Jessica Seeley regarding request for payment of Tie & Timber Technologies outstanding balance to creditor Adecco Group. Reviewed several staffing and payroll service invoices from Olsten. Drafted email to the Receiver regarding research of creditor information and correspondence with former Tie & Timber Technologies compliance director for vendor detail. Reviewed several documents. Drafted email to the Receiver regarding Tie & Timber Technologies tax collection notice.	1.40	225.00	315.00
03-05-2026	Dwayne A. Butler	Reviewed and responded to emails from the Receiver regarding cancellation of the Greenville Street business owner and property insurance policies. Telephone call to insurance broker regarding notice and request for cancellation. Reviewed policy premium payment for determination of policy refund amount. Discussed issues with broker regarding date of the property sale and confirmation of same. Reviewed Tie & Timber Technologies service invoices and processed payments. Telephone calls to and from Winder plumbing and debris removal contractors regarding quotes to repair maintenance issues at the 169 W. Athens Street Haven property.	1.70	225.00	382.50
03-06-2026	Dwayne A. Butler	Met with junk removal, Servpro, and plumbing contractors at the Haven Winder property to assess water damage and inspection potential code enforcement issues. Inspected the property and discussed mold remediation and removal of debris with contractors. Telephone calls to and from City of Winder Water Department regarding report of water leak and request for adjustment. Telephone calls to and from the Receiver regarding authorization to hire contractors for repairs. Locked and secured the property. Telephone calls to and from contractors regarding coordination of site inspections and request for additional repair quotes.	3.00	225.00	675.00
03-09-2026	Dwayne A. Butler	Telephone calls to and from Serv Pro and plumbing contractors regarding 169 W. Athens Street maintenance issues and leak repair quote. Downloaded photographs of 3/6 site inspection and drafted email to the Receiver regarding assessment of issues. Telephone calls to and	0.80	225.00	180.00

Date	Professional	Description	Hours	Rate	Amount
<u>Business Operations</u>					
		from AJ Patel regarding coordination of plumbing repair with Beddard Plumbing. Telephone call to City of Winder Water regarding report of Receiver plans to repair broken pipe at the property. Requested information regarding the water account and usage summary.			
03-10-2026	Dwaine A. Butler	Telephone call from SecurCare Storage regarding payment for March document storage charges. Processed payment. Telephone calls to and from Grand Strand Water Authority regarding Tie & Timber Technologies notice and updated to mailing address for Receiver's office. Reviewed mailed correspondence and handled as appropriate. Telephone calls to and from Steven Hale regarding request for Edwin Frost Northwestern Mutual Life Insurance policy detail and request to add Receiver as beneficiary. Drafted email to and reviewed emails from Mr. Hale and the Receiver regarding same. Telephone calls to and from Terri Ingram regarding confirmation of transfer of 14 Greenville utility services and billing. Reviewed final bills and authorized payments.	1.50	225.00	337.50
03-11-2026	Dwaine A. Butler	Reviewed and responded to emails from the Receiver regarding outstanding claims with Olsten staffing company. Reviewed several invoices and discussed validity of claim with the Receiver. Drafted email to and reviewed email from Ralph Reed regarding Tie & Timber Technologies engagement of staffing company and understanding of creditor's role with the business. Reviewed emails from the Receiver and Receiver's counsel regarding same.	1.20	225.00	270.00
03-16-2026	Dwaine A. Butler	Reviewed Tie & Timber Technologies biweekly security personnel timesheet and authorized payment to Teddy Hemmingway. Drafted email to Scott Askue regarding same. Telephone calls to and from Mr. Hemmingway regarding same. Reviewed Spectrum monthly service invoice and authorized payment. Telephone call to Spectrum service technician regarding replacement of modem at the location. Authorized replacement and verified with on site personnel.	0.80	225.00	180.00
03-17-2026	Dwaine A. Butler	Reviewed email from Scott Askue and verified deposit of Tie & Timber Technologies personnel payroll. Telephone calls to and from Ted Hemmingway regarding same. Reviewed Newnan Utilities service invoices for 14 Greenville Street. Verified account closure date and transfer to new owner.	0.40	225.00	90.00
03-18-2026	Dwaine A. Butler	Telephone calls to and from Newnan Utilities regarding confirmation of final bill amount for 14 Greenville Street. Reviewed invoice and authorized payment. Prepared invoice for reimbursement to the Receiver.	0.40	225.00	90.00
03-19-2026	Dwaine A. Butler	Telephone calls to and from Cedric Ward regarding completion of the Haven Winder property code compliance repairs and mold remediation of building. Reviewed contractor invoice and authorized payment. Discussed issues with AJ Patel regarding plumbing repair and removal of large debris at the property exterior. Telephone call to Barrow County Code	1.30	225.00	292.50

Date	Professional	Description	Hours	Rate	Amount
<u>Business Operations</u>					
		Enforcement regarding maintenance repair status. Telephone calls to and from Ted Hemmingway regarding Tie & Timber Technologies building information and appraisal detail to share with real estate broker.			
03-20-2026	Dwaine A. Butler	Reviewed Tie & Timber Technologies utilities, Newnan storage, and Haven Winder property invoices and receipt of payments. Prepared and updated Receiver reimbursement of expense schedule. Drafted email to Scott Askue regarding same. Telephone calls to and from Grand Strand Water and Duke Energy co op regarding usage summary and investigation of meter reading. Processed Haven Winder property repair invoice and authorized payment.	1.00	225.00	225.00
03-23-2026	Dwaine A. Butler	Reviewed and responded to emails from Cedric Ward regarding completion of the Haven-Winder property maintenance and mitigation services. Telephone calls to and from Anthony Hannah regarding coordination of seasonal lawn maintenance. Telephone calls to and from AJ Patel regarding coordination of pipe leak repair. Telephone call to City of Winder Water Department regarding status of repair and request for bill adjustment upon completion of the repair. Updated SecurCare Storage with Receiver's contact information.	1.30	225.00	292.50
03-25-2026	Dwaine A. Butler	Telephone call to and from the Marion County Tax Collector's office regarding Tie & Timber Technologies 2024 and 2025 property tax assessment and satisfaction of annual tax bill. Discussed detail of assessment and 2024 tax redemption amount with Portugal Steele. Reviewed county website to verify correct tax bill amount and processing of payment. Telephone calls to and from Anthony Hannah regarding authorization for Haven-Winder property initial cleanup and monthly lawn service. Confirmed service schedule.	0.90	225.00	202.50
03-26-2026	Dwaine A. Butler	Telephone calls to and from SecureCare Storage regarding transfer of responsibility for the document storage unit in Newnan, GA. Authorized March payment. Telephone call from Grand Stand Water regarding request for interior access at Tie & Timber Technologies property. Discussed with Teddy Hemmingway weekly security schedule adjustment and coordination of access to the location with the water company technician.	0.60	225.00	135.00
03-31-2026	Dwaine A. Butler	Reviewed Haven Winder property lawn maintenance invoice and authorized payment with the Receiver. Telephone calls to and from ServPro and MDL Plumbing contractors regarding assessment and quote to repair pipe and mitigate mold. Reviewed City of Winder code enforcement compliance document to confirm compliance .	0.50	225.00	112.50
			76.10		17,122.50
<u>Case Administration</u>					
01-19-2026	Scott S. Askue	Met with the Receiver, Eric Silva and Henry Sewell regarding pursuit of loans and other case matters.	1.10	375.00	412.50
			1.10		412.50

Date	Professional	Description	Hours	Rate	Amount
<u>Claims Administration & Objections</u>					
01-09-2026	Scott S. Askue	Reviewed transactions of First Liberty and allocated investment and returns to individual investors.	4.80	375.00	1,800.00
01-14-2026	Scott S. Askue	Researched for investor payments and receipts and coded based on investor report.	2.80	375.00	1,050.00
01-22-2026	Scott S. Askue	Continued research of emails and paper records for nature of investor transactions and coded as same.	3.70	375.00	1,387.50
02-12-2026	Scott S. Askue	Telephone call from AUSA's office regarding status of loss calculation.	0.20	375.00	75.00
02-17-2026	Scott S. Askue	Updated transfers to Advanta with identity of individual transferees based on reports located in emails and production from Advanta.	5.20	375.00	1,950.00
02-18-2026	Scott S. Askue	Continued updating of transfers to Advanta with identity of individual transferees based on reports located in emails and production from Advanta.	5.50	375.00	2,062.50
02-20-2026	Scott S. Askue	Reviewed investor transactions and compared to company records. Prepared ledgers of investor transactions by investor.	4.40	375.00	1,650.00
02-23-2026	Scott S. Askue	Prepared report of investor activity for comparison to bank activity.	1.30	375.00	487.50
02-23-2026	Scott S. Askue	Updated investor transactions for consistency and claims reconciliation.	3.00	375.00	1,125.00
02-24-2026	Scott S. Askue	Formatted investor transactions for grouping and reconciliation.	3.50	375.00	1,312.50
02-26-2026	Scott S. Askue	Continued updating investor transactions data for consistency and match to Defendant records.	3.40	375.00	1,275.00
02-27-2026	Scott S. Askue	Reviewed investor transactions and set up investor transactions for review and consistency.	6.30	375.00	2,362.50
03-03-2026	Scott S. Askue	Reviewed emails for nature and ownership of incoming investor funds not identified within the bank records.	2.40	375.00	900.00
03-10-2026	Scott S. Askue	Prepared investor analysis of transactions with Ankom Technology and related parties.	1.30	375.00	487.50
03-11-2026	Scott S. Askue	Reconciled returned ACH and other payments that were voided and not delivered to original transactions for investor reconciliation.	4.20	375.00	1,575.00
03-18-2026	Scott S. Askue	Updated investor transactions by investor. Researched for transactions not specifically tied to investors in Relativity database. Updated investor information.	4.20	375.00	1,575.00
03-20-2026	Scott S. Askue	Created unique identification numbers for investors for Receiver's accounting. Prepared report of investor transactions by year and amounts.	1.80	375.00	675.00
03-24-2026	Scott S. Askue	Prepared investor database for use with incoming calls and claims process.	2.40	375.00	900.00
03-24-2026	Scott S. Askue	Drafted email to investor regarding claim id reported on Receiver's accounting.	0.20	375.00	75.00
03-27-2026	Scott S. Askue	Telephone call from Angela Adams regarding investor report. Reviewed data for investor report. Discussed same with Henry Sewell.	1.10	375.00	412.50
03-30-2026	Scott S. Askue	Telephone conference with Angela Adams regarding investor report and subpoena of same.	0.50	375.00	187.50
03-30-2026	Scott S. Askue	Researched for information relating to investor claim in response to inquiry from same.	0.30	375.00	112.50
03-31-2026	Scott S. Askue	Prepared template for responding to investors regarding detailed transactions. Drafted email to	0.80	375.00	300.00

<u>Date</u>	<u>Professional</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
<u>Claims Administration & Objections</u>					
		investor regarding same.	63.30		23,737.50
<u>Data Analysis</u>					
01-27-2026	Scott S. Askue	Discussed issues with the Receiver and Henry Sewell regarding government investigations and potential data productions.	0.30	375.00	112.50
02-03-2026	Scott S. Askue	Attempted to access Docusign account. Drafted email to Transperfect regarding same and other matters.	0.40	375.00	150.00
02-16-2026	Scott S. Askue	Drafted emails to and reviewed emails from Transperfect regarding documents residing on Docusign and access to same.	0.40	375.00	150.00
03-02-2026	Scott S. Askue	Prepared ACH files received to date and uploaded to GA Secretary of State's website per subpoena.	0.50	375.00	187.50
03-05-2026	Scott S. Askue	Drafted email to Transperfect regarding set up of Relativity account and content of same.	0.30	375.00	112.50
03-09-2026	Scott S. Askue	Telephone conference with Transperfect and Henry Sewell regarding set up Relativity account. Discussed same with the Receiver.	0.40	375.00	150.00
03-10-2026	Scott S. Askue	Drafted emails to and reviewed emails from Transperfect regarding Relativity hosting.	0.20	375.00	75.00
03-16-2026	Scott S. Askue	Drafted email to Transperfect regarding names and access to Relativity database.	0.30	375.00	112.50
			2.80		1,050.00
<u>Fee / Employment Applications & Objection</u>					
01-08-2026	Scott S. Askue	Reviewed and edited fee invoice for the quarter ending December 31, 2025.	3.50	375.00	No Charge
			3.50		0.00
<u>Forensic Accounting</u>					
01-05-2026	Scott S. Askue	Verified ACH transactions and updated reconciliation of transfers between bank account.	3.50	375.00	1,312.50
01-06-2026	Scott S. Askue	Reviewed and coded transactions for reporting and summary reporting. Fine tuned details. Researched for missing data.	5.00	375.00	1,875.00
01-06-2026	Scott S. Askue	Continued review and coding of transactions for reporting and summary reporting. Fine tuning details. Researching for missing data.	2.40	375.00	900.00
01-08-2026	Scott S. Askue	Continued review and updated of funds tracing database with transaction details including researching and categorization of transactions.	3.30	375.00	1,237.50
01-09-2026	Scott S. Askue	Reviewed transactions and allocated expenses to expense types for summary reporting. Researched for nature of transactions.	2.30	375.00	862.50
01-12-2026	Scott S. Askue	Coded and organized transactions in funds tracing database for summary and detailed reporting.	3.50	375.00	1,312.50
01-13-2026	Scott S. Askue	Reviewed transactions in funds tracing database for nature of operational expenses and coded as such.	4.20	375.00	1,575.00
01-13-2026	Scott S. Askue	Coded personal expenses of Brant Frost for funds tracing report.	3.10	375.00	1,162.50
01-14-2026	Scott S. Askue	Reconciled payments to Capital One credit card to payments receipts reported by same.	2.20	375.00	825.00
01-14-2026	Scott S. Askue	Researched for transactions relating to loans made by First Liberty and coded as such.	3.20	375.00	1,200.00
01-15-2026	Scott S. Askue	Reconciled detailed ACH transfer from company ledgers to transactions on notes bank account to investors.	4.50	375.00	1,687.50

Date	Professional	Description	Hours	Rate	Amount
<u>Forensic Accounting</u>					
01-16-2026	Scott S. Askue	Continued reconciling detailed ACH transfer from company ledgers to transactions on notes bank account to investors.	2.80	375.00	1,050.00
01-16-2026	Scott S. Askue	Researched for nature of largest unidentified transaction within Brant Frost's and Jayme Sickert's emails	3.20	375.00	1,200.00
01-20-2026	Scott S. Askue	Reviewed emails and other records for details relating to ACH transfer. Formatted data for import into funds tracing database. Formatted data for consistency	4.60	375.00	1,725.00
01-21-2026	Scott S. Askue	Researched emails and paper records for nature of loan transactions and coded as same.	4.30	375.00	1,612.50
01-21-2026	Scott S. Askue	Researched emails and paper records for nature of investor transactions and coded as same.	3.20	375.00	1,200.00
01-21-2026	Scott S. Askue	Researched for nature of credit card transactions and coded as personal or business expenses.	1.10	375.00	412.50
01-23-2026	Scott S. Askue	Continued review of emails and paper records for nature of loan transactions and coded as same.	3.80	375.00	1,425.00
01-28-2026	Scott S. Askue	Reviewed emails for details on unidentified payments and receipts. Updated funds tracing database with same.	3.20	375.00	1,200.00
02-03-2026	Scott S. Askue	Researched for nature of unclassified/unidentified expenses and receipts by the Defendant entities and classified.	4.60	375.00	1,725.00
02-03-2026	Scott S. Askue	Coded and classified transactions for consistency and reporting.	2.30	375.00	862.50
02-04-2026	Scott S. Askue	Researched defendants' emails and computer records to identify transactions in accounting reconstruction. Updated same with findings.	2.80	375.00	1,050.00
02-05-2026	Scott S. Askue	Formatted bank records from United Community Bank and Unity Bank for processing.	2.40	375.00	900.00
02-05-2026	Scott S. Askue	Matched transfers from First Liberty bank accounts at Truist Bank to processed United Community Bank and Unity Bank records. Updated funds tracing database. Researched for nature of same.	2.80	375.00	1,050.00
02-05-2026	Scott S. Askue	Prepared report of ACH transfers to investors with missing details. Researched company records and emails for support for same.	1.50	375.00	562.50
02-10-2026	Scott S. Askue	Coded and reconciled bank accounts from United Community Bank and Unity Bank. Matched transfers to defendant accounts at Truist Bank.	6.40	375.00	2,400.00
02-12-2026	Scott S. Askue	Continued to research unidentified and unclassified transactions in company records, emails and internet searchers. Researched for sources for ACH final reconciliations.	4.50	375.00	1,687.50
02-13-2026	Scott S. Askue	Continued to researching and coding ACH transactions involving investors. Prepared report of information needed from Truist.	4.40	375.00	1,650.00
02-13-2026	Scott S. Askue	Updated coding of transactions for reporting.	2.70	375.00	1,012.50
02-16-2026	Scott S. Askue	Researched for and updated funds tracing database with transactions details and classifications.	1.80	375.00	675.00
02-16-2026	Scott S. Askue	Prepared report of ACH with missing details for additional document request from Truist Bank.	1.10	375.00	412.50
02-19-2026	Scott S. Askue	Formatted data captured in funds tracing database for grouping and reporting by category and transaction type.	2.90	375.00	1,087.50
			2.70		1,012.50

Date	Professional	Description	Hours	Rate	Amount
<u>Forensic Accounting</u>					
02-20-2026	Scott S. Askue	Continued formatted data captured in funds tracing database for grouping and reporting by category and transaction type.		375.00	
02-23-2026	Scott S. Askue	Prepared ledger of account activity in the Family Financial Partners bank account and support for same.	2.20	375.00	825.00
02-25-2026	Scott S. Askue	Updated investor transactions data for consistency and match to Defendant records.	4.50	375.00	1,687.50
02-25-2026	Scott S. Askue	Updated funds tracing database with additional ACH transfer identified in defendant records.	2.30	375.00	862.50
02-26-2026	Scott S. Askue	Researched for ACH transaction during years 2020 and 2021 to reconcile to total ACH transactions. Updated database with details of payments.	4.20	375.00	1,575.00
03-02-2026	Scott S. Askue	Reviewed emails and other files for nature of payments and receipts. Updated and coded as necessary.	3.20	375.00	1,200.00
03-02-2026	Scott S. Askue	Reviewed emails for payroll reports and compiled same.	1.20	375.00	450.00
03-04-2026	Scott S. Askue	Processed requested ACH transfer details received from Truist bank.	5.50	375.00	2,062.50
03-04-2026	Scott S. Askue	Merged ACH transfer data into funds tracing database.	1.30	375.00	487.50
03-05-2026	Scott S. Askue	Continue to process ACH details and match to data currently in funds tracing database for consistency.	3.30	375.00	1,237.50
03-09-2026	Scott S. Askue	Compiled and reviewed payroll registers. Prepared report of payments to employees through payroll.	4.30	375.00	1,612.50
03-10-2026	Scott S. Askue	Compiled payroll reports of consultant payments through First Liberty's payroll service. Prepared report of same. Integrated into ACH payments made to payroll service.	3.50	375.00	1,312.50
03-11-2026	Scott S. Askue	Created a merge file to integrate detailed payroll data into bank account reconciliation.	3.20	375.00	1,200.00
03-11-2026	Scott S. Askue	Merge detailed payroll information into bank account reconciliation.	1.20	375.00	450.00
03-12-2026	Scott S. Askue	Reviewed transactions and transfers between related entities and reconciled money deposited to funds paid. Researched for discrepancies.	6.20	375.00	2,325.00
03-13-2026	Scott S. Askue	Coded for removal of intercompany transfers to show incoming and outgoing of total funds.	1.30	375.00	487.50
03-16-2026	Scott S. Askue	Set up tests of data between captured and classified transactions. Researched discrepancies. Updated and reconciled same.	4.20	375.00	1,575.00
03-17-2026	Scott S. Askue	Reviewed Relativity database for information relating to unknown and uncategorized transactions. Updated in funds tracing database.	3.60	375.00	1,350.00
03-18-2026	Scott S. Askue	Reviewed Relativity database for information relating to unknown and uncategorized transactions. Updated in funds tracing database.	2.10	375.00	787.50
03-19-2026	Scott S. Askue	Tested data in funds tracing database for reporting and presentation.	3.20	375.00	1,200.00
03-20-2026	Scott S. Askue	Researched for nature of transactions. Updated categories of expenses for sworn accounting.	2.50	375.00	937.50
03-23-2026	Scott S. Askue	Formatted data to prepare separate sources and uses reports for Receivership Entities and for non-Receivership entities.	3.20	375.00	1,200.00

Date	Professional	Description	Hours	Rate	Amount
<u>Forensic Accounting</u>					
03-23-2026	Scott S. Askue	Prepared summary report of all transactions captured by accounting reconstruction and summary of the Receivership Entities.	1.10	375.00	412.50
03-23-2026	Scott S. Askue	Prepared report of all transactions over \$1,000 for Receiver's sworn accounting.	1.40	375.00	525.00
03-26-2026	Scott S. Askue	Formatted funds tracing data for specific reporting going forward.	2.30	375.00	862.50
			177.30		66,487.50
<u>Litigation Consulting</u>					
02-03-2026	Scott S. Askue	Telephone call from AUSA.	0.20	375.00	75.00
02-26-2026	Scott S. Askue	Reviewed subpoena from the GA Secretary of State. Discussed same with the Receiver.	0.20	375.00	75.00
03-26-2026	Scott S. Askue	Telephone call from AUSA office regarding status of Receiver's accounting.	0.20	375.00	75.00
			0.60		225.00
<u>Status Reports</u>					
01-27-2026	Dwaine A. Butler	Reviewed and responded to emails from the Receiver and Henry Sewell regarding draft of Receiver's Second Quarterly Report. Reviewed report draft and prepared report of asset auction sale and status of collateral. Telephone calls to and from collateral insurance agencies to verify coverage detail. Continued to review auctioneer correspondence for draft of property section of the quarterly report.	0.80	225.00	180.00
01-27-2026	Scott S. Askue	Reviewed transactions during the fourth quarter 2025. Prepared SFAR and sources and uses report.	1.90	375.00	712.50
01-28-2026	Dwaine A. Butler	Reviewed and responded to emails from the Receiver and Henry Sewell regarding preparation of the Second Quarterly Receiver Report and draft of property auction and sale status. Continued to review correspondence with Scott Schwartz regarding auction timeline, proceeds to the Receiver, and specific auction detail to include in the Receiver report. Reviewed report and Receiver comments. Verified property and collateral detail.	1.20	225.00	270.00
01-29-2026	Dwaine A. Butler	Continued review of Receiver Status report and insert and asset sales details. Correspondence to and from the auctioneer regarding vehicle Settlement, directory of auction bidders, and asset detail to include in report. Reviewed draft summary of collateral information and updated report with detail. Verified disbursements for Exhibit to report.	1.70	225.00	382.50
01-30-2026	Scott S. Askue	Reviewed and provided comment on Receiver's second quarterly report.	1.40	375.00	525.00
02-26-2026	Dwaine A. Butler	Reviewed emails from Eric Silva regarding attached draft of accounting overview of the Receivership. Reviewed detail and accounting of real estate and vehicle sale recoveries. Verified settlement statements and Bullseye Auction report of accounting to provide in report to Court.	0.50	225.00	112.50
03-20-2026	Scott S. Askue	Prepared report of recoveries by the Receiver to date.	1.60	375.00	600.00
03-23-2026	Dwaine A. Butler	Reviewed and responded to several emails from the Receiver and Receiver's counsel regarding the Receivership accounting report and claims notice to investors. Discussed issues with the Receiver	0.80	225.00	180.00

Date	Professional	Description	Hours	Rate	Amount
<u>Status Reports</u>					
		and Scott Askue regarding investor communications process. Confirmed projected value and payment for coins to include in Accounting Report. Reviewed draft report and discussed with Receiver.	9.90		2,962.50
<u>Tax Issues</u>					
01-13-2026	Scott S. Askue	Conference call with the Receiver, Wes Hargraves and Jim Jennings regarding various tax and reporting issues.	0.60	375.00	225.00
01-19-2026	Scott S. Askue	Reviewed transactions for payments requiring 1099s. Organized and prepared data for preparation of 1099s.	0.30	375.00	112.50
01-23-2026	James R. Jennings	Reviewed 2025 activity to determine filing requirements.	0.20	375.00	75.00
02-19-2026	James R. Jennings	Set up basic entity data in system for year ending 12/31/2025. Prepared Federal extension. Prepared certified mailing and mailed Federal extension	1.40	375.00	525.00
03-17-2026	Dwaine A. Butler	Reviewed and organized 2025 1099s. Scanned and drafted email to Jim Jennings regarding for 2025 tax return filing.	0.20	225.00	45.00
			2.70		982.50
<u>Travel</u>					
01-09-2026	Dwaine A. Butler	Traveled to and from the Newnan property.	0.80	225.00	No Charge
01-13-2026	Dwaine A. Butler	Traveled to and from 14 Greenville St, Newnan, GA, Newnan Utilities, and SecurCare Storage.	1.20	225.00	No Charge
01-15-2026	Dwaine A. Butler	Traveled to and from Winder, Georgia and City of Winder Clerk's Office. Traveled to Monroe, GA for inspection of Normal Recovery property location.	3.00	225.00	No Charge
01-23-2026	Dwaine A. Butler	Traveled to and from Newnan, GA.	0.80	225.00	No Charge
01-30-2026	Dwaine A. Butler	Traveled to and from Newnan, GA.	1.00	225.00	No Charge
02-06-2026	Dwaine A. Butler	Traveled to and from Mullens, South Carolina.	11.20	225.00	No Charge
02-13-2026	Dwaine A. Butler	Traveled to and from Newnan, GA.	1.00	225.00	No Charge
02-16-2026	Dwaine A. Butler	Traveled to and from Newnan, GA.	0.60	225.00	No Charge
02-20-2026	Dwaine A. Butler	Traveled to and from Newnan, GA.	1.00	225.00	No Charge
02-27-2026	Dwaine A. Butler	Traveled to' and from 14 Greenville Street, Newnan, GA and Newnan Utilities office.	1.00	225.00	No Charge
03-06-2026	Dwaine A. Butler	Traveled to and from 169. Athens Street, Winder, GA.	1.80	225.00	No Charge
			23.40		0.00
		Total	557.30		173,700.00

Professional Services

Professional	Hours	Rate	Amount
Dwaine A. Butler	191.40	197.49	37,800.00
James R. Jennings - CPA	1.60	375.00	600.00
Scott S. Askue	364.30	371.40	135,300.00
Total			173,700.00
Task	Hours	Rate	Amount
Accounting/Auditing	36.40	374.18	13,620.00
Asset Analysis & Recovery	24.30	245.37	5,962.50
Asset Disposition	35.60	233.43	8,310.00
Business Analysis	100.30	327.29	32,827.50
Business Operations	76.10	225.00	17,122.50

Task	Hours	Rate	Amount
Case Administration	1.10	375.00	412.50
Claims Administration & Objections	63.30	375.00	23,737.50
Data Analysis	2.80	375.00	1,050.00
Fee / Employment Applications & Objection	3.50	0.00	0.00
Forensic Accounting	177.30	375.00	66,487.50
Litigation Consulting	0.60	375.00	225.00
Status Reports	9.90	299.24	2,962.50
Tax Issues	2.70	363.89	982.50
Travel	23.40	0.00	0.00
		Total Fees	173,700.00

Expenses

Date	Expense	Description	Amount
01-02-2026	GSCCCA Printing Fees	GSCCCA Printing fees invoice no 6789651 paid by Receiver.	19.50
01-06-2026	Expense Reports	Expense report for travel to 14 Greenville Street, Newnan, GA and 169 W. Athens Street, Winder, GA.	137.43
01-19-2026	Expense Reports	Expenses for mileage and labor paid to Cedric Ward for SecurCare Storage organizing and transport of documents to Receiver secure storage location.	318.00
01-31-2026	Postage	Postage expenses.	0.74
01-31-2026	Tax Return Preparation	2025 1099 preparation, software, forms, and postage expenses.	111.04
02-05-2026	Online & Other Research/ Reports	IdlCore research.	14.50
02-09-2026	Expense Reports	Expenses for supplies and gas mileage to Mullins, South Carolina and Newnan, GA.	541.05
02-26-2026	Expense Reports	Gas mileage for travel to and from Newnan, GA.	93.60
02-28-2026	Postage	Postage expenses	2.96
03-02-2026	Postage	Postage expenses for mailing to federal and state tax authorities.	10.48
03-02-2026	GSCCCA Printing Fees	GSCCCA charges.	22.50
03-06-2026	Expense Reports	Gas and mileage expenses for travel to Winder, GA and Newnan, GA.	107.74
03-11-2026	Online & Other Research/ Reports	UCC Search in South Carolina for Tie & Timber Technologies.	18.00
03-17-2026	Miscellaneous	Receiver payment to contractor Cedric Ward for maintenance and county code compliance at 169 W. Athens Street, Winder, GA (Haven-Winder).	498.00
03-31-2026	Postage	March 2026 postage charges.	1.48
		Total Expenses	1,897.02

Total for this Invoice 175,597.02

Exhibit E



410 Exchange, Ste 100
 Irvine, CA 92602
 855.812.6112

Invoice: 18313
Date: 02/15/2026
Due Date: 02/15/2026
Terms: Due on receipt

Bill To:
 Receivership for First Liberty Building & Loan & Related
 Entities
 Hays Financial Consulting
 Attn: S. Gregory Hays
 2964 Peachtree Road, Suite 555
 Atlanta, GA 30305-2153

Item	Quantity	Unit Price	Amount
January 2026 Invoice			
Hourly Fees			\$399.00
Client Courtesy Discount			\$(59.85)
Robotic Process Automation - Includes ECF docket automation, subscription-based docket notifications, USPS bulk mail operations, address validation, e-filing transactions, cloud computing charges, and related activities			\$606.70
Monthly HTTPS Usage - Bandwidth related to secure, bidirectional encryption of web-based documents and telephony			\$684.40
Secure Digital File Retention - FedRamp compliant storage of case records, documents and related files based on volume			\$230.93
TOTAL DUE			\$1,861.18
			THANK YOU.
TOTAL ACCOUNT BALANCE DUE			\$5,137.78

For wire/ACH payments:

Bank Name – Banc of California
 Bank Address – 110 West A Street,
 Suite 100, San Diego, CA 92101
 Account No – 1000681781
 ABA - 122238200
 Beneficiary - Stretto



Case Name: Receivership for First Liberty Building & Loan & Related Entities (Case No. 1:25-cv-3826-MLB)

Summary of Hourly Fees

Date Range: 01/01/2026 - 01/31/2026

Role	Hours	Rate	Total
Associate	0.3	\$70.00	\$21.00
Managing Director	1.0	\$250.00	\$250.00
Senior Associate	0.8	\$160.00	\$128.00
		Total	\$399.00



Case Name: Receivership for First Liberty Building & Loan & Related Entities (Case No. 1:25-cv-3826-MLB)

Time Detail

Date Range: 01/01/2026 - 01/31/2026

Date	Employee Name	Role	Task	Description	Hours
01/08/2026	Anthony Facciano	Managing Director	Case Administration	General Case management, and communication with the team re: the same	0.5
Subtotal 01/08/2026					0.5
01/21/2026	Anthony Facciano	Managing Director	Case Administration	General Case management, and communication with the team re: the same	0.5
Subtotal 01/21/2026					0.5
01/26/2026	Myles Lopez	Associate	Website Updates and Maintenance	Download filed pleadings from court docket and update public website.	0.3
Subtotal 01/26/2026					0.3
01/30/2026	Daniel Ramirez	Senior Associate	Case Administration	Update civil docket and website	0.4
01/30/2026	Daniel Ramirez	Senior Associate	Case Administration	Update website with news articles	0.4
Subtotal 01/30/2026					0.8
Total 01/01/2026 - 01/31/2026					2.1



410 Exchange, Ste 100
 Irvine, CA 92602
 855.812.6112

Invoice: 18946
Date: 03/15/2026
Due Date: 03/15/2026
Terms:

Bill To:
 Receivership for First Liberty Building & Loan & Related
 Entities
 Hays Financial Consulting
 Attn: S. Gregory Hays
 2964 Peachtree Road, Suite 555
 Atlanta, GA 30305-2153

Item	Quantity	Unit Price	Amount
February 2026 Invoice			
Hourly Fees			\$628.25
Client Courtesy Discount			\$(94.24)
Robotic Process Automation - Includes ECF docket automation, subscription-based docket notifications, USPS bulk mail operations, address validation, e-filing transactions, cloud computing charges, and related activities			\$492.05
Monthly HTTPS Usage - Bandwidth related to secure, bidirectional encryption of web-based documents and telephony			\$1,300.71
Secure Digital File Retention - FedRamp compliant storage of case records, documents and related files based on volume			\$254.89
TOTAL DUE			\$2,581.66
			THANK YOU.
TOTAL ACCOUNT BALANCE DUE			\$7,719.44

[Click Here to Pay Now](#)

For wire/ACH payments:

Bank Name – Banc of California
 Bank Address – 110 West A Street,
 Suite 100, San Diego, CA 92101
 Account No – 1000681781
 ABA - 122238200
 Beneficiary - Stretto



Case Name: Receivership for First Liberty Building & Loan & Related Entities (Case No. 1:25-cv-3826-MLB)

Summary of Hourly Fees

Date Range: 02/01/2026 - 02/28/2026

Role	Hours	Rate	Total
Associate	0.3	\$70.00	\$21.00
Managing Director III	1.5	\$250.00	\$375.00
Managing Director III	0.1	\$242.50	\$24.25
Senior Associate	1.3	\$160.00	\$208.00
		Total	\$628.25



Case Name: Receivership for First Liberty Building & Loan & Related Entities (Case No. 1:25-cv-3826-MLB)

Time Detail

Date Range: 02/01/2026 - 02/28/2026

Date	Employee Name	Role	Task	Description	Hours
02/06/2026	Anthony Facciano	Managing Director	Case Administration	General Case management, and communication with the team re: the same	0.5
Subtotal 02/06/2026					0.5
02/12/2026	Myles Lopez	Associate	Website Updates and Maintenance	Download filed pleadings from court docket and update public website	0.3
Subtotal 02/12/2026					0.3
02/18/2026	Aileen Daversa	Managing Director	Case Management	Case oversight	0.1
02/18/2026	Daniel Ramirez	Senior Associate	Case Administration	Upload news articles for First Liberty to website	0.5
02/18/2026	Daniel Ramirez	Senior Associate	Case Administration	Update contact info form	0.4
Subtotal 02/18/2026					1.0
02/19/2026	Anthony Facciano	Managing Director	Case Administration	General Case management, and communication with the team re: the same	0.5
Subtotal 02/19/2026					0.5
02/25/2026	Anthony Facciano	Managing Director	Case Administration	General Case management, and communication with the team re: the same	0.5
Subtotal 02/25/2026					0.5
02/26/2026	Daniel Ramirez	Senior Associate	Case Administration	Update website with documents	0.4
Subtotal 02/26/2026					0.4
Total 02/01/2026 - 02/28/2026					3.2

in the above-captioned Securities and Exchange Commission (“SEC”) enforcement action seeking approval and authorization to pay fees and costs that the Receiver and the professionals of the Receiver incurred from January 1, 2026, through March 31, 2026 (the “**Application Period**”) from funds held by the receivership estate (the “**Estate**”). The Court, having reviewed the Application, noting that the fees and costs requested therein are reasonable, necessary and commensurate with the skills and experience required for the activities performed and described therein, and otherwise being fully advised in the matter, finds good cause to approve the Application and grant the relief requested therein.

Accordingly, it is **ORDERED** as follows:

1. The Application is **GRANTED**.
2. The total amount of fees and costs that the Receiver incurred for the work performed fulfilling the duties of the Receiver during the Application Period in the amount of \$63,162.00 (including \$63,162.00 in fees and \$0 in costs) is hereby **APPROVED**.
3. The Receiver is **AUTHORIZED** to utilize funds of the Estate to pay to the Receiver the amount of \$50,529.60 (including \$50,529.60 in fees (80% of \$63,162.00) and \$0 in costs) for the work performed fulfilling the Receiver’s duties during the Application Period.

4. The total amount of fees and costs that the Receiver's Counsel, the Law Offices of Henry F. Sewell, Jr. LLC ("**HFS**"), incurred for the work performed assisting the Receiver to fulfill his duties during the Application Period in the amount of \$76,013.00 (including \$74,967.00 in fees and \$1,046.00 of costs) is hereby APPROVED.

5. The Receiver is **AUTHORIZED** to utilize funds of the Estate to pay to HFS the amount of \$61,019.60 (including \$59,973.60 in fees (80% of \$74,967.00) and \$1,046.00 in costs) for the work performed assisting the Receiver to fulfill his duties during the Application Period.

6. The total amount of fees and costs that the Receiver's Forensic Accountant, Hays Financial Consulting, LLC ("**HFC**"), incurred for the work performed assisting the Receiver to fulfill his duties during the Application Period in the amount of \$175,597.02 (including \$173,700.00 in fees and \$1,897.02 in costs) is hereby APPROVED.

7. The Receiver is **AUTHORIZED** to utilize funds of the Estate to pay to HFC the amount of \$140,857.02 (including \$138,960 in fees (80% of \$173,700.00) and \$1,897.02 in costs) for the work performed assisting the Receiver to fulfill his duties during the Application Period.

8. The total amount of fees and costs that Stretto, Inc. ("**Stretto**"), incurred

for the work performed assisting the Receiver to fulfill his duties during the Application Period in the amount of \$7,719.44 is hereby APPROVED.

9. The Receiver is **AUTHORIZED** to utilize funds of the Estate to pay to Stretto the amount of \$7,719.44 for the work performed assisting the Receiver to fulfill his duties during the Application Period.

10. The Court reserves final approval of all fees approved herein until such time as the Receiver is discharged of his duties in this matter and/or final disbursement of funds held by the Estate

SO ORDERED, this _____ day of _____, 2026.

MICHAEL L. BROWN
UNITED STATES DISTRICT COURT JUDGE

Copies to: All Counsel of Record

Prepared and Presented by:

LAW OFFICES OF HENRY F. SEWELL JR., LLC

/s/ Henry F. Sewell, Jr.

Henry F. Sewell, Jr.

Georgia Bar No. 636265

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Counsel for the Receiver