

UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
JACKSONVILLE DIVISION

FEDERAL TRADE COMMISSION,

Plaintiff,

v.

Case No. 3:22-cv-00487-TJC-MCR

MICHAEL RANDO, VALERIE
RANDO, PROSPERITY TRAINING
TECHNOLOGY LLC, ELITE
CUSTOMER SERVICES, LLC,
DIGITAL BUSINESS SCALING
LLC, FIRST COAST
MATCHMAKERS INC.,
FIRST COAST MATCHMAKERS
LLC, FINANCIAL CONSULTING
MANAGEMENT GROUP LLC,
RESOURCE MANAGEMENT
INVESTMENTS, LLC,

Defendants.

**RECEIVER'S UNOPPOSED THIRD APPLICATION FOR ORDER
AWARDING FEES, COSTS, AND REIMBURSEMENT OF
COSTS TO RECEIVER AND HER PROFESSIONALS**

Maria M. Yip, the Court-appointed Receiver (the "Receiver") over the corporate Defendants (the "Receivership Entities"¹), the Court's Orders dated

¹ The Receivership Entities include Prosperity Training Technology LLC, Elite Customer Services, LLC, Digital Business Scaling LLC, First Coast Matchmakers Inc., First Coast Matchmakers LLC, Financial Consulting Management Group LLC and Resource Management Investments, LLC.

January 10, 2023 (Docs. 116 and 117) (the “Appointment Order”), respectfully submits this Third Fee Application to the Court for the entry of an order awarding fees and the reimbursement of costs to the Receiver and her professionals. This Application covers all fees and costs incurred from September 1, 2022 through February 28, 2023.

I. The Receiver.

The Receiver requests the Court award her fees for the professional services rendered and costs incurred from September 1, 2022 through February 28, 2023, in the amount of \$18,070.00 and \$1,135.50, respectively. Additionally, the Receiver advanced Operation Costs for the Receivership Entities in the amount of \$7,560.01. A copy of the statement summarizing the Receiver’s services rendered for the Receivership is attached as Exhibit 1. The Receiver’s time and fees for services rendered for activity from September 1, 2022 through February 28, 2023, are 55.6 hours at \$325/hour.

Receiver’s Time and Fees for Services Rendered

Professional	Position	Yrs. Exp.	Billed Hours	Rate	Total
Maria M. Yip (MMY)	Receiver	30	55.6	\$325	\$18,070.00
Disbursements					\$1,135.50
Total					\$19,205.50

In addition to her professional fees, the Receiver had costs of \$1,135.50 as summarized below:

Costs	Total
Website	\$1,135.50
Total	\$1,135.50

In addition to these out-of-pocket costs, the Receiver had advanced certain Operational Costs for the Receivership Entities. These Operational Costs are specifically listed on Exhibit 2 and total \$7,560.01.

II. Johnson Cassidy Newlon & DeCort (“JCND”).

The Receiver requests the Court award JCND fees for professional services rendered and costs incurred from September 1, 2022 through February 28, 2023, in the amounts of \$23,938.50 and \$1,475.97, respectively. A copy of the statements summarizing the services rendered and costs incurred by JCND from September 1, 2022 through February 28, 2023, is attached as Exhibit 3. JCND’s time and fees for services rendered on this matter for each professional are as follows:

JCND’s Time and Fees for Services Rendered

Professional	Position	Yrs. Exp.	Billed Hours	Rate	Total
Katherine Donlon (KCD)	Partner	27	60.1	\$360.00	\$21,636.00
Brad Kinni (BK)	Associate	2	9.5	\$235.00	\$2,232.50
Mary Gura (MG)	Paralegal		.4	\$175.00	\$70.00
Fees					\$23,938.50
Disbursements					\$1,475.97
Total					\$25,414.47

In addition to legal fees, JCND has advanced costs of \$1,475.97 as summarized below.

Costs	Total
Filing Fees	\$343.00
Overnight Services	\$907.97
Process Server	\$225.00
Total	\$1,475.97

III. Yip Associates.

The Receiver requests the Court award Yip Associates fees for professional services rendered and costs incurred from September 1, 2022 through February 28, 2023, in the amount of \$67,065.98 and \$498.10, respectively. Travel time was billed at 50% discount. In addition, a 10% voluntary reduction of fees was applied to the total fees for the period. Yip Associates has completed the vast majority of its forensic accounting work for the Receiver. The bulk of the remaining work will consist of providing assistance to the Receiver with select operational activities of the Receivership, including marshaling and liquidating assets. As a result, the Receiver anticipates the fees reflected in future invoices from Yip Associates to be significantly lower. Copies of the statement summarizing the services rendered and costs incurred for the pertinent period are attached as composite Exhibit 4. A summary of the professionals' hours rendered during the time covered by this Application is set forth below.

Yip Associates Time and Fees for Services Rendered

Professional	Position	Yrs. Exp.	Hours	Rate	Total
Shawna Amarnani (SBA)	Lead Forensic Accountant	11	101.8	\$295.00	\$30,031.00
Hylton Wynick (HW)	Lead Forensic Accountant	27	2.0	\$295.00	\$590.00
Danny Zamorano (DDZ)	Lead Forensic Accountant	6	119.4	\$295.00	\$35,223.00
Susan Y. Tai (SYT)	Senior Forensic Accountant	8	32.9	\$225.00	\$7,402.50
Susan Y. Tai (SYT)	Senior Forensic Accountant	8	10.5	\$112.50 ²	\$1,181.25
Charles D. Bailey (CDB)	Senior Forensic Accountant	6	.4	\$225.00	\$90.00
Fees					\$74,517.75
10% Voluntary Reduction					(\$7,451.78)
Adjusted Fees					\$67,065.98

In addition to professional fees, Yip Associates had costs of \$498.10 as summarized below:

Costs	Total
Travel	\$442.30
Copies	\$30.00
Other	\$25.80
Total	\$498.10

² Travel time billed at 50% of rate.

IV. E-Hounds, Inc.

The Receiver requests the Court award E-Hounds fees for professional services rendered and costs incurred from September 1, 2022 through February 28, 2023, in the amount of \$13,108.50. Copies of the statements summarizing the services rendered for the pertinent period are attached as composite Exhibit 5. A summary of the professionals' hours rendered during the time covered by this Application is set forth below.

E-Hounds' Time and Fees for Services Rendered

Professional	Position	Hours	Rate	Total
Robert Rohr (RTR)	Project Management	4.3	\$195.00	\$838.50
Fees				\$838.50
Platform Charges				\$12,270.00
Total				\$13,108.50

V. Outstanding Fees from Receiver's Previous Motions for Fees and Costs.

On October 6, 2022, the Court entered an Order Granting in Part the Receiver's First and Second Motions for Fees (Docs. 67 and 100) and approving an "interim payment" of \$150,000 to pay the Receiver and her professionals as the Receiver saw fit. (Doc. 103). After this payment, the outstanding fees from the previous Motions for Fees are as follows:

	Outstanding
Receiver	\$8,411.62
JCND	\$10,092.14
Yip Associates	\$19,532.94
E-Hounds	\$3,844.26
Total	\$41,880.45

Since the time of this Order approving the interim payment, the Court has entered a Final Judgment and Permanent Injunction against the Defendants and has appointed Ms. Yip as equity Receiver (no longer temporary). Based on the FTC's settlement with the Defendants and the terms of the Court's Final Judgments, the Receiver is working diligently to marshal and liquidate assets for the benefit of the consumers affected by the Defendants. The Receiver respectfully requests that the Court approve the remaining monies referenced and requested in the previous Motions for Fees.

MEMORANDUM OF LAW

It is well settled that this Court has the power to appoint a receiver and to award the receiver and those appointed by her fees and costs for their services. *See, e.g., S.E.C. v. Elliott*, 953 F.2d 1560 (11th Cir. 1992) (receiver is entitled to compensation for faithful performance of his duties); *Donovan v. Robbins*, 588 F. Supp. 1268, 1272 (N.D. Ill. 1984) (“[T]he receiver diligently and successfully discharged the responsibilities placed upon him by the Court and is entitled to reasonable compensation for his efforts.”); *S.E.C. v. Custable*,

1995 WL 117935 (N.D. Ill. Mar. 15, 1995) (receiver is entitled to fees where work was of high quality and fees were reasonable); *S.E.C. v. Mobley*, 1317RCC, 2000 WL 1702024 (S.D.N.Y. Nov. 13, 2000) (court awarded reasonable fees for the receiver and his professionals); *see also* Doc. 11 ¶ 16. The determination of fees to be awarded is largely within the discretion of the trial court. *See Monaghan v. Hill*, 140 F.2d 31, 34 (9th Cir. 1944). In determining reasonable compensation for the services rendered by the Receiver and her Professionals, the Court should consider the circumstances surrounding the Receivership. *See Elliot*, 953 F.2d at 1577.

In determining the reasonableness of fees, the Court must calculate the lodestar, which is the “number of hours reasonably expended on the litigation multiplied by a reasonable hourly rate.” *Hensley v. Eckerhart*, 461 U.S. 424, 433 (1983). This is in part based on the nature and extent of the services rendered and the value of those services. *See Grant v. George Schumann Tire & Battery Co.*, 908 F.2d 874, 877-78 (11th Cir. 1990) (bankruptcy fee award case addressing the issue of attorney’s fees generally before considering specific requirements in the bankruptcy context). Additionally, the Court should consider the twelve factors set forth in *Johnson v. Georgia Highway Express, Inc.*, 488 F.2d 714 (5th Cir. 1974), a case involving an award of attorneys’ fees under federal civil rights statutes, as incorporated by the Eleventh Circuit in *Grant*, a bankruptcy case, are as follows: (1) the time and

labor required; (2) the novelty and difficulty of the questions presented; (3) the skill required to perform the legal services properly; (4) the preclusion of other employment by the attorney due to acceptance of the case; (5) the customary fee for similar work in the community; (6) whether the fee is fixed or contingent; (7) time limitations imposed by the client or by the circumstances; (8) the amount involved and results obtained; (9) the experience, reputation, and ability of the attorney; (10) the undesirability of the case; (11) the nature and length of the professional relationship with the client; and (12) awards in similar cases. Based on the information provided herein as well as the Receiver's periodic status reports, the Receiver believes that the Court when considering these factors and the work accomplished during this quarter of the Receivership will determine that the Receiver's motion for fees is reasonable and should be granted.

Here, because of the nature of this case, it is necessary for the Receiver to employ attorneys and accountants experienced and familiar with financial frauds, federal receiverships, banking, and finance. Further, to perform the services required and achieve the results obtained to date, the skills and experience of the Receiver and the Professionals in the areas of fraud, computer and accounting forensics, and financial transactions are indispensable.

As discussed above, the Receiver and JCND have discounted their normal and customary rates as an accommodation to the Receivership and to conserve Receivership assets. The rates charged by the Receiver and the Professionals are at or below those charged by similar professionals in the Middle District of Florida. This case has been time-intensive for the Receiver and her Professionals because of the need to resolve many issues rapidly and efficiently. The attached Exhibits detail the time, nature, and extent of the professional services rendered by the Receiver and her Professionals for the benefit of consumers, creditors, and other interested parties. While the Receiver is sensitive to the need to conserve the Receivership Entities' assets, she believes the fees and costs expended to date were reasonable, necessary, and benefited the Receivership.

Notably, the FTC has no objection to the relief sought in this motion. *S.E.C. v. Byers*, 590 F. Supp. 2d 637 (S.D.N.Y. 2008) (quoting *S.E.C. v. Fifth Ave. Coach Lines, Inc.*, 364 F.Supp. 1220, 1222 (S.D.N.Y.1973) (“[I]n a securities receivership, [o]pposition or acquiescence by the SEC to the fee application will be given great weight.”)). Although the cited case relates to an SEC action, a similar argument would be made as it relates to the regulator at issue in this case, the FTC.

CONCLUSION

Under the Appointment Order, the Receiver, among other things, is authorized and empowered to engage professionals to assist her in carrying out her duties and obligations. The Appointment Order further provides that she apply to the Court for authority to pay herself and her Professionals for services rendered and costs incurred. In exercising her duties, the Receiver has determined that the services rendered and their attendant fees and costs were reasonable, necessary, advisable, and in the best interests of the Receivership. A summary of those fees, costs and advanced expenses, as well as those fees previously deferred by the Court, is set forth below.

	Sept. 1, 2022 through Feb. 28, 2023			Deferred from Previous Motions for Fees and Costs	Total
	<i>Fees</i>	<i>Costs</i>	<i>Total</i>		
Receiver	\$18,070.00	\$1,135.50	\$19,205.50	\$8,411.62	\$27,617.12
Receiver - Operational Expenses		\$7,560.01	\$7,560.01		\$7,560.01
Yip Associates	\$67,065.98	\$498.10	\$67,564.08	\$19,532.94	\$87,097.02
Johnson Cassidy Newlon & DeCort	\$23,938.50	\$1,475.97	\$25,414.47	\$10,092.14	\$35,506.61
E-Hounds	\$13,108.50	\$0.00	\$13,108.50	\$3,844.26	\$16,952.76
Total	\$122,182.98	\$10,669.58	\$132,852.56	\$41,880.96	\$174,733.52

WHEREFORE, Maria M. Yip, the Court-appointed Receiver, respectfully requests that this Court award the following sums and direct that payment be made from the Receivership assets:

Maria M. Yip, Receiver	\$35,177.13
Yip Associates	\$87,097.02
Johnson, Cassidy, Newlon & DeCort	\$35,506.61
E-Hounds, Inc.	\$16,952.76

LOCAL RULE 3.01(g) CERTIFICATION

Undersigned counsel for the Receiver has conferred with counsel for the FTC and they agree with the relief sought. Given that judgment has been entered against the Defendants, undersigned counsel has not conferred with counsel for Defendants.

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on March 21, 2023, I electronically filed a true and correct copy of the foregoing with the Clerk of the Court through the CM/ECF system, which served counsel of record.

/s/ Katherine C. Donlon
Katherine C. Donlon, FBN 0066941
kdonlon@jclaw.com
JOHNSON, CASSIDY, NEWLON &
DECORT P.A.
3242 Henderson Blvd., Ste 210
Tampa, FL 33609
Tel: (813) 291-3300
Fax: (813) 324-4629
Attorneys for Receiver Maria M. Yip

RECEIVER'S CERTIFICATION

The Receiver has reviewed this Fee Application for Order Awarding Fees, Costs, and Reimbursement of Costs to Receiver and Her Professionals (the "**Application**").

To the best of the Receiver's knowledge, information, and belief formed after reasonable inquiry, the Application and all fees and expenses herein are true and accurate.

All fees contained in the Application are based on the rates submitted by the Receiver to the FTC and provided to the Court. Doc. 8. Such fees are reasonable, necessary, and commensurate with (if not below the hourly rate that is commensurate with) the skill and experience required for the activity performed.

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

The Receiver believes that the fees and expenses included in this Application were incurred in the best interests of the Receivership Estate.

With the exception of the Court-approved engagements described above, the Receiver has 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.

s/Maria M. Yip
Maria M. Yip, as Receiver

EXHIBIT 1



YIP ASSOCIATES

FORENSIC ACCOUNTING +
FINANCIAL INVESTIGATIONS

INVOICE SUMMARY OF MARIA M. YIP, RECEIVER

Maria M. Yip, Receiver
2 South Biscayne Boulevard
Suite 2690
Miami, Florida 33131

Invoice Number: 31664
Date: March 16, 2023

Re: Federal Trade Commission v Michael Rando
Case No.: 3:22-cv-00487-TJC-MCR

For Professional Services Rendered September 1, 2022 through February 28, 2023

<u>Professional</u>	<u>Initials</u>	<u>Position</u>	<u>Experience</u>	<u>Hours</u>	<u>Rate</u>	<u>Fees</u>
Maria M. Yip, CPA, CFE, CFF, CIRA	MMY	Receiver	30 Years	55.6	\$325	\$ 18,070.00
TOTALS:				<u>55.6</u>		<u>\$ 18,070.00</u>

Total Expenses: \$ 1,135.50

Total Fees and Expenses: \$ 19,205.50



INVOICE DETAIL MARIA M. YIP, RECEIVER
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Maria M. Yip, Receiver
 2 South Biscayne Boulevard
 Suite 2690
 Miami, Florida 33131

Invoice Number: 31664
 Date: March 16, 2023

Re: Federal Trade Commission v Michael Rando
 Case No.: 3:22-cv-00487-TJC-MCR

For Professional Services Rendered September 1, 2022 through February 28, 2023

Date	Initials	Description	Hours	Rate	Amount
09/01/22	MMY	Communication with K. Donlon re: lump-sum option on office space (.1); communications with K. Tek re: payment for services (.1); communication with L. Benitez re: pay-off on the Lamborghini (.1); telephone conversation with K. Donlon re: lump-sum payment and status of EZ Text (.1); meeting with H. Park, K. Donlon, D. Grazer, V. Turner, E. O'Shea and S. Tai (.7).	1.1	\$325	\$ 357.50
09/06/22	MMY	Review and release of payments on credit cards (.1); review of correspondence to N.C. AG and communication with K. Donlon re: same (.1); review of invoice from E-Hounds for approval and processing (.1); review of emails and invoices from E-Hounds (.2).	0.5	\$325	\$ 162.50
09/07/22	MMY	Telephone conversation with K. Donlon re: return of vehicles and office rent. (.5); telephone conversation with Daniel Bendjoula re: cars (.1).	0.6	\$325	\$ 195.00
09/13/22	MMY	Communications with K. Donlon re: Rando's living expenses.	0.2	\$325	\$ 65.00

Invoice Number: 31664



Re: Federal Trade Commission v Michael Rando
Case No.: 3:22-cv-00487-TJC-MCR

For Professional Services Rendered September 1, 2022 through February 28, 2023

<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
09/15/22	MMY	Communications with K. Donlon re: Sondra Cove property (.2); discussion with S. Tai re: fair market value of V. Rando's Apple Mac computer (.2).	0.4	\$325	\$ 130.00
09/20/22	MMY	Preparation for hearing (2.0); telephone conversation with K. Donlon re: turnover of vehicle; transfer to Rando; turnover of computer to V. Rando (.3); telephone conversation with car dealership re: pickup in Jacksonville (.2).	2.5	\$325	\$ 812.50
09/21/22	MMY	Preparation for hearing including review of draft invoices (1.5); hearing on Preliminary Injunction, status conference and fee applications (1.5); telephone conversation with K. Donlon re: invoices and preparation of fee application, turnover of computer and pick-up of vehicle (.2); review of documents and organization of files (4.5); review of invoices including revisions, communication with K. Donlon re: same (.3); communications with S. Amarnani and D. Zamorano re: information on all known bank accounts (.2).	8.2	\$325	\$ 2,665.00
09/22/22	MMY	Final review of invoices for fee application (.5); communications with J. Galceran (Formula One); H. Antunez (Braman); D. Young (The Collection); and Javier (Ocean) re: Lamborghini (.4); gathering and organization of all documents in case (3.3).	4.2	\$325	\$ 1,365.00

Invoice Number: 31664



Re: Federal Trade Commission v Michael Rando
Case No.: 3:22-cv-00487-TJC-MCR

For Professional Services Rendered September 1, 2022 through February 28, 2023

<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
09/23/22	MMY	Review of motion for fees and communications with K. Donlon and S. Amarnani re: same (.2); telephone conversation with D. Bendjoua (Prestige) re: Lamborghini (.1); communications with J. Cepeda (Ocean) re: Lamborghini (.1); communications with J. Galceran (Formula One) re: Lamborghini and scheduling pick-up (.5); continued review and revisions to motion for fees (1.0).	1.9	\$325	\$ 617.50
09/30/22	MMY	Telephone conversation with K. Donlon re: PI, status of property taxes and bank analysis.	0.4	\$325	\$ 130.00
10/03/22	MMY	Meeting with S. Amarnani and D. Zamorano re: status of analysis, documentation received and work to be performed.	1.4	\$325	\$ 455.00
10/04/22	MMY	Review of files, email and other communications with K. Donlon re: potential causes of action.	0.7	\$325	\$ 227.50
10/05/22	MMY	Communications with K. Donlon re: assignment of office lease.	0.1	\$325	\$ 32.50
10/06/22	MMY	Meeting with K. Donlon, H. Park and B. Welke re: status of several pending items (.5); discussion with D. Zamorano re: review of information on potential causes of action in various states (.7); telephone conversation with J. Galceran (Formula 1) re: Lamborghini. (.2).	1.4	\$325	\$ 455.00
10/07/22	MMY	Meeting with K. Donlon, D. Zamorano and S. Amarnani re: bank accounts, chargebacks, bank analysis, vendors and real estate.	1.0	\$325	\$ 325.00

Invoice Number: 31664



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For Professional Services Rendered September 1, 2022 through February 28, 2023

<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
10/10/22	MMY	Communications with K. Donlon re: joint motion to stay and Sondra Cove property (.2); communications with auto dealers re: Lamborghini (.1).	0.3	\$325	\$ 97.50
10/11/22	MMY	Communications with K. Donlon re: default by Advance Biz on payment for office lease.	0.1	\$325	\$ 32.50
10/14/22	MMY	Review of Capital On Tap account.	0.2	\$325	\$ 65.00
10/18/22	MMY	Communications with interested parties for sale of Lamborghini.	0.4	\$325	\$ 130.00
10/20/22	MMY	Communications with interested parties for sale of Lamborghini.	0.8	\$325	\$ 260.00
10/21/22	MMY	Communications with interested parties for sale of Lamborghini.	0.5	\$325	\$ 162.50
10/24/22	MMY	Issuance of payments to professionals (.2); communications with interested parties for sale of Lamborghini (.3); review of communications regarding turnover of funds from Fifth Third Bank (.1).	0.6	\$325	\$ 195.00
10/25/22	MMY	Communications with K. Donlon re: marketing of Lamborghini and update to website.	0.2	\$325	\$ 65.00
10/26/22	MMY	Deposit funds from Fifth Third Bank.	0.1	\$325	\$ 32.50
10/27/22	MMY	Review and edits to motion for sale of vehicle and communications with Prestige and Ocean.	1.2	\$325	\$ 390.00

Invoice Number: 31664



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For Professional Services Rendered September 1, 2022 through February 28, 2023

Date	Initials	Description	Hours	Rate	Amount
10/28/22	MMY	Communications with Prestige re: sale of Lamborghini.	0.4	\$325	\$ 130.00
11/01/22	MMY	Communications with K. Donlon re: disbursements from Cardone Capital and remaining vehicles.	0.1	\$325	\$ 32.50
11/07/22	MMY	Review of Order to Approve Sale of Personal Property.	0.1	\$325	\$ 32.50
11/08/22	MMY	Communications with K. Donlon re: wire transfers from Cardone Capital.	0.1	\$325	\$ 32.50
11/14/22	MMY	Telephone conversation with K. Donlon re: bill of sale and other Lambo documents and conference call with D. Bendjouia re: same.	0.3	\$325	\$ 97.50
11/17/22	MMY	Conference call with K. Donlon, D. Zamorano and S. Amarnani re: Receiver's report.	1.0	\$325	\$ 325.00
11/22/22	MMY	Discussion with D. Zamorano re: receipts and disbursements section of Receiver's Report (.6); review of mail received (1.7).	2.3	\$325	\$ 747.50
11/23/22	MMY	Preparation of Receiver's First Quarterly Report.	0.8	\$325	\$ 260.00
11/28/22	MMY	Communications with K. Donlon re: amounts due from Advanced Biz.	0.1	\$325	\$ 32.50
11/29/22	MMY	Review of draft report and numerous email communications (1.3); telephone conversation with Apartment Fire Extinguisher re: invoice (.1).	1.4	\$325	\$ 455.00
11/30/22	MMY	Final review and preparation of Receiver's First Quarterly Report, including exhibits.	4.5	\$325	\$ 1,462.50

Invoice Number: 31664



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For Professional Services Rendered September 1, 2022 through February 28, 2023

<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
12/05/22	MMY	Communications with counsel re: Rando credit card and shipping of same.	0.1	\$325	\$ 32.50
12/12/22	MMY	Telephone conversation with K. Donlon re: default on lease (.2); email communications regarding Cap on Tap (.1).	0.3	\$325	\$ 97.50
12/14/22	MMY	Telephone conversation with Jefferson Capital re: Cap on Tap resolution.	0.8	\$325	\$ 260.00
12/16/22	MMY	Communications with K. Donlon re: Cap on Tap.	0.1	\$325	\$ 32.50
01/05/23	MMY	Telephone conversation with K. Donlon re: Cardone and status of order on permanent	0.4	\$325	\$ 130.00
01/11/23	MMY	Communication with K. Donlon re: Advanced Biz Scaling's payment terms.	0.1	\$325	\$ 32.50
01/12/23	MMY	Communications with K. Donlon re: Permanent Injunction and proceeding with case.	0.1	\$325	\$ 32.50
01/17/23	MMY	Meeting with K. Donlon, S. Amarnani and D. Zamorano re: next steps with permanent injunction (1.5) and conference call with counsel for Cardone and K. Donlon re: transition and sale (.5).	2.0	\$325	\$ 650.00
01/18/23	MMY	Telephone conversation with K. Donlon, B. Welke and H. Park re: next steps.	0.5	\$325	\$ 162.50
01/24/23	MMY	Conference call with K. Donlon, S. Amarnani and D. Zamorano re: status of closing accounts, transfers, assets (1.3); review of various email communications (.1).	1.4	\$325	\$ 455.00

Invoice Number: 31664



Re: Federal Trade Commission v Michael Rando
Case No.: 3:22-cv-00487-TJC-MCR

For Professional Services Rendered September 1, 2022 through February 28, 2023

Date	Initials	Description	Hours	Rate	Amount
01/25/23	MMY	Review of motion on Goldman fees and comments on same (.1); review of Cardone transfer agreements (.2).	0.3	\$325	\$ 97.50
01/26/23	MMY	Communications with K. Donlon re: Cardone.	0.1	\$325	\$ 32.50
01/27/23	MMY	Discussion with D. Zamorano re: payments received from Cardone entities (.6); meeting with K. Donlon and A. Cordovez re: interest in Cardone investment (.5).	1.1	\$325	\$ 357.50
01/31/23	MMY	Communications with Cardone re: distribution; communication with A. Cordovez re: Cardone investment.	0.4	\$325	\$ 130.00
02/01/23	MMY	Call with K. Donlon to review Cardone agreements (.9); discussion with D. Zamorano re: bank accounts and receipts from same (.6); discussion with D. Zamorano re: assets matrix and liquidations (.2).	1.7	\$325	\$ 552.50
02/06/23	MMY	Communications with K. Donlon re: turnover of golf cart and personal items.	0.1	\$325	\$ 32.50
02/10/23	MMY	Discussion with S. Amarnani re: taxes and assets.	0.2	\$325	\$ 65.00
02/13/23	MMY	Various discussions with S. Tai re: turnover of luxury hand bags, watches and possession of Kensington Lakes property.	0.7	\$325	\$ 227.50
02/15/23	MMY	Discussion with S. Amarnani re: Paycor and other updates.	0.1	\$325	\$ 32.50

Invoice Number: 31664



Re: Federal Trade Commission v Michael Rando
Case No.: 3:22-cv-00487-TJC-MCR

For Professional Services Rendered September 1, 2022 through February 28, 2023

<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
02/17/23	MMY	Discussion with D. Zamorano re: case administration.	1.1	\$325	\$ 357.50
02/23/23	MMY	Reviewed PPP/ABA loan analysis with S. Amarnani and D. Zamorano.	0.7	\$325	\$ 227.50
02/28/23	MMY	Discussion with S. Amarnani re: Receiver's Second Quarterly Report (.2); prepared Receiver's Second Quarterly Report (3.0).	3.2	\$325	\$ 1,040.00
Total Fees			55.6		\$ 18,070.00
09/01/22		K.Tek Systems (Website services) - hosting charge for creditgamereceivership.com			\$ 83.00
09/01/22		K.Tek Systems (Website services) - site update for upload of court filings			\$ 150.00
10/01/22		K.Tek Systems (Website services) - hosting charge for creditgamereceivership.com			\$ 83.00
10/01/22		K.Tek Systems (Website services) - site update for upload of court filings			\$ 112.50
11/01/22		K.Tek Systems (Website services) - hosting charge for creditgamereceivership.com			\$ 83.00
11/01/22		K.Tek Systems (Website services) - site update for upload of court filings			\$ 225.00
12/01/22		K.Tek Systems (Website services) - hosting charge for creditgamereceivership.com			\$ 83.00

Invoice Number: 31664



Re: Federal Trade Commission v Michael Rando
Case No.: 3:22-cv-00487-TJC-MCR

For Professional Services Rendered September 1, 2022 through February 28, 2023

<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
12/13/22		K.Tek Systems (Website services) - site update for upload of court filings			\$ 37.50
01/01/23		K.Tek Systems (Website services) - hosting charge for creditgamereceivership.com			\$ 83.00
01/03/23		K.Tek Systems (Website services) - site update for upload of court filings			\$ 75.00
02/01/23		K.Tek Systems (Website services) - site update for upload of court filings			\$ 37.50
02/01/23		K.Tek Systems (Website services) - hosting charge for creditgamereceivership.com			\$ 83.00
Total Expenses					\$ 1,135.50
Total Amount Due					\$ 19,205.50

EXHIBIT 2


YIP ASSOCIATES

 FORENSIC ACCOUNTING +
 FINANCIAL INVESTIGATIONS

**DETAIL FOR RECEIVER'S OUT-OF-POCKET BUSINESS
 EXPENSES OF CORPORATE DEFENDANTS
 INCURRED FOR THE PERIOD DECEMBER 1, 2022 THROUGH FEBRUARY 28, 2023**

Maria M. Yip, Receiver
 2 South Biscayne Boulevard
 Suite 2690
 Miami, Florida 33131

Invoice Number: 31809
 Date: 03/16/2023
 Matter ID: 172.0003

Re: Federal Trade Commission v Michael Rando
 Case No.: 3:22-cv-00487-TJC-MCR

<u>Date</u>	<u>Description</u>	<u>Amount</u>
10/24/22	GoDaddy Email (creditgameu.com)	\$ 30.16
11/29/22	Apartment Fire Ext	\$ 148.83
11/29/22	CallRail.com	\$ 212.50
12/01/22	The UPS Store	\$ 17.42
12/01/22	The UPS Store	\$ 18.49
12/02/22	RingCentral MVP Premium x07772	\$ 1,622.15
12/07/22	FedEx	\$ 40.90
12/08/22	The UPS Store	\$ 18.49
12/09/22	The UPS Store	\$ 19.15
12/14/22	The UPS Store	\$ 19.15
12/14/22	SiteGround Hosting	\$ 29.99
12/15/22	The UPS Store	\$ 17.42



Invoice Number: 31809
Matter ID: 172.0003

Re: Federal Trade Commission v Michael Rando
Case No.: 3:22-cv-00487-TJC-MCR

<u>Date</u>	<u>Description</u>	<u>Amount</u>
12/15/22	The UPS Store	\$ 18.49
12/19/22	Hiscox Insurance Company - Policy UDC-2392103-CGL	\$ 51.67
12/22/22	The UPS Store	\$ 17.74
12/22/22	Intuit Quickbooks - Software License/User Access	\$ 85.00
12/23/22	The UPS Store	\$ 19.15
12/23/22	The UPS Store	\$ 18.49
12/26/22	Atlantic Self Storage	\$ 219.93
12/29/22	CallRail.com	\$ 212.50
01/02/23	RingCentral MVP Premium x07772	\$ 1,630.31
01/05/23	The UPS Store	\$ 18.24
01/05/23	The UPS Store	\$ 19.31
01/12/23	The UPS Store	\$ 18.24
01/12/23	The UPS Store	\$ 19.31
01/13/23	The UPS Store	\$ 19.97
01/14/23	SiteGround Hosting	\$ 29.99
01/19/23	The UPS Store	\$ 18.24



Invoice Number: 31809
Matter ID: 172.0003

Re: Federal Trade Commission v Michael Rando
Case No.: 3:22-cv-00487-TJC-MCR

<u>Date</u>	<u>Description</u>	<u>Amount</u>
01/19/23	The UPS Store	\$ 19.31
01/19/23	SiteGround Hosting	\$ 29.99
01/19/23	SiteGround Hosting	\$ (29.99)
01/23/23	Hiscox Insurance Company - Policy UDC-2392103-CGL	\$ (51.67)
01/26/23	The UPS Store	\$ 18.24
01/26/23	The UPS Store	\$ 19.42
01/27/23	The UPS Store	\$ 23.73
01/27/23	Atlantic Self Storage	\$ 219.93
01/29/23	CallRail.com	\$ 17.50
02/02/23	The UPS Store	\$ 19.31
02/02/23	RingCentral MVP Premium x07772	\$ 1,630.31
02/03/23	The UPS Store	\$ 18.24
02/03/23	The UPS Store	\$ 19.97
02/09/23	The UPS Store	\$ 18.24
02/09/23	The UPS Store	\$ 19.31
02/14/23	SiteGround Hosting	\$ 29.99



Invoice Number: 31809
Matter ID: 172.0003

Re: Federal Trade Commission v Michael Rando
Case No.: 3:22-cv-00487-TJC-MCR

<u>Date</u>	<u>Description</u>	<u>Amount</u>
02/14/23	UPS Shipping - TLH to MIA office Overnight package to Receiver [Defendant's Luxury watch & handbags]. Package was insured for \$50,000 value.	\$ 680.15
02/16/23	The UPS Store	\$ 18.24
02/16/23	The UPS Store	\$ 19.31
02/17/23	SiteGround Hosting	\$ (29.99)
02/23/23	The UPS Store	\$ 19.31
02/26/23	Atlantic Self Storage	\$ 219.93
		\$ 7,560.01

EXHIBIT 3

**INVOICE**

Invoice # 6812
Date: 03/16/2023

Johnson, Cassidy, Newlon & DeCort, P.A.

3242 Henderson Boulevard, Suite 210
Tampa, FL 33609

Maria Yip
2 S. Biscayne Blvd.
Suite 2960
Miami, FL 33131

Yip-00001-FTC v. Michael Rando, et al.**FTC v. Michael Rando, et al.****Services**

Type	Date	Description	Attorney	Quantity	Rate	Total
Service	09/01/2022	Conference call with Receiver, H. Park and representatives from Kajabi regarding platform contents (.7); telephone call with H. Park regarding Abel Bean motion for fees (.2); exchange messages with M. Freed (.1).	KD	1.00	\$360.00	\$360.00
Service	09/02/2022	Review correspondence from North Carolina Department of Justice and draft response thereto (.6); telephone call with M. Freed (.2); emails with N. Hill regarding Capital on Tap credit card (.1); email to counsel for Cardone Capital regarding document production (.1); exchanged messages with Chase regarding request for documents (.1)	KD	1.10	\$360.00	\$396.00
Service	09/07/2022	Confer with Receiver regarding outstanding issues (.3); email to M. Freed regarding follow up (.1); email to North Carolina DOJ (.1); telephone call with B. Welke (.2); telephone call with N. Hill regarding Rando living expenses (.2); emails with M. Freed regarding automobiles and office lease (.1); telephone calls with Receiver regarding living expenses, fees, and automobiles (.4)	KD	1.40	\$360.00	\$504.00
Service	09/08/2022	Telephone calls with consumers SB and TT	KD	1.60	\$360.00	\$576.00

		(.3); emails with M. Freed regarding automobiles and office lease (.1); research regarding request for attorney's fees (.8); communicate with Receiver regarding automobiles (.2); emails with N. Hill regarding living expenses.				
Service	09/09/2022	Review Fifth Third debt notice received from N. Hill (.1).	KD	0.10	\$360.00	\$36.00
Service	09/12/2022	Respond to consumer SC (.2); telephone call with P. Nguyen, Denefits, regarding credit reporting (.1).	KD	0.30	\$360.00	\$108.00
Service	09/13/2022	Emails with Receiver regarding outstanding issues (.2); email to N. Hill regarding living expense budget (.1); email to M. Freed following up regarding Lamborghini (.1); emails with B. Courtney, Navy Federal (.1).	KD	0.50	\$360.00	\$180.00
Service	09/14/2022	Begin drafting opposition to Elite Customer Services motion to modify asset freeze (.9).	KD	0.90	\$360.00	\$324.00
Service	09/15/2022	Continue drafting opposition to Elite Customer Services motion to modify asset freeze (.7).	KD	0.70	\$360.00	\$252.00
Service	09/19/2022	Emails with N. Hill regarding motion for fees (.2).	KD	0.20	\$360.00	\$72.00
Service	09/20/2022	Confer with Receiver in preparation for status conference.	KD	0.40	\$360.00	\$144.00
Service	09/21/2022	A104 Review/analyze L320 Document Production: Review of Cardone documents (.4).	MG	0.40	\$175.00	\$70.00
Service	09/21/2022	Telephone calls with N. Hill and M. Freed regarding Defendants' Motions for Fees (.2); attend Zoom Status Conference (1.6); confer with Receiver regarding fee application (.3).	KD	2.10	\$360.00	\$756.00
Service	09/23/2022	Review Defendants' Motion to Modify Asset Freeze (.4).	KD	0.40	\$360.00	\$144.00
Service	09/24/2022	Emails with N. Hill regarding Lamborghini turnover.	KD	0.20	\$360.00	\$72.00
Service	09/27/2022	Review Court's entry of stipulated Preliminary Injunction (.2).	KD	0.20	\$360.00	\$72.00
Service	09/30/2022	Confer with Receiver regarding outstanding issues (.5); emails with D. Goldman regarding Rando trusts and properties (.1).	KD	0.60	\$360.00	\$216.00
Service	10/03/2022	Emails with M. Freed regarding Kensington Trust property (.2); communicate with	KD	0.40	\$360.00	\$144.00

Receiver regarding same (.2).						
Service	10/04/2022	Revise Receiver's letter to City of Jacksonville regarding auction of Sondra Cove property (.2); telephone call with D. Goldman regarding Rando trusts and property (.6); email from B. Welke regarding Eve Financial (.1).	KD	0.90	\$360.00	\$324.00
Service	10/05/2022	Forward Rando personal mail to N. Hill (.1).	KD	0.10	\$360.00	\$36.00
Service	10/06/2022	Conference call with Receiver, H. Park and B. Welke regarding status update, permanent injunction and steps going forward (.6); review and process information from Receiver for filing of miscellaneous actions (.7); review Court's Order on pending fees motions (.2).	KD	1.50	\$360.00	\$540.00
Service	10/07/2022	Conference call with Receiver, S. Amarnani, and D. Zamorano regarding status update and efforts going forward (1.3).	KD	1.30	\$360.00	\$468.00
Service	10/10/2022	Review and revise Joint Motion to Stay (.2); confer with Receiver regarding same (.1); emails with H. Park regarding same (.1); telephone calls with W. Mummaw, City of Jacksonville regarding Sondra Cove property (.3).	KD	0.70	\$360.00	\$252.00
Service	10/11/2022	Emails with D. Goldman (.1); emails with counsel regarding closing Fifth Third accounts (.2).	KD	0.30	\$360.00	\$108.00
Service	10/12/2022	Email to J. Rando regarding September rent payment (.1); telephone call and emails with H. Park regarding proposed order on fees (.3).	KD	0.40	\$360.00	\$144.00
Service	10/12/2022	Email to J. Rando regarding late rent payment (.1).	KD	0.10	\$360.00	\$36.00
Service	10/13/2022	Email to J. Rando regarding furniture/fixture payment (.1); emails with Receiver regarding same (.1); emails with N. Hill and S. Amarnani regarding Capital on Tap (.3).	KD	0.50	\$360.00	\$180.00
Service	10/14/2022	Confer with N. Hill and H. Park regarding proposed orders to the Court regarding pending fees motions (.4); revise Notice of Filing same (.3); emails with N. Hill and Receiver regarding Capital on Tap payment (.3); review information from R. Stasell, counsel for Cardone, regarding accrued distributions (.1); emails with Receiver and L. Benitez regarding car payoff (.1); emails	KD	1.30	\$360.00	\$468.00

		with H. Park and D. Spaienza, Retail ECommerce (.1).				
Service	10/14/2022	Continued emails with N. Hill regarding Kensington property (.1)/	KD	0.10	\$360.00	\$36.00
Service	10/19/2022	Emails with N. Hill regarding Capital on Tap and Kensington (.1).	KD	0.10	\$360.00	\$36.00
Service	10/21/2022	Review Court's order on fees (.2); emails to Fifth Third and Cardone regarding same(.1); emails with Consumer Credit Card (.1); confer with counsel regarding wire instructions (.1); email to Cardone regarding Court order (.1).	KD	0.60	\$360.00	\$216.00
Service	10/24/2022	Review pleadings for posting to Receiver's website and communicate same to K-Tek (.4)	KD	0.40	\$360.00	\$144.00
Service	10/25/2022	Draft updated language for Receiver's website.	KD	0.30	\$360.00	\$108.00
Service	10/27/2022	Draft motion to approve sale of Lamborghini (2.1); forward same to Receiver for review (.1).	KD	2.20	\$360.00	\$792.00
Service	10/28/2022	Revise motion to approve sale of Lamborghini based on comments from Receiver (5); telephone call with Receiver regarding same (.2); emails with counsel regarding 3.01 conferral (.1).	KD	0.80	\$360.00	\$288.00
Service	11/01/2022	Confer with Receiver regarding monies received from Cardone (.1); email to counsel for Cardone regarding payee on distributions (.1); emails with M. Freed regarding disposition of personal vehicles (.2); confer with B. Welke regarding same (.2); emails with Receiver regarding same (.1).	KD	0.70	\$360.00	\$252.00
Service	11/02/2022	Revise motion to approve sale of Lamborghini based on revised payoff (.3); email to counsel regarding revision (.1); emails with M. Freed regarding J. Rando request related to Kensington Lakes property (.1); confer with Receiver regarding same (.1).	KD	0.60	\$360.00	\$216.00
Service	11/03/2022	Emails with counsel regarding Rando motion to surrender vehicles (.2); review and revise proposed motion (.2).	KD	0.40	\$360.00	\$144.00
Service	11/04/2022	Email to N. Hill regarding Rando American Express charges and payments (.1); review Court's Order on motion to approve sale of	KD	0.40	\$360.00	\$144.00

		Lamborghini (.1); emails with R. Stasell regarding wire of Cardone Capital funds (.1); emails with S. Amarnani regarding AMEX accounts (.1).				
Service	11/07/2022	Draft proposed order granting Receiver's motion to approve sale of Lamborghini and Notice of Filing same (.7); confer with Receiver regarding same (.1).	KD	0.80	\$360.00	\$288.00
Service	11/09/2022	Review Court's Order regarding sale of Lamborghini (.2); confer with Receiver regarding same (.2); emails to L. Benitez and Prestige regarding same (.1).	KD	0.50	\$360.00	\$180.00
Service	11/10/2022	Emails with Receiver regarding physical credit card (.2).	KD	0.20	\$360.00	\$72.00
Service	11/14/2022	Confer with Receiver and Prestige regarding sale of vehicle.	KD	0.60	\$360.00	\$216.00
Service	11/15/2022	Telephone call with consumer RA.	KD	0.10	\$360.00	\$36.00
Service	11/16/2022	Telephone call with consumer RW (.2); draft demand letter to J. Rando and Advanced Biz Scaling (.5); emails with Receiver regarding Capital on Tap (.1).	KD	0.80	\$360.00	\$288.00
Service	11/17/2022	Conference call with Receiver, S. Amarnani, and D. Zamorano regarding Receiver's Quarterly Report (1.0); telephone call with consumer (.2).	KD	1.20	\$360.00	\$432.00
Service	11/22/2022	Confer with B. Kinni regarding ABS/Rando complaint (.2); review and revise draft complaint (.3).	KD	0.50	\$360.00	\$180.00
Service	11/22/2022	Review demand letter to Rando and underlying agreement between Receiver, Rando, and ABS (.3); Draft Complaint against Rando and ABS (1.5).	BK	1.80	\$235.00	\$423.00
Service	11/23/2022	Emails with Receiver regarding draft complaint against ABS and J. Rando (.2).	KD	0.20	\$360.00	\$72.00
Service	11/28/2022	Emails with Receiver regarding amounts outstanding from J. Rando (.1); revise Complaint based on wire received on November 23rd (.5); email to J. Rando enclosing draft complaint (.2).	KD	0.80	\$360.00	\$288.00
Service	11/29/2022	Review and revise draft of Receiver's First Quarterly Report (2.0); emails with J. Rando and Receiver regarding monies owed by ABS (.1).	KD	2.10	\$360.00	\$756.00
Service	11/30/2022	Confer with S. Amarnani regarding Receiver's Quarterly Status Report (.5).	KD	0.50	\$360.00	\$180.00

Service	12/02/2022	Telephone call with consumer SM (.2).	KD	0.20	\$360.00	\$72.00
Service	12/02/2022	Emails with E. Feeney, counsel for Maverick regarding status update.	KD	0.20	\$360.00	\$72.00
Service	12/05/2022	Email with N. Hill regarding Rando credit cards (.2); emails with S. Amarnani and Receiver regarding same (.2); follow up email to J. Rando regarding outstanding rent owed (.1).	KD	0.50	\$360.00	\$180.00
Service	12/06/2022	Email to consumer TW regarding status.	KD	0.20	\$360.00	\$72.00
Service	12/08/2022	Emails with Receiver and K. Bonfiglio regarding Keap invoices.	KD	0.10	\$360.00	\$36.00
Service	12/12/2022	Telephone call with Receiver regarding email from J. Rando regarding lease (.2); emails with N. Hill regarding Capital on Tap (.1); confer with Receiver regarding same (.1); respond to J. Rando (.1); emails with Receiver regarding credit card payments (.2).	KD	0.70	\$360.00	\$252.00
Service	12/13/2022	Emails with Receiver, R. Diaz and N. Hill regarding Jefferson Capital and efforts to collect on credit card debt.	KD	0.20	\$360.00	\$72.00
Service	12/14/2022	Emails with N. Hill regarding Kensington foreclosure action (.1); research online case documents regarding same (.3); confer with Receiver regarding same (.1); emails with T. Brown, counsel for HOA regarding foreclosure action (.3).	KD	0.80	\$360.00	\$288.00
Service	12/15/2022	Emails with counsel regarding Final Judgment (.2); confer with Receiver regarding same (.1).	KD	0.30	\$360.00	\$108.00
Service	12/16/2022	Emails with consumer CI (.1); review summons regarding Kensington property (.2).	KD	0.30	\$360.00	\$108.00
Service	12/22/2022	Email to T. Brown, counsel for Kensington HOA.	KD	0.10	\$360.00	\$36.00
Service	12/23/2022	Update Receiver's website, emails to R. During regarding same.	KD	0.30	\$360.00	\$108.00
Service	12/28/2022	Emails with Keap and Receiver regarding outstanding balances.	KD	0.20	\$360.00	\$72.00
Service	01/04/2023	Emails with Receiver and S. Amarnani regarding communications from DFS and workers compensation agency (.2); communicate with Receiver regarding credit card payments (.1).	KD	0.30	\$360.00	\$108.00

Service	01/05/2023	Emails with M. Freed, H. Park and B. Welke regarding Rando investments (.2); confer with Receiver regarding same (.1); email from M. Freed regarding Cardone investments (.1);	KD	0.40	\$360.00	\$144.00
Service	01/10/2023	Emails with J. Rando regarding lease agreement (2); confer with Receiver regarding same (.1); review Court's permanent injunction orders (.2).	KD	0.50	\$360.00	\$180.00
Service	01/11/2023	Email to counsel for Cardone Capital (.1); emails with Receiver regarding ABS debt (.2).	KD	0.30	\$360.00	\$108.00
Service	01/12/2023	Emails with N. Hill regarding Kensington Land Trust, HOA fees, and D. Goldman (.2).	KD	0.20	\$360.00	\$72.00
Service	01/13/2023	Review correspondence from T. Brown regarding Kensington property (.3); email to T. Brown seeking additional information (.1); confer with Receiver regarding same (.1).	KD	0.50	\$360.00	\$180.00
Service	01/16/2023	Receipt and review of ledger for Kensington Lakes property from T. Brown (.3); communicate with Receiver regarding same (.1); emails with N. Hill regarding same (.2); emails with N. Hill regarding Navy Federal account (.1).	KD	0.70	\$360.00	\$252.00
Service	01/17/2023	Conference call with Receiver, S. Amarnani, and D. Zamorano regarding steps forward (1.4); conference call with Receiver and counsel for Cardone (.5); emails with D. Goldman regarding trusts (.2); review Motion to Modify Asset Freeze (.2); emails with N. Hill regarding same (.1); emails with N. Hill regarding Rando properties (.3).	KD	2.70	\$360.00	\$972.00
Service	01/18/2023	Conference call with Receiver, B. Welke and H. Park regarding efforts going forward (.9); telephone call and emails with S. Mougeot (.2); emails with N. Hill regarding asset freeze (.1).	KD	1.20	\$360.00	\$432.00
Service	01/19/2023	Draft template letter to banks and other financial institutions regarding final judgment and transfer of funds(.8); telephone call with D. Goldman regarding land trusts (.2).	KD	1.00	\$360.00	\$360.00
Service	01/19/2023	Telephone call with D. Goldman regarding Rando trusts.	KD	0.20	\$360.00	\$72.00

Service	01/20/2023	Confer with Receiver regarding Cardone documents, letters to financial institutions, and Rando Trusts (.3); review email from D. Goldman's office regarding outstanding fees (.1); confer with Receiver regarding same (.1); email with counsel for Randos regarding same (.2); telephone call with consumer R.P. regarding status update (.2).	KD	0.90	\$360.00	\$324.00
Service	01/20/2023	Telephone call with consumer R.P. regarding status update (.2).	KD	0.20	\$360.00	\$72.00
Service	01/24/2023	Telephone calls and emails with B. Welke regarding D. Goldman and Maverick (.3); conference call with Receiver, S. Amarani and D. Zamorano regarding status update (.8); email to Paycor's counsel regarding W-2s (.1); emails with D. Goldman regarding transfer of properties (.2); emails with N. Hill regarding surrender of personal items (.2); continue drafting letters to financial institutions regarding final judgment and transfer of assets (1.1).	KD	2.70	\$360.00	\$972.00
Service	01/25/2023	Begin drafting motion to approve payment of Goldman fees (.5).	KD	0.50	\$360.00	\$180.00
Service	01/26/2023	Continue drafting Goldman motion (.4).	KD	0.40	\$360.00	\$144.00
Service	01/31/2023	Communicate with Chambers regarding proposed order on motion to approve payment of fees to D. Goldman (.2); emails with N. Hill regarding Rando assets and accounts (.3); telephone call with Northwest Mutual regarding V. Rando life insurance (.1); follow up email to J. Rando (.1); emails with N. Hill re Fifth Third correspondence (.2).	KD	0.90	\$360.00	\$324.00
Service	02/01/2023	Communicate with Receiver regarding Cardone transfer paperwork and outstanding issues (.9); emails to counsel for Cardone regarding transfer paperwork (.1); email to E. Gallagher, Fifth Third, regarding transfer (.1); review Court Order regarding payment of fees to D. Goldman (.1); emails to D. Goldman regarding same (.1).	KD	1.30	\$360.00	\$468.00
Service	02/02/2023	Telephone call with N. Zoumberakis, counsel for Cardone, regarding transfer documentation (.6); emails with N. Hill regarding turnover of personal property and credit card issues (.3).	KD	0.90	\$360.00	\$324.00
Service	02/03/2023	Emails with N. Hill and S. Amarnani	KD	0.60	\$360.00	\$216.00

		regarding turnover of golf cart (.2); emails with S. Amarnani regarding payroll records (.2); review offer from Nexxus Capital/A. Cordovez for Cardone investments (.2).				
Service	02/10/2023	Emails with N. Hill regarding turnover of personal items (.2); emails with T. Brown regarding outstanding amounts due on Kensington property (.1); communicate with Receiver regarding personal items and Kensington (.2); email counter demand to A. Cordovez related to Cardone investments (.2).	KD	0.70	\$360.00	\$252.00
Service	02/13/2023	Emails with N. Hill regarding turnover of personal items (.2).	KD	0.20	\$360.00	\$72.00
Service	02/16/2023	Communicate with Receiver regarding W-2s and next status report (.1); emails and telephone call with A. Klein, counsel for RingCentral, regarding termination of account (.3); review counter offer from A. Cordovez regarding Cardone investments (.2).	KD	0.60	\$360.00	\$216.00
Service	02/17/2023	Emails with Receiver and A. Klein, counsel for RingCentral, regarding termination of account (.2).	KD	0.20	\$360.00	\$72.00
Service	02/21/2023	Confer with K. Donlon regarding needed research on potential liability for successor trustee based upon acts of former trustee (.2); review and analyze Sandra Coves and Kensington Lakes Trust Agreements (.8); research Florida's Land Trust Act and assess application of same to trust agreements (1.0); research liability of successor trustee for acts/omissions of predecessor trustee (.6); draft analysis of research (.8).	BK	3.40	\$235.00	\$799.00
Service	02/22/2023	Email to A. Cordovez regarding offer to purchase Cardone investments.	KD	0.20	\$360.00	\$72.00
Service	02/22/2023	Continue researching and assessing applicability of Florida Land Trust Act (1.5); research liability of successor trustee for prior trustee acts under Florida Trust Code (1.5); complete drafting analysis of research and circulate same to Kacy Donlon (1.3).	BK	4.30	\$235.00	\$1,010.50
Service	02/22/2023	Review research on successor trustee liability (.2); confer with Receiver regarding same (.1).	KD	0.30	\$360.00	\$108.00
Service	02/23/2023	Confer with S. Amarnani regarding tax	KD	0.10	\$360.00	\$36.00

returns.						
Service	02/24/2023	Conference call with J. Boothe and Receiver.	KD	1.70	\$360.00	\$612.00
Service	02/25/2023	Emails with J. Rando regarding rent payments (.2).	KD	0.20	\$360.00	\$72.00
Service	02/28/2023	Review and revise draft Quarterly Report (.6); email to N. Zoumberakis regarding Cardone K-1s (.1); confer with Receiver regarding quarterly report (.3); emails with D. Goldman regarding files and successor trustee (.3).	KD	1.30	\$360.00	\$468.00
Services Subtotal						\$23,938.50

Expenses

Type	Date	Description	Quantity	Rate	Total
Expense	10/06/2022	Filing fee for miscellaneous action filed in USDC - Northern District of Georgia.	1.00	\$49.00	\$49.00
Expense	10/06/2022	Filing fee for miscellaneous action filed in USDC - Southern District of Texas.	1.00	\$49.00	\$49.00
Expense	10/06/2022	Filing fee for miscellaneous action filed in USDC - Western District of Oklahoma.	1.00	\$49.00	\$49.00
Expense	10/06/2022	Filing fee for miscellaneous action filed in USDC - District of Delaware.	1.00	\$49.00	\$49.00
Expense	10/06/2022	Filing fee for miscellaneous action filed in USDC - District of Puerto Rico.	1.00	\$49.00	\$49.00
Expense	10/06/2022	Filing fee for miscellaneous action filed in USDC - District of Colorado.	1.00	\$49.00	\$49.00
Expense	10/06/2022	Filing fee for miscellaneous action filed in USDC - Southern District of New York.	1.00	\$49.00	\$49.00
Expense	11/17/2022	Overnight mail to USDC - District of Colorado on 10/6/22.	1.00	\$87.27	\$87.27
Expense	11/17/2022	Overnight mail to USDC - Western District of Oklahoma on 10/6/22.	1.00	\$77.52	\$77.52
Expense	11/17/2022	Overnight mail to USDC - Northern District of Georgia on 10/6/22.	1.00	\$69.24	\$69.24
Expense	11/17/2022	Overnight mail to USDC -Southern District of Texas on 10/6/22.	1.00	\$75.28	\$75.28
Expense	11/17/2022	Overnight mail to USDC - District of Delaware on 10/6/22.	1.00	\$75.26	\$75.26

Invoice # 6812 - 03/16/2023

Expense	02/07/2023	Overnight mail to PayPal, Inc. on 1/25/23.	1.00	\$49.64	\$49.64
Expense	02/07/2023	Overnight mail to Charles Schwab on 1/25/23.	1.00	\$26.92	\$26.92
Expense	02/07/2023	Overnight mail to Northwestern Mutual Life Insurance Co. on 1/25/23.	1.00	\$43.33	\$43.33
Expense	02/07/2023	Overnight mail to Identity Intelligence Group LLC on 1/25/23.	1.00	\$49.64	\$49.64
Expense	02/07/2023	Overnight mail to Google Wallet on 1/25/23.	1.00	\$52.86	\$52.86
Expense	02/07/2023	Overnight mail to Bank of America on 1/25/23.	1.00	\$52.86	\$52.86
Expense	02/07/2023	Overnight mail to Self Financial, Inc. on 1/25/23.	1.00	\$47.27	\$47.27
Expense	02/07/2023	Overnight mail to CB Card LLC on 1/25/23.	1.00	\$50.55	\$50.55
Expense	02/07/2023	Overnight mail to Webull Financial LLC on 1/25/23.	1.00	\$44.61	\$44.61
Expense	02/07/2023	Overnight mail to Acorns Advisors on 1/25/23.	1.00	\$52.86	\$52.86
Expense	02/07/2023	Overnight mail to Electronic Commerce on 1/25/23.	1.00	\$52.86	\$52.86
Expense	02/09/2023	Bolter & Carr - Service of Stipulated Order for Permanent Injunction on Maverick Bankcard, Inc.	1.00	\$225.00	\$225.00
				Expenses Subtotal	\$1,475.97

Time Keeper	Quantity	Rate	Total	
Katherine Donlon	60.1	\$360.00	\$21,636.00	
Brad Kinni	9.5	\$235.00	\$2,232.50	
Mary Gura	0.4	\$175.00	\$70.00	
			Subtotal	\$25,414.47
			Total	\$25,414.47

Detailed Statement of Account

Other Invoices

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
6230	09/07/2022	\$9,597.88	\$9,077.24	\$520.64
6240	09/07/2022	\$9,571.50	\$0.00	\$9,571.50

Current Invoice

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
6812	03/16/2023	\$25,414.47	\$0.00	\$25,414.47
Outstanding Balance				\$35,506.61
Total Amount Outstanding				\$35,506.61

Please make all amounts payable to: Johnson, Cassidy, Newlon & DeCort, P.A.

Payment is due upon receipt.

EXHIBIT 4



INVOICE SUMMARY OF PROFESSIONALS
YIP ASSOCIATES

Maria M. Yip, Receiver
2 South Biscayne Boulevard
Suite 2690
Miami, Florida 33131

Invoice Number: 31663
Date: March 16, 2023

Re: Federal Trade Commission v Michael Rando
Case No.: 3:22-cv-00487-TJC-MCR

For Professional Services Rendered September 1, 2022 through February 28, 2023

<u>Professional</u>	<u>Initials</u>	<u>Position</u>	<u>Experience</u>	<u>Hours</u>	<u>Rate</u>	<u>Fees</u>
Shawna B. Amarnani, CPA, CFE, CIRA	SBA	Lead Forensic Accountant	11 Years	101.8	\$295	\$ 30,031.00
Hylton Wynick	HW	Lead Forensic Accountant	27 Years	2.0	\$295	\$ 590.00
Danny D. Zamorano, CPA	DDZ	Lead Forensic Accountant	6 Years	119.4	\$295	\$ 35,223.00
Susan Y. Tai	SYT	Senior Forensic Accountant	8 Years	32.9	\$225	\$ 7,402.50
Susan Y. Tai ¹	SYT	Senior Forensic Accountant	8 Years	10.5	\$112.5	\$ 1,181.25
Charles D. Bailey, CFE	CDB	Senior Forensic Accountant	6 Years	0.4	\$225	\$ 90.00
				TOTALS:	<u>267.0</u>	<u>\$ 74,517.75</u>

10% Voluntary Reduction: \$ (7,451.78)

Adjusted Fees: \$ 67,065.98

Total Expenses: \$ 498.10

Adjusted Fees and Expenses: \$ 67,564.08

Note:

¹Travel time has been charged at 50% of the discounted billing rate



INVOICE DETAIL YIP ASSOCIATES
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Maria M. Yip, Receiver
2 South Biscayne Boulevard
Suite 2690
Miami, Florida 33131

Invoice Number: 31663
Date: March 16, 2023

Re: Federal Trade Commission v Michael Rando
Case No.: 3:22-cv-00487-TJC-MCR

For Professional Services Rendered September 1, 2022 through February 28, 2023

<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
09/01/22	SYT	Conference call with H. Park, Receiver, K. Donlon and Kajabi re: contents and account of M. Rando.	0.7	\$225	\$ 157.50
09/15/22	SYT	Researched fair market value of V. Rando's Apple Mac computer (.3); discussion with Receiver re: same (.2).	0.5	\$225	\$ 112.50
09/19/22	SBA	Analyzed outstanding professional fees to date and prepared tracking spreadsheet, in preparation for motion hearing.	1.7	\$295	\$ 501.50
09/20/22	DDZ	Gathered and reviewed information in preparation for motion hearing.	0.9	\$295	\$ 265.50
09/21/22	SBA	Communications with Receiver and DDZ re: information on all known bank accounts.	0.2	\$295	\$ 59.00
09/21/22	DDZ	Prepared schedules of bank accounts (1.4); communications with Receiver and SBA re: information on all known bank accounts (.2).	1.6	\$295	\$ 472.00
09/22/22	DDZ	Reviewed additional bank records received.	0.8	\$295	\$ 236.00

Invoice Number: 31663



Re: Federal Trade Commission v Michael Rando
Case No.: 3:22-cv-00487-TJC-MCR

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<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
09/22/22	SYT	Roundtrip travel to and from Tallahassee to Jacksonville [Billed at 50% of the discounted hourly billing rate].	5.5	\$112.5	\$ 618.75
09/22/22	SYT	Retrieved V. Rando's Apple Mac computer and personal books from storage unit to return to Defendants (.5); wiped Defendant's Mac before returning (1.8); meeting with the Defendants to return and confirm receipt (signed chain of custody) of Apple Mac computer and books (.5).	2.8	\$225	\$ 630.00
09/23/22	SBA	Communications with Receiver and K. Donlon re: review of motion for fees.	0.2	\$295	\$ 59.00
09/23/22	DDZ	Updated bank matrix based on additional bank records received.	0.5	\$295	\$ 147.50
09/29/22	CDB	Reviewed property records to identify applicable US District Court jurisdictions.	0.2	\$225	\$ 45.00
09/29/22	SYT	Reviewed bank statements received from Navy Federal Credit Union and updated bank account matrix (.9); prepared statements to be imported into CFIS (.9); began CFIS import and analysis of Navy Federal Credit Union statements (2.4).	4.2	\$225	\$ 945.00
09/30/22	DDZ	Reviewed bank records produced by Navy Federal Credit Union (1.4); gathered records pertaining to upcoming real estate property auctions (.8); reviewed analysis of bank activity to identify potential litigation targets (1.6).	3.8	\$295	\$ 1,121.00

Invoice Number: 31663



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Case No.: 3:22-cv-00487-TJC-MCR

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<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
10/03/22	SBA	Identified potential clawbacks and corresponding jurisdictions (1.3); discussion with Receiver and DDZ re: work to be performed, preliminary injunction, deed auction, mail and other files in office (1.4).	2.7	\$295	\$ 796.50
10/03/22	DDZ	Discussion with Receiver and SBA re: case status and next steps (1.4); discussion with SYT re: analysis of additional bank records received (.6); reviewed and analyzed additional bank records received (1.8); reviewed and analyzed Navy Federal Credit Union bank activity (2.8).	6.6	\$295	\$ 1,947.00
10/03/22	SYT	Analyzed Wells Fargo bank account ending in x8154 in the name of Resource Management Investments LLC for the periods March 1, 2018 through July 31, 2022 (2.1); discussion with DDZ re: analysis of additional bank records received (.6); analyzed Navy Federal Credit Union MJP Investors LLC accounts x1362, x6793, and x7789 for the periods January 1, 2019 through November 30, 2021 (5.2).	7.9	\$225	\$ 1,777.50
10/04/22	SBA	Reviewed and analyzed receivership estate documents, including bank records, merchant card notices, and credit card notices.	5.3	\$295	\$ 1,563.50
10/04/22	DDZ	Continued review and analysis of Navy Federal Credit Union bank activity.	7.8	\$295	\$ 2,301.00
10/04/22	SYT	Continued to analyze Navy Federal Credit Union bank statements for MJP Investors LLC for the accounts ending in x1368, x7789 and x6793 for the periods January 1, 2019 through July 31, 2022.	7.7	\$225	\$ 1,732.50

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10/05/22	SYT	Continued to analyze Navy Federal Credit Union bank statements for MJP Investors LLC for the accounts ending in x1368, x7789 and x6793 for the periods January 1, 2019 through July 31, 2022.	4.9	\$225	\$ 1,102.50
10/05/22	DDZ	Continued review and analysis of Navy Federal Credit Union bank activity.	7.6	\$295	\$ 2,242.00
10/06/22	SBA	Analyzed clawback jurisdictions for potential litigation targets.	0.7	\$295	\$ 206.50
10/06/22	DDZ	Finalized review and analysis of Navy Federal Credit Union bank activity (1.8); discussion with Receiver re: review of information on potential causes of action in various states (.7); performed research on potential litigation targets (2.0).	4.5	\$295	\$ 1,327.50
10/07/22	SBA	Conference call with Receiver, K. Donlon, and DDZ re: bank accounts, chargebacks, bank analysis, vendors and real estate (1.0); analyzed and summarized real estate and status of properties (1.2); reviewed status of estate bills (no charge).	2.2	\$295	\$ 649.00
10/07/22	DDZ	Reviewed additional bank records received in the mail (1.5); conference call with Receiver, K. Donlon, and SBA re: case status and next steps (1.0); reviewed draft Preliminary Injunction and compared bank accounts listed to accounts identified to date (2.9).	5.4	\$295	\$ 1,593.00
10/10/22	SBA	Accessed and analyzed RingCentral account (.6); various calls to customer service to consider downgrade (no charge); worked on preserving data (no charge); analyzed current bills and estate expense tracking (no charge).	0.6	\$295	\$ 177.00

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<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
10/10/22	CDB	Researched Rando's property ownership records.	0.2	\$225	\$ 45.00
10/14/22	SBA	Downloaded RingCentral call logs by month to preserve data (.8); responded to correspondence regarding bill payments (.3).	1.1	\$295	\$ 324.50
10/18/22	SBA	Reviewed Cardone Accrued Distribution schedule as of October 15, 2022 provided by K. Donlon.	0.3	\$295	\$ 88.50
10/18/22	SBA	Analyzed recurring bills.	0.7	\$295	\$ 206.50
10/19/22	SBA	Capital One Spark bill discussion with Receiver's assistant and prepared email to K. Donlon regarding payment.	0.3	\$295	\$ 88.50
10/21/22	SBA	Analyzed and prepared summary of recurring payments for the Receiver to determine if any accounts need to be downgraded or canceled.	-	\$295	\$ -
10/24/22	SBA	Provided Receiver's assistant with information for wire transfers in connection with ECF 107 and discussed payments.	0.7	\$295	\$ 206.50
11/04/22	SBA	Inquired regarding payments to Rando American Express accounts x71002 and x11005.	0.2	\$295	\$ 59.00
11/09/22	SBA	Responded to various emails regarding Capital One Spark credit card.	0.3	\$295	\$ 88.50
11/10/22	SBA	Responded to various emails regarding Capital One Spark credit card.	0.5	\$295	\$ 147.50
11/16/22	SBA	Prepared outline and began draft for Receiver's First Quarterly Report.	1.6	\$295	\$ 472.00

Invoice Number: 31663



Re: Federal Trade Commission v Michael Rando
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<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
11/17/22	SBA	Conference call with Receiver, K. Donlon and DDZ re: Receiver's First Quarterly Report (1.0); drafted Receiver's First Quarterly Report (1.2).	2.2	\$295	\$ 649.00
11/17/22	DDZ	Conference call with Receiver, K. Donlon and SBA re: Receiver's First Quarterly Report.	1.0	\$295	\$ 295.00
11/18/22	SBA	Drafted Receiver's First Quarterly Report and related tables.	1.4	\$295	\$ 413.00
11/21/22	SBA	Continued preparation of Receiver's First Quarterly Status Report including vendors table, receipts and disbursements schedule, and assets schedule (2.0); prepared vendor summary and researched vendor payments, status, and balances (3.5).	5.5	\$295	\$ 1,622.50
11/21/22	DDZ	Assisted with preparation of Receiver's First Quarterly Report.	3.9	\$295	\$ 1,150.50
11/22/22	SBA	Vendor analysis for Receiver's report (1.6); continued drafting Receiver's report (.7).	2.3	\$295	\$ 678.50
11/22/22	DDZ	Discussion with Receiver re: receipts and disbursements section of Receiver's Report (.6); assisted with preparation of same (1.0).	1.6	\$295	\$ 472.00
11/23/22	SBA	Continued to assist with preparation of Receiver's First Quarterly Report and related exhibits.	2.2	\$295	\$ 649.00
11/23/22	DDZ	Assisted with preparation of Receiver's First Quarterly Report.	1.9	\$295	\$ 560.50

Invoice Number: 31663



YIP ASSOCIATES

FORENSIC ACCOUNTING +
FINANCIAL INVESTIGATIONS

Re: Federal Trade Commission v Michael Rando
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For Professional Services Rendered September 1, 2022 through February 28, 2023

<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
11/28/22	SBA	Discussion with DDZ re: First Receiver's Quarterly Report (1.5); continued to assist with preparation of Exhibits and Tables and sent draft report to Receiver (.5).	2.0	\$295	\$ 590.00
11/28/22	DDZ	Discussion with SBA re: First Receiver's Quarterly Report (1.5); assisted with preparation of same (.6).	2.1	\$295	\$ 619.50
11/29/22	SBA	Reviewed comments regarding Receiver's First Quarterly Status Report from K. Donlon, updated report and updated exhibits. Sent updated version to Receiver and Counsel.	1.8	\$295	\$ 531.00
11/29/22	DDZ	Assisted with preparation of Receiver's First Quarterly Report.	2.2	\$295	\$ 649.00
11/30/22	SBA	Continued preparation of Receiver's First Quarterly Report (2.3); discussion with K. Donlon regarding Receivership Defendant assets and known assets of the individual Defendants (.5).	2.8	\$295	\$ 826.00
11/30/22	DDZ	Assisted Receiver with preparation of Receiver's First Quarterly Report.	4.6	\$295	\$ 1,357.00
12/05/22	SBA	Followed up with Counsel regarding payment of FNBO credit card account x3713.	0.2	\$295	\$ 59.00

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<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
01/03/23	SBA	Reviewed activity since the Receiver's First Quarterly report and prepared summary of updates for Receiver's Second Quarterly Status Report (.6); reviewed Joint motion for Permanent Injunction as to All Defendants by Federal Trade Commission (.6); reviewed letters from FL Department of Financial Services re Workers Compensation penalty, called and talk to DFS representative and updated Receiver (.7).	1.9	\$295	\$ 560.50
01/05/23	SBA	Responded to emails regarding worker's compensation penalty and credit card balance.	0.3	\$295	\$ 88.50
01/09/23	SBA	Researched FNBO x3713 activity and drafted email to Receiver regarding the outstanding balance.	0.5	\$295	\$ 147.50
01/17/23	SBA	Conference call with K. Donlon, Receiver and DDZ re: planning and permanent injunction (1.5); contacted Paycor with phone and email regarding W-2s and any other tax filing requirements for 2022 for Prosperity Training Technology LLC (.8); called Florida Department of Financial Services to confirm Worker's Compensation penalty balance and instructed RD to pay per the request of Receiver (.4).	2.7	\$295	\$ 796.50
01/17/23	DDZ	Reviewed Permanent Injunction Orders (1.0); conference call with K. Donlon, Receiver and SBA re: case status and work to be performed (1.5).	2.5	\$295	\$ 737.50
01/18/23	SBA	Prepared schedule of business credit cards, status and balances, and requested additional information from RD (1.7); analyzed vendors and prepared status schedule including preservation status, logins, and terms for termination (1.9).	3.6	\$295	\$ 1,062.00

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<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
01/18/23	DDZ	Prepared schedule of bank accounts included in Assets section of Permanent Injunction Orders (1.8); researched entities included in Assets section of Permanent Injunction Orders (3.4); gathered documents in connection with potential litigation targets (1.2).	6.4	\$295	\$ 1,888.00
01/19/23	SBA	Preservation of vendor records and cancellation of ongoing accounts and prepared vendor termination status schedule for Receiver.	3.5	\$295	\$ 1,032.50
01/19/23	DDZ	Prepared schedules of payments to potential litigation targets (2.7); researched Corporate Defendants email communications relevant to potential litigation targets (3.1).	5.8	\$295	\$ 1,711.00
01/20/23	SBA	Continued to contact vendors, preserve available data, determined how to cancel and updated vendor termination status schedule.	3.4	\$295	\$ 1,003.00
01/23/23	SBA	Retrieved business credit card balances from online or from via phone and sent credit card summary to Receiver (2.1); contacted Paycor again regarding 2022 W-2s (.7); updated vendor summary and sent analysis to Receiver (.9).	3.7	\$295	\$ 1,091.50
01/24/23	SBA	Conference call with Receiver, K. Donlon, and DDZ regarding assets and permanent injunction (1.3); researched golf cart and ways to sell the asset and identify/ call various dealers who purchase and sell used golf carts (1.7); contacted Paycor again regarding W-2s (.6).	3.6	\$295	\$ 1,062.00

Invoice Number: 31663



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<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
01/24/23	DDZ	Conference call with K. Donlon, Receiver and SBA re: next steps (1.3); prepared Asset tracking spreadsheet (2.1).	3.4	\$295	\$ 1,003.00
01/25/23	SBA	Worked on terminating vendors including Keap, Call Rail, Kajabi and Ring Central (2.1); preserved CallRail records (1.3); analyzed credit card activity and prepared summaries for AMEX accounts x11005, AMEX x71002 and Capital One Spark x1104 (1.2).	4.6	\$295	\$ 1,357.00
01/25/23	DDZ	Researched contact information of banks and other institutions listed in the Assets section of Permanent Injunction Orders.	2.4	\$295	\$ 708.00
01/26/23	SBA	Analyzed business credit card activity pre and post receivership for FNBO x3713 and finalized other credit card summaries and sent to Receiver.	1.4	\$295	\$ 413.00
01/26/23	DDZ	Email communications regarding unknown Regions bank account.	0.5	\$295	\$ 147.50
01/27/23	DDZ	Discussion with Receiver re: payments received from Cardone entities and preparation of schedule re: same.	0.6	\$295	\$ 177.00
01/30/23	SBA	Coordinated mailing of watches and handbags and tended to emails regarding Paycor.	0.5	\$295	\$ 147.50
01/31/23	SBA	Obtained golf cart quotes (.5); provided information to Receiver regarding credit cards (.5); followed up regarding vendor termination (.6); followed up with Receiver's Counsel regarding Paycor (.4); began drafting template for Receiver's Second Quarterly Report (1.2).	3.2	\$295	\$ 944.00

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01/31/23	DDZ	Prepared Schedule of Investment Distributions Received from the Cardone Investment Funds.	0.8	\$295	\$ 236.00
02/01/23	SBA	Communicated with various golf cart companies to obtain potential sales prices for the golf cart, prepared spreadsheet and sent to Receiver.	1.9	\$295	\$ 560.50
02/01/23	DDZ	Discussion with Receiver re: bank accounts and receipts from same (.6); discussion with Receiver re: assets matrix and liquidations (.2); reviewed case activity and updated status of same (.9); researched Employee Retention Tax Credit (1.4); prepared analysis of cash receipts and disbursements to be included in Receiver's Second Quarterly Report (1.1).	4.2	\$295	\$ 1,239.00
02/02/23	SBA	Coordinated logistics of golf cart sale (.8); discussion with DDZ re: Receiver's Report and golf cart (.5).	1.3	\$295	\$ 383.50
02/02/23	DDZ	Discussion with SBA re: sale of golf cart and upcoming Receiver's Report.	0.5	\$295	\$ 147.50
02/06/23	SBA	Responded to communications regarding golf cart sale.	0.3	\$295	\$ 88.50
02/07/23	SBA	Followed up regarding termination of vendors Keap and RingCentral, followed up regarding personal items, and followed up regarding Paycor W-2s (1.2); prepared outline for Receiver's Second Quarterly Report (1.1).	2.3	\$295	\$ 678.50

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Case No.: 3:22-cv-00487-TJC-MCR

For Professional Services Rendered September 1, 2022 through February 28, 2023

<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
02/09/23	SBA	Responded to courier regarding possibly getting purses and watches shipped to Receiver (.4); updated FNBO x3713 credit card analysis detail and summary with additional document production of statements received and sent update to Receiver (.7).	1.1	\$295	\$ 324.50
02/10/23	SBA	Followed up re: vendor termination (.1); discussion with Receiver re: taxes and assets (.2); discussed tax matters with HW (.2).	0.5	\$295	\$ 147.50
02/10/23	HW	Conference call with SBA on tax matters (.2) and research land trust issues (1.0).	1.2	\$295	\$ 354.00
02/13/23	SYT	Meeting with Receiver re: obtaining personal items from the Randos in Jacksonville.	0.7	\$225	\$ 157.50
02/13/23	SYT	Roundtrip travel between Tallahassee and Jacksonville to take possession of personal items, access Kensington Lakes Drive property, obtain photos of current state, and change locks for back patio storage. [Billed at 50% of the discounted hourly billing rate]	5.0	\$112.5	\$ 562.50
02/13/23	SYT	Accessed Kensington Lakes Drive property, obtained photos of current state, and changed locks for back patio storage (1.6); meeting with CAM Team (.2); meeting with Rando's counsel at Gunster law firm to take possession of personal luxury items (1.7).	3.5	\$225	\$ 787.50
02/14/23	SBA	Assisted with preparation of Receiver's Second Quarterly Status Report.	1.4	\$295	\$ 413.00

Invoice Number: 31663



Re: Federal Trade Commission v Michael Rando
Case No.: 3:22-cv-00487-TJC-MCR

For Professional Services Rendered September 1, 2022 through February 28, 2023

<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
02/15/23	SBA	Discussion with Receiver regarding Paycor and other updates (.1); gathered requested records related to tax filings for HW (1.2).	1.3	\$295	\$ 383.50
02/15/23	DDZ	Reviewed case activity and updated status of assets listed on the Permanent Injunction Order; reviewed bank activity in preparation of Receiver's Second Quarterly Status Report.	1.8	\$295	\$ 531.00
02/16/23	HW	Review of tax filings requirements.	0.8	\$295	\$ 236.00
02/16/23	DDZ	Preparation of schedule of cash receipts and disbursements to be included in Receiver's Second Quarterly Report.	1.0	\$295	\$ 295.00
02/16/23	SBA	Continued to gather tax records for HW for 2022 returns (1.3); tended to emails regarding Paycor, terminating vendors, and professional fee invoices (.6).	1.9	\$295	\$ 560.50
02/17/23	SBA	Communications re: vendor termination.	0.5	\$295	\$ 147.50
02/17/23	DDZ	Discussion with Receiver re: case administration (1.1); preparation of analysis of cash receipts and disbursements (3.7).	4.8	\$295	\$ 1,416.00
02/21/23	DDZ	Final review, classification and organization of all Receivership documents.	7.7	\$295	\$ 2,271.50
02/21/23	SBA	Analyzed PPP and SBA loan proceeds and flow of funds (2.4); researched addresses for W-2s to determine if any addresses need to be updated (2.4); contacted Receiver's Counsel regarding the land trusts (.3).	5.1	\$295	\$ 1,504.50

Invoice Number: 31663



Re: Federal Trade Commission v Michael Rando
Case No.: 3:22-cv-00487-TJC-MCR

For Professional Services Rendered September 1, 2022 through February 28, 2023

<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
02/22/23	DDZ	Continued final review, classification and organization of all Receivership documents.	7.3	\$295	\$ 2,153.50
02/22/23	SBA	Continued analysis of PPP and SBA loans and prepared summary and detailed schedules of bank activity and sent to Receiver (1.9); tended to emails regarding W-2s (.7).	2.6	\$295	\$ 767.00
02/23/23	DDZ	Reviewed various documents and email communications; case administration (2.1); reviewed PPP/SBA loan analysis with Receiver and SBA (.7).	2.8	\$295	\$ 826.00
02/23/23	SBA	Reviewed PPP/SBA loan analysis with Receiver and DDZ.	0.7	\$295	\$ 206.50
02/24/23	SBA	Updated PPP and SBA loan schedules requested by Receiver (1.2); answered various requests from Receiver related to PPP and SBA loans, research payroll records and employee files and prepare full schedule of First Coast Matchmakers bank activity (1.5); continued to assist with Receiver's Second Quarterly report (.9); researched consignment shops and prices for sale of two luxury purses (1.6).	5.2	\$295	\$ 1,534.00
02/27/23	DDZ	Assisted with preparation of Receiver's Second Quarterly Report.	6.1	\$295	\$ 1,799.50
02/27/23	SBA	Assisted with preparation of Receiver's Second Quarterly Report (.9); communications with K. Bonfiglio from Keap and started Sharefile to receive preserved data (.5).	1.4	\$295	\$ 413.00

Invoice Number: 31663



YIP ASSOCIATES

FORENSIC ACCOUNTING +
FINANCIAL INVESTIGATIONS

Re: Federal Trade Commission v Michael Rando
Case No.: 3:22-cv-00487-TJC-MCR

For Professional Services Rendered September 1, 2022 through February 28, 2023

<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
02/28/23	DDZ	Assisted with preparation of Receiver's Second Quarterly Report.	4.0	\$295	\$ 1,180.00
02/28/23	SBA	Conference call with Receiver regarding Receiver's Second Quarterly Report (.2); continued to assist with preparation of Receiver's Second Quarterly Report (1.5).	1.7	\$295	\$ 501.50
			Total Fees	267.0	\$ 74,517.75
			10% Voluntary Reduction		\$ (7,451.78)
			Adjusted Fees		\$ 67,065.98
<u>Expenses</u>					
September 2022		Copies (150 pages x .15 = \$22.50)			\$ 22.50
09/22/22	SYT	Mileage Reimbursement: round trip travel to Jacksonville from Tallahassee (349 miles x .585 = \$204.17)			\$ 204.17
October 2022		Copies (50 pages x .15 = \$7.50)			\$ 7.50
January 2023		Online legal research (258 pages x .10 = \$25.80)			\$ 25.80
02/13/23	SYT	Mileage Reimbursement: round trip travel to Jacksonville from Tallahassee (381 miles x .625 = \$238.14)			\$ 238.14
			Total Expenses		\$ 498.10
			Total Amount Due		\$ 67,564.08

EXHIBIT 5



All funds payable to:

E-Hounds, Inc.

32815 US 19 North Suite 100

Palm Harbor, Florida 34684

www.ehounds.com (727) 726-8985

Invoice for Services

Open Date	Close Date	Invoice #	Balance Due	Case Reference (E10137)	Terms
09/01/2022	09/30/2022	38421	\$2201.00	FTC v. Rando	Due on Receipt

Invoice to:
 YIP Associates
 One Biscayne Tower
 2 S. Biscayne Blvd.
 Suite 2690
 Miami, Florida 33131

Case Contact:
 YIP Associates
 Maria Yip
 305-787-3750

Q	Date	Expedited	All quantities are based Hourly unless otherwise noted	Tech	Price	Ext
1	09/01/2022		E-Hounds Review Platform (incl 1 user seat) myip@yipcpa.com		\$995.00	\$995.00
7	09/01/2022		E-Hounds Review Platform Add'l Users (per user) cbailey@yipcpa.com cbrun@yipcpa.com cvatti@yipcpa.com		\$150.00	\$1050.00
.1	09/16/2022		Tech Hours research value of iMac	RTR	\$195.00	\$19.50
.7	09/23/2022		Tech Hours Assist in resetting iMAC	RTR	\$195.00	\$136.50

All balances are due upon receipt. Thank you!

Payments Applied	

SUBTOTAL **\$2201.00**

TOTAL **\$2201.00**

Balance Due \$2201.00

Retainer Amount Remaining

Please note: Our fees are subject to change annually. Last change: 1/2/2018

Statement of Limited Liability and Financial Responsibility

E-Hounds, Inc. shall not be liable under any circumstances for any special, consequential, or exemplary damages arising from the use or misuse of data or equipment after it has been returned to the client and/or owner(s). E-Hounds shall not be liable for the continued storage of recovered data for more than 30 days unless otherwise specified in writing by the client. Any problems with recovered data must be reported to E-Hounds within 5 business days of receipt. Property and/or equipment held for legal matters is held for 1 Year at the client's request or upon case closure. Additional storage fees may apply to extended storage/maintenance. ABSOLUTELY NO REFUNDS. This invoice is made under the fee agreement signed on behalf of the above listed client. As stated in the Fee Agreement for E-Hound's services, Final billing must be satisfied before the final release of equipment or findings/reporting. All billing is DUE ON RECEIPT, unless stated otherwise above. All unpaid balances over 30 days will be subject to a 1.5% fee per month. Any unpaid balances over 60 days will be subject to equipment liquidation, collection process and reasonable attorney's fees incurred in collection. Services by E-Hounds is rendered on behalf of the agency, agent, or party contracting for the services, and payment for such services is the sole liability and responsibility of that agency, agent, or party, and is not transferrable or assignable.

E-Hounds also accepts:    



All funds payable to:

E-Hounds, Inc.

32815 US 19 North Suite 100

Palm Harbor, Florida 34684

www.ehounds.com (727) 726-8985

Invoice for Services

Open Date	Close Date	Invoice #	Balance Due	Case Reference (E10137)	Terms
10/01/2022	10/31/2022	39829	\$2532.50	FTC v. Rando	Due on Receipt

Invoice to:
 YIP Associates
 One Biscayne Tower
 2 S. Biscayne Blvd.
 Suite 2690
 Miami, Florida 33131

Case Contact:
 YIP Associates
 Maria Yip
 305-787-3750

Q	Date	Expedited	All quantities are based Hourly unless otherwise noted	Tech	Price	Ext
1	10/01/2022		E-Hounds Review Platform (incl 1 user seat) myip@yipcpa.com		\$995.00	\$995.00
7	10/01/2022		E-Hounds Review Platform Add'l Users (per user) cbailey@yipcpa.com cbrun@yipcpa.com cvatti@yipcpa.com		\$150.00	\$1050.00
.3	10/10/2022		Project Management Ring Central Assistance	RTR	\$195.00	\$58.50
.5	10/24/2022		Project Management Domain Name Renewal (talkwithunclemike.com)	RTR	\$195.00	\$97.50
1.7	10/31/2022		Project Management Email and Account Management (Ongoing)	RTR	\$195.00	\$331.50

All balances are due upon receipt. Thank you!

Payments Applied	

SUBTOTAL **\$2532.50**

TOTAL **\$2532.50**

Balance Due \$2532.50

Retainer Amount Remaining

Please note: Our fees are subject to change annually. Last change: 1/2/2018

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32815 US 19 North Suite 100

Palm Harbor, Florida 34684

www.ehounds.com (727) 726-8985

Invoice for Services

Open Date	Close Date	Invoice #	Balance Due	Case Reference (E10137)	Terms
11/01/2022	11/30/2022	40412	\$2045.00	FTC v. Rando	Due on Receipt

Invoice to:
 YIP Associates
 One Biscayne Tower
 2 S. Biscayne Blvd.
 Suite 2690
 Miami, Florida 33131

Case Contact:
 YIP Associates
 Maria Yip
 305-787-3750

Q	Date	Expedited	All quantities are based Hourly unless otherwise noted	Tech	Price	Ext
1	11/01/2022		E-Hounds Review Platform (incl 1 user seat) myip@yipcpa.com		\$995.00	\$995.00
7	11/01/2022		E-Hounds Review Platform Add'l Users (per user) cbailey@yipcpa.com cbrun@yipcpa.com cvatti@yipcpa.com		\$150.00	\$1050.00

All balances are due upon receipt. Thank you!

Payments Applied	

SUBTOTAL **\$2045.00**

TOTAL **\$2045.00**

Balance Due \$2045.00

Retainer Amount Remaining

Please note: Our fees are subject to change annually. Last change: 1/2/2018

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32815 US 19 North Suite 100

Palm Harbor, Florida 34684

www.ehounds.com (727) 726-8985

Invoice for Services

Open Date	Close Date	Invoice #	Balance Due	Case Reference (E10137)	Terms
12/01/2022	12/31/2022	41369	\$2045.00	FTC v. Rando	Due on Receipt

Invoice to:
 YIP Associates
 One Biscayne Tower
 2 S. Biscayne Blvd.
 Suite 2690
 Miami, Florida 33131

Case Contact:
 YIP Associates
 Maria Yip
 305-787-3750

Q	Date	Expedited	All quantities are based Hourly unless otherwise noted	Tech	Price	Ext
1	12/01/2022		E-Hounds Review Platform (incl 1 user seat) myip@yipcpa.com		\$995.00	\$995.00
7	12/01/2022		E-Hounds Review Platform Add'l Users (per user) cbailey@yipcpa.com cbrun@yipcpa.com cvatti@yipcpa.com		\$150.00	\$1050.00

All balances are due upon receipt. Thank you!

Payments Applied	

SUBTOTAL **\$2045.00**

TOTAL **\$2045.00**

Balance Due **\$2045.00**

Retainer Amount Remaining

Please note: Our fees are subject to change annually. Last change: 1/2/2018

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All funds payable to:

E-Hounds, Inc.

32815 US 19 North Suite 100

Palm Harbor, Florida 34684

www.ehounds.com (727) 726-8985

Invoice for Services

Open Date	Close Date	Invoice #	Balance Due	Case Reference (E10137)	Terms
01/01/2023	01/31/2023	41622	\$2240.00	FTC v. Rando	Due on Receipt

Invoice to:
 YIP Associates
 One Biscayne Tower
 2 S. Biscayne Blvd.
 Suite 2690
 Miami, Florida 33131

Case Contact:
 YIP Associates
 Maria Yip

Q	Date	Expedited	All quantities are based Hourly unless otherwise noted	Tech	Price	Ext
1	01/01/2023		E-Hounds Review Platform (incl 1 user seat) myip@yipcpa.com		\$995.00	\$995.00
7	01/01/2023		E-Hounds Review Platform Add'l Users (per user) cbailey@yipcpa.com cbrun@yipcpa.com cvatti@yipcpa.com		\$150.00	\$1050.00
1	01/19/2023		Project Management Renew creditgameu.com web hosting/update billing (M Yip Amex)	RTR	\$195.00	\$195.00

All balances are due upon receipt. Thank you!

Payments Applied	

SUBTOTAL **\$2240.00**

TOTAL **\$2240.00**

Balance Due **\$2240.00**

Retainer Amount Remaining

Please note: Our fees are subject to change annually. Last change: 1/2/2018

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Palm Harbor, Florida 34684

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Invoice for Services

Open Date	Close Date	Invoice #	Balance Due	Case Reference (E10137)	Terms
02/01/2023	02/28/2023	42183	\$2045.00	FTC v. Rando	Due on Receipt

Invoice to:
 YIP Associates
 One Biscayne Tower
 2 S. Biscayne Blvd.
 Suite 2690
 Miami, Florida 33131

Case Contact:
 YIP Associates
 Maria Yip

Q	Date	Expedited	All quantities are based Hourly unless otherwise noted	Tech	Price	Ext
1	02/01/2023		E-Hounds Review Platform (incl 1 user seat) myip@yipcpa.com		\$995.00	\$995.00
7	02/01/2023		E-Hounds Review Platform Add'l Users (per user) cbailey@yipcpa.com cbrun@yipcpa.com cvatti@yipcpa.com		\$150.00	\$1050.00

All balances are due upon receipt. Thank you!

Payments Applied	

SUBTOTAL **\$2045.00**

TOTAL **\$2045.00**

Balance Due \$2045.00

Retainer Amount Remaining **\$0.00**

Please note: Our fees are subject to change annually. Last change: 1/2/2018

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E-Hounds also accepts:    