

**UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION**

**UNITED STATES SECURITIES
AND EXCHANGE COMMISSION,**

Plaintiff,

Civil Action No. 1:19-CV-08454

V.

Hon. Andrea R. Wood

**TODAY'S GROWTH CONSULTANT,
INC. (d/b/a THE INCOME STORE),**

and

KENNETH D. COURTRIGHT, III,

Defendants.

**RECEIVER'S UNOPPOSED EIGHTEENTH APPLICATION FOR
AN ORDER APPROVING AND AUTHORIZING PAYMENT OF FEES
AND EXPENSES OF RECEIVER AND HER PROFESSIONALS**

Melanie E. Damian, Esq., the court-appointed receiver (“Receiver”) in the above-captioned United States Securities and Exchange Commission (the “SEC”) enforcement action, files her unopposed Eighteenth application (the “Application”) seeking the Court’s (a) approval of all of the fees and costs that the Receiver and her professionals incurred for the period from April 1, 2024, through June 30, 2024 (the “Application Period”); and (b) authorization to pay attorneys’ fees and all of the costs from funds held in the receivership estate (the “Estate”) in accordance with the Court’s Stipulation and Order Concerning Receiver’s Interim Fee Applications entered on March 2, 2022 (“Fee Application Order”) [ECF No. 196]. In support of her Application, the Receiver states as follows:

I. SUMMARY

During the Application Period, the Receiver and her professionals worked diligently to carry out the duties and responsibilities of the Receiver pursuant to the Order Appointing Receiver [ECF No. 19] (the “Receivership Order”), the Temporary Restraining Order Freezing Assets and Imposing Other Emergency Relief [ECF No. 20] (the “TRO”), and the Stipulation and Order Imposing Preliminary Injunction Freezing Assets and Granting Other Relief [ECF No. 56] (the “Preliminary Injunction”). All such work is described in detail in the Receiver’s Eighteenth Status Report. *See* ECF No. 329.

In performing this work, the Receiver and her lead counsel in Florida, Damian Valori Culmo (“Lead Counsel”), incurred \$10,807 in fees and \$331.73 in costs. And, the Receiver’s local counsel in the Northern District of Illinois, Rachlis Duff & Peel, LLC (“Illinois Counsel”), incurred \$279.00 in fees and no costs. The Receiver’s forensic accountant, Kapila Mukamal, LLP (“Forensic Accountant”), incurred \$4,258.40 in fees and \$86.05 in costs. As explained in further detail below, the Receiver and most of her professionals capped their hourly rates for this matter at \$290, representing a reduction by as much as forty-seven percent (47%) as of December 30, 2019, and reduced their fees incurred during the Application Period by \$2,445.50 (22.63%).¹

The work for which the foregoing fees and costs were incurred was reasonable and necessary to fulfill the Receiver’s duties and responsibilities pursuant to the Receivership Order, the TRO, and the Preliminary Injunction.

During the Application Period, the Receiver continued to litigate the Estate’s two remaining actions against third-parties, insiders, and affiliates of the Defendants who had

¹ The reduced hourly rates of the Receiver and her professionals and paraprofessionals are set forth in Section V, *infra*.

improperly received significant recoverable transfers from TGC and/or aided and abetted Courtright in the TGC scheme, including actions against insider William Courtright and his company and against various merchant cash advance companies (“MCAs”). To date, the Receiver recovered nearly \$13.5 million from various third-parties, insiders, and affiliates of Defendants.

In the action against the merchant cash advance companies, including EIN Cap, Inc., Alpha Capital Source, Inc., BMF Capital, LLC, Fundkite, LLC, AKF, Inc., World Global Capital, LLC, Fox Capital Group, Inc., High Five Group, LLC, and Sutton Funding NY, Inc. (collectively, the “MCAs”), Case No. 1:21-cv-01792 (the “MCA Recovery Action”), the Receiver’s Motion to strike the pleadings of the MCAs remains pending. *See* Case No. 1:21-cv-01792 at ECF No. 136. During the prior application period, fact discovery and the Receiver’s expert disclosures were completed. Thereafter, the parties engaged in settlement negotiations, and, during this Application Period, the parties engaged in settlement negotiations and participated in a settlement conference before the Magistrate Judge, after which the Receiver and two MCAs (AKF, Inc. and Fox Capital Group, Inc.) reached settlements requiring them to make payments totaling \$85,000 to the Estate. Also, the Receiver and two other MCAs (Alpha Capital Source, Inc. and High Five Capital Group, LLC) reached an agreement pursuant to which consent judgments for the full amounts of the net gains they received from TGC would be entered against those Defendants. On June 3, 2024, Consent Final Judgments were entered against Defendants Alpha Capital Source, Inc. in the amount of \$118,770 and High Five Capital Group, LLC in the amount of \$1,090,494. *See* Case No. 1:21-cv-01792 at ECF Nos. 178 and 179.

Because the Receiver could not reach settlements with the other four MCAs (EINCap, Inc., BMF Capital, LLC, World Global Capital, LLC, and FundKite, LLC), during the Application Period, the Receiver filed her motion for summary judgment on all Counts of her Complaint

against those non-settling MCAs and a motion to exclude their experts. *See id.* at ECF Nos. 171 and 172. Defendants did not file a response in opposition to either motion.

During the Application Period, the Receiver also advanced the Estate's claims for recovery of fraudulent transfers and unjust enrichment against William Courtright and Courtright Consulting, Inc., Case No. 1:21-cv-01694 (the "William Courtright Action"), pending in this District.

On or around December 5, 2023, the Estate made the Court-approved initial monetary distribution exceeding \$7 million, in accordance with the Receiver's Amended Monetary Distribution Plan [ECF No. 283] and Order Granting Receiver's Unopposed Motion to Amend Court-Approved Monetary Distribution Plan [ECF No. 295].

During the administration of the initial distribution, various investors asked the Court to accept their late claims and/or to amend their allowed claim amounts and/or distribution amounts. The Receiver reviewed their completed claim forms and determined that the late and amended claims should be allowed against the Estate to the extent otherwise valid and the late filing was for good cause. She then filed her Motion to Amend Court-Approved Monetary Distribution Plan [ECF No. 318] requesting authority from the Court to approve those claims and to make an initial distribution to those claimants. During the Application Period, the Court granted that Motion and the Receiver made the approved distributions. The Receiver also continued to assist claimants by reissuing their distributions as needed and continued to regularly communicate with investors through the email accounts, telephone number, and Receivership website established to provide information to, and address the questions and concerns of, investors.

II. PROCEDURAL AND FACTUAL BACKGROUND

A. Appointment of Receiver and Employment of Professionals

On December 30, 2019, this Court entered the Receivership Order [ECF No. 19], appointing Melanie E. Damian, Esq. as Receiver of Today's Growth Consultant, Inc. d/b/a The Income Store ("TGC" or the "Receivership Defendant").² The Receivership Order authorizes the Receiver "[t]o engage and employ persons in her discretion to assist her in carrying out her duties and responsibilities hereunder, including, but not limited to, accountants, attorneys. . . ." *See* Receivership Order [ECF No. 19] at ¶ 8(G). The Receiver, however, must seek Court approval prior to retaining any personnel. *See* Receivership Order [ECF No. 19] at ¶ 61. Accordingly, the Receiver sought authorization to employ various professionals, including Lead Counsel, Illinois Counsel, the Receiver's forensic accountant and tax consultant Kapila Mukamal LLP, and others. On January 13, 2020, this Court entered an order approving the Receiver's application to employ Lead Counsel, Illinois Counsel and other professionals. *See* ECF No. 30. And on January 30, 2020, the Court approved the Receiver's application to employ the Forensic Accountant. *See* ECF No. 42.

B. Compensation and Reimbursement of Expenses

Pursuant to the Receivership Order, the Receiver and her court-approved professionals are entitled to reasonable compensation for services rendered and reimbursement of expenses incurred in connection therewith. *See* Receivership Order [ECF No. 19] at ¶ 62. 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

² Capitalized terms herein not otherwise defined are given the definition ascribed to such terms in the Court's Orders.

Estate of the fees and costs incurred by the Receiver and her court-approved professionals during the prior calendar quarter. *See* Receivership Order [ECF No. 19] at ¶ 63. Additionally, pursuant to this Court's Fee Application Order entered on March 2, 2022 [ECF No. 196], the Receiver is to continue to file her interim applications for payment of the Receiver and her retained professionals' fees and costs under the following circumstances:

- the Receiver's retained professionals with the exception of her Lead Counsel may, with the Court's approval, receive payment from the Estate for 80% of fees and 100% of expenses incurred during each application;
- collectively, the fees and expenses of the Receiver's remaining professionals with the exception of her Lead Counsel may not exceed \$10,000 in any one application period without prior approval from the Court; and
- the Receiver's Lead Counsel, Damian Valori Culmo, may, with the Court's approval, receive payment from the Estate for 80% of the fees and 100% of the expenses incurred during each application period except no future interim fees and expenses of Lead Counsel incurred in administering the Estate shall be paid from any portion of the Estate that comes from net recoveries in the Receiver's actions filed to recover funds from third-parties, insiders, and affiliates until the conclusion of the case.

See ECF No. 196 at pp. 25-26. Accordingly, the Receiver files this application for payment of fees and costs (the "Fee Application") seeking the Court's approval of all of the Receiver's professionals' fees and costs as outlined herein incurred during the three-month Application Period, and authorization to pay 80% of the fees (with a 20% holdback) and 100% of the costs of

the Receiver's Illinois Counsel and Forensic Accountant, in accordance with the terms of the Fee Application Order.

III. CASH ON HAND AND RECEIPTS AND DISBURSEMENTS DURING THE APPLICATION PERIOD

As of June 30, 2024, the Receiver held a total of \$1,301,523.24 in cash-on-hand in her fiduciary account for the Receivership Estate at City National Bank in Miami, Florida.

The SEC's Standardized Fund Accounting Report (the "SFAR") for the Application Period, setting forth the receipts and disbursements of the Estate, is attached hereto as **Exhibit A**. Further, a summary of the receipts and disbursements of the Estate during the Application Period is set forth in Section IV of the Receiver's Eighteenth Status Report. *See* ECF No. 329.

IV. WORK PERFORMED BY THE RECEIVER AND HER PROFESSIONALS DURING THE APPLICATION PERIOD

The Receiver's Eighteenth Status Report describes in detail the work performed by the Receiver and her professionals during the Application Period. *See id.* The complete time records for such work are set forth in the invoices attached hereto as **Exhibits B and C and D**. In particular, the time records describing the work performed by the Receiver and Lead Counsel are set forth in the invoices attached hereto as **Exhibit B**. Further, the time records for the work performed by the Receiver's Illinois Counsel are set forth in the invoices attached hereto as **Exhibit C**. Lastly, the time records for the work performed by the Receiver's Forensic Accountant are set forth in the invoices attached hereto as **Exhibit D**.

V. REDUCED HOURLY RATES AND FEES

As explained above, the Receiver, Lead Counsel, the Forensic Accountant capped their hourly rates at \$290 for this matter in accordance with the agreement between the Receiver and the SEC. *See* ECF No. 228, at para. 18. And, Illinois Counsel capped its hourly rates at \$440.

The foregoing caps represent significant reductions from the standard hourly rates of the Receiver and her professionals and has resulted and will continue to result in significant savings for the Receivership Estate.³ In fact, the Receiver and her Lead Counsel reduced their rates by as much as 47%, as of December 30, 2019.

In addition to significantly reducing their hourly rates, the Receiver and her Lead Counsel reduced the fees they incurred during the Application Period by approximately \$2,445.50 (22.63%). And, neither the Receiver nor her professionals billed for the time expended while traveling, preparing and finalizing their invoices, or confirming whether the parties have objections to the Receiver's fees or costs. As a result of the reduced rates and fees, the blended hourly rate (total fees incurred divided by total hours expended) for the Receiver and Lead Counsel during the Application Period was only \$184.74.

And, the Receiver's local counsel in the Northern District of Illinois, Rachlis Duff & Peel, LLC, incurred \$279.00 in fees and no costs. The Receiver's forensic accountant, Kapila Mukamal, LLP, incurred \$4,258.40 in fees, at a blended hourly rate of \$287.73, and \$86.05 in costs.

VI. MEMORANDUM OF LAW

The Receiver and her Lead Counsel are entitled to reasonable compensation and expenses pursuant to the Appointment Order. A court-appointed receiver who reasonably and diligently discharges her duties is entitled to be fairly compensated for services rendered and expenses

³ For example, the Receiver's and her Lead Counsel's hourly rates, as of December 30, 2019, have been reduced as follows:

a) Partners (including Receiver) –	From \$500-\$550 reduced to \$290
c) Of Counsel –	From \$350-\$550 reduced to \$275-\$285
d) Associate Attorneys –	From \$175-\$350 reduced to \$150-\$255
e) Non-attorney professionals –	From \$125-\$175 reduced to \$75-\$150

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.”). A receiver and her professionals 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 and Lead Counsel are reasonable for professionals practicing in the Southern District of Florida, particularly in light of the reduced hourly rates described above, and the services reflected in the attached invoices were reasonably necessary to the Receiver’s performance of her duties under the Appointment Order.

REQUEST FOR FEES AND COSTS

As set forth in paragraphs 62 and 63 of the Receivership Order, the Receiver is authorized to seek compensation for her activities and those of her retained professionals. *See* ECF No. 19. The Court’s Fee Application Order directed the Receiver to continue to file her interim fee applications in accordance with the conditions set forth therein. *See* ECF No. 196. 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’s professionals during the Application Period, and

authorization to pay from the funds in the Estate 80% of such fees (with a holdback of 20% of the fees) and 100% of such costs in accordance with the terms of the Fee Application Order.

Pursuant to the Fee Application Order, the Receiver will continue to submit and document for the Court the Receiver's and her Lead Counsel's fees and costs incurred during each application period, including those incurred during the current Application Period. However, in accordance with the Receiver's Supplemental Report and Proposed Order in Connection with her Ninth Interim Fee Application filed on June 10, 2022 [ECF No. 212], the Receiver is not currently seeking approval of or authorization to pay the Receiver's and her Lead Counsel's fees and costs in connection with this Fee Application.

As reflected in the attached invoices, the total amount of fees and costs incurred by the Receiver and each of her professionals during the Application Period (April 1, 2024, through June 30, 2024) is as follows:

- a. The Receiver and Damian Valori Culmo (Lead Counsel) incurred fees and costs totaling \$11,138.73 (including \$10,807.00 in fees and \$331.73 in costs). *See Exhibit B.* Pursuant to the parties' Stipulation and Order Concerning Receiver's Interim Fee Applications ("Stipulation and Order") [ECF No. 196] and the Receiver's Supplemental Report and Proposed Order in Connection with Her Ninth Interim Fee Application Pursuant to Court Order Dated May 19, 2022 [ECF No. 212], the Receiver and her Lead Counsel will hold back all of the fees and costs set forth in Exhibit B, as contemplated by Paragraph 24 of the Stipulation and Order.
- b. Rachlis Duff & Peel, LLC (Illinois Counsel) incurred fees and costs totaling \$279.00 (including \$279.00 in fees and no costs). *See Exhibit C.*

- c. Kapila Mukamal, LLP (Forensic Accountant), incurred \$4,344.45 (including \$4,258.40 in fees and \$86.05 in costs). *See Exhibit D.*

VII. CERTIFICATION OF CONFERRAL

Undersigned counsel for the Receiver hereby certifies that on July 15, 2024, he provided a draft of this Fee Application and the attached invoices to counsel for the SEC and to counsel for Defendant Courtright, and requested that they provide their positions on the requested relief. Counsel for the SEC informed the undersigned that the SEC does not object to the Receiver's request to pay: (i) \$223.20 (comprising \$223.20 in fees (80% of \$279.00) and no costs) to Rachlis Duff & Peel, LLC and (ii) to pay \$3,492.77 (including \$3,406.72 in fees (80% percent of \$4,258.40) and \$86.05 in costs) to Kapila Mukamal, LLP. Counsel for Defendant Courtright confirmed that he has no objection to the requested relief.

VIII. 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/ Melanie E. Damian
MELANIE E. DAMIAN, RECEIVER

WHEREFORE, Melanie E. Damian, as Receiver, respectfully requests that the Court enter an Order⁴ (ii) approving the total amount of fees for the Application Period of Illinois Counsel, Rachlis Duff & Peel, LLC, in the amount of \$279.00 and authorizing the Receiver to pay \$223.20 (comprising \$223.20 in fees (80% of \$279.00) and no costs) and (ii) approving the total amount of fees for the Application Period of Receiver's Forensic Accountant, Kapila Mukamal, LLP, in the amount of \$4,344.45 and authorizing the Receiver to pay Kapila Mukamal, LLP, the amount of \$3,492.77 (including \$3,406.72 in fees (80% percent of \$4,258.40) and \$86.05 in costs), and granting such further relief as the Court deems just and proper.

⁴ A proposed order granting this Application is attached hereto as **Exhibit E**.

Respectfully submitted this 14th day of August, 2024.

DAMIAN | VALORI | CULMO

Counsel for Melanie E. Damian, Receiver

1000 Brickell Avenue, Suite 1020

Miami, Florida 33131

Telephone: (305) 371-3960

Facsimile: (305) 371-3965

/s/ Kenneth Dante Murena

Kenneth Dante Murena, Esq.

Florida Bar No. 147486

E-mail: kmurena@dvllp.com

Admitted Pro Hac Vice and

General Admission to N.D. Ill.

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing was served via electronic transmission via this Court's CM/ECF filing system on August 14, 2024 on all counsel or parties who have appeared in the above-styled action.

/s/ Kenneth Dante Murena

Kenneth Dante Murena, Esq.

Counsel for Melanie E. Damian,

Court-Appointed Receiver

(Admitted Pro Hac Vice and

General Admission to N.D. Ill.)

EXHIBIT A

Melanie E. Damian, Esq., as Receiver
DAMIAN & VALORI, LLP
1000 Brickell Avenue, Suite 1020
Miami, Florida 33131

STANDARDIZED FUND ACCOUNTING REPORT

CIVIL – RECEIVERSHIP FUND FOR SEC v. TODAY'S GROWTH CONSULTANT, INC, ET AL.

Reporting Period 4/1/2024 to 6/30/2024

		Detail	Subtotal	Grand Total
Line 1	Beginning Balance (As of 4/1/2024):	\$ -	\$ -	\$1,805,483.39
	Increases in Fund Balance:			
Line 2	Business Income	\$ -	\$ -	\$ -
Line 3	Cash and Securities [1]	\$ 88,603.00	\$ 88,603.00	\$ 88,603.00
Line 4	Interest/Dividend Income [1]	\$ 2,151.74	\$ 2,151.74	\$ 2,151.74
Line 5	Business Asset Liquidation		\$ -	\$ -
Line 6	Personal Asset Liquidation	\$ -	\$ -	\$ -
Line 7	Third-Party Litigation Income	\$ -	\$ -	\$ -
Line 8	Miscellaneous - Other	\$ -	\$ -	\$ -
	Total Funds Available			\$ 1,896,238.13
	(Lines 1-8):			
	Decreases in Fund Balance:			
Line 9	Disbursements to Investors [1]	\$ 211,099.99	\$ 211,099.99	\$ 211,099.99
Line 10	Disbursements for Business Operations [1]	\$ 6,395.74	\$ 6,395.74	\$ 6,395.74
Line 10a	Disbursements to Receiver or Other Professionals - Contingency Fee Arrangement per Court Order dated November 5, 2020 [ECF No. 103]	\$ 377,219.06	\$ 377,219.06	\$ 377,219.06
Line 10b	Disbursements to Receiver or Other Professionals	\$ -	\$ -	\$ -
Line 10c	Personal Asset Expenses:	\$ -	\$ -	\$ -
Line 10d	Investment Expenses	\$ -	\$ -	\$ -
Line 10e	Third-Party Litigation	\$ -	\$ -	\$ -
Line 10f	Tax Administrator Fees and Bonds	\$ -	\$ -	\$ -
Line 10g	Federal and State Tax Payments	\$ -	\$ -	\$ -
	Total Disbursements for Receivership Operations			\$ 594,714.79
Line 11	Disbursements for Distribution Expenses Paid by the Fund:	\$ -	\$ -	\$ -
Line 11a	Distribution Plan Development Expenses:	\$ -	\$ -	\$ -

Line 11b	Distribution Plan Implementation Expenses:	\$ -	\$ -	\$ -
Line 12	Disbursements to Court/Other	\$ -	\$ -	\$ -
Line 12a	Investment Expenses/Court Registry Investment System (CRIS) Fees	\$ -	\$ -	\$ -
Line 12b	Federal Tax Payments	\$ -	\$ -	\$ -
	Total Disbursements to Court/Other			
	Total Funds Disbursed (Lines 9-11)			\$ 594,714.79
Line 13	Ending Balance (As of June 30, 2024)			\$ 1,301,523.34
Line 14	Ending Balance of Fund – Net Assets:			
Line 14a	Cash & Cash Equivalents			\$ 1,301,523.34
Line 14b	Investments			\$ -
Line 14c	Other Assets or Uncleared Funds			
	Total Ending Balance of Fund – Net Assets			\$ 1,301,523.34

[1] Funds were received into the Receivership accounts for Today's Growth Consultant, Inc at City National Bank. See Receipts attached hereto as Exhibit 1.

[1] Funds were disbursed to administer the receivership estate and its assets. See Expenses attached hereto as Exhibit 1.

Respectfully submitted,

Damian & Valori LLP
1000 Brickell Avenue, Suite 1020
Miami, Florida 33131
Telephone: 305-371-3960
Facsimile: 305-371-3965

/s/ Melanie E. Damian
Melanie E. Damian
Court-Appointed Receiver

Attachment 1 to Exhibit A to Receiver's Report**Sec v. Today's Growth Consultant, et al. - Receipts of Fiduciary Account**

Date	From	Amount
4/2/2024	Sheet Music	\$ 107.59
5/23/2024	AFK Fundkite	\$ 35,000.00
5/28/2024	Fox Capital	\$ 50,000.00
5/29/2024	Quin Street	\$ 3,495.41
Total		\$ 88,603.00

City National Bank Interest

Date	Explanation	Amount
4/30/2024	interest	\$ 20.99
5/31/2024	interest	\$ 19.22
6/30/2024	interest	\$ 2,104.11
6/30/2024	interest	\$ 7.42
Total		\$ 2,151.74
GRAND TOTAL OF RECEIPTS		\$ 90,754.74

Sec v. Today's Growth Consultant, et al. - Expenses of Fiduciary Account

Date	Payable	Amount
4/10/2024	Teris	\$ 6,383.74
4/12/2024	Return heck fee	\$ 12.00
Total		\$ 6,395.74

Late Claims Distribution

Date	Payable	Amount
5/20/2024	Late Claimants	\$ 2,808.15
5/20/2024	Late Claimants	\$ 12,077.60
5/20/2024	Late Claimants	\$ 13,866.80
5/20/2024	Late Claimants	\$ 19,332.80
5/20/2024	Late Claimants	\$ 39,760.00
5/20/2024	Late Claimants	\$ 25,471.25
5/20/2024	Late Claimants	\$ 6,958.00
5/20/2024	Late Claimants	\$ 9,741.20
5/20/2024	Late Claimants	\$ 5,376.35
5/20/2024	Late Claimants	\$ 19,568.88
5/20/2024	Late Claimants	\$ 9,691.50
5/20/2024	Late Claimants	\$ 8,824.24
5/20/2024	Late Claimants	\$ 5,019.52
5/20/2024	Late Claimants	\$ 26,639.70
5/20/2024	Claimant Duplicate check	\$ 5,964.00 *
Total Distribution		\$ 211,099.99

*Receivership will be receiving credit from City National Bank for duplicate check cashed

Professional Fee

4/10/2024	Damian Valori Culmo	\$ 317,967.61	Smith Amundsen
5/24/2024	Damian Valori Culmo	\$ 52,352.84	Cody Neer Fees
5/24/2024	Damian Valori Culmo	\$ 1,584.00	Cody Neer Costs
5/22/2024	Kapila Mukamal	\$ 5,314.61	Cody Neer
Total professional fees		\$ 377,219.06	
GRAND TOTAL EXPENSES		\$ 594,714.79	

EXHIBIT B

1000 Brickell Ave, Ste 1020
Miami, FL 33131
United States
dvcattorneys.com

INVOICE

Invoice # 810
Date: 06/30/2024

Securities Exchange Commission

-

101214.02

Securities Exchange Commission v. Today's Growth Consultant, Inc.

Professional Fees

Date	Description	Staff	Hours	Rate	Amount
04/03/2024	[Business Operation]: Emails with Chicago counsel regarding Notice from IL Secretary of State regarding issue with TGC's 2024 Annual Report, review Notice, emails with M. Dhanji regarding same, and provide input regarding resolving issue.	KDM	0.20	\$290.00	\$58.00
04/03/2024	[Fee and Employment Application] (No charge): Discuss with C. Perez deadline to submit Fee Application to SEC counsel for consideration, the status of preparing invoices of Receiver and counsel and obtaining invoices from other professionals, and preparation of Fee Application, and emails with A. Pavon regarding same.	KDM	0.20	\$0.00	\$0.00
04/04/2024	[Claims Process and Distribution]: Work with claimants regarding uncashed checks.	hv	0.70	\$75.00	\$52.50
04/09/2024	[Claims Process and Distribution]: Work with claimants regarding uncashed checks.	hv	0.60	\$75.00	\$45.00
04/09/2024	[Case Administration]: Provide input to C. Perez regarding preparation of Receiver's Status Report.	KDM	0.30	\$290.00	\$87.00
04/09/2024	[Fee and Employment Application] (No charge): Review and revise February and March invoices, provide direction to A. Pavon regarding preparation of Fee Application, and discuss status of preparing and deadline to file same with Receiver.	KDM	0.60	\$0.00	\$0.00

04/10/2024	[Claims Process and Distribution]: Review and respond to inquiries regarding late claims and uncashed checks (1.0); research deceased claimant and send emails to next of kin and research probate estate (2.3).	CPM	3.30	\$290.00	\$957.00
04/10/2024	[Case Administration]: Draft Receiver's 17th status report and revise SFAR regarding same and discuss case status with various team members.	CPM	3.00	\$290.00	\$870.00
04/10/2024	[Claims Process and Distribution]: Work with claimants regarding uncashed checks.	hv	1.20	\$75.00	\$90.00
04/10/2024	[Case Administration]: Provide further input to C. Perez for purposes of preparing Receiver Status Report.	KDM	0.40	\$290.00	\$116.00
04/10/2024	[Claims Process and Distribution]: Emails with Receiver regarding the status of the Court's ruling on Motion to approve late-filed claims and in initial distribution to those claimants, review docket, and discuss with Receiver and C. Perez same and related matters.	KDM	0.20	\$290.00	\$58.00
04/11/2024	[Case Administration]: Assist in drafting of the Receiver's 17th Status Report.	jas	0.80	\$100.00	\$80.00
04/11/2024	[Claims Process and Distribution]: Work with claimants regarding uncashed checks.	hv	0.90	\$75.00	\$67.50
04/12/2024	[Claims Process and Distribution]: Update status report regarding claims and uncashed checks and research contact information next of kin for two claimants and send various emails and letter.	CPM	2.40	\$290.00	\$696.00
04/12/2024	[Claims Process and Distribution]: Work with claimants regarding uncashed checks.	hv	0.60	\$75.00	\$45.00
04/12/2024	[Fee and Employment Application] (No charge): Email exchange with Receiver's professionals to obtain invoices for fee application.	AP	0.20	\$0.00	\$0.00
04/12/2024	[Claims Process and Distribution]: Respond to 3 claimants regarding uncashed checks and respond to next of kin for deceased claimant.	CPM	1.00	\$290.00	\$290.00
04/12/2024	[Fee and Employment Application] (No charge): Follow up with A. Pavon and J. Serna on status of obtaining invoices from forensic accountant and Chicago counsel, finalizing invoice of Receiver and counsel, and preparing 17th Fee Application, receive updates from A. Pavon regarding same, review final invoice of Receiver and counsel, emails with Receiver regarding same and Fee Application, and discuss with A. Pavon deadline to submit Fee Application and invoices to SEC counsel (.3); provide further input to A. Pavon regarding preparation of Fee Application (.2).	KDM	0.50	\$0.00	\$0.00
04/15/2024	[Fee and Employment Application] (No charge): Email exchanges with Receiver's professionals to follow-up on missing invoices for fee application (.2); draft	AP	2.60	\$0.00	\$0.00

	seventeenth fee application and proposed order on same (2.4).				
04/15/2024	[Claims Process and Distribution]: Respond to 2 claimant inquiries regarding late claims.	CPM	0.30	\$290.00	\$87.00
04/15/2024	[Claims Process and Distribution]: Discuss with C. Perez the status of the Court's ruling on Motion to approve late-filed claims and make initial distribution to late-filing claimants, coordinate following up with the Judge's chambers regarding same, and receive update from L. Diaz regarding her communications with chambers (.2).	KDM	0.20	\$290.00	\$58.00
04/15/2024	[Fee and Employment Application] (No charge): Review and revise Fee Application and proposed Order, and review final invoices of Receiver and professionals and prepare and send emails to SEC counsel and to counsel for Courtright forwarding same and requesting confirmation of positions on same.	KDM	0.70	\$0.00	\$0.00
04/16/2024	[Claims Process and Distribution]: Work with claimants regarding uncashed checks.	hv	0.10	\$75.00	\$7.50
04/16/2024	[Fee and Employment Application] (No charge): Email from counsel for Courtright regarding the status of his consideration of Receiver's draft 17th Fee Application and discuss with team (.1).	KDM	0.10	\$0.00	\$0.00
04/17/2024	[Claims Process and Distribution]: Work with claimants regarding uncashed checks.	hv	0.40	\$75.00	\$30.00
04/22/2024	[Case Administration]: Discuss with C. Perez the Receiver's Status Report and begin reviewing and revising same.	KDM	0.30	\$290.00	\$87.00
04/23/2024	[Claims Process and Distribution]: Work with claimants regarding uncashed checks and reissuing.	hv	0.20	\$75.00	\$15.00
04/23/2024	[Case Administration]: Review and revise Receiver's 17th Status Report, discuss with C. Perez and Receiver, and forward revision with SFAR to Receiver for review and approval.	KDM	2.10	\$290.00	\$609.00
04/24/2024	[Case Administration]: Revise 17th status report.	AP	0.60	\$225.00	\$135.00
04/24/2024	[Claims Process and Distribution]: Call and email with claimant's daughter regarding deceased claimant and trustee of living trust and payment instructions and email response to claimant inquiry regarding final distribution.	CPM	1.00	\$290.00	\$290.00
04/24/2024	[Case Administration]: Revision to Receiver's status report.	CPM	0.40	\$290.00	\$116.00
04/24/2024	[Case Administration]: Reviewing and revising 17th status report, reviewing financials and email regarding same.	MME	1.40	\$290.00	\$406.00

04/24/2024	[Case Administration]: Discuss with A. Pavon and C. Perez the Receiver's revisions to the Receiver's 17th Status Report, review same, and coordinate incorporating in latest draft of Report (.2); review and make further revisions to latest draft of Report, coordinate updating table of contents, and preparing for filing (.3).	KDM	0.50	\$290.00	\$145.00
04/29/2024	[Case Administration]: Revise status report, send email regarding same, and respond to claimant regarding status and distribution details.	CPM	1.00	\$290.00	\$290.00
04/29/2024	[Claims Process and Distribution]: Work with claimants regarding uncashed checks.	hv	0.40	\$75.00	\$30.00
04/29/2024	[Case Administration]: Emails with PA counsel regarding the status of the receivership and enforcement action and certain administrative matters (.1); emails with A. Pavon and discuss with C. Perez final revisions to the Receiver's 17th Status Report and the SFAR to attach as Exhibit, review and approval final version of same, and coordinate updating table of contents and finalizing and filing same (.5).	KDM	0.60	\$290.00	\$174.00
04/29/2024	[Fee and Employment Application] (No charge): Discuss with A. Pavon status of preparing Fee Application and provide further input regarding same.	KDM	0.20	\$0.00	\$0.00
04/30/2024	[Fee and Employment Application] (No charge): Reviewing and revising fee application.	MME	0.50	\$0.00	\$0.00
04/30/2024	[Case Administration]: Review Joint Status Report of SEC and Courtright and discuss with team.	KDM	0.10	\$290.00	\$29.00
04/30/2024	[Fee and Employment Application] (No charge): Discuss with Receiver her edit to Seventeenth Fee Application and approval of proposed Order granting same, discuss with A. Pavon, and coordinate finalizing and filing.	KDM	0.20	\$0.00	\$0.00
05/01/2024	[Claims Process and Distribution]: Follow up regarding change of payee for estate of deceased.	CPM	0.70	\$290.00	\$203.00
05/08/2024	[Claims Process and Distribution]: Follow up regarding 2 uncashed checks.	CPM	0.80	\$290.00	\$232.00
05/13/2024	[Case Administration]: Discuss with Receiver and team the matters to be addressed at upcoming Status Hearing and confirm same.	KDM	0.30	\$290.00	\$87.00
05/13/2024	[Fee and Employment Application] (No charge): Follow up with SEC counsel on review of Receiver's 17th Fee Application and SEC's position on same, email from SEC counsel regarding same, and discuss with Receiver same.	KDM	0.20	\$0.00	\$0.00
05/14/2024	[Case Administration]: Emails and discuss with A. Pavon and L. Diaz all pending motions for purposes of	KDM	0.50	\$290.00	\$145.00

	upcoming Status Hearing, review same in preparation for hearing, and send email to Receiver regarding same (.4); telephone call with Receiver regarding same and related matters (.1).				
05/14/2024	[Fee and Employment Application] (No charge): Email from Receiver approving 17th Fee Application and emails with A. Pavon and L. Diaz regarding confirming amounts in Fee Application and proposed Order against amounts in invoices, discuss with A. Pavon, review and approve invoices, review and approve SFAR to attach as Exhibit, and coordinate finalizing and filing Fee Application.	KDM	0.30	\$0.00	\$0.00
05/14/2024	[Case Administration]: Update website with status report (.2); respond to investor inquiries of case status (.8); and call with remnant asset purchaser (.4).	CPM	1.40	\$290.00	\$406.00
05/15/2024	[Case Administration]: Finish preparing for Status Hearing on various pending Motions and discuss with C. Perez and K. Duff (.4); emails with Receiver and K. Duff regarding same (.1); email from Courtroom Deputy providing call-in information for the Status Hearing and emails with team regarding same (.1); attend Status Hearing, discuss pending Motions, and provide update regarding status of remaining recovery actions and possibly timing of completing same and making final distribution (.6); emails and discuss with Receiver and K. Duff regarding the outcome of the hearing and related matters (.2).	KDM	1.40	\$290.00	\$406.00
05/15/2024	[Asset Disposition]: Emails with Receiver regarding remnant asset company to contact at the end of the receivership for purposes of selling certain judgments and other remnant assets and determine remaining assets to be sold.	KDM	0.20	\$290.00	\$58.00
05/16/2024	[Claims Process and Distribution]: Review uncashed checks.	hv	0.20	\$75.00	\$15.00
05/16/2024	[Case Administration]: Review Minute Entry from the last Status Hearing, review Order granting Motion for authority to pay contingency fee and costs from Cody Neer Recovery, and Consent Judgment as to liability against Courtright, and emails with team regarding same (.2).	KDM	0.20	\$290.00	\$58.00
05/17/2024	[Claims Process and Distribution]: Coordinate distribution to late claimants.	CPM	2.00	\$290.00	\$580.00
05/20/2024	[Claims Process and Distribution]: Work on processing late claims.	hv	0.60	\$75.00	\$45.00
05/22/2024	[Case Administration]: Review Heartland Bank's Motion to lift the asset freeze on Courtright's assets to permit foreclosure and discuss with team.	KDM	0.20	\$290.00	\$58.00

05/23/2024	[Case Administration]: Emails with tax consultant and M. Dhanji regarding the sale of domains of the Estate in 2023, emails with team regarding confirming same with GoDaddy/Afternic, and work on investigating same (.3).	KDM	0.30	\$290.00	\$87.00
05/24/2024	[Claims Process and Distribution]: Emails regarding next steps with claims process complete.	MME	0.50	\$290.00	\$145.00
05/24/2024	[Claims Process and Distribution]: Work on uncashed checks.	hv	0.60	\$75.00	\$45.00
05/24/2024	[Asset Disposition]: Manage domains and review past sales to attempt to liquidate remaining assets.	hv	3.30	\$75.00	\$247.50
05/24/2024	[Case Administration]: Emails with H. Villalobos regarding communications with Afternic regarding sales of domains in 2023 for purposes of preparing tax filings and emails with M. Dhanji regarding same (.1); review invoices for all 2023 sales and further emails with team regarding same and providing to tax consultant for purposes of 2023 tax filings (.2).	KDM	0.30	\$290.00	\$87.00
05/24/2024	[Asset Analysis and Recovery]: Review check for unclaims funds of Defendants, emails with Receiver regarding same, email to A. Pavon regarding same, and work on confirming source of funds.	KDM	0.10	\$290.00	\$29.00
05/28/2024	[Case Administration]: Emails with Chicago counsel regarding notice from Illinois Secretary of State regarding fees due for annual report, review notice, discuss with C. Perez, and send email to M. Dhanji to arrange for payment.	KDM	0.20	\$290.00	\$58.00
05/29/2024	[Claims Process and Distribution]: Review email from claimant seeking late reconsideration and review initial determinations and respond to claimant.	CPM	0.60	\$290.00	\$174.00
05/29/2024	[Case Administration]: Respond to claimant regarding case status.	CPM	0.20	\$290.00	\$58.00
05/29/2024	[Asset Analysis and Recovery]: Receipt and review of check from Quinstreet Inc for unclaimed property and correspondence with K. Murena regarding same.	AP	0.10	\$225.00	\$22.50
05/29/2024	[Business Operation]: Emails with A. Pavon regarding documents related to receipt of unclaimed funds, review same, and emails with M. Dhanji regarding depositing of funds in Receivership account.	KDM	0.20	\$290.00	\$58.00
05/29/2024	[Business Operation]: Further emails with M. Dhanji regarding the payment of the fees for the annual report filed with the Illinois Secretary of State and review copy of check and form submitted to Secretary of State, and emails with Chicago counsel regarding same (.2).	KDM	0.20	\$290.00	\$58.00
05/30/2024	[Asset Analysis and Recovery]: Manage domains and review past sales.	hv	1.30	\$75.00	\$97.50

05/30/2024	[Business Operation]: Emails with H. Villalobos and M. Dhanji regarding reports from GoDaddy and Afternic regarding the sales of domains in 2023 and certain cancelled sales, review reports, and coordinate sending to Kapila for purposes of preparing the financials for the audit.	KDM	0.20	\$290.00	\$58.00
05/31/2024	[Business Operation]: Emails with M. Dhanji and tax consultant regarding the domains sold in 2023 for purposes of tax filings.	KDM	0.20	\$290.00	\$58.00
06/04/2024	[Claims Process and Distribution]: Call with claimant regarding status on second distribution.	hv	0.30	\$75.00	\$22.50
06/11/2024	[Claims Process and Distribution]: Work on initial distribution.	hv	0.60	\$75.00	\$45.00
06/11/2024	[Asset Analysis and Recovery]: Manage Facebook page payment method.	hv	0.40	\$75.00	\$30.00
06/11/2024	[Claims Process and Distribution]: Email with claimant regarding reconsideration and email with 3 other claimants regarding final distribution.	CPM	0.80	\$290.00	\$232.00
06/11/2024	[Claims Process and Distribution]: Emails regarding claims issue.	MME	0.20	\$290.00	\$58.00
06/12/2024	[Claims Process and Distribution]: Work on uncashed checks for initial distribution.	hv	0.90	\$75.00	\$67.50
06/12/2024	[Claims Process and Distribution]: (No charge) Revise claimants list.	hv	0.30	\$0.00	\$0.00
06/14/2024	[Claims Process and Distribution]: Respond to 2 claimants regarding reconsideration deadline and to inquiry regarding bank cashing duplicate checks.	CPM	1.00	\$290.00	\$290.00
06/14/2024	[Case Administration]: Review invoice from website manager for the receivership website, review website to confirm it is up to date, discuss with C. Perez, and coordinate having it updated.	KDM	0.20	\$290.00	\$58.00
06/19/2024	[Claims Process and Distribution]: (No charge) Revise claimant list.	hv	0.20	\$0.00	\$0.00
06/19/2024	[Claims Administration]: (No charge) Research Liquid Web payments and create spreadsheet.	hv	3.30	\$0.00	\$0.00
06/25/2024	[Claims Process and Distribution]: Respond to investor inquiry regarding transferring distribution to IRA and research investor inquiry regarding missing distribution.	CPM	1.00	\$290.00	\$290.00
06/26/2024	[Claims Process and Distribution]: Revise claimant list.	hv	0.30	\$75.00	\$22.50
06/27/2024	[Asset Disposition]: Emails with potential purchaser of the TGC corporate entity regarding his purchase offer, the status of the receivership, and the timing of when the entity can be sold and discuss with team.	KDM	0.20	\$290.00	\$58.00

06/28/2024	[Claims Process and Distribution]: Call with claimants regarding distribution questions.	hv	0.50	\$75.00	\$37.50
				Hours Subtotal	58.5
				Fees Subtotal	\$10,807.00

Expenses

Type	Date	Description	Quantity	Rate	Amount
Expense	04/12/2024	Fedex: Invoice 847874188. Claimant 04.12.24	1.00	\$13.95	\$13.95
Expense	04/12/2024	Fedex: Invoice 847874188. Claimant 04.12.24	1.00	\$13.95	\$13.95
Expense	04/12/2024	Postage	2.00	\$0.64	\$1.28
Expense	04/17/2024	Postage	1.00	\$2.35	\$2.35
Expense	04/26/2024	Postage	1.00	\$0.64	\$0.64
Expense	04/26/2024	Fedex: Invoice 849291687. Claimant 04.26.24	1.00	\$9.75	\$9.75
Expense	04/30/2024	Photocopies	24.00	\$0.25	\$6.00
Expense	04/30/2024	Postage	1.00	\$0.64	\$0.64
Expense	05/02/2024	Fedex: Invoice 99106. Claimant 05.02.24	1.00	\$9.75	\$9.75
Expense	05/17/2024	Postage	1.00	\$2.35	\$2.35
Expense	05/31/2024	Photocopies	42.00	\$0.25	\$10.50
Expense	05/31/2024	Pacer/Court Documents	1.00	\$160.20	\$160.20
Expense	06/19/2024	Postage	1.00	\$0.88	\$0.88
Expense	06/19/2024	Postage	1.00	\$0.64	\$0.64
Expense	06/30/2024	Webmaster. Post Receivers Motion to Amend Monetary Distribution and Status Report. Hosting Renewal for April, May and June.	1.00	\$98.85	\$98.85
				Expenses Subtotal	\$331.73

Name	Hours	Rate	Amount
Melanie Damian	2.1	\$290.00	\$609.00
Melanie Damian	0.5	\$0.00	\$0.00
Casandra Murena	20.9	\$290.00	\$6,061.00
Kenneth Murena	9.8	\$290.00	\$2,842.00
Kenneth Murena	3.0	\$0.00	\$0.00

Adriana Pavon	0.7	\$225.00	\$157.50
Adriana Pavon	2.8	\$0.00	\$0.00
Jeannette Serna	0.8	\$100.00	\$80.00
Hector Villalobos	14.1	\$75.00	\$1,057.50
Hector Villalobos	3.8	\$0.00	\$0.00
Hours Total			58.5
Subtotal			\$11,138.73
Amount			\$11,138.73

Statement of Account

Outstanding Balance	New Charges	Payments Received	Total Amount Outstanding
(\$520,415.72	+ \$11,138.73	) - (\$0.00	) = \$531,554.45

Detailed Statement of Account

Other Invoices

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
4	12/31/2023	\$498,608.36	\$0.00	\$498,608.36
501	03/31/2024	\$21,807.36	\$0.00	\$21,807.36

Current Invoice

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
810	06/30/2024	\$11,138.73	\$0.00	\$11,138.73
Outstanding Balance				\$531,554.45
Total Amount Outstanding				\$531,554.45

Please make all amounts payable to: Damian Valori Culmo

LawPay link: <https://secure.lawpay.com/pages/damianandvalori/operating-2>

Payment is due upon receipt.

542 South Dearborn Street
Suite 900
Chicago, Illinois 60605

tel (312) 733-3950
fax (312) 733-3952

July 15, 2024

Today's Growth Consultant, Inc. Receivership
Melanie Damian, Receiver
Damian & Valori, LLP
1000 Brickell Avenue, Suite 1020
Miami, FL 33131

Re: SEC v. Today's Growth Consultant, Inc.
No. 19-cv-8454, US District Court for Northern Dist. of Illinois

Fed. I.D. No. 61-1421786
Invoice No. 689144

Legal Fees for April - June 2024	\$279.00
Expenses Disbursed	\$0.00
Due this Invoice	\$279.00

<u>Date</u>	<u>Indiv</u>	<u>Hours</u>	<u>Description</u>		
<u>Business Operations</u>					
5/15/2024	KBD	0.60	Telephone conference with K. Murena regarding pending matters and preparation for status hearing before Judge Wood (.1); appear for status hearing before Judge Wood (.5).		
			Business Operations		
SUBTOTAL:				[0.60	264.00]
<u>Case Administration</u>					
5/16/2024	AW	0.10	Attention to entered orders and update scheduled telephonic status hearing.		
			Case Administration		
SUBTOTAL:				[0.10	15.00]
				0.70	\$279.00

<u>Summary of Activity</u>			
	<u>Hours</u>	<u>Rate</u>	
Ania Watychowicz	0.10	150.00	\$15.00
Kevin B. Duff	0.60	440.00	\$264.00

SUMMARY

Legal Services	\$279.00
Other Charges	\$0.00
TOTAL DUE	\$279.00

EXHIBIT D***Kapila Mukamal***

CPAs, Forensic and Insolvency Advisors

EIN #46-5394135

SEC V. TODAYS GROWTH CONSULTANT, ET AL

Client ID: 90144

Q2 Invoice #11242 - 06/30/24

TIME SUMMARY BY STAFF

<u>Staff</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
JRH - JENNIFER HEIDER - TAX CONSULTANT CPA	10.40	290.00	3,016.00
KJJ - KY JOHNSON - PARAPROFESSIONAL	0.40	206.00	82.40
LJJ - LESLEY JOHNSON - PARTNER/TAX CPA, CIRA	4.00	290.00	1,160.00
TOTAL	14.80		\$4,258.40
BLENDED RATE		\$287.73	
TOTAL EXPENSES			86.05
TOTAL AMOUNT OF THIS INVOICE			\$4,344.45



Kapila MukamalCPAs, Forensic and Insolvency Advisors
1000 S. Federal Highway, Suite 200

Fort Lauderdale, FL 33316

Phone - 954-761-1011 F - 954-761-1033 www.kapilamukamal.com
EIN #46-5394135SEC V. TODAYS GROWTH CONSULTANT, ET AL
C/O MELANIE E. DAMIAN, RECEIVER
VIA EMAIL: MDAMIAN@DVLLP.COM;
KMURENA@DVLLP.COM; JSERNA@DVLLP.COM;
MDHANJI@DVLLP.COM

Invoice: 11242

06/30/2024

Client ID: 90144

For Professional Services Rendered Through June 30, 2024

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>HRS</u>	<u>AMOUNT</u>
TAX ISSUES				
04/02/2024	JRH	REVIEW AND ANALYSIS OF DOCKET AND RELEVANT PLEADINGS. SUMMARIZE RECEIVER'S RECEIPTS AND DISBURSEMENTS FOR PREPARATION OF 2023 FORM 1120-SF.	1.40	406.00
04/03/2024	KJJ	PREPARE FEDERAL EXTENSION FOR 2023	0.10	20.60
04/03/2024	JRH	REVIEW AND ANALYSIS OF DOCKET AND RELEVANT PLEADINGS. SUMMARIZE RECEIVER'S RECEIPTS AND DISBURSEMENTS FOR PREPARATION OF 2023 FORM 1120-SF. (CONT)	2.70	783.00
04/08/2024	JRH	PREPARE TAX TRIAL BALANCE AND ACCRUAL JOURNAL ENTRIES FOR PREPARATION OF 2023 FORM 1120-SF.	1.60	464.00
05/09/2024	JRH	PREPARATION OF 2023 FORM 1120SF AND RELATED DISCLOSURES.	1.60	464.00
05/17/2024	JRH	FOLLOW UP CORRESPONDENCE RE: Q2 2023 DOMAIN SALES RECEIPTS.	0.10	29.00
05/31/2024	JRH	PREPARATION OF 2023 FORM 1120-SF AND RELATED DISCLOSURES (CONT).	1.10	319.00
06/03/2024	JRH	PREPARATION OF 2023 FORM 1120-SF AND RELATED DISCLOSURES (CONT).	0.30	87.00
06/10/2024	LJJ	REVIEW 2023 ACCOUNTING AND FORM 1120-SF	2.90	841.00
06/11/2024	LJJ	REVIEW TAX ISSUES WITH J. HEIDER	0.40	116.00
06/11/2024	JRH	ACCRUAL ANALYSIS, UPDATE TAX TRIAL BALANCE AND 2023 FORM 1120-SF FOR THE SAME.	1.60	464.00
06/17/2024	LJJ	CLEAR NOTES AND OPEN ISSUES	0.50	145.00

KapilaMukamal, LLP

Invoice #11242

7/15/2024

Page 2 of 2

06/17/2024	LJJ	FINAL REVIEW AND SIGN FORMS 1120SF	0.20	58.00
06/17/2024	KJJ	FINALIZE FORM 1120-SF FOR 2023	0.30	61.80
				4,258.40
Total				4,258.40

TAX ISSUES

04/04/2024	EXP	CERTIFIED MAIL		0.50
04/30/2024	EXP	SHAREFILE - APRIL 2024		14.50
04/30/2024	EXP	PRINTED COPIES - APRIL 2024 (04/01/24-04/30/24)		0.15
05/01/2024	EXP	PACER - APRIL 2024		16.20
05/31/2024	EXP	SHAREFILE - MAY 2024		14.49
05/31/2024	EXP	PRINTED COPIES - MAY 2024 (05/01/24-05/31/24)		9.60
06/18/2024	EXP	FEDEX		1.00
06/30/2024	EXP	SHAREFILE - JUNE 2024		14.31
06/30/2024	EXP	PRINTED COPIES - JUNE 2024 (06/01/24-06/30/24)		15.30
				86.05
Total				86.05

Total amount of this invoice \$4,344.45

Invoice payable upon receipt. Thank you for this opportunity to be of service.

EXHIBIT E

**UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION**

**UNITED STATES SECURITIES
AND EXCHANGE COMMISSION,**

Plaintiff,

v.

**TODAY'S GROWTH CONSULTANT,
INC. (d/b/a THE INCOME STORE),**

and

KENNETH D. COURTRIGHT, III,

Defendants.

Civil Action No. 1:19-CV-08454

Hon. Andrea R. Wood

**ORDER GRANTING RECEIVER'S UNOPPOSED EIGHTEENTH INTERIM
APPLICATION FOR AN ORDER APPROVING AND AUTHORIZING PAYMENT
OF FEES AND EXPENSES OF RECEIVER AND HER PROFESSIONALS**

THIS CAUSE came before the Court upon the *Receiver's Unopposed Eighteenth Application for an Order Approving and Authorizing Payment of Fees and Expenses of Receiver and Her Professionals* (the "Application") [ECF No. ____]. 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 in accordance with the Court's Stipulation and Order Concerning Receiver's Interim Fee Applications entered on March 2, 2022 ("Fee Application Order") [ECF No. 196] and grant the relief requested therein.

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

1. The Application is **GRANTED**.

2. Pursuant to the parties' Stipulation and Order Concerning Receiver's Interim Fee Applications ("Stipulation and Order") [ECF No. 196] and the Receiver's Supplemental Report and Proposed Order in Connection with Her Ninth Interim Fee Application Pursuant to Court Order Dated May 19, 2022 [ECF No. 212], the Receiver and her Lead Counsel will hold back the fees and costs set forth in Exhibit B, as contemplated by Paragraph 24 of the Stipulation and Order. Further, at this time, the Receiver and her Lead Counsel are not seeking approval of or authorization to pay the Receiver's and her Lead Counsel's fees and costs in connection with the Eighteenth Fee Application.

3. The total amount of fees and costs that the Receiver's Illinois Counsel¹, Rachlis Duff & Peel, LLC, incurred in assisting the Receiver to fulfill her duties during the Application Period in the amount of \$279.00 (comprising of \$279.00 in fees and no costs) is hereby **APPROVED**.

4. The Receiver is **AUTHORIZED** to use the Estate's funds to pay the Receiver's Illinois Counsel, Rachlis Duff & Peel, LLC, in the amount of \$223.20 (comprising \$223.20 in fees (80% of \$279.00) and no costs) for work performed in assisting the Receiver to fulfill her duties.

5. The total amount of fees and costs that the Receiver's Forensic Accountant, Kapila Mukamal, LLP, incurred in assisting the Receiver to fulfill her duties during the Application Period in the amount of \$4,344.45 (comprising of \$4,258.40 in fees and \$86.05 in costs) is hereby **APPROVED**.

¹ Capitalized terms not defined herein shall have the same ascribed meaning as in the Application.

6. The Receiver is **AUTHORIZED** to use the Estate's funds to pay the Receiver's Forensic Accountant, Kapila Mukamal, LLP, in the amount of \$3,492.77 (including \$3,406.72 in fees (80% percent of \$4,258.40) and \$86.05 in costs) for work performed in assisting the Receiver to fulfill her duties.

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

DONE AND ORDERED, this ____ day of _____, 2024, in the Northern District of Illinois.

HONORABLE ANDREA R. WOOD
UNITED STATES DISTRICT COURT JUDGE

Copies to: All Counsel of Record