IN THE SUPREME COURT OF THE STATE OF NEVADA

SUPERPUMPER, INC., an Arizona corporation; EDWARD BAYUK, individually and as Trustee of the EDWARD BAYUK LIVING TRUST; SALVATORE MORABITO, an individual; and SNOWSHOE PETROLEUM, INC., a New York corporation,

Petitioners,

vs.

THE SECOND JUDICIAL DISTRICT COURT OF THE STATE OF NEVADA, IN AND FOR THE COUNTY OF CLARK; AND THE HONORABLE CONNIE J. STEINHEIMER,

Respondents,

and

WILLIAM A. LEONARD, Trustee for the Bankruptcy Estate of Paul Anthony Morabito,

Real Party in Interest.

Case No.

PETITIONERS' APPENDIX, VOLUME 48
(Nos. 8270–8487)

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A	Declaration of Teresa M. Pilatowicz, Esq., in Support of (1) Opposition to Motion to Quash Subpoena, or, in the Alternative, for a Protective Order Precluding Trustee from Seeking Discovery from Hodgson Russ LLP (filed 07/24/2017)	Vol. 10, 1486–1494
A-1	Defendants' NRCP Disclosure of Witnesses and Documents (dated 12/01/2014)	Vol. 10, 1495–1598
A-2	Order Granting Motion to Compel Responses to Deposition Questions; Case No. BK-N-13-51237 (filed 02/03/2016)	Vol. 10, 1599–1604

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Exhibits to (1) Opposition to Motion to Quash Subpoena; and (2) Countermotion for Sanctions (cont.)		
A-3	Recommendation for Order RE: *Defendants' Motion to Partially Quash,* filed on March 10, 2016 (filed 06/13/2016)	Vol. 10, 1605–1617
A-4	Confirming Recommendation Order from September 1, 2016 (filed 09/16/2016)	Vol. 10, 1618–1620
A-5	Subpoena – Civil (dated 01/03/2017)	Vol. 10, 1621–1634
A-6	Notice of Deposition of Person Most Knowledgeable of Hodgson Russ LLP (filed 01/03/2017)	Vol. 10, 1635–1639
A-7	January 25, 2017 Letter to Hodgson Russ LLP	Vol. 10, 1640–1649
A-8	Stipulation Regarding Continued Discovery Dates (Sixth Request) (filed 01/30/2017)	Vol. 10, 1650–1659
A-9	Stipulation Regarding Continued Discovery Dates (Seventh Request) (filed 05/25/2017)	Vol. 10, 1660–1669
A-10	Defendants' Sixteenth Supplement to NRCP Disclosure of Witnesses and Documents (dated 05/03/2017)	Vol. 10, 1670–1682
A-11	Rough Draft Transcript of Garry M. Graber, Dated July 12, 2017 (Job Number 394849)	Vol. 10, 1683–1719
A-12	Sept. 15-Sept. 23, 2010 emails by and between Hodgson Russ LLP and Other Parties	Vol. 10, 1720–1723
Reply in Support of Motion to Quash Subpoena, or, in the Alternative, for a Protective Order Precluding Trustee from Seeking Discovery from Hodgson Russ LLP, and Opposition to Motion for Sanctions (filed 08/03/2017)		Vol. 11, 1724–1734

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Reply in Support of Countermotion for Sanctions and to Compel Resetting of 30(b)(6) Deposition of Hodgson Russ LLP (filed 08/09/2017)		Vol. 11, 1735–1740
Minutes of August 10, 2017 hearing on Motion to Quash Subpoena, or, in the Alternative, for a Protective Order Precluding Trustee from Seeking Discovery from Hodgson Russ LLP, and Opposition to Motion for Sanctions (filed 08/11/2017)		Vol. 11, 1741–1742
Recommendation for Order RE: *Defendants' Motion to Quash Subpoena, or, in the Alternative, for a Protective Order Precluding Trustee from Seeking Discovery from Hodgson Russ LLP*, filed on July 18, 2017 (filed 08/17/2017)		Vol. 11, 1743–1753
Motion for Partial Summary Judgment (filed 08/17/2017)		Vol. 11, 1754–1796
Statement of Undisputed Facts in Support of Motion for Partial Summary Judgment (filed 08/17/2017)		Vol. 11, 1797–1825
Exhibits to Statement of Undisputed Facts in Support of Motion for Partial Summary Judgment		
Exhibit	**Document Description**	
1	Declaration of Timothy P. Herbst in Support of Separate Statement of Undisputed Facts in Support of Motion for Partial Summary Judgment	Vol. 12, 1826–1829
2	Findings of Fact, Conclusions of Law, and Judgment in *Consolidated Nevada Corp., et al v. JH. et al.;* Case No. CV07-02764 (filed 10/12/2010)	Vol. 12, 1830–1846
3	Judgment in *Consolidated Nevada Corp., et al v. JH. et al.;* Case No. CV07-02764 (filed 08/23/2011)	Vol. 12, 1847–1849

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4	Excerpted Transcript of July 12, 2017 Deposition of Garry M. Graber	Vol. 12, 1850–1852
5	September 15, 2015 email from Yalamanchili RE: Follow Up Thoughts	Vol. 12, 1853–1854
6	September 23, 2010 email between Garry M. Graber and P. Morabito	Vol. 12, 1855–1857
7	September 20, 2010 email between Yalamanchili and Eileen Crotty RE: Morabito Wire	Vol. 12, 1858–1861
8	September 20, 2010 email between Yalamanchili and Garry M. Graber RE: All Mortgage Balances as of 9/20/2010	Vol. 12, 1862–1863
9	September 20, 2010 email from Garry M. Graber RE: Call	Vol. 12, 1864–1867
10	September 20, 2010 email from P. Morabito to Dennis and Yalamanchili RE: Attorney client privileged communication	Vol. 12, 1868–1870
11	September 20, 2010 email string RE: Attorney client privileged communication	Vol. 12, 1871–1875
12	Appraisal of Real Property: 370 Los Olivos, Laguna Beach, CA, as of Sept. 24, 2010	Vol. 12, 1876–1903
13	Excerpted Transcript of March 21, 2016 Deposition of P. Morabito	Vol. 12, 1904–1919
14	P. Morabito Redacted Investment and Bank Report from Sept. 1 to Sept. 30, 2010	Vol. 12, 1920–1922
15	Excerpted Transcript of June 25, 2015 Deposition of 341 Meeting of Creditors	Vol. 12, 1923–1927
16	Excerpted Transcript of December 5, 2015 Deposition of P. Morabito	Vol. 12, 1928–1952

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17	Purchase and Sale Agreement between Arcadia Trust and Bayuk Trust entered effective as of Sept. 27, 2010	Vol. 12, 1953–1961
18	First Amendment to Purchase and Sale Agreement between Arcadia Trust and Bayuk Trust entered effective as of Sept. 28, 2010	Vol. 12, 1962–1964
19	Appraisal Report providing market value estimate of real property located at 8355 Panorama Drive, Reno, NV as of Dec. 7, 2011	Vol. 12, 1965–1995
20	An Appraisal of a vacant .977± Acre Parcel of Industrial Land Located at 49 Clayton Place West of the Pyramid Highway (State Route 445) Sparks, Washoe County, Nevada and a single-family residence located at 8355 Panorama Drive Reno, Washoe County, Nevada 89511 as of October 1, 2010 a retrospective date	Vol. 13, 1996–2073
21	APN: 040-620-09 Declaration of Value (dated 12/31/2012)	Vol. 14, 2074–2075
22	Sellers Closing Statement for real property located at 8355 Panorama Drive, Reno, NV 89511	Vol. 14, 2076–2077
23	Bill of Sale for real property located at 8355 Panorama Drive, Reno, NV 89511	Vol. 14, 2078–2082
24	Operating Agreement of Baruk Properties LLC	Vol. 14, 2083–2093
25	Edward Bayuk, as trustee of the Edward William Bayuk Living Trust's Answer to Plaintiff's First Set of Interrogatories (dated 09/14/2014)	Vol. 14, 2094–2104
26	Summary Appraisal Report of real property located at 1461 Glenneyre Street, Laguna Beach, CA 92651, as of Sept. 25, 2010	Vol. 14, 2105–2155

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27	Appraisal of Real Property as of Sept. 23, 2010: 1254 Mary Fleming Circle, Palm Springs, CA 92262	Vol. 15, 2156–2185
28	Appraisal of Real Property as of Sept. 23, 2010: 1254 Mary Fleming Circle, Palm Springs, CA 92262	Vol. 15, 2186–2216
29	Membership Interest Transfer Agreement between Arcadia Trust and Bayuk Trust entered effective as of Oct. 1, 2010	Vol. 15, 2217–2224
30	PROMISSORY NOTE [Edward William Bayuk Living Trust ("Borrower") promises to pay Arcadia Living Trust ("Lender") the principal sum of $1,617,050.00, plus applicable interest] (dated 10/01/2010)	Vol. 15, 2225–2228
31	Certificate of Merger dated Oct. 4, 2010	Vol. 15, 2229–2230
32	Articles of Merger Document No. 20100746864-78 (recorded date 10/04/2010)	Vol. 15, 2231–2241
33	Excerpted Transcript of September 28, 2015 Deposition of Edward William Bayuk	Vol. 15, 2242–2256
34	Grant Deed for real property 1254 Mary Fleming Circle, Palm Springs, CA 92262; APN: 507-520-015 (recorded 11/04/2010)	Vol. 15, 2257–2258
35	General Conveyance made as of Oct. 31, 2010 between Woodland Heights Limited ("Vendor") and Arcadia Living Trust ("Purchaser")	Vol. 15, 2259–2265
36	Appraisal of Real Property as of Sept. 24, 2010: 371 El Camino Del Mar, Laguna Beach, CA 92651	Vol. 15, 2266–2292

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37	Excerpted Transcript of December 6, 2016 Deposition of P. Morabito	Vol. 15, 2293–2295
38	Page intentionally left blank	Vol. 15, 2296–2297
39	Ledger of Edward Bayuk to P. Morabito	Vol. 15, 2298–2300
40	Loan Calculator: Payment Amount (Standard Loan Amortization)	Vol. 15, 2301–2304
41	Payment Schedule of Edward Bayuk Note in Favor of P. Morabito	Vol. 15, 2305–2308
42	November 10, 2011 email from Vacco RE: Baruk Properties, LLC/P. Morabito/Bank of America, N.A.	Vol. 15, 2309–2312
43	May 23, 2012 email from Vacco to Steve Peek RE: Formal Settlement Proposal to resolve the Morabito matter	Vol. 15, 2313–2319
44	Excerpted Transcript of March 12, 2015 Deposition of 341 Meeting of Creditors	Vol. 15, 2320–2326
45	Shareholder Interest Purchase Agreement between P. Morabito and Snowshoe Petroleum, Inc. (dated 09/30/2010)	Vol. 15, 2327–2332
46	P. Morabito Statement of Assets & Liabilities as of May 5, 2009	Vol. 15, 2333–2334
47	March 10, 2010 email from Naz Afshar, CPA to Darren Takemoto, CPA RE: Current Personal Financial Statement	Vol. 15, 2335–2337
48	March 10, 2010 email from P. Morabito to Jon RE: ExxonMobil CIM for Florida and associated maps	Vol. 15, 2338–2339

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49	March 20, 2010 email from P. Morabito to Vacco RE: proceed with placing binding bid on June 22nd with ExxonMobil	Vol. 15, 2340–2341
50	P. Morabito Statement of Assets & Liabilities as of May 30, 2010	Vol. 15, 2342–2343
51	June 28, 2010 email from P. Morabito to George R. Garner RE: ExxonMobil Chicago Market Business Plan Review	Vol. 15, 2344–2345
52	Plan of Merger of Consolidated Western Corp. with and into Superpumper, Inc. (dated 09/28/2010)	Vol. 15, 2346–2364
53	Page intentionally left blank	Vol. 15, 2365–2366
54	BBVA Compass Proposed Request on behalf of Superpumper, Inc. (dated 12/15/2010)	Vol. 15, 2367–2397
55	Business Valuation Agreement between Matrix Capital Markets Group, Inc. and Superpumper, Inc. (dated 09/30/2010)	Vol. 15, 2398–2434
56	Expert report of James L. McGovern, CPA/CFF, CVA (dated 01/25/2016)	Vol. 16, 2435–2509
57	June 18, 2014 email from Sam Morabito to Michael Vanek RE: SPI Analysis	Vol. 17, 2510–2511
58	Declaration of P. Morabito in Support of Opposition to Motion of JH, Inc., Jerry Herbst, and Berry-Hinckley Industries for Order Prohibiting Debtor from Using, Acquiring, or Disposing of or Transferring Assets Pursuant to 11 U.S.C. §§ 105 and 303(f) Pending Appointment of Trustee; Case No. BK-N-13-51237 (filed 07/01/2013)	Vol. 17, 2512–2516

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59	State of California Secretary of State Limited Liability Company – Snowshoe Properties, LLC; File No. 201027310002 (filed 09/29/2010)	Vol. 17, 2517–2518
60	PROMISSORY NOTE [Snowshoe Petroleum ("Maker") promises to pay P. Morabito ("Holder") the principal sum of $1,462,213.00] (dated 11/01/2010)	Vol. 17, 2519–2529
61	PROMISSORY NOTE [Superpumper, Inc. ("Maker") promises to pay Compass Bank (the "Bank" and/or "Holder") the principal sum of $3,000,000.00] (dated 08/13/2010)	Vol. 17, 2530–2538
62	Excerpted Transcript of October 21, 2015 Deposition of Salvatore R. Morabito	Vol. 17, 2539–2541
63	Page intentionally left blank	Vol. 17, 2542–2543
64	Edward Bayuk's Answers to Plaintiff's First Set of Interrogatories (dated 09/14/2014)	Vol. 17, 2544–2557
65	October 12, 2012 email from Stan Bernstein to P. Morabito RE: 2011 return	Vol. 17, 2558–2559
66	Page intentionally left blank	Vol. 17, 2560–2561
67	Excerpted Transcript of October 20, 2015 Deposition of Dennis C. Vacco	Vol. 17, 2562–2564
68	Snowshoe Petroleum, Inc.'s letter of intent to set out the framework of the contemplated transaction between: Snowshoe Petroleum, Inc.; David Dwelle, LP; Eclipse Investments, LP; Speedy Investments; and TAD Limited Partnership (dated 04/21/2011)	Vol. 17, 2565–2572

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69	Excerpted Transcript of July 10, 2017 Deposition of Dennis C. Vacco	Vol. 17, 2573–2579
70	April 15, 2011 email from P. Morabito to Christian Lovelace; Gregory Ivancic; Vacco RE: $65 million loan offer from Cerberus	Vol. 17, 2580–2582
71	Email from Vacco to P. Morabito RE: $2 million second mortgage on the Reno house	Vol. 17, 2583–2584
72	Email from Vacco to P. Morabito RE: Tim Haves	Vol. 17, 2585–2586
73	Settlement Agreement, Loan Agreement Modification & Release dated as of Sept. 7, 2012, entered into by Bank of America and P. Morabito	Vol. 17, 2587–2595
74	Page intentionally left blank	Vol. 17, 2596–2597
75	February 10, 2012 email from Vacco to Paul Wells and Timothy Haves RE: 1461 Glenneyre Street, Laguna Beach – Sale	Vol. 17, 2598–2602
76	May 8, 2012 email from P. Morabito to Vacco RE: Proceed with the corporate set-up with Ray, Edward and P. Morabito	Vol. 17, 2603–2604
77	September 4, 2012 email from Vacco to Edward Bayuk RE: Second Deed of Trust documents	Vol. 17, 2605–2606
78	September 18, 2012 email from P. Morabito to Edward Bayuk RE: Deed of Trust	Vol. 17, 2607–2611
79	October 3, 2012 email from Vacco to P. Morabito RE: Term Sheet on both real estate deal and option	Vol. 17, 2612–2614
80	March 14, 2013 email from P. Morabito to Vacco RE: BHI Hinckley	Vol. 17, 2615–2616
81	Page intentionally left blank	Vol. 17, 2617–2618

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82	November 11, 2011 email from Vacco to P. Morabito RE: Trevor's commitment to sign	Vol. 17, 2619–2620
83	November 28, 2011 email string RE: Wiring $560,000 to Lippes Mathias	Vol. 17, 2621–2623
84	Page intentionally left blank	Vol. 17, 2624–2625
85	Page intentionally left blank	Vol. 17, 2626–2627
86	Order for Relief Under Chapter 7; Case No. BK-N-13-51236 (filed 12/22/2014)	Vol. 17, 2628–2634
87	Report of Undisputed Election (11 U.S.C § 702); Case No. BK-N-13-51237 (filed 01/23/2015)	Vol. 17, 2635–2637
88	Amended Stipulation and Order to Substitute a Party to NRCP 17(a) (filed 06/11/2015)	Vol. 17, 2638–2642
89	Membership Interest Purchase Agreement, entered into as of Oct. 6, 2010 between P. Morabito and Edward Bayuk	Vol. 17, 2643–2648
90	Complaint; Case No. BK-N-13-51237 (filed 10/15/2015)	Vol. 17, 2649–2686
91	Fifth Amendment and Restatement of the Trust Agreement for the Arcadia Living Trust (dated 09/30/2010)	Vol. 17, 2687–2726
Objection to Recommendation for Order filed August 17, 2017 (filed 08/28/2017)		Vol. 18, 2727–2734
Exhibit to Objection to Recommendation for Order		
Exhibit	**Document Description**	
1	Plaintiff's counsel's Jan. 24, 2017, email memorializing the discovery dispute agreement	Vol. 18, 2735–2736

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<tr><td colspan="2">Opposition to Objection to Recommendation for Order filed August 17, 2017 (filed 09/05/2017)</td><td>Vol. 18, 2737–2748</td></tr>
<tr><td colspan="2">Exhibit to Opposition to Objection to Recommendation for Order</td><td></td></tr>
<tr><td>Exhibit</td><td>Document Description</td><td></td></tr>
<tr><td>A</td><td>Declaration of Teresa M. Pilatowicz, Esq., in Support of Opposition to Objection to Recommendation for Order (filed 09/05/2017)</td><td>Vol. 18, 2749–2752</td></tr>
<tr><td colspan="2">Reply to Opposition to Objection to Recommendation for Order filed August 17, 2017 (dated 09/15/2017)</td><td>Vol. 18, 2753–2758</td></tr>
<tr><td colspan="2">Defendants’ Opposition to Plaintiff’s Motion for Partial Summary Judgment (filed 09/22/2017)</td><td>Vol. 18, 2759–2774</td></tr>
<tr><td colspan="2">Defendants’ Separate Statement of Disputed Facts in Support of Opposition to Plaintiff’s Motion for Partial Summary Judgment (filed 09/22/2017)</td><td>Vol. 18, 2775–2790</td></tr>
<tr><td colspan="2">Exhibits to Defendants’ Separate Statement of Disputed Facts in Support of Opposition to Plaintiff’s Motion for Partial Summary Judgment</td><td></td></tr>
<tr><td>Exhibit</td><td>Document Description</td><td></td></tr>
<tr><td>1</td><td>Judgment in Consolidated Nevada Corp., et al v. JH. et al.; Case No. CV07-02764 (filed 08/23/2011)</td><td>Vol. 18, 2791–2793</td></tr>
<tr><td>2</td><td>Excerpted Transcript of October 20, 2015 Deposition of Dennis C. Vacco</td><td>Vol. 18, 2794–2810</td></tr>
<tr><td>3</td><td>Order Denying Motion to Dismiss Involuntary Chapter 7 Petition and Suspending Proceedings Pursuant to 11 U.S.C §305(a)(1); Case No. BK-N-13-51237 (filed 12/17/2013)</td><td>Vol. 18, 2811–2814</td></tr>
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5	Excerpted Transcript of September 28, 2015 Deposition of Edward William Bayuk	Vol. 18, 2827–2857
6	Appraisal	Vol. 18, 2858–2859
7	Budget Summary as of Jan. 7, 2016	Vol. 18, 2860–2862
8	Excerpted Transcript of March 24, 2016 Deposition of Dennis Banks	Vol. 18, 2863–2871
9	Excerpted Transcript of March 22, 2016 Deposition of Michael Sewitz	Vol. 18, 2872–2879
10	Excerpted Transcript of April 27, 2011 Deposition of Darryl Noble	Vol. 18, 2880–2883
11	Copies of cancelled checks from Edward Bayuk made payable to P. Morabito	Vol. 18, 2884–2892
12	CBRE Appraisal of 14th Street Card Lock Facility (dated 02/26/2010)	Vol. 18, 2893–2906
13	Bank of America wire transfer from P. Morabito to Salvatore Morabito in the amount of $146,127.00; and a wire transfer from P. Morabito to Lippes for $25.00 (date 10/01/2010)	Vol. 18, 2907–2908
14	Excerpted Transcript of October 21, 2015 Deposition of Christian Mark Lovelace	Vol. 18, 2909–2918
15	June 18, 2014 email from Sam Morabito to Michael Vanek RE: Analysis of the Superpumper transaction in 2010	Vol. 18, 2919–2920
16	Excerpted Transcript of October 21, 2015 Deposition of Salvatore R. Morabito	Vol. 18, 2921–2929

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Exhibits to Defendants' Separate Statement of Disputed Facts (cont.)		
17	PROMISSORY NOTE [Snowshoe Petroleum ("Maker") promises to pay P. Morabito ("Holder") the principal sum of $1,462,213.00] (dated 11/01/2010)	Vol. 18, 2930–2932
18	TERM NOTE [P. Morabito ("Borrower") promises to pay Consolidated Western Corp. ("Lender") the principal sum of $939,000.00, plus interest] (dated 09/01/2010)	Vol. 18, 2933–2934
19	SUCCESSOR PROMISSORY NOTE [Snowshoe Petroleum ("Maker") promises to pay P. Morabito ("Holder") the principal sum of $492,937.30, plus interest] (dated 02/01/2011)	Vol. 18, 2935–2937
20	Edward Bayuk's wire transfer to Lippes in the amount of $517,547.20 (dated 09/29/2010)	Vol. 18, 2938–2940
21	Salvatore Morabito Bank of Montreal September 2011 Wire Transfer	Vol. 18, 2941–2942
22	Declaration of Salvatore Morabito (dated 09/21/2017)	Vol. 18, 2943–2944
23	Edward Bayuk bank wire transfer to Superpumper, Inc., in the amount of $659,000.00 (dated 09/30/2010)	Vol. 18, 2945–2947
24	Edward Bayuk checking account statements between 2010 and 2011 funding the company with transfers totaling $500,000	Vol. 18, 2948–2953
25	Salvatore Morabito's wire transfer statement between 2010 and 2011, funding the company with $750,000	Vol. 18, 2954–2957
26	Payment Schedule of Edward Bayuk Note in Favor of P. Morabito	Vol. 18, 2958–2961

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27	September 15, 2010 email from Vacco to Yalamanchili and P. Morabito RE: Follow Up Thoughts	Vol. 18, 2962–2964
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Order Denying Motion for Partial Summary Judgment (filed 12/11/2017)		Vol. 19, 2982–2997
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Exhibits to Defendants' Motions in Limine		
Exhibit	**Document Description**	
1	Plaintiff's Second Supplement to Amended Disclosures Pursuant to NRCP 16.1(A)(1) (dated 04/28/2016)	Vol. 19, 3007–3016
2	Excerpted Transcript of March 25, 2016 Deposition of William A. Leonard	Vol. 19, 3017–3023
3	Plaintiff, Jerry Herbst's Responses to Defendant Snowshoe Petroleum, Inc.'s Set of Interrogatories (dated 02/11/2015); and Plaintiff, Jerry Herbst's Responses to Defendant, Salvatore Morabito's Set of Interrogatories (dated 02/12/2015)	Vol. 19, 3024–3044
Motion in Limine to Exclude Testimony of Jan Friederich (filed 09/20/2018)		Vol. 19, 3045–3056

DOCUMENT DESCRIPTION		LOCATION
Exhibits to Motion in Limine to Exclude Testimony of Jan Friederich		
Exhibit	**Document Description**	
1	Defendants' Rebuttal Expert Witness Disclosure (dated 02/29/2016)	Vol. 19, 3057–3071
2	Condensed Transcript of March 29, 2016 Deposition of Jan Friederich	Vol. 19, 3072–3086
Opposition to Defendants' Motions in Limine (filed 09/28/2018)		Vol. 19, 3087–3102
Exhibits to Opposition to Defendants' Motions in Limine		
Exhibit	**Document Description**	
A	Declaration of Teresa M. Pilatowicz, Esq. in Support of Opposition to Defendants' Motions in Limine (filed 09/28/2018)	Vol. 19, 3103–3107
A-1	Plaintiff's February 19, 2016, Amended Disclosures Pursuant to NRCP 16.1(A)(1)	Vol. 19, 3108–3115
A-2	Plaintiff's January 26, 2016, Expert Witnesses Disclosures (without exhibits)	Vol. 19, 3116–3122
A-3	Defendants' January 26, 2016, and February 29, 2016, Expert Witness Disclosures (without exhibits)	Vol. 19, 3123–3131
A-4	Plaintiff's August 17, 2017, Motion for Partial Summary Judgment (without exhibits)	Vol. 19, 3132–3175
A-5	Plaintiff's August 17, 2017, Statement of Undisputed Facts in Support of his Motion for Partial Summary Judgment (without exhibits)	Vol. 19, 3176–3205
Defendants' Reply in Support of Motions in Limine (filed 10/08/2018)		Vol. 20, 3206–3217

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<tr><td colspan="2">Exhibit to Defendants' Reply in Support of Motions in Limine</td><td></td></tr>
<tr><td>Exhibit</td><td>Document Description</td><td></td></tr>
<tr><td>1</td><td>Chapter 7 Trustee, William A. Leonard's Responses to Defendants' First Set of Interrogatories (dated 05/28/2015)</td><td>Vol. 20, 3218–3236</td></tr>
<tr><td colspan="2">Defendants' Opposition to Plaintiff's Motions in Limine to Exclude the Testimony of Jan Friederich (filed 10/08/2018)</td><td>Vol. 20, 3237–3250</td></tr>
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<tr><td>1</td><td>Excerpt of Matrix Report (dated 10/13/2010)</td><td>Vol. 20, 3251–3255</td></tr>
<tr><td>2</td><td>Defendants' Rebuttal Expert Witness Disclosure (dated 02/29/2016)</td><td>Vol. 20, 3256–3270</td></tr>
<tr><td>3</td><td>November 9, 2009 email from P. Morabito to Daniel Fletcher; Jim Benbrook; Don Whitehead; Sam Morabito, etc. RE: Jan Friederich entered consulting agreement with Superpumper</td><td>Vol. 20, 3271–3272</td></tr>
<tr><td>4</td><td>Excerpted Transcript of March 29, 2016 Deposition of Jan Friederich</td><td>Vol. 20, 3273–3296</td></tr>
<tr><td colspan="2">Defendants' Objections to Plaintiff's Pretrial Disclosures (filed 10/12/2018)</td><td>Vol. 20, 3297–3299</td></tr>
<tr><td colspan="2">Objections to Defendants' Pretrial Disclosures (filed 10/12/2018)</td><td>Vol. 20, 3300–3303</td></tr>
<tr><td colspan="2">Reply to Defendants' Opposition to Plaintiff's Motion in Limine to Exclude the Testimony of Jan Friederich (filed 10/12/2018)</td><td>Vol. 20, 3304–3311</td></tr>
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<tr><td colspan="2">Stipulated Facts (filed 10/29/2018)</td><td>Vol. 20, 3313–3321</td></tr>
<tr><td colspan="2">Defendants' Points and Authorities RE: Objection to Admission of Documents in Conjunction with the Depositions of P. Morabito and Dennis Vacco (filed 10/30/2018)</td><td>Vol. 20, 3322–3325</td></tr>
<tr><td colspan="2">Plaintiff's Points and Authorities Regarding Authenticity and Hearsay Issues (filed 10/31/2018)</td><td>Vol. 20, 3326–3334</td></tr>
<tr><td colspan="2">Clerk's Trial Exhibit List (filed 02/28/2019)</td><td>Vol. 21, 3335–3413</td></tr>
<tr><td colspan="2">Exhibits to Clerk's Trial Exhibit List</td><td></td></tr>
<tr><td>Exhibit</td><td>Document Description</td><td></td></tr>
<tr><td>1</td><td>Certified copy of the Transcript of September 13, 2010 Judge's Ruling; Case No. CV07-02764</td><td>Vol. 21, 3414–3438</td></tr>
<tr><td>2</td><td>Findings of Fact, Conclusions of Law, and Judgment; Case No. CV07-02764 (filed 10/12/2010)</td><td>Vol. 21, 3439–3454</td></tr>
<tr><td>3</td><td>Judgment; Case No. CV07-0767 (filed 08/23/2011)</td><td>Vol. 21, 3455–3456</td></tr>
<tr><td>4</td><td>Confession of Judgment; Case No. CV07-02764 (filed 06/18/2013)</td><td>Vol. 21, 3457–3481</td></tr>
<tr><td>5</td><td>November 30, 2011 Settlement Agreement and Mutual Release</td><td>Vol. 22, 3482–3613</td></tr>
<tr><td>6</td><td>March 1, 2013 Forbearance Agreement</td><td>Vol. 22, 3614–3622</td></tr>
</table>

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8	Order Denying Motion to Dismiss Involuntary Chapter 7 Petition and Suspending Proceedings, Case 13-51237. ECF No. 94, (filed 12/17/2013)	Vol. 22, 3623–3625
19	Report of Undisputed Election– Appointment of Trustee, Case No. 13-51237, ECF No. 220	Vol. 22, 3626–3627
20	Stipulation and Order to Substitute a Party Pursuant to NRCP 17(a), Case No. CV13-02663, May 15, 2015	Vol. 22, 3628–3632
21	Non-Dischargeable Judgment Regarding Plaintiff's First and Second Causes of Action, Case No. 15-05019-GWZ, ECF No. 123, April 30, 2018	Vol. 22, 3633–3634
22	Memorandum & Decision; Case No. 15-05019-GWZ, ECF No. 124, April 30, 2018	Vol. 22, 3635–3654
23	Amended Findings of Fact, Conclusions of Law in Support of Judgment Regarding Plaintiff's First and Second Causes of Action; Case 15-05019-GWZ, ECF No. 122, April 30, 2018	Vol. 22, 3655–3679
25	September 15, 2010 email from Yalamanchili to Vacco and P. Morabito RE: Follow Up Thoughts	Vol. 22, 3680–3681
26	September 18, 2010 email from P. Morabito to Vacco	Vol. 22, 3682–3683
27	September 20, 2010 email from Vacco to P. Morabito RE: Spirit	Vol. 22, 3684–3684
28	September 20, 2010 email between Yalamanchili and Crotty RE: Morabito -Wire	Vol. 22, 3685–3687
29	September 20, 2010 email from Yalamanchili to Graber RE: Attorney Client Privileged Communication	Vol. 22, 3688–3689

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30	September 21, 2010 email from P. Morabito to Vacco and Cross RE: Attorney Client Privileged Communication	Vol. 22, 3690–3692
31	September 23, 2010 email chain between Graber and P. Morabito RE: Change of Primary Residence from Reno to Laguna Beach	Vol. 22, 3693–3694
32	September 23, 2010 email from Yalamanchili to Graber RE: Change of Primary Residence from Reno to Laguna Beach	Vol. 22, 3695–3696
33	September 24, 2010 email from P. Morabito to Vacco RE: Superpumper, Inc.	Vol. 22, 3697–3697
34	September 26, 2010 email from Vacco to P. Morabito RE: Judgment for a fixed debt	Vol. 22, 3698–3698
35	September 27, 2010 email from P. Morabito to Vacco RE: First Amendment to Residential Lease executed 9/27/2010	Vol. 22, 3699–3701
36	November 7, 2012 emails between Vacco, P. Morabito, C. Lovelace RE: Attorney Client Privileged Communication	Vol. 22, 3702–3703
37	Morabito BMO Bank Statement – September 2010	Vol. 22, 3704–3710
38	Lippes Mathias Trust Ledger History	Vol. 23, 3711–3716
39	Fifth Amendment & Restatement of the Trust Agreement for the Arcadia Living Trust dated September 30, 2010	Vol. 23, 3717–3755
42	P. Morabito Statement of Assets & Liabilities as of May 5, 2009	Vol. 23, 3756–3756

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44	Salazar Net Worth Report (dated 03/15/2011)	Vol. 23, 3759–3772
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46	First Amendment to Purchase and Sale Agreement	Vol. 23, 3781–3782
47	Panorama – Estimated Settlement Statement	Vol. 23, 3783–3792
48	El Camino – Final Settlement Statement	Vol. 23, 3793–3793
49	Los Olivos – Final Settlement Statement	Vol. 23, 3794–3794
50	Deed for Transfer of Panorama Property	Vol. 23, 3795–3804
51	Deed for Transfer for Los Olivos	Vol. 23, 3805–3806
52	Deed for Transfer of El Camino	Vol. 23, 3807–3808
53	Kimmel Appraisal Report for Panorama and Clayton	Vol. 23, 3809–3886
54	Bill of Sale – Panorama	Vol. 23, 3887–3890
55	Bill of Sale – Mary Fleming	Vol. 23, 3891–3894
56	Bill of Sale – El Camino	Vol. 23, 3895–3898
57	Bill of Sale – Los Olivos	Vol. 23, 3899–3902
58	Declaration of Value and Transfer Deed of 8355 Panorama (recorded 12/31/2012)	Vol. 23, 3903–3904
60	Baruk Properties Operating Agreement	Vol. 23, 3905–3914
61	Baruk Membership Transfer Agreement	Vol. 24, 3915–3921
62	Promissory Note for $1,617,050 (dated 10/01/2010)	Vol. 24, 3922–3924

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63	Baruk Properties/Snowshoe Properties, Certificate of Merger (filed 10/04/2010)	Vol. 24, 3925–3926
64	Baruk Properties/Snowshoe Properties, Articles of Merger	Vol. 24, 3927–3937
65	Grant Deed from Snowshoe to Bayuk Living Trust; Doc No. 2010-0531071 (recorded 11/04/2010)	Vol. 24, 3938–3939
66	Grant Deed – 1461 Glenneyre; Doc No. 2010000511045 (recorded 10/08/2010)	Vol. 24, 3940–3941
67	Grant Deed – 570 Glenneyre; Doc No. 2010000508587 (recorded 10/08/2010)	Vol. 24, 3942–3944
68	Attorney File re: Conveyance between Woodland Heights and Arcadia Living Trust	Vol. 24, 3945–3980
69	October 24, 2011 email from P. Morabito to Vacco RE: Attorney Client Privileged Communication	Vol. 24, 3981–3982
70	November 10, 2011 email chain between Vacco and P. Morabito RE: Baruk Properties, LLC/Paul Morabito/Bank of America, N.A.	Vol. 24, 3983–3985
71	Bayuk First Ledger	Vol. 24, 3986–3987
72	Amortization Schedule	Vol. 24, 3988–3990
73	Bayuk Second Ledger	Vol. 24, 3991–3993
74	Opposition to Motion for Summary Judgment and Declaration of Edward Bayuk; Case No. 13-51237, ECF No. 146 (filed 10/03/2014)	Vol. 24, 3994–4053
75	March 30, 2012 email from Vacco to Bayuk RE: Letter to BOA	Vol. 24, 4054–4055

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76	March 10, 2010 email chain between P. Morabito and jon@aim13.com RE: Strictly Confidential	Vol. 24, 4056–4056
77	May 20, 2010 email chain between P. Morabito, Vacco and Michael Pace RE: Proceed with placing a Binding Bid on June 22nd with ExxonMobil	Vol. 24, 4057–4057
78	Morabito Personal Financial Statement May 2010	Vol. 24, 4058–4059
79	June 28, 2010 email from P. Morabito to George Garner RE: ExxonMobil Chicago Market Business Plan Review	Vol. 24, 4060–4066
80	Shareholder Interest Purchase Agreement	Vol. 24, 4067–4071
81	Plan of Merger of Consolidated Western Corporation with and Into Superpumper, Inc.	Vol. 24, 4072–4075
82	Articles of Merger of Consolidated Western Corporation with and Into Superpumper, Inc.	Vol. 24, 4076–4077
83	Unanimous Written Consent of the Board of Directors and Sole Shareholder of Superpumper, Inc.	Vol. 24, 4078–4080
84	Unanimous Written Consent of the Directors and Shareholders of Consolidated Western Corporation	Vol. 24, 4081–4083
85	Arizona Corporation Commission Letter dated October 21, 2010	Vol. 24, 4084–4091
86	Nevada Articles of Merger	Vol. 24, 4092–4098
87	New York Creation of Snowshoe	Vol. 24, 4099–4103
88	April 26, 2012 email from Vacco to Afshar RE: Ownership Structure of SPI	Vol. 24, 4104–4106
90	September 30, 2010 Matrix Retention Agreement	Vol. 24, 4107–4110

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92	Appendix B to McGovern Report – Source 4 – Budgets	Vol. 25, 4190–4191
103	Superpumper Note in the amount of $1,462,213.00 (dated 11/01/2010)	Vol. 25, 4192–4193
104	Superpumper Successor Note in the amount of $492,937.30 (dated 02/01/2011)	Vol. 25, 4194–4195
105	Superpumper Successor Note in the amount of $939,000 (dated 02/01/2011)	Vol. 25, 4196–4197
106	Superpumper Stock Power transfers to S. Morabito and Bayuk (dated 01/01/2011)	Vol. 25, 4198–4199
107	*Declaration of P. Morabito in Support of Opposition to Motion of JH, Inc., Jerry Herbst, and Berry- Hinckley Industries for Order Prohibiting Debtor from Using, Acquiring or Transferring Assets Pursuant to 11 U.S.C. §§ 105 and 303(f) Pending Appointment of Trustee*, Case 13-51237, ECF No. 22 (filed 07/01/2013)	Vol. 25, 4200–4203
108	October 12, 2012 email between P. Morabito and Bernstein RE: 2011 Return	Vol. 25, 4204–4204
109	Compass Term Loan (dated 12/21/2016)	Vol. 25, 4205–4213
110	P. Morabito – Term Note in the amount of $939,000.000 (dated 09/01/2010)	Vol. 25, 4214–4214
111	Loan Agreement between Compass Bank and Superpumper (dated 12/21/2016)	Vol. 25, 4215–4244
112	Consent Agreement (dated 12/28/2010)	Vol. 25, 4245–4249
113	Superpumper Financial Statement (dated 12/31/2007)	Vol. 25, 4250–4263

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115	Notes Receivable Interest Income Calculation (dated 12/31/2009)	Vol. 25, 4277–4278
116	Superpumper Inc. Audit Conclusions Memo (dated 12/31/2010)	Vol. 25, 4279–4284
117	Superpumper 2010 YTD Income Statement and Balance Sheets	Vol. 25, 4285–4299
118	March 12, 2010 Management Letter	Vol. 25, 4300–4302
119	Superpumper Unaudited August 2010 Balance Sheet	Vol. 25, 4303–4307
120	Superpumper Financial Statements (dated 12/31/2010)	Vol. 25, 4308–4322
121	Notes Receivable Balance as of September 30, 2010	Vol. 26, 4323
122	Salvatore Morabito Term Note $2,563,542.00 as of December 31, 2010	Vol. 26, 4324–4325
123	Edward Bayuk Term Note $2,580,500.00 as of December 31, 2010	Vol. 26, 4326–4327
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126	Bayuk and S. Morabito Statements of Assets & Liabilities as of February 1, 2011	Vol. 26, 4331–4332
127	January 6, 2012 email from Bayuk to Lovelace RE: Letter of Credit	Vol. 26, 4333–4335
128	January 6, 2012 email from Vacco to Bernstein	Vol. 26, 4336–4338
129	January 7, 2012 email from Bernstein to Lovelace	Vol. 26, 4339–4343
130	March 18, 2012 email from P. Morabito to Vacco	Vol. 26, 4344–4344

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131	April 21, 2011 Proposed Acquisition of Nella Oil	Vol. 26, 4345–4351
132	April 15, 2011 email chain between P. Morabito and Vacco	Vol. 26, 4352
133	April 5, 2011 email from P. Morabito to Vacco	Vol. 26, 4353
134	April 16, 2012 email from Vacco to Morabito	Vol. 26, 4354–4359
135	August 7, 2011 email exchange between Vacco and P. Morabito	Vol. 26, 4360
136	August 2011 Lovelace letter to Timothy Halves	Vol. 26, 4361–4365
137	August 24, 2011 email from Vacco to P. Morabito RE: Tim Haves	Vol. 26, 4366
138	November 11, 2011 email from Vacco to P. Morabito RE: Getting Trevor's commitment to sign	Vol. 26, 4367
139	November 16, 2011 email from P. Morabito to Vacco RE: Vacco's litigation letter	Vol. 26, 4368
140	November 28, 2011 email chain between Vacco, S. Morabito, and P. Morabito RE: $560,000 wire to Lippes Mathias	Vol. 26, 4369–4370
141	December 7, 2011 email from Vacco to P. Morabito RE: Moreno	Vol. 26, 4371
142	February 10, 2012 email chain between P. Morabito Wells, and Vacco RE: 1461 Glenneyre Street - Sale	Vol. 26, 4372–4375
143	April 20, 2012 email from P. Morabito to Bayuk RE: BofA	Vol. 26, 4376
144	April 24, 2012 email from P. Morabito to Vacco RE: SPI Loan Detail	Vol. 26, 4377–4378

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145	September 4, 2012 email chain between Vacco and Bayuk RE: Second Deed of Trust documents	Vol. 26, 4379–4418
147	September 4, 2012 email from P. Morabito to Vacco RE: Wire	Vol. 26, 4419–4422
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149	December 6, 2012 email from Vacco to P. Morabito RE: BOA and the path of money	Vol. 26, 4427–4428
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151	October 3, 2012 email chain between Vacco and P. Morabito RE: Snowshoe Properties, LLC	Vol. 26, 4433–4434
152	September 3, 2012 email from P. Morabito to Vacco RE: Wire	Vol. 26, 4435
153	March 14, 2013 email chain between P. Morabito and Vacco RE: BHI Hinckley	Vol. 26, 4436
154	Paul Morabito 2009 Tax Return	Vol. 26, 4437–4463
155	Superpumper Form 8879-S tax year ended December 31, 2010	Vol. 26, 4464–4484
156	2010 U.S. S Corporation Tax Return for Consolidated Western Corporation	Vol. 27, 4485–4556
157	Snowshoe form 8879-S for year ended December 31, 2010	Vol. 27, 4557–4577
158	Snowshoe Form 1120S 2011 Amended Tax Return	Vol. 27, 4578–4655
159	September 14, 2012 email from Vacco to P. Morabito	Vol. 27, 4656–4657

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161	December 18, 2012 email from Vacco to P. Morabito RE: Attorney Client Privileged Communication	Vol. 27, 4659
162	April 24, 2013 email from P. Morabito to Vacco RE: BHI Trust	Vol. 27, 4660
163	Membership Interest Purchases, Agreement – Watch My Block (dated 10/06/2010)	Vol. 27, 4661–4665
164	Watch My Block organizational documents	Vol. 27, 4666–4669
174	October 15, 2015 Certificate of Service of copy of Lippes Mathias Wexler Friedman's Response to Subpoena	Vol. 27, 4670
175	Order Granting Motion to Compel Responses to Deposition Questions ECF No. 502; Case No. 13-51237-gwz (filed 02/03/2016)	Vol. 27, 4671–4675
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180	Summary Appraisal of 570 Glenneyre	Vol. 28, 4698–4728
181	Appraisal of 1461 Glenneyre Street	Vol. 28, 4729–4777
182	Appraisal of 370 Los Olivos	Vol. 28, 4778–4804
183	Appraisal of 371 El Camino Del Mar	Vol. 28, 4805–4830
184	Appraisal of 1254 Mary Fleming Circle	Vol. 28, 4831–4859
185	Mortgage – Panorama	Vol. 28, 4860–4860
186	Mortgage – El Camino	Vol. 28, 4861
187	Mortgage – Los Olivos	Vol. 28, 4862
188	Mortgage – Glenneyre	Vol. 28, 4863

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190	Settlement Statement – 371 El Camino Del Mar	Vol. 28, 4865
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192	2010 Declaration of Value of 8355 Panorama Dr	Vol. 28, 4867–4868
193	Mortgage – 8355 Panorama Drive	Vol. 28, 4869–4870
194	Compass – Certificate of Custodian of Records (dated 12/21/2016)	Vol. 28, 4871–4871
196	June 6, 2014 Declaration of Sam Morabito – Exhibit 1 to Snowshoe Reply in Support of Motion to Dismiss Complaint for Lack of Personal Jurisdiction – filed in Case No. CV13-02663	Vol. 28, 4872–4874
197	June 19, 2014 Declaration of Sam Morabito – Exhibit 1 to Superpumper Motion to Dismiss Complaint for Lack of Personal Jurisdiction – filed in Case No. CV13-02663	Vol. 28, 4875–4877
198	September 22, 2017 Declaration of Sam Morabito – Exhibit 22 to Defendants' SSOF in Support of Opposition to Plaintiff's MSJ – filed in Case No. CV13-02663	Vol. 28, 4878–4879
222	Kimmel – January 21, 2016, Comment on Alves Appraisal	Vol. 28, 4880–4883
223	September 20, 2010 email from Yalamanchili to Morabito	Vol. 28, 4884
224	March 24, 2011 email from Naz Afshar RE: telephone call regarding CWC	Vol. 28, 4885–4886
225	Bank of America Records for Edward Bayuk (dated 09/05/2012)	Vol. 28, 4887–4897

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227	May 25, 2006 Wholesale Marketer Facility Development Incentive Program Agreement	Vol. 29, 4922–4928
228	June 2007 Master Lease Agreement – Spirit SPE Portfolio and Superpumper, Inc.	Vol. 29, 4929–4983
229	Superpumper Inc 2008 Financial Statement (dated 12/31/2008)	Vol. 29, 4984–4996
230	November 9, 2009 email from P. Morabito to Bernstein, Yalaman RE: Jan Friederich – entered into Consulting Agreement	Vol. 29, 4997
231	September 30, 2010, Letter from Compass to Superpumper, Morabito, CWC RE: reducing face amount of the revolving note	Vol. 29, 4998–5001
232	October 15, 2010, letter from Quarles & Brady to Vacco RE: Revolving Loan Documents and Term Loan Documents between Superpumper and Compass Bank	Vol. 29, 5002–5006
233	BMO Account Tracker Banking Report October 1 to October 31, 2010	Vol. 29, 5007–5013
235	August 31, 2010 Superpumper Inc., Valuation of 100 percent of the common equity in Superpumper, Inc on a controlling marketable basis	Vol. 29, 5014–5059
236	June 18, 2014 email from S. Morabito to Vanek (WF) RE: Analysis of Superpumper Acquisition in 2010	Vol. 29, 5060–5061
241	Superpumper March 2010 YTD Income Statement	Vol. 29, 5062–5076

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248	Superpumper Cash Contributions January 2010 thru September 2015 – Bayuk and S. Morabito	Vol. 29, 5089–5096
252	October 15, 2010 Letter from Quarles & Brady to Vacco RE: Revolving Loan documents and Term Loan documents between Superpumper Prop. and Compass Bank	Vol. 29, 5097–5099
254	Bank of America – S. Morabito SP Properties Sale, SP Purchase Balance	Vol. 29, 5100
255	Superpumper Prop. Final Closing Statement for 920 Mountain City Hwy, Elko, NV	Vol. 29, 5101
256	September 30, 2010 Raffles Insurance Limited Member Summary	Vol. 29, 5102
257	Equalization Spreadsheet	Vol. 30, 5103
258	November 9, 2005 Grant, Bargain and Sale Deed; Doc #3306300 for Property Washoe County	Vol. 30, 5104–5105
260	January 7, 2016 Budget Summary – Panorama Drive	Vol. 30, 5106–5107
261	Mary 22, 2006 Compilation of Quotes and Invoices Quote of Valley Drapery	Vol. 30, 5108–5116
262	Photos of 8355 Panorama Home	Vol. 30, 5117–5151
263	Water Rights Deed (Document #4190152) between P. Morabito, E. Bayuk, Grantors, RCA Trust One Grantee (recorded 12/31/2012)	Vol. 30, 5152–5155

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265	October 1, 2010 Bank of America Wire Transfer –Bayuk – Morabito $60,117	Vol. 30, 5156
266	October 1, 2010 Check #2354 from Bayuk to P. Morabito for $29,383 for 8355 Panorama funding	Vol. 30, 5157–5158
268	October 1, 2010 Check #2356 from Bayuk to P. Morabito for $12,763 for 370 Los Olivos Funding	Vol. 30, 5159–5160
269	October 1, 2010 Check #2357 from Bayuk to P. Morabito for $31,284 for 371 El Camino Del Mar Funding	Vol. 30, 5161–5162
270	Bayuk Payment Ledger Support Documents Checks and Bank Statements	Vol. 31, 5163–5352
271	Bayuk Superpumper Contributions	Vol. 31, 5353–5358
272	May 14, 2012 email string between P. Morabito, Vacco, Bayuk, and S. Bernstein RE: Info for Laguna purchase	Vol. 31, 5359–5363
276	September 21, 2010 Appraisal of 8355 Panorama Drive Reno, NV by Alves Appraisal	Vol. 32, 5364–5400
277	Assessor's Map/Home Caparisons for 8355 Panorama Drive, Reno, NV	Vol. 32, 5401–5437
278	December 3, 2007 Case Docket for CV07-02764	Vol. 32, 5438–5564
280	May 25, 2011 Stipulation Regarding the Imposition of Punitive Damages; Case No. CV07-02764 (filed 05/25/2011)	Vol. 33, 5565–5570
281	Work File for September 24, 2010 Appraisal of 8355 Panorama Drive, Reno, NV	Vol. 33, 5571–5628
283	January 25, 2016 Expert Witness Report Leonard v. Superpumper Snowshoe	Vol. 33, 5629–5652

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284	February 29, 2016 Defendants' Rebuttal Expert Witness Disclosure	Vol. 33, 5653–5666
294	October 5, 2010 Lippes, Mathias Wexler Friedman, LLP, Invoices to P. Morabito	Vol. 33, 5667–5680
295	P. Morabito 2010 Tax Return (dated 10/16/2011)	Vol. 33, 5681–5739
296	December 31, 2010 Superpumper Inc. Note to Financial Statements	Vol. 33, 5740–5743
297	December 31, 2010 Superpumper Consultations	Vol. 33, 5744
300	September 20, 2010 email chain between Yalmanchili and Graber RE: Attorney Client Privileged Communication	Vol. 33, 5745–5748
301	September 15, 2010 email from Vacco to P. Morabito RE: Tomorrow	Vol. 33, 5749–5752
303	Bankruptcy Court District of Nevada Claims Register Case No. 13-51237	Vol. 33, 5753–5755
304	April 14, 2018 email from Allen to Krausz RE: Superpumper	Vol. 33, 5756–5757
305	Subpoena in a Case Under the Bankruptcy Code to Robison, Sharp, Sullivan & Brust issued in Case No. BK-N-13-51237-GWZ	Vol. 33, 5758–5768
306	August 30, 2018 letter to Mark Weisenmiller, Esq., from Frank Gilmore, Esq.,	Vol. 34, 5769
307	Order Granting Motion to Compel Compliance with the Subpoena to Robison, Sharp, Sullivan & Brust filed in Case No. BK-N-13-51237-GWZ	Vol. 34, 5770–5772
308	Response of Robison, Sharp, Sullivan & Brust's to Subpoena filed in Case No. BK-N-13-51237-GWZ	Vol. 34, 5773–5797

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309	Declaration of Frank C. Gilmore in support of Robison, Sharp, Sullivan & Brust's Opposition to Motion for Order Holding Robison in Contempt filed in Case No. BK-N-13-51237-GWZ	Vol. 34, 5798–5801
Minutes of October 29, 2018, Non-Jury Trial, Day 1 (filed 11/08/2018)		Vol. 35, 5802–6041
Transcript of October 29, 2018, Non-Jury Trial, Day 1		Vol. 35, 6042–6045
Minutes of October 30, 2018, Non-Jury Trial, Day 2 (filed 11/08/2018)		Vol. 36, 6046–6283
Transcript of October 30, 2018, Non-Jury Trial, Day 2		Vol. 36, 6284–6286
Minutes of October 31, 2018, Non-Jury Trial, Day 3 (filed 11/08/2018)		Vol. 37, 6287–6548
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Minutes of November 1, 2018, Non-Jury Trial, Day 4 (filed 11/08/2018)		Vol. 38, 6553–6814
Transcript of November 1, 2018, Non-Jury Trial, Day 4		Vol. 38, 6815–6817
Minutes of November 2, 2018, Non-Jury Trial, Day 5 (filed 11/08/2018)		Vol. 39, 6818–7007
Transcript of November 2, 2018, Non-Jury Trial, Day 5		Vol. 39, 7008–7011
Minutes of November 5, 2018, Non-Jury Trial, Day 6 (filed 11/08/2018)		Vol. 40, 7012–7167
Transcript of November 5, 2018, Non-Jury Trial, Day 6		Vol. 40, 7168–7169

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Minutes of November 7, 2018, Non-Jury Trial, Day 8 (filed 11/08/2018)		Vol. 43, 7475–7476
Transcript of November 7, 2018, Non-Jury Trial, Day 8		Vol. 43, 7477–7615
Minutes of November 26, 2018, Non-Jury Trial, Day 9 (filed 11/26/2018)		Vol. 44, 7616
Transcript of November 26, 2018, Non-Jury Trial – Closing Arguments, Day 9		Vol. 44, 7617–7666 Vol. 45, 7667–7893
Plaintiff's Motion to Reopen Evidence (filed 01/30/2019)		Vol. 46, 7894–7908
Exhibits to Plaintiff's Motion to Reopen Evidence		
Exhibit	**Document Description**	
1	Declaration of Gabrielle A. Hamm, Esq. in Support of Plaintiff's Motion to Reopen	Vol. 46, 7909–7913
1-A	September 21, 2017 Declaration of Salvatore Morabito	Vol. 46, 7914–7916
1-B	Defendants' Proposed Findings of Fact, Conclusions of Law, and Judgment (Nov. 26, 2018)	Vol. 46, 7917–7957
1-C	Judgment on the First and Second Causes of Action; Case No. 15-05019-GWZ (Bankr. D. Nev.), ECF No. 123 (April 30, 2018)	Vol. 46, 7958–7962

DOCUMENT DESCRIPTION		LOCATION
Exhibits to Plaintiff's Motion to Reopen Evidence (cont.)		
1-D	Amended Findings of Fact and Conclusions of Law in Support of Judgment Regarding Plaintiffs' First and Second Causes of Action; Case No. 15-05019-GWZ (Bankr. D. Nev.), ECF No. 126 (April 30, 2018)	Vol. 46, 7963–7994
1-E	Motion to Compel Compliance with the Subpoena to Robison Sharp Sullivan Brust; Case No. 15-05019-GWZ (Bankr. D. Nev.), ECF No. 191 (Sept. 10, 2018)	Vol. 46, 7995–8035
1-F	Order Granting Motion to Compel Compliance with the Subpoena to Robison Sharp Sullivan Brust; Case No. 15-05019-GWZ (Bankr. D. Nev.), ECF No. 229 (Jan. 3, 2019)	Vol. 46, 8036–8039
1-G	Response of Robison, Sharp, Sullivan & Brust[] To Subpoena (including RSSB_000001 – RSSB_000031) (Jan. 18, 2019)	Vol. 46, 8040–8067
1-H	Excerpts of Deposition Transcript of Sam Morabito as PMK of Snowshoe Petroleum, Inc. (Oct. 1, 2015)	Vol. 46, 8068–8076
Errata to: Plaintiff's Motion to Reopen Evidence (filed 01/30/2019)		Vol. 47, 8077–8080
Exhibit to Errata to: Plaintiff's Motion to Reopen Evidence		
Exhibit	**Document Description**	
1	Plaintiff's Motion to Reopen Evidence	Vol. 47, 8081–8096

DOCUMENT DESCRIPTION		LOCATION
Ex Parte Motion for Order Shortening Time on Plaintiff's Motion to Reopen Evidence and for Expedited Hearing (filed 01/31/2019)		Vol. 47, 8097–8102
Order Shortening Time on Plaintiff's Motion to Reopen Evidence and for Expedited Hearing (filed 02/04/2019)		Vol. 47, 8103–8105
Supplement to Plaintiff's Motion to Reopen Evidence (filed 02/04/2019)		Vol. 47, 8106–8110
Exhibits to Supplement to Plaintiff's Motion to Reopen Evidence		
Exhibit	**Document Description**	
1	Supplemental Declaration of Gabrielle A. Hamm, Esq. in Support of Plaintiff's Motion to Reopen Evidence (filed 02/04/2019)	Vol. 47, 8111–8113
1-I	Declaration of Frank C. Gilmore in Support of Robison, Sharp Sullivan & Brust's Opposition to Motion for Order Holding Robison in Contempt; Case No. 15-05019-GWZ (Bankr. D. Nev.), ECF No. 259 (Jan. 30, 2019)	Vol. 47, 8114–8128
Defendants' Response to Motion to Reopen Evidence (02/06/2019)		Vol. 47, 8129–8135
Plaintiff's Reply to Defendants' Response to Motion to Reopen Evidence (filed 02/07/2019)		Vol. 47, 8136–8143
Minutes of February 7, 2019 hearing on Motion to Reopen Evidence (filed 02/28/2019)		Vol. 47, 8144
Rough Draft Transcript of February 8, 2019 hearing on Motion to Reopen Evidence		Vol. 47, 8145–8158

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<tr><th colspan="2"><u>DOCUMENT DESCRIPTION</u></th><th><u>LOCATION</u></th></tr>
<tr><td colspan="2">[Plaintiff's Proposed] Findings of Fact, Conclusions of Law, and Judgment (filed 03/06/2019)</td><td>Vol. 47, 8159–8224</td></tr>
<tr><td colspan="2">[Defendants' Proposed Amended] Findings of Fact, Conclusions of Law, and Judgment (filed 03/08/2019)</td><td>Vol. 47, 8225–8268</td></tr>
<tr><td colspan="2">Minutes of February 26, 2019 hearing on Motion to Continue ongoing Non-Jury Trial (Telephonic) (filed 03/11/2019)</td><td>Vol. 47, 8269</td></tr>
<tr><td colspan="2">Findings of Fact, Conclusions of Law, and Judgment (filed 03/29/2019)</td><td>Vol. 48, 8270–8333</td></tr>
<tr><td colspan="2">Notice of Entry of Findings of Fact, Conclusions of Law, and Judgment (filed 03/29/2019)</td><td>Vol. 48, 8334–8340</td></tr>
<tr><td colspan="2">Memorandum of Costs and Disbursements (filed 04/11/2019)</td><td>Vol. 48, 8341–8347</td></tr>
<tr><td colspan="2">Exhibit to Memorandum of Costs and Disbursements</td><td></td></tr>
<tr><td>Exhibit</td><td>Document Description</td><td></td></tr>
<tr><td>1</td><td>Ledger of Costs</td><td>Vol. 48, 8348–8370</td></tr>
<tr><td colspan="2">Application for Attorneys' Fees and Costs Pursuant to NRCP 68 (filed 04/12/2019)</td><td>Vol. 48, 8371–8384</td></tr>
<tr><td colspan="2">Exhibits to Application for Attorneys' Fees and Costs Pursuant to NRCP 68</td><td></td></tr>
<tr><td>Exhibit</td><td>Document Description</td><td></td></tr>
<tr><td>1</td><td>Declaration of Teresa M. Pilatowicz In Support of Plaintiff's Application for Attorney's Fees and Costs Pursuant to NRCP 68 (filed 04/12/2019)</td><td>Vol. 48, 8385–8390</td></tr>
<tr><td>2</td><td>Plaintiff's Offer of Judgment to Defendants (dated 05/31/2016)</td><td>Vol. 48, 8391–8397</td></tr>
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<tr><th colspan="2"><u>DOCUMENT DESCRIPTION</u></th><th><u>LOCATION</u></th></tr>
<tr><td>3</td><td>Defendant's Rejection of Offer of Judgment by Plaintiff (dated 06/15/2016)</td><td>Vol. 48, 8398–8399</td></tr>
<tr><td>4</td><td>Log of time entries from June 1, 2016 to March 28, 2019</td><td>Vol. 48, 8400–8456</td></tr>
<tr><td>5</td><td>Plaintiff's Memorandum of Costs and Disbursements (filed 04/11/2019)</td><td>Vol. 48, 8457–8487</td></tr>
<tr><td colspan="2">Motion to Retax Costs (filed 04/15/2019)</td><td>Vol. 49, 8488–8495</td></tr>
<tr><td colspan="2">Plaintiff's Opposition to Motion to Retax Costs (filed 04/17/2019)</td><td>Vol. 49, 8496–8507</td></tr>
<tr><td colspan="2">Exhibits to Plaintiff's Opposition to Motion to Retax Costs</td><td></td></tr>
<tr><td>Exhibit</td><td>Document Description</td><td></td></tr>
<tr><td>1</td><td>Declaration of Teresa M. Pilatowicz In Support of Opposition to Motion to Retax Costs (filed 04/17/2019)</td><td>Vol. 49, 8508–8510</td></tr>
<tr><td>2</td><td>Summary of Photocopy Charges</td><td>Vol. 49, 8511–8523</td></tr>
<tr><td>3</td><td>James L. McGovern Curriculum Vitae</td><td>Vol. 49, 8524–8530</td></tr>
<tr><td>4</td><td>McGovern & Greene LLP Invoices</td><td>Vol. 49, 8531–8552</td></tr>
<tr><td>5</td><td>Buss-Shelger Associates Invoices</td><td>Vol. 49, 8553–8555</td></tr>
<tr><td colspan="2">Reply in Support of Motion to Retax Costs (filed 04/22/2019)</td><td>Vol. 49, 8556–8562</td></tr>
<tr><td colspan="2">Opposition to Application for Attorneys' Fees and Costs Pursuant to NRCP 68 (filed 04/25/2019)</td><td>Vol. 49, 8563–8578</td></tr>
<tr><td colspan="2">Exhibit to Opposition to Application for Attorneys' Fees and Costs Pursuant to NRCP 68</td><td></td></tr>
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DOCUMENT DESCRIPTION		LOCATION
Exhibit	**Document Description**	
1	Plaintiff's Bill Dispute Ledger	Vol. 49, 8579–8637
Defendants, Salvatore Morabito, Snowshoe Petroleum, Inc., and Superpumper, Inc.'s Motion for New Trial and/or to Alter or Amend Judgment Pursuant to NRCP 52, 59, and 60 (filed 04/25/2019)		Vol. 49, 8638–8657
Defendant, Edward Bayuk's Motion for New Trial and/or to Alter or Amend Judgment Pursuant to NRCP 52, 59, and 60 (filed 04/26/2019)		Vol. 50, 8658–8676
Exhibits to Edward Bayuk's Motion for New Trial and/or to Alter or Amend Judgment Pursuant to NRCP 52, 59, and 60		
Exhibit	**Document Description**	
1	February 27, 2019 email with attachments	Vol. 50, 8677–8768
2	Declaration of Frank C. Gilmore in Support of Edward Bayuk's Motion for New Trial (filed 04/26/2019)	Vol. 50, 8769–8771
3	February 27, 2019 email from Marcy Trabert	Vol. 50, 8772–8775
4	February 27, 2019 email from Frank Gilmore to eturner@Gtg.legal RE: Friday Trial	Vol. 50, 8776–8777
Plaintiff's Reply in Support of Application of Attorneys' Fees and Costs Pursuant to NRCP 68 (filed 04/30/2019)		Vol. 50, 8778–8790
Exhibit to Plaintiff's Reply in Support of Application of Attorneys' Fees and Costs Pursuant to NRCP 68		
Exhibit	**Document Description**	
1	Case No. BK-13-51237-GWZ, ECF Nos. 280, 282, and 321	Vol. 50, 8791–8835

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<tr><th colspan="2"><u>DOCUMENT DESCRIPTION</u></th><th><u>LOCATION</u></th></tr>
<tr><td colspan="2">Plaintiff's Opposition to Defendants' Motions for New Trial and/or to Alter or Amend Judgment (filed 05/07/2019)</td><td>Vol. 51, 8836–8858</td></tr>
<tr><td colspan="2">Defendants, Salvatore Morabito, Snowshoe Petroleum, Inc., and Superpumper, Inc.'s Reply in Support of Motion for New Trial and/or to Alter or Amend Judgment Pursuant to NRCP 52, 59, and 60 (filed 05/14/2019)</td><td>Vol. 51, 8859–8864</td></tr>
<tr><td colspan="2">Declaration of Edward Bayuk Claiming Exemption from Execution (filed 06/28/2019)</td><td>Vol. 51, 8865–8870</td></tr>
<tr><td colspan="2">Exhibits to Declaration of Edward Bayuk Claiming Exemption from Execution</td><td></td></tr>
<tr><td>Exhibit</td><td>Document Description</td><td></td></tr>
<tr><td>1</td><td>Copy of June 22, 2019 Notice of Execution and two Write of Executions</td><td>Vol. 51, 8871–8896</td></tr>
<tr><td>2</td><td>Declaration of James Arthur Gibbons Regarding his Attestation, Witness and Certification on November 12, 2005 of the Spendthrift Trust Amendment to the Edward William Bayuk Living Trust (dated 06/25/2019)</td><td>Vol. 51, 8897–8942</td></tr>
<tr><td colspan="2">Notice of Claim of Exemption from Execution (filed 06/28/2019)</td><td>Vol. 51, 8943–8949</td></tr>
<tr><td colspan="2">Edward Bayuk's Declaration of Salvatore Morabito Claiming Exemption from Execution (filed 07/02/2019)</td><td>Vol. 51, 8950–8954</td></tr>
<tr><td colspan="2">Exhibits to Declaration of Salvatore Morabito Claiming Exemption from Execution</td><td></td></tr>
<tr><td>Exhibit</td><td>Document Description</td><td></td></tr>
<tr><td>1</td><td>Las Vegas June 22, 2019 letter</td><td>Vol. 51, 8955–8956</td></tr>
<tr><td>2</td><td>Writs of execution and the notice of execution</td><td>Vol. 51, 8957–8970</td></tr>
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DOCUMENT DESCRIPTION		**LOCATION**
Minutes of June 24, 2019 telephonic hearing on Decision on Submitted Motions (filed 07/02/2019)		Vol. 51, 8971–8972
Salvatore Morabito's Notice of Claim of Exemption from Execution (filed 07/02/2019)		Vol. 51, 8973–8976
Edward Bayuk's Third Party Claim to Property Levied Upon NRS 31.070 (filed 07/03/2019)		Vol. 51, 8977–8982
Order Granting Plaintiff's Application for an Award of Attorneys' Fees and Costs Pursuant to NRCP 68 (filed 07/10/2019)		Vol. 51, 8983–8985
Order Granting in part and Denying in part Motion to Retax Costs (filed 07/10/2019)		Vol. 51, 8986–8988
Plaintiff's Objection to (1) Claim of Exemption from Execution and (2) Third Party Claim to Property Levied Upon, and Request for Hearing Pursuant to NRS 21.112 and 31.070(5) (filed 07/11/2019)		Vol. 52, 8989–9003
Exhibits to Plaintiff's Objection to (1) Claim of Exemption from Execution and (2) Third Party Claim to Property Levied Upon, and Request for Hearing Pursuant to NRS 21.112 and 31.070(5)		
Exhibit	**Document Description**	
1	Declaration of Gabrielle A. Hamm, Esq.	Vol. 52, 9004–9007
2	11/30/2011 Tolling Agreement – Edward Bayuk	Vol. 52, 9008–9023
3	11/30/2011 Tolling Agreement – Edward William Bayuk Living Trust	Vol. 52, 9024–9035
4	Excerpts of 9/28/2015 Deposition of Edward Bayuk	Vol. 52, 9036–9041

DOCUMENT DESCRIPTION		LOCATION
Exhibits to Plaintiff's Objection (cont.)		
5	Edward Bayuk, as Trustee of the Edward William Bayuk Living Trust's Responses to Plaintiff's First Set of Requests for Production, served 9/24/2015	Vol. 52, 9042–9051
6	8/26/2009 Grant Deed (Los Olivos)	Vol. 52, 9052–9056
7	8/17/2018 Grant Deed (El Camino)	Vol. 52, 9057–9062
8	Trial Ex. 4 (Confession of Judgment)	Vol. 52, 9063–9088
9	Trial Ex. 45 (Purchase and Sale Agreement, dated 9/28/2010)	Vol. 52, 9089–9097
10	Trial Ex. 46 (First Amendment to Purchase and Sale Agreement, dated 9/29/2010)	Vol. 52, 9098–9100
11	Trial Ex. 51 (Los Olivos Grant Deed recorded 10/8/2010)	Vol. 52, 9101–9103
12	Trial Ex. 52 (El Camino Grant Deed recorded 10/8/2010)	Vol. 52, 9104–9106
13	Trial Ex. 61 (Membership Interest Transfer Agreement, dated 10/1/2010)	Vol. 52, 9107–9114
14	Trial Ex. 62 ($1,617,050.00 Promissory Note)	Vol. 52, 9115–9118
15	Trial Ex. 65 (Mary Fleming Grant Deed recorded 11/4/2010)	Vol. 52, 9119–9121
Notice of Entry of Order Denying Defendants' Motions for New Trial and/or to Alter or Amend Judgment (filed 07/16/2019)		Vol. 52, 9122–9124

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<tr><th colspan="2"><u>DOCUMENT DESCRIPTION</u></th><th><u>LOCATION</u></th></tr>
<tr><td colspan="2">Exhibit to Notice of Entry of Order Denying Defendants' Motions for New Trial and/or to Alter or Amend Judgment</td><td></td></tr>
<tr><td>Exhibit</td><td>Document Description</td><td></td></tr>
<tr><td>1</td><td>Order Denying Defendants' Motions for New Trial and/or to Alter or Amend Judgment (filed 07/10/2019)</td><td>Vol. 52, 9125–9127</td></tr>
<tr><td colspan="2">Notice of Entry of Order Granting Plaintiff's Application for an Award of Attorneys' Fees and Costs Pursuant to NRCP 68 (filed 07/16/2019)</td><td>Vol. 52, 9128–9130</td></tr>
<tr><td colspan="2">Exhibit to Notice of Entry of Order Granting Plaintiff's Application for an Award of Attorneys' Fees and Costs Pursuant to NRCP 68</td><td></td></tr>
<tr><td>Exhibit</td><td>Document Description</td><td></td></tr>
<tr><td>1</td><td>Order Granting Plaintiff's Application for an Award of Attorneys' Fees and Costs Pursuant to NRCP 68 (filed 07/10/2019)</td><td>Vol. 52, 9131–9134</td></tr>
<tr><td colspan="2">Notice of Entry of Order Granting in Part and Denying in Part Motion to Retax Costs (filed 07/16/2019)</td><td>Vol. 52, 9135–9137</td></tr>
<tr><td colspan="2">Exhibit to Notice of Entry of Order Granting in Part and Denying in Part Motion to Retax Costs</td><td></td></tr>
<tr><td>Exhibit</td><td>Document Description</td><td></td></tr>
<tr><td>1</td><td>Order Granting in Part and Denying in Part Motion to Retax Costs (filed 07/10/2019)</td><td>Vol. 52, 9138–9141</td></tr>
<tr><td colspan="2">Plaintiff's Objection to Notice of Claim of Exemption from Execution Filed by Salvatore Morabito and Request for Hearing (filed 07/16/2019)</td><td>Vol. 52, 9142–9146</td></tr>
<tr><td colspan="2">Reply to Objection to Claim of Exemption and Third Party Claim to Property Levied Upon (filed 07/17/2019)</td><td>Vol. 52, 9147–9162</td></tr>
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<tr><th colspan="2"><u>DOCUMENT DESCRIPTION</u></th><th><u>LOCATION</u></th></tr>
<tr><td colspan="2">Exhibits to Reply to Objection to Claim of Exemption and Third Party Claim to Property Levied Upon</td><td></td></tr>
<tr><td>Exhibit</td><td>Document Description</td><td></td></tr>
<tr><td>1</td><td>March 3, 2011 Deposition Transcript of P. Morabito</td><td>Vol. 52, 9163–9174</td></tr>
<tr><td>2</td><td>Mr. Bayuk’s September 23, 2014 responses to Plaintiff’s first set of requests for production</td><td>Vol. 52, 9175–9180</td></tr>
<tr><td>3</td><td>September 28, 2015 Deposition Transcript of Edward Bayuk</td><td>Vol. 52, 9181–9190</td></tr>
<tr><td colspan="2">Reply to Plaintiff’s Objection to Notice of Claim of Exemption from Execution (filed 07/18/2019)</td><td>Vol. 52, 9191–9194</td></tr>
<tr><td colspan="2">Declaration of Service of Till Tap, Notice of Attachment and Levy Upon Property (filed 07/29/2019)</td><td>Vol. 52, 9195</td></tr>
<tr><td colspan="2">Notice of Submission of Disputed Order Denying Claim of Exemption and Third Party Claim (filed 08/01/2019)</td><td>Vol. 52, 9196–9199</td></tr>
<tr><td colspan="2">Exhibits to Notice of Submission of Disputed Order Denying Claim of Exemption and Third Party Claim</td><td></td></tr>
<tr><td>Exhibit</td><td>Document Description</td><td></td></tr>
<tr><td>1</td><td>Plaintiff’s Proposed Order Denying Claim of Exemption and Third-Party Claim</td><td>Vol. 52, 9200–9204</td></tr>
<tr><td>2</td><td>Bayuk and the Bayuk Trust’s proposed Order Denying Claim of Exemption and Third-Party Claim</td><td>Vol. 52, 9205–9210</td></tr>
<tr><td>3</td><td>July 30, 2019 email evidencing Bayuk, through counsel Jeffrey Hartman, Esq., requesting until noon on July 31, 2019 to provide comments.</td><td>Vol. 52, 9211–9212</td></tr>
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DOCUMENT DESCRIPTION		LOCATION
Exhibits to Notice of Submission of Disputed Order (cont.)		
4	July 31, 2019 email from Teresa M. Pilatowicz, Esq. Bayuk failed to provide comments at noon on July 31, 2019, instead waiting until 1:43 p.m. to send a redline version with proposed changes after multiple follow ups from Plaintiff's counsel on July 31, 2019	Vol. 52, 9213–9219
5	A true and correct copy of the original Order and Bayuk Changes	Vol. 52, 9220–9224
6	A true and correct copy of the redline run by Plaintiff accurately reflecting Bayuk's proposed changes	Vol. 52, 9225–9229
7	Email evidencing that after review of the proposed revisions, Plaintiff advised Bayuk, through counsel, that Plaintiff agree to certain proposed revisions, but the majority of the changes were unacceptable as they did not reflect the Court's findings or evidence before the Court.	Vol. 52, 9230–9236
Objection to Plaintiff's Proposed Order Denying Claim of Exemption and Third Party Claim (filed 08/01/2019)		Vol. 53, 9237–9240
Exhibits to Objection to Plaintiff's Proposed Order Denying Claim of Exemption and Third-Party Claim		
Exhibit	**Document Description**	
1	Plaintiff's Proposed Order Denying Claim of Exemption and Third-Party Claim	Vol. 53, 9241–9245
2	Defendant's comments on Findings of Fact	Vol. 53, 9246–9247
3	Defendant's Proposed Order Denying Claim of Exemption and Third-Party Claim	Vol. 53, 9248–9252

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<tr><td colspan="2">Minutes of July 22, 2019 hearing on Objection to Claim for Exemption (filed 08/02/2019)</td><td>Vol. 53, 9253</td></tr>
<tr><td colspan="2">Order Denying Claim of Exemption (filed 08/02/2019)</td><td>Vol. 53, 9254–9255</td></tr>
<tr><td colspan="2">Bayuk's Case Appeal Statement (filed 08/05/2019)</td><td>Vol. 53, 9256–9260</td></tr>
<tr><td colspan="2">Bayuk's Notice of Appeal (filed 08/05/2019)</td><td>Vol. 53, 9261–9263</td></tr>
<tr><td colspan="2">Defendants, Superpumper, Inc., Edward Bayuk, Salvatore Morabito; and Snowshoe Petroleum, Inc.'s, Case Appeal Statement (filed 08/05/2019)</td><td>Vol. 53, 9264–9269</td></tr>
<tr><td colspan="2">Defendants, Superpumper, Inc., Edward Bayuk, Salvatore Morabito; and Snowshoe Petroleum, Inc.'s, Notice of Appeal (filed 08/05/2019)</td><td>Vol. 53, 9270–9273</td></tr>
<tr><td colspan="2">Exhibits to Defendants, Superpumper, Inc., Edward Bayuk, Salvatore Morabito; and Snowshoe Petroleum, Inc.'s, Notice of Appeal</td><td></td></tr>
<tr><td>Exhibit</td><td>Document Description</td><td></td></tr>
<tr><td>1</td><td>Findings of Fact, Conclusions of Law, and Judgment (filed 03/29/2019)</td><td>Vol. 53, 9274–9338</td></tr>
<tr><td>2</td><td>Order Denying Defendants' Motions for New Trial and/or to Alter or Amend Judgment (filed 07/10/2019)</td><td>Vol. 53, 9339–9341</td></tr>
<tr><td>3</td><td>Order Granting in Part and Denying in Part Motion to Retax Costs (filed 07/10/2019)</td><td>Vol. 53, 9342–9345</td></tr>
<tr><td>4</td><td>Order Granting Plaintiff's Application for an Award of Attorneys' Fees and Costs Pursuant to NRCP 68 (filed 07/10/2019)</td><td>Vol. 53, 9346–9349</td></tr>
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<tr><th colspan="2"><u>DOCUMENT DESCRIPTION</u></th><th><u>LOCATION</u></th></tr>
<tr><td colspan="2">Plaintiff's Reply to Defendants' Objection to Plaintiff's Proposed Order Denying Claim of Exemption and Third-Party Claim</td><td>Vol. 53, 9350–9356</td></tr>
<tr><td colspan="2">Order Denying Claim of Exemption and Third-Party Claim (08/09/2019)</td><td>Vol. 53, 9357–9360</td></tr>
<tr><td colspan="2">Notice of Entry of Order Denying Claim of Exemption and Third-Party Claim (filed 08/09/2019)</td><td>Vol. 53, 9361–9364</td></tr>
<tr><td colspan="2">Exhibit to Notice of Entry of Order Denying Claim of Exemption and Third-Party Claim</td><td></td></tr>
<tr><td>Exhibit</td><td>Document Description</td><td></td></tr>
<tr><td>1</td><td>Order Denying Claim of Exemption and Third-Party Claim (08/09/2019)</td><td>Vol. 53, 9365–9369</td></tr>
<tr><td colspan="2">Notice of Entry of Order Denying Claim of Exemption (filed 08/12/2019)</td><td>Vol. 53, 9370–9373</td></tr>
<tr><td colspan="2">Exhibit to Notice of Entry of Order Denying Claim of Exemption</td><td></td></tr>
<tr><td>Exhibit</td><td>Document Description</td><td></td></tr>
<tr><td>1</td><td>Order Denying Claim of Exemption (08/02/2019)</td><td>Vol. 53, 9374–9376</td></tr>
<tr><td colspan="2">Motion to Make Amended or Additional Findings Under NRCP 52(b), or, in the Alternative, Motion for Reconsideration (filed 08/19/2019)</td><td>Vol. 54, 9377–9401</td></tr>
<tr><td colspan="2">Exhibits to Motion to Make Amended or Additional Findings Under NRCP 52(b), or, in the Alternative, Motion for Reconsideration</td><td></td></tr>
<tr><td>Exhibit</td><td>Document Description</td><td></td></tr>
<tr><td>1</td><td>Order Denying Claim of Exemption and Third Party Claim (filed 08/09/19)</td><td>Vol. 54, 9402–9406</td></tr>
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DOCUMENT DESCRIPTION		LOCATION
Exhibits to Motion to Make Amended (cont.)		
2	Spendthrift Trust Amendment to the Edward William Bayuk Living Trust (dated 11/12/05)	Vol. 54, 9407–9447
3	Spendthrift Trust Agreement for the Arcadia Living Trust (dated 10/14/05)	Vol. 54, 9448–9484
4	Fifth Amendment and Restatement of the Trust Agreement for the Arcadia Living Trust (dated 09/30/10)	Vol. 54, 9485–9524
5	P. Morabito's Supplement to NRCP 16.1 Disclosures (dated 03/01/11)	Vol. 54, 9525–9529
6	Transcript of March 3, 2011 Deposition of P. Morabito	Vol. 55, 9530–9765
7	Documents Conveying Real Property	Vol. 56, 9766–9774
8	Transcript of July 22, 2019 Hearing	Vol. 56, 9775–9835
9	Tolling Agreement JH and P. Morabito (partially executed 11/30/11)	Vol. 56, 9836–9840
10	Tolling Agreement JH and Arcadia Living Trust (partially executed 11/30/11)	Vol. 56, 9841–9845
11	Excerpted Pages 8–9 of Superpumper Judgment (filed 03/29/19)	Vol. 56, 9846–9848
12	Petitioners' First Set of Interrogatories to Debtor (dated 08/13/13)	Vol. 56, 9849–9853
13	Tolling Agreement JH and Edward Bayuk (partially executed 11/30/11)	Vol. 56, 9854–9858
14	Tolling Agreement JH and Bayuk Trust (partially executed 11/30/11)	Vol. 56, 9859–9863
15	Declaration of Mark E. Lehman, Esq. (dated 03/21/11)	Vol. 56, 9864–9867

DOCUMENT DESCRIPTION		LOCATION
Exhibits to Motion to Make Amended (cont.)		
16	Excerpted Transcript of October 20, 2015 Deposition of Dennis C. Vacco	Vol. 56, 9868–9871
17	Assignment and Assumption Agreement (dated 07/03/07)	Vol. 56, 9872–9887
18	Order Denying Morabito's Claim of Exemption (filed 08/02/19)	Vol. 56, 9888–9890
Errata to Motion to Make Amended or Additional Findings Under NRCP 52(b), or, in the Alternative, Motion for Reconsideration (filed 08/20/2019)		Vol. 57, 9891–9893
Plaintiff's Opposition to Motion to Make Amended or Additional Findings Under NRCP 52(b), or, In the Alternative, Motion for Reconsideration, and Countermotion for Fees and Costs Pursuant to NRS 7.085 (filed 08/30/2019)		Vol. 57, 9894–9910
Errata to Plaintiff's Opposition to Motion to Make Amended or Additional Findings Under NRCP 52(b), or, In the Alternative, Motion for Reconsideration, and Countermotion for Fees and Costs Pursuant to NRS 7.085 (filed 08/30/2019)		Vol. 57, 9911–9914
Exhibits to Errata to Plaintiff's Opposition to Motion to Make Amended or Additional Findings Under NRCP 52(b), or, In the Alternative, Motion for Reconsideration, and Countermotion for Fees and Costs Pursuant to NRS 7.085		
Exhibit	**Document Description**	
1	Declaration of Gabrielle A. Hamm, Esq.	Vol. 57, 9915–9918
2	Plaintiff's Amended NRCP 16.1 Disclosures (February 19, 2016)	Vol. 57, 9919–9926

DOCUMENT DESCRIPTION		LOCATION
Exhibits to Errata (cont.)		
3	Plaintiff's Fourth Supplemental NRCP 16.1 Disclosures (November 15, 2016)	Vol. 57, 9927–9930
4	Plaintiff's Fifth Supplemental NRCP 16.1 Disclosures (December 21, 2016)	Vol. 57, 9931–9934
5	Plaintiff's Sixth Supplemental NRCP 16.1 Disclosures (March 20, 2017)	Vol. 57, 9935–9938
Reply in Support of Motion to Make Amended or Additional Findings Under NRCP 52(b), or, In the Alternative, Motion for Reconsideration, and Countermotion for Fees and Costs (filed 09/04/2019)		Vol. 57, 9939–9951
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1	Order Denying [Morabito's] Claim of Exemption (filed 08/02/19)	Vol. 57, 10031–10033
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A	Order Denying Defendants' Motion to Make Amended or Additional Findings Under NRCP 52(b), or, in the Alternative, Motion for Reconsideration and Denying Plaintiff's Countermotion for Fees and Costs Pursuant to NRS 7.085 (filed 11/08/19)	Vol. 57, 10053–10062

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IN THE SECOND JUDICIAL DISTRICT COURT OF THE STATE OF NEVADA

IN AND FOR THE COUNTY OF WASHOE

WILLIAM A. LEONARD, Trustee for the Bankruptcy Estate of Paul Anthony Morabito, Plaintiff, vs. SUPERPUMPER, INC., an Arizona corporation; EDWARD BAYUK, individually and as Trustee of the EDWARD WILLIAM BAYUK LIVING TRUST; SALVATORE MORABITO, and individual; and SNOWSHOE PETROLEUM, INC., a New York corporation, Defendants.	**CASE NO.: CV13-02663** **DEPT. NO. 4**

FINDINGS OF FACT, CONCLUSIONS OF LAW, AND JUDGMENT

Trial on this matter commenced on October 29, 2018. Plaintiff William A. Leonard, Trustee for the Bankruptcy Estate of Paul Anthony Morabito ("Plaintiff"), appeared by and through counsel, Erika Pike Turner, Teresa Pilatowicz, and Gabrielle Hamm of the law firm of Garman Turner Gordon LLP. Defendants, Superpumper, Inc., an Arizona corporation ("Superpumper"); Edward Bayuk ("Bayuk"), individually and as Trustee of the Edward William Bayuk Living Trust (the "Bayuk Trust"); Salvatore Morabito, an individual ("Sam Morabito"); and Snowshoe Petroleum, Inc., a New York corporation ("Snowshoe," and together with Superpumper, Bayuk, the Bayuk Trust, and Sam Morabito, the "Defendants," and together with Plaintiff, the "Parties"), appeared by and through counsel, Frank Gilmore of the law firm of Robison, Sharp, Sullivan & Brust ("Robison"). On February 7, 2019, after notice and arguments heard by the parties, the Court

granted Plaintiff's motion to reopened evidence under NRCP 59(a) and admitted additional trial exhibits 305, 306, 307, 308, and 309 on February 8, 2019, to which Defendants waived rebuttal. After hearing the evidence and arguments of the parties, based thereon, the Court hereby finds, concludes, and enters the following Findings of Fact, Conclusions of Law, and Judgment.

Insofar as any conclusion of law is deemed to have been or include a finding of fact, such a finding of fact is hereby included as a factual finding. Insofar as any finding of fact is deemed to have been or to include a conclusion of law such is included as a conclusion of law herein.

I.
FINDINGS OF FACT

A. The Judgment Against Paul Morabito.

1. On December 3, 2007, Paul Morabito and Consolidated Nevada Corporation ("CNC") filed a lawsuit against JH, Inc., Jerry Herbst, and Berry-Hinckley Industries (together, the "Herbst Parties") captioned *Consolidated Nevada Corp., et al. v. JH, et al.* in the Second Judicial District Court (the "State Court"), Case No. CV07-02764, Department 6 (presiding, the Hon. Brent Adams) (the "Herbst Litigation").[1] The Herbst Parties filed counterclaims against Paul Morabito and CNC as well as a claim against Bayuk and Sam Morabito.[2]

2. On September 13, 2010, the State Court entered its oral ruling on the liability and damages portion of the trial, finding the Herbst Parties were fraudulently induced by Paul Morabito, justifying an award of $85,871,364.75 in actual damages in favor of the Herbst Parties against Paul Morabito and CNC, and dismissing Bayuk and Sam Morabito from liability (the "Oral Ruling").[3] Bayuk and Sam Morabito were present at the Oral Ruling.[4]

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[1] Stipulated Facts ("SF"), ¶ 1.

[2] *Id.*; Trial Transcript ("Trans").

[3] SF, ¶ 2; Trial Exhibit ("Exh.") 1, p. 22, l. 22 – p. 23, l. 24.

[4] SF, ¶ 2.

3. On October 12, 2010, the State Court entered its written findings of fact, conclusions of law and judgment reflecting the Oral Ruling (the "FF&CL").[5] On August 23, 2011, following the punitive damages phase of the trial, the State Court entered final judgment, awarding the Herbst Parties total damages against Paul Morabito and CNC in the amount of $149,444,777.80, including both compensatory and punitive damages for Paul Morabito's fraud (the "Final Judgment").[6] After entry of the Final Judgment, Paul Morabito and CNC filed numerous appeals with the Nevada Supreme Court (together with cross-appeals, the "Appeals").[7]

4. The Herbst Parties, Paul Morabito, and CNC agreed to settle the Herbst Litigation and the Appeals and, on November 30, 2011, executed a Settlement Agreement and Mutual Release (the "Settlement Agreement").[8] Pursuant to the terms of the Settlement Agreement, the Appeals were withdrawn and vacated, as were the FF&CL and Final Judgment, and Paul Morabito executed a Confession of Judgment for a compromised $85 million based upon the same findings of facts and conclusions of law, inclusive of those grounded in fraud, as set forth in the FF&CL.[9]

5. Paul Morabito and CNC defaulted under the terms of the Settlement Agreement.[10] By the time of the Settlement Agreement, the Herbst Parties had already experienced difficulty in collecting on the Final Judgment, as assets had been moved out of Paul Morabito's name.[11] Wanting to try to resolve the matter as opposed to engage in more collection actions, the Herbst Parties agreed to give Paul Morabito more time, and the Herbst Parties, Paul Morabito and CNC entered into a Forbearance Agreement dated March 1, 2013.[12] However, Paul Morabito and CNC

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[5] SF, ¶ 3; Exh. 2.

[6] SF, ¶ 4; Exh. 6.

[7] SF, ¶ 5.

[8] SF ¶ 6; Exh. 5.

[9] SF ¶¶ 6-7; Exh. 4, p. 10, § 2(k), and pp. 13-15, and Exh. 5.

[10] SF, ¶ 8.

[11] Exh. 5, p. 2, Sect. I-J; Trans. 10/29/18, p. 65, ll. 16-24.

[12] SF, ¶ 9; Exh. 6; Trans. 10/29/18, p. 12, ll. 12-17.

also defaulted under the terms of the Forbearance Agreement, making none of the due payment obligations.[13]

6. On June 18, 2013, the Herbst Parties filed the Confession of Judgment and the Stipulation of Nondischargeability (the "Confessed Judgment") and the Confessed Judgment was thereafter entered on the judgment roll of the Clerk of the State Court.[14]

B. The Bankruptcy.

7. On June 20, 2013, following Paul Morabito's defaults of the Settlement Agreement and Forbearance Agreement,[15] the Herbst Parties commenced an involuntary bankruptcy against Paul Morabito and CNC in the U.S. Bankruptcy Court for the District of Nevada (the "Bankruptcy Court").[16]

8. On December 17, 2014, the Bankruptcy Court entered an order adjudicating Paul Morabito a chapter 7 debtor.[17]

9. Multiple parties have filed claims in the Bankruptcy Court,[18] inclusive of the Herbst Parties' $77 million claim based on the unsatisfied Confessed Judgment.[19] There is currently no bar date for Paul Morabito's creditors to file their claims with the Bankruptcy Court.[20]

10. On April 30, 2018, the Bankruptcy Court entered judgment in favor of the Herbst Parties, determining that their claim evidenced by the Settlement Agreement and Confessed Judgment was nondischargeable under 11 U.S.C. § 523(a)(2), as the factual basis for the Confessed Judgment met each of the elements of fraudulent inducement under Nevada law and

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[13] SF, ¶ 10; Exh. 6, p. WL003105; Trans. 10/29/18, p. 69, ll. 2-9.

[14] SF, ¶ 11; Exh. 4.

[15] Trans. 10/29/18, p. 73, ll. 3-4.

[16] SF, ¶ 12.

[17] SF, ¶¶ 13-14.

[18] Exh. 303 (identifying five claims, including a $4,232,980.52 claim from the Franchise Tax Board).

[19] *See* Exh. 303; Trans. 10/29/18, p. 74, ll. 7-13, and p. 78, l. 19 – p. 79, l. 9.

[20] Trans. 11/2/18, p. 114, ll. 15-18.

nondischargeability under bankruptcy law.[21] Paul Morabito appealed the nondischargeability judgment, which appeal is pending.[22]

C. The Parties.

11. The Herbst Parties have spent nearly $10 million in fees and costs in their attempt to collect from Paul Morabito.[23] Still, approximately $80 million of the Confessed Judgment remains unsatisfied.[24]

12. As part of their collection effort, on December 17, 2013, the Herbst Parties commenced this action under NRS Chapter 112 (the "UFTA") for fraudulent transfer against transferor Paul Morabito, individually and as Trustee of his Arcadia Living Trust ("Arcadia Trust"), as well as transferees Superpumper, Bayuk, individually and as trustee of his Bayuk Trust, Sam Morabito, and Snowshoe.[25]

13. Sam Morabito is Paul Morabito's brother.[26] Sam Morabito resides in Canada, and is a former resident of Reno .[27]

14. Superpumper is an Arizona corporation that owns and operates gas stations and convenience stores in Arizona.[28] Consolidated Western Corporation, Inc., a Nevada corporation ("CWC") was the sole shareholder of Superpumper through September 28, 2010 when Sam Morabito executed a Plan of Merger and Articles of Merger upon Bayuk's consent on behalf of CWC, and filed Articles of Merger of CWC into Superpumper with the States of Arizona and

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[21] SF, ¶ 14; Exhs. 22 and 23, p. 11, ll. 14-18.

[22] *Id.*

[23] Trans. 10/29/18, p. 78, ll. 16-17; p. 78, l. 22 – p. 79, l. 1; p. 102, ll. 11-23l; p. 103, ll. 2-3.

[24] Trans. 10/29/18, p. 79, ll. 2-9.

[25] SF, ¶ 15.

[26] SF, ¶ 18.

[27] Trans. 10/31/18, p. 142, l. 5; 145, ll. 305; p. 164, ll. 16-19.

[28] SF, ¶ 36.

Nevada on September 29, 2010, thereby effectuating CWC's merger into Superpumper (the "Merger").[29]

15. Prior to the Merger, CWC's ownership was Paul Morabito -80%, Sam Morabito - 10% and Bayuk -10%,[30] and Paul Morabito, Bayuk and Sam Morabito each had a role as director and officer of Superpumper and CWC.[31] After the Merger of CWC into Superpumper, both Bayuk and Sam Morabito were directors and officers of Superpumper.[32]

16. On September 29, 2010, Dennis Vacco, ("Vacco"), joint counsel to Paul Morabito and the Defendants,[33] formed Snowshoe, a New York corporation,[34] for the purpose of acquiring Paul Morabito's interest in CWC.[35] Upon formation, Bayuk and Sam Morabito each owned 50% of the equity in Snowshoe and were designated as directors.[36] Snowshoe never had any other business operations or investments other than as a holding company for Superpumper's equity.[37]

17. From 1997 through at least the Oral Ruling date, Bayuk could be characterized as Paul Morabito's long-time boyfriend or companion.[38] The Bayuk Trust is Bayuk's self-settled trust formed and existing for estate-planning purposes.[39] While Bayuk and Paul Morabito were not registered as "domestic partners," Bayuk intimated that was only the case because they could not be married under Nevada or California law at that time.[40] Although Bayuk indicated that he

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[29] SF, ¶ 17; Exhs. 81-86.

[30] SF, ¶ 36.

[31] Trans. 10/29/18, p. 123, ll. 20-22; p. 125, l. 19 – p. 126, l. 6.

[32] SF, ¶¶ 16-19, 37.

[33] Trans. 10/31/18, p. 90, l. 19 – p. 91, l. 18.

[34] SF, ¶ 40; Exh. 87.

[35] Trans. 10/29/18, p. 148, ll. 21-24, p. 149, ll. 1-7; Trans. 11/6/18, p. 159, ll. 1-3.

[36] SF, ¶¶ 20, 40; Exh. 87, p. 1.

[37] Trans. 10/29/18, p. 185, l. 14 – p. 186, l. 1.

[38] SF, ¶ 19; Trans. 10/29/18, p. 110, ll. 5-9.

[39] Trans. 10/29/18, p. 143, ll. 13-18.

[40] Trans. 10/29/18, p. 120, ll. 18-24.

and Paul Morabito separated in 2010,[41] substantial evidence supports that there was a special close personal relationship between Bayuk and Paul Morabito at the time of the Oral Ruling and continuing thereafter even through the time of trial.

a. Vacco testified that as far as he knew, Bayuk and Paul Morabito had an ongoing relationship even after the subject transfers.[42]

b. On September 18, 2010, Paul Morabito emailed Vacco regarding judgment enforcement statutes and stated, "I should declare my residence with [Bayuk] in Laguna Beach asap..."[43] Consistent therewith, Paul Morabito and Bayuk moved from Reno to California.[44]

c. On September 23, 2010, Bayuk was added as a co-tenant on a West Hollywood, California residence leased in the name of Paul Morabito, rendering Bayuk and Paul Morabito jointly and severally liable for the lease obligations.[45]

d. On September 30, 2010, Paul Morabito executed an amendment and restatement of the Trust Agreement for his self-settled Arcadia Trust, which described Bayuk as Paul Morabito's "boyfriend and longtime companion," which Bayuk testified was true as of that date.[46] Bayuk was named the 70% beneficiary of the Arcadia Trust.[47]

e. On April 13, 2012, Paul Morabito represented that "[Bayuk] is my former long-time companion but we have a very strong personal relationship and he is my family and will be the central person in my life for the rest of my life."[48]

f. Paul Morabito currently resides in a home located at 370 Los Olivos, Laguna Beach, California (the "Los Olivos Property") along with his new boyfriend. The Los

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[41] Trans. 10/29/18, p. 109, ll. 15-17.

[42] Trans. 11/6/18, p. 212, l. 23 – p. 213, l. 15.

[43] Exh. 26; *see also* Exh. 29 (same, September 20, 2010); Exh. 32 (same, September 23, 2010).

[44] Trans. 10/29/18, p. 106, ll. 14-21.

[45] Exh. 35, p. 1, Sect. 1.

[46] Trans. 10/29/18, p. 147, ll. 14 – 23.

[47] Exh. 39, pp. RBSL001877-1878, 1903, 1906.

[48] Exh. 134, p. LMWF SUPP 068536.

Olivos Property is located adjacent to Bayuk's current residence at 371 El Camino del Mar, Laguna Beach, California (the "El Camino Property").[49] The Bayuk Trust owns both the Los Olivos Property and the El Camino Property as Paul Morabito transferred his interests in both the Los Olivos Property and the El Camino Property (along with all of the personal property in the Los Olivos and El Camino Properties) to the Bayuk Trust following the Oral Ruling.

g. Paul Morabito has been, and continues to be, financially supported by his brother, Sam Morabito, as well as by Bayuk.[50] Paul Morabito has possessed and used Bayuk's credit card with Bayuk paying the bills,[51] In addition, Bayuk pays Paul Morabito's attorneys' fees, and other amounts as directed by Paul Morabito.[52]

h. During the Herbst Litigation and through the time of trial in this case, Paul Morabito, Sam Morabito and Bayuk have had concurrent representation by the same counsel.[53]

18. In addition to their close personal relationship hallmarked by Bayuk's seemingly unwavering support of Paul Morabito,[54] Bayuk and Paul Morabito are also long-time business partners.[55] They co-owned multiple businesses before the Oral Ruling. Moreover, despite the alleged purpose of the subject transfers being to "separate" their financial interests, they co-owned a business after the Oral Ruling.[56]

19. On January 22, 2015, the Bankruptcy Court appointed Plaintiff as the trustee for the bankruptcy estates of Morabito and CNC.[57] On May 15, 2015, Plaintiff was substituted in

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[49] Trans. 10/29/18, p. 107, l. 10 –p. 108, l. 10.

[50] *See* Testimony of Paul Morabito, Deposition Trans. p. 27, ll. 10-16; p. 28, ll. 1-2; p. 31, l. 7- p. 33, l. 24.

[51] *Id.* at p. 34, ll. 14-20.

[52] Trans. 10/29/18, p. 188, ll. 19-23; p. 189, l. 7-9; 10/30/18, p. 98, l. 19 – p. 99, l. 7.

[53] Trans. 10/30/18, p. 5, l. 16 – p. 6, l. 8.

[54] Trans. 10/30/18, p. 98, l. 4 – p. 99, l. 7.

[55] SF, ¶ 19.

[56] *See, e.g.*, Testimony of Paul Morabito, Deposition Trans. p. 48, l. 16-p. 49, l. 24; Exh. 134, p. LMWF SUPP, p. 068536 (discussing Bayuk's co-ownership of Virsenet, a company formed in 2011 or 2012).

[57] SF, ¶ 21; Exh. 19.

place of the Herbst Parties in this case, and Paul Morabito and his revocable Arcadia Trust were dismissed from the action with only transferees of Paul Morabito's assets remaining in the case.[58]

D. Immediately After the State Court's Oral Ruling, Paul Morabito Implemented a Plan to Delay, Hinder and Prevent Collection by the Herbst Parties.

20. Within two days after the Oral Ruling, Paul Morabito had engaged at least two out-of-state law firms, Hodgson Russ LLP (attorneys-Garry Graber ("Graber") and Sujata Yalamanchili) and Lippes Mathias Wexler & Friedman ("LMWF") (attorneys-Vacco and Christian Lovelace), for advice on how to evade the Herbst Parties' judgment and to protect his assets.[59] In his email communications with lawyers from these firms,[60] Paul Morabito made clear his intent to thwart the Herbst Parties' enforcement of the judgment by cutting his (and Bayuk's) ties with Nevada and moving to California, while also converting and moving the majority of his assets that could be used to satisfy the Herbst Parties' judgment outside of Nevada.[61]

21. Graber of Hodgson Russ testified that he was engaged by Morabito to "protect his assets and/or escape liability on account of the judgment."[62] When asked which assets, Graber indicated "well, I think he was seeking to protect them all" and further specified that "I believe one of his principal assets which he expressed concern was his stock and his equity interest in an entity that was in the auto service business, I believe, and I believe that was this Superpumper entity."[63] When questioned regarding Paul Morabito's intent, Graber testified "I think he had an

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[58] SF, ¶ 22; Exh. 20.

[59] *See* Exh. 25 (Hodgson Ross indicating they had a number of ideas, "including a possible marital split between Paul [Morabito] and [Bayuk] pursuant to which [Bayuk] could retain some of Paul [Morabito's] assets" and Vacco of LMWF following with discussion of Paul Morabito selling his interest in CWC to Bayuk and Sam Morabito).

[60] Any attorney-client privilege was waived by Plaintiff. In addition, the privilege was deemed waived by the crime/fraud exception. See this Court's order of 7/6/16 (approving a Report & Recommendations of the Discovery Commissioner of 6/13/16).

[61] *See* Exhs. 26 (discussing moving to California) and 32 ("[Bayuk] and I plan on changing our primary residence from Reno to Laguna Beach.").

[62] Trans. 11/1/18, p. 29, ll. 13-18 and p. 30, ll. 21-22.

[63] Trans. 11/1/18, p. 33, ll. 1-6.

intent to avoid paying the judgment, whether that's by winning on appeal or divesting himself of his assets."[64] Ultimately, after Hodgson Russ attorneys advised Paul Morabito that he could not simply transfer his assets for value, Paul Morabito terminated them, as he did not like the advice that he was being provided.[65]

22. Paul Morabito utilized LMWF to complete the subject transfers. The same firm also concurrently represented Defendants.[66]

23. There is no evidence indicating that the subject transfers were contemplated before the Oral Ruling. The subject transfers were substantially completed in a short window of September 14, 2010 (the day after the Oral Ruling) to October 1, 2010, before any written order on the Oral Ruling was entered.[67]

24. At no time prior to, or at the time of, the subject transfers did Paul Morabito or any of the Defendants advise the Herbst Parties that Paul Morabito's assets were being converted or transferred, or any of the details of the subject transfers.[68]

25. Paul Morabito's email communications to his counsel contemporaneous with the subject transfers were inconsistent with the proffered explanation for the subject transfers that his goal was solely to separate out his interests from Sam Morabito and Bayuk once they were relieved from liability in the Herbst Litigation.[69] For example, in an email to counsel dated September 20, 2010, Paul Morabito recognized that the transfers would be challenged in court at the same time he described his intention to deprive the Herbst Parties of what he perceived to be the Herbst Parties' "home court, good old boy advantage."[70] In an email dated September 21, 2010, Paul

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[64] Trans. 11/1/18, p. 46, ll. 13-15.

[65] Trans. 11/1/18, p. 35, ll. 6-14.

[66] Trans. 10/29/18, p. 140, l. 8 – p. 141, l. 9.

[67] Exhs. 45, 46, 61, 80.

[68] Trans. 10/29/18, p. 62, ll. 15-20 (on line 20, first sentence only); p. 63, ll. 4-12.

[69] Deposition Testimony of Paul Morabito, Trans. p. 69, ll. 8-16.

[70] Exh. 29.

Morabito discussed his intention to continue to be active in the business of Superpumper, save and except as only an "advisor" with ownership to be in the name of Sam Morabito and Bayuk.[71]

1. The $6,000,000 Cash Transfer.

26. Immediately after the Oral Ruling, on September 14, 2010, Paul Morabito transferred $6 million out of his bank account.[72] While this transfer is not the subject of Plaintiff's claims here, the pattern of Paul Morabito's conduct in the same timeframe as the subject transfers is still relevant as evidence of Paul Morabito's intent. The story that Paul Morabito was merely separating his assets from Bayuk and Sam Morabito in September 2010 is belied by the transfer of Paul Morabito's $6 million from his account immediately following the Oral Ruling.

2. The CWC/Superpumper Transfers.

27. Prior to the Oral Ruling, Paul Morabito communicated his opinion of the value of Superpumper to the company's auditors,[73] as well as third-party potential business partners.[74]

28. Subsequent to the Oral Ruling, at the same time that the subject transfers were being contemplated, significant value was intentionally stripped out of CWC by Paul Morabito in conjunction with Sam Morabito and Bayuk.

a. On August 13, 2010, which was just prior to the Oral Ruling but while the Herbst Litigation was pending, CWC had $3 million in loan proceeds from a term loan obtained

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[71] Exh. 30.

[72] Exh. 37, p. 4, MORABITO (341).005352.

[73] Exh. 42 (May 5, 2009- $20 million value for 100% of equity in CWC); Exh. 43 (Mach 10, 2010- "nothing has materially changed" with respect to Paul Morabito's identified assets, including value).

[74] Exhs. 76, 77, 79. It is notable that in addition to both the State Court and the Bankruptcy Court finding that Paul Morabito had intentionally defrauded the Herbst Parties as the basis for their respective judgments against Paul Morabito, Bayuk, Paul Morabito's closest ally, admitted that Paul Morabito is not honest in his dealings with third parties and is not trustworthy. (Trans. 10/31/18, p. 28, l. 24 – p. 31, l. 2). Sam Morabito also confirmed that Paul Morabito is not honest in his communications with third parties (Trans. 10/31/18, p. 236, l. 6 – p. 237, l. 34). The Court is in the untenable position of being asked by Defendants to believe Paul Morabito (and his agent, Vacco) with regard to his intentions with respect to the subject transfers at the same time Defendants are asking the Court to disregard Paul Morabito's representations that there was significant value of the equity in Superpumper.

from Compass Bank (the "Compass Loan").[75] On September 14, 2010, Paul Morabito, Sam Morabito and Bayuk each took a $939,000 distribution from CWC,[76] which together totaled almost all of the $3 million in loan proceeds. On September 30, 2010, Sam Morabito and Bayuk each contributed $659,000 of their distribution monies back into Superpumper; however, Paul Morabito did not contribute any portion of his $939,000 distribution.[77] Instead, Paul Morabito executed a Term Note dated September 1, 2010, documenting a loan obligation from Paul Morabito to CWC for $939,000 (the "$939,000 Note").[78]

b. Prior to the Oral Ruling, Raffles, an insurance captive, was certificated in CWC's name (the "Raffles Asset"). The Raffles Asset was valued on September 30, 2010 at $2,234,175.[79] On September 21, 2010, Paul Morabito paid Sam Morabito $355,000.00 and paid Bayuk $420,250.[80] Sam Morabito and Bayuk testified that the purpose of these payments was for Paul Morabito to purchase Sam Morabito and Bayuk's interests in the Raffles Asset. There is no documentation whatsoever reflecting the purpose of these September 2010 payments to Sam Morabito and Bayuk. Further, it is undisputed that the title of the Raffles Asset was never transferred out of the CWC name to Paul Morabito,[81] and no one advised the Herbsts that any distributions of the Raffles proceeds they received would be payable to Paul Morabito,[82]

c. Then, CWC was merged into Superpumper.[83] The effect of the Merger was that amounts due to Superpumper from Paul Morabito and his affiliates were cancelled.[84]

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[75] SF, ¶ 38.

[76] SF, ¶ 38.

[77] Trans. 10/31/18, p. 126, l. 22 – p. 127, l. 2.

[78] Exh. 110.

[79] Exh. 256; *see also* Exh. 44, WL004539 (identifying Raffles Asset value of $2,352,017).

[80] Exh. 37, p. 4, MORABITO (341).005352.

[81] Trans. 10/31/18, p. 96, ll. 6-21.

[82] Trans. 10/31/18, p. 101, ll. 3-10.

[83] SF, ¶ 39.

[84] Exh. 144, p. 1, SPI NO PAM 00000018.

Inclusive, the $939,000 Note was cancelled. Paul Morabito had taken distributions over the years from Superpumper and those distributions were booked as loan receivables on the audited books of Superpumper.[85]

29. The ability to quickly manipulate Superpumper's financials in order to make it appear as if the company had little value is consistent with Bayuk's representation that Paul Morabito is a "financial genius when it comes to understanding financing."[86]

30. On September 30, 2010, after the distribution of the Compass Loan proceeds, transfer of CWC's right to distributions from the Raffles Asset, and the cancellation of Paul Morabito's loan receivables due to Superpumper, Paul Morabito sold his 80% equity interest in the merged CWC/Superpumper to Snowshoe pursuant to a Shareholder Interest Purchase Agreement (the "Superpumper Agreement").[87] As a result of this transfer (the "Superpumper Transfer"), Sam Morabito and Bayuk each received 50% of Paul Morabito's 80% equity interest in Superpumper. On January 1, 2011, Bayuk and Sam Morabito transferred their respective 10% interests in Superpumper to Snowshoe.[88]

31. While Sam Morabito and Bayuk contend that the purpose of the Superpumper Transfer, and related transactions, was for their exclusive benefit in order to separate their assets from Paul,[89] the billing records from LMWF show that the entirety of the transactions was billed to, and for the benefit, of Paul Morabito.[90] There was no bill to Sam Morabito or Bayuk. Further, Sam Morabito and Bayuk's contention on the purpose of the transactions provides no rational explanation for the Merger and the creation of a new company, Snowshoe, a New York corporation, to be the transferee of Paul Morabito's interest.

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[85] Trans. 11/1/18, p. 249, l. 8 – p. 250, l. 7.

[86] Trans. 10/29/18, p 225, ll. 6-17.

[87] SF, ¶ 41.

[88] SF, ¶ 42.

[89] Trans. 10/29/18, p. 130, ll. 9 -24; 10/31/18, p. 31, ll. 8-11.

[90] Exh. 294; Trans. 11/1/18, p. 10, l. 3 – p. 11, l. 22.

32. The Court finds the testimony and report of James McGovern, CPA/CCF, CVA, a CPA and forensic accountant for over 35 years ("McGovern"),[91] credible and accepts his valuation of the 100% equity interest in Superpumper as of September 30, 2010 at $13,050,000, placing Paul Morabito's 80% interest as of September 30, 2010 at $10,440,000.[92]

33. Through their joint counsel, Vacco, Paul Morabito, together with Bayuk, Sam Morabito, and Superpumper, ordered an appraisal to support the transfer of Paul Morabito's 80% interest—consistent with Paul Morabito's plan[93] to obtain appraisals to justify transfers intended to divest himself of any interest the Herbst Parties could attach. On October 13, 2010 (two weeks *after* the Superpumper Agreement), Spencer Cavalier of Matrix Capital Markets Group, Inc. ("Matrix") completed a valuation of Superpumper in which he opined that the value of 100% of the equity interest in Superpumper as of August 31, 2010 (one month before the Superpumper Transfer date) was $6,484,514, which equates to $5,187,611.20 for Paul Morabito's 80% interest (the "Matrix Valuation").

34. The Matrix Valuation is nearly identical to McGovern's valuation,[94] save and expect that Matrix inexplicably adjusted accounts receivables due to Superpumper from Paul Morabito and his affiliates (the "Insider Receivables") to zero[95] while McGovern included the Insider Receivables in his valuation.

35. The decision on whether to include the Insider Receivables in the valuation of Superpumper's equity requires inquiry into whether the Insider Receivables can be repaid.[96] McGovern relied on Superpumper's audited financial statements for 2009 to confirm his opinion

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[91] Trans. 11/1/18, p. 111, ll. 17-20.

[92] Exh. 91; Trans. 11/1/18, p. 123, ll. 2 -3.

[93] Exh. 29 (Paul Morabito's September 20, 2010 email to Vacco and Yalamanchili: "selling for value" will be allowed").

[94] Excluding the Insider Receivables (*i.e.*, non-operating assets) from his valuation, McGovern's valuation of the Superpumper equity was $6,550,000. *See* Exh. 91, pp. 8, 11 and 19 of the McGovern report, MCGOVERN 00009, 12, and 20; *see also* Trans. 11/1/18, p. 137, ll. 3-10.

[95] Exh. 235, at Exhibit 7 of 14.

[96] Trans. 11/1/18, p. 125, ll. 5-24.

that the Insider Receivables should be included in the valuation of Superpumper's equity, wherein the auditors concluded the Insider Receivables were valid and collectible.[97] Defendants take issue with the recognition of the Insider Receivables in determining the value of the Superpumper equity in light of the fact that there were no notes introduced relative to a majority of the Insider Receivables and the Merger wiped out the Insider Receivables in any event; however, the Court finds that McGovern's determination that the debt underlying the Insider Receivables was valid and collectible is corroborated by the fact that before the end of 2010, new written notes were executed by Sam Morabito and Bayuk, without any new consideration, and placed on the Superpumper books, and Sam Morabito and Bayuk certified that they had sufficient assets to pay the Insider Receivables obligations.[98]

36. To get to a lower value, LMWF, counsel (and therefore the agent) for Paul Morabito and Defendants, reduced the Matrix Valuation[99] by (1) $1,682,000 for the "Compass Term Loan" (the "Compass Reduction"), despite the fact that the outstanding amounts of the Compass Term Loan loaned to Superpumper's members were supposed to be repaid and indeed $1,318,000 had been returned by Sam Morabito and Bayuk by September 30, 2010[100] and Paul Morabito executed the $939,000 Note with a promise to repay his distributed $939,000,[101] and (2) $1,680,880 for a 35% "risk reduction" (the "Risk Reduction," and together with the Compass Reduction, the "Additional LMWF Reductions"). This resulted in an ultimate "acquisition value" for the Superpumper Transfer of $2,497,307. There was no attempt to show how anyone at LMWF, a law firm, was in any way qualified to determine or quantify the LMWF Reductions. The Risk

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[97] *Id.*; *see also* Exh. 42 (auditor's notes verifying Paul Morabito had sufficient net assets to satisfy Compass liquidity obligation and to support $7.2 million of receivables on Superpumper's books); Exh. 118, at GURSEY004850 (verifying the Inside Receivables were fully collectible); Trans. 11/1/18, p. 168, l. 9 – p. 169, l. 3 (the Insider Receivables were on current (due on demand) on the books and had not been written off or otherwise indicated as uncollectible).

[98] Exhs. 105, 122-123, 126.

[99] Exh. 236

[100] Trans. 10/31/18, p. 75, ll. 1-5; Trans. 11/1/18, p. 120, ll. 15-22.

[101] Exh. 244.

Reduction was based, at least in part, on (1) the defaults under the Compass Term Loan and under Superpumper's real estate leases that are the result of the voluntary distributions of the Compass Term Loan proceeds to Paul Morabito, Bayuk, and Sam Morabito on September 14, 2010 and the Merger[102] and (2) the risk that Bayuk and Sam Morabito would be sued for the fraudulent transfers.[103] Defendants fail to explain how defaults and fraudulent transfers they engineered support a 35% "risk reduction," particularly where purported defaults would not exist in an arms-length sale to a third party. Furthermore, both McGovern and Mr. Cavalier testified that they had already considered risk when valuing the equity in Superpumper, which is reflected in their discount rate.[104] Finally, whether or not there were actual defaults of Superpumper obligations as a result of the Compass Loan distributions, the Oral Ruling, the Merger or otherwise, they did not prove to be so material that they were not ultimately resolved.[105] Superpumper's auditors confirmed that Compass was even prepared to refinance the existing obligation upon receipt of the 2010 audited financials.[106]

37. The Court reviewed the testimony of Michele Salazar ("Salazar"). Salazar did not perform a valuation of Superpumper,[107] but rather she criticized the Matrix Valuation and McGovern's report as purportedly incorrect. Ultimately, Salazar has two primary criticisms of the reports, neither of which is supported. First, Salazar disagreed with Mr. Cavalier's capitalization rate in the Matrix Valuation and McGovern's discount rate because, according the Salazar, they failed to take into account company specific risks.[108] However, both Cavalier[109] and McGovern[110]

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[102] Trans. 11/6/18, p. 253, l. 21 – p. 255, l. 21.

[103] Trans. 11/6/18, p. 173, ll. 5-8.

[104] Trans. 11/1/18, p. 120, 12- p. 122, l. 23 (14.2% discount rate- McGovern); Trans. 11/6/18, p. 282, ll. 13 – p. 284, l. 5 (13.25% to 13.4% capitalization rate- Matrix).

[105] Exhs. 27 and 33; Trans. 10/31/18, p. 122, ll. 16-22.

[106] Trans. 11/1/18, p. 253, l. 16 – p. 254, l. 9.

[107] Trans. 11/5/18, p. 101, l. 17 – p. 102, l. 2.

[108] Trans. 11/5/18, p. 60, l. 16 – p. 63, l. 18; p. 93, l. 24 – p. 94, l. 13.

[109] Trans. 11/6/18, p. 282, l. 19 – p. 286, l. 17.

[110] Trans. 11/1/18, p. 122, ll. 6-23; Exh. 91, McGovern 000018 and McGovern 000053-75.

testified as to the company specific risks they applied and tellingly, both came up with similar rates. Second, Salazar criticized McGovern for including the Insider Receivables in his valuation because, according to Salazar, there were no written notes and, as a result, the Insider Receivables could not be found to be valid and collectible.[111] Salazar's conclusion is directly contradicted by the testimony of Gary Kraus, Superpumper's auditor, who confirmed the Insider Receivables were valid and collectible obligations.[112]

38. Immediately following the 2016 deposition of Jan Friederich, a witness designated by Defendants as a rebuttal expert on the value of Superpumper's equity, Snowshoe transferred its equity to Supermesa Fuel & Merc, LLC ("Supermesa"), an entity affiliated with Mr. Friederich.[113] As Mr. Friederich stood to benefit from a lower valuation, his testimony is not helpful to the Court in determining the value of Superpumper's equity and his related testimony was accordingly given no weight by the Court.

39. The ultimate $2.5 million valuation for Paul Morabito's 80% interest is further belied by Sam Morabito's and Bayuk's own financial statements that they provided to Superpumper's auditors on February 1, 2011, just four months after the transfer, that represent their respective 50% equity interests as valued at $4,514,869, for a total combined value of Superpumper as of February 1, 2011 of $9,029,738.[114] Bayuk testified that this was his good faith statement of what the value of his 50% interest was as of February 1, 2011.[115]

40. As of the September 30, 2010 date of transfer of Paul Morabito's 80% equity interest in Superpumper to Snowshoe, pursuant to the Superpumper Agreement, Snowshoe was required to pay Paul Morabito $1,035,094 in cash. While Paul Morabito received $1,035,068 wire on October 1, 2018, there is no proof that such payment reflects the cash payment for the

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[111] Trans. 11/5/18, p. 48, l. 22 – p. 49, l. 18.

[112] Trans. 11/1/18, p. 222, l. 23 – p. 225, l. 18; see also Exh. 118, p. GURRSEY004850 (auditor confirmation that they were fully collectible).

[113] Trans. 11/5/18, p. 37, l. 9 – p. 38, l. 9.

[114] Exh. 126.

[115] Trans. 10/29/18, p. 236, ll. 8-11.

Superpumper equity and such evidence would be inconsistent with Paul Morabito's sworn testimony to the Bankruptcy Court that he only received $542,000 for his equity in Superpumper.[116] In any event, under any opinion of value, even if the $1,035,094 were received, that is not reasonably equivalent value for Paul Morabito's interest.

41. Subsequent to the execution of the Superpumper Agreement, Snowshoe became obligated for an additional $1,462,213 to Paul Morabito, as set forth in a $1,462,213 term note from Snowshoe to Paul Morabito (the "$1,462,213 Note") dated November 1, 2010.[117] The $1,462,213 Note required Snowshoe to make monthly payments commencing on December 1, 2010 in the amount of $19,986.71 for 84 months, with interest accruing at 4.0% per annum.[118] There were no payments made on the $1,462,213 Note, and on February 1, 2011, the Snowshoe obligation to Paul Morabito under the $1,462,213 Note was cancelled and a successor note from Snowshoe to Paul Morabito in the amount of $492,937 was executed (the "$492,937 Successor Note")[119] at the same time a successor note from Snowshoe to Superpumper (purportedly reflecting the amount of the $939,000 Note that had been cancelled at the time of the Merger) in the amount of $939,000 was executed (the "939,000 Successor Note").[120]

42. There is no record of payment from Snowshoe to Paul Morabito due under the terms of the Superpumper Agreement, the $1,462,213 Note or the $492,937 Successor Note. Likewise, there is no record of payment of the $939,000 Successor Note from Snowshoe to Superpumper. Sam Morabito conceded that, post-merger, it would not matter if there were papered obligations between Snowshoe and Superpumper because Snowshoe has no funds other than what Superpumper generated.[121] Finally, other than $542,000 Paul Morabito reported to have received,

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[116] Exh. 233.

[117] SF, ¶ 43.

[118] SF, ¶ 44.

[119] Ex. 104; Trans. 10/31/18, p. 217, ll. 6-16.

[120] Ex. 105.

[121] Trans. 10/31/18, p. 109, ll. 7-11.

the details of which are unknown, any remainder due to him on account of notes was unequivocally "cancelled."[122]

43. Contrary to Paul Morabito's representation to the Bankruptcy Court, Sam Morabito testified that he paid the $492,937 Successor Note obligation when he transferred $560,000 to LMWF on November 28, 2011 at the direction of Paul Morabito.[123] Not only does the amount paid by Sam Morabito not correspond with the $492,937 Successor Note or any identifiable obligation from Sam Morabito, there is no record of any satisfaction of the $492,937 Successor Note obligation in the Snowshoe books and records, including on Snowshoe's tax returns or amended tax returns.[124] There is no evidence of a capital contribution by Sam Morabito to Snowshoe for the payment, nor is there a corresponding capital contribution by Bayuk.[125] Furthermore, Sam Morabito's testimony that Vacco contacted him and told him the amount was due is contradicted by the communication from Paul Morabito instructing Sam Morabito to transfer funds[126] and also Vacco's testimony that he had no knowledge as to whether the amounts due under the $492,937 Successor Note were paid.[127]

44. In light of the evidence presented, inclusive of no corresponding payments, the Court finds that the $1,462,213 Note and the $492,937 and $939,000 Successor Note obligations were contrived in order to give the appearance of an arms-length exchange of value.

3. <u>Paul Morabito's Equity in the Real Properties.</u>

45. Immediately prior to the Oral Ruling, Paul Morabito and Bayuk, through their respective trusts, owned three real properties improved with homes as tenants in common:[128]

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[122] Ex. 107, ¶ 10.

[123] Trans. 10/31/18, p. 13, l. 21 – p. 115, l. 5.

[124] Trans, 10/31/18, p. 246, l. 18- p. 249, l. 11.

[125] Trans. 10/31/18, p. 131, l. 18 – p. 132, l. 19.

[126] Exh. 140.

[127] Trans. 11/6/18, p. 181, l. 22 – p. 182, l. 8.

[128] SF, ¶ 23.

a. Paul Morabito owned 75% of the El Camino Property and Bayuk owned 25%.[129]

b. Paul Morabito and Bayuk each owned 50% of the Los Olivos Property.[130]

c. 8355 Panorama Drive, Reno, Nevada (the "Panorama Property," and together with the El Camino Property and the Los Olivos Property (the "Laguna Properties"), the "Real Properties"). Paul Morabito owned 70% and Bayuk owned 30% of the Panorama Property.[131]

46. On September 27, 2010, Paul Morabito and Bayuk executed a Purchase and Sale Agreement, which was amended September 28, 2010 (as amended, the "Real Properties Agreement"), for the transfer of their respective interests in the Real Properties, as well as all of their personal property located at the Real Properties, which all went to Bayuk.[132] The Real Properties Agreement was prepared by one lawyer on behalf of both Bayuk and Paul Morabito.[133] Pursuant to the Real Properties Agreement, Paul Morabito sold his interests in the Laguna Properties to Bayuk in exchange for Bayuk's 30% interest in the Panorama Property and a payment of $60,117.00.[134]

47. According to Paul Morabito and Bayuk, the equity in the Laguna Properties at the time of the transfers on October 1, 2010 was $1,933,595: the equity in the Los Olivos Property was valued at $854,954 and the equity in the El Camino Property was valued at $1,078,641.[135] Paul Morabito's interests in the Laguna Properties therefore had an aggregate value of approximately $1,236,457.75, and Bayuk's interests in the Laguna Properties had an aggregate value of approximately $697,137.25.[136] Plaintiff did not dispute these values.[137]

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[129] *Id.*

[130] *Id.*

[131] *Id.*

[132] SF, ¶ 24; Exhs. 45-46.

[133] Trans. 10/30/18, p. 89, ll. 21-23.

[134] Exhs. 45, 26, 233 .

[135] SF, ¶¶ 25-26.

[136] *Id.*

[137] *Id.*

48. Paul Morabito and Bayuk obtained an appraisal of the Panorama Property from Darryl Noble, who is not an MAI.[138] Mr. Noble opined that the Panorama Property had a purported fair market value as of October 1, 2010 (the approximate date of the transfer) of $4.3 million. Mr. Noble relied heavily on the cost approach, focusing on the cost of the home and its significant improvements.[139] Mr. Noble's conclusion of value was within the range of values suggested to him by Paul Morabito.[140]

49. As of the date of transfer, there had never been a sale of a home in excess of $4 million in Reno, and there was no sale for more than $3.35 million in the year preceding the transfer.[141] Whereas the transfer of the Panorama Property occurred on October 1, 2010, the $3.35 million sale which Mr. Noble used in his sales comparison approach occurred in September 2009, before the residential real estate market significantly worsened.[142] The sale prices of other properties on which Mr. Noble relied as comparables were not adjusted to account for significant differences, such as finished basements, or the significant deterioration in the residential real estate market throughout late 2009 and 2010. The sale price of one comparable was incorrectly reported in the appraisal.[143] Accordingly, the comparables on which Mr. Noble relied in his sales comparison approach do not support the concluded value. These errors were the result, at least in part, of the haste with which Mr. Noble was required to conduct the appraisal at the insistence of Paul Morabito.[144]

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[138] Exh. 276. Although another appraiser from Mr. Noble who is an MAI signed off on the appraisal report, no evidence was presented of his involvement in the assignment beyond reviewing and signing the report.

[139] Exh. 276, Trans. 11/6/18 , p. 32, ll. 3-13; p. 83, l. 23 – p. 84, l. 2; see Trans. 11/2/18, p. 16, l. 14-p. 18, l. 2 (Mr. Kimmel testifying that the cost approach is used to determine replacement cost by valuing the property and deducting depreciation, including physical depreciation, functional depreciation, and externalities such as economic factors.).

[140] Exh. 276, Trans. 11/6/18, p. 65, l. 2 – p. 65, l. 14.

[141] Trans. 11/6/18, p. 79, l. 18 – p. 80, l. 8.

[142] Id.; Trans. 11/6/18, p. 79, ll. 16-21.

[143] Trans. 11/6/18, p. 77, l. 3 – p. 78, l. 14; Ex. 277 at Superpumper 001124.

[144] Trans. 11/6/18, p. 83, l. 9 – p. 83, l. 8.

50. Moreover, the Court finds that Mr. Noble was focused on the undisputed significant cost of improvements to the Panorama Property, without regard to the devastated real estate market in October 2010. Indeed, in the cost approach, Mr. Noble's appraisal made no downward adjustment at all for functional obsolescence resulting from overimprovement or for external obsolescence, including the realities of the depressed real estate market at that time. Rather, Mr. Noble increased his conclusion of value by at least 25% more than the amount suggested by a calculation of replacement costs under the cost approach in order to arrive at a valuation of $4.3 million, an amount consistent with the value suggested to him by Paul Morabito.[145]

51. Consistent with the opinion of long-time Reno appraiser William Kimmel, MAI,[146] SREA,[147] the Court finds that the devastated local real estate market[148] had a greater impact on the valuation of real property in October 2010 than the cost of a home or its improvements.[149] The Court therefore agrees with Mr. Kimmel's appraisal of the Panorama Property, which relied primarily on the sales comparison approach,[150] determining a fair market value of $2,000,000 as of September 30, 2010, before deducting $1,028,864 in secured debt. The Court's finding is not based on, but is supported by, the subsequent sale of the Panorama Property for $2,584,000 to a third-party purchaser in December 2012.[151]

52. As part of the Real Property Agreement, Paul Morabito provided a credit to Bayuk in the amount of $45,000 for certain water rights associated with the Panorama Property and

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[145] Trans. 11/6/18, p. 70, l. 18 – p. 71, l. 2.

[146] Trans. 11/2/18, p. 7, ll. 5-6 (since 1968).

[147] Trans. 11/2/18, p. 7, ll. 8-9, 18 (Senior Residential Real Estate Analyst/Appraiser).

[148] Trans. 11/2/18, p. 17, ll. 14-15, and p. 21, l. 19- p. 22, l. 1.

[149] Trans. 11/2/18, p. 18, ll. 11-15; *see also* Trans. 11/2/18, p. 20, l. 1- p. 21, l. 6 (explaining that there were reported issues with the home in 2016; however, those did not change Mr. Kimmel's opinion of value because the reported condition of the improvements was communicated years after the October 1, 2010 retrospective date of valuation).

[150] Exh. 53; Trans. 11/2/18, p. 15, l. 16 – p. 19, l. 13; p. 85, ll. 5-8.

[151] Trans. 11/2/18, p. 22, ll. 8-15

$150,000 for theatre equipment purportedly located in the Panorama Property,[152] though neither Paul Morabito nor Bayuk obtained a valuation of the alleged water rights[153] or theatre equipment.[154]

53. Thus, Paul Morabito transferred his interests in the Laguna Properties worth $1,236,457.75 in exchange for Bayuk's interests in the Panorama Property worth only $291,340.80, plus $60,117.00,[155] resulting in a difference of $884,999.95.

4. Paul Morabito's 50% Equity Interest in Baruk Properties, LLC.

54. Prior to the Oral Ruling, Paul Morabito and Bayuk each owned 50% of a real estate holding company called Baruk Properties, LLC, a Nevada limited liability company ("Baruk LLC").[156] Baruk LLC owned four real properties (the "Baruk Properties"):

a. 1461 Glenneyre, Laguna Beach, CA ("1461 Glenneyre"), a commercial property with a stipulated appraised value of $1.4 million as of September 30, 2010;[157]

b. 570 Glenneyre, Laguna Beach, CA ("570 Glenneyre"), a commercial property with an appraised value of $2.5 million as of September 30, 2010, or $1,129,021 after deduction for the mortgage on property;[158]

c. 1254 Mary Fleming, Palm Springs, CA (the "Palm Springs Property"), a home with an appraised value of approximately $1,050,000 as of September 30, 2010, or $705,079 after deduction for the mortgage;[159] and

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[152] Ex. 247.

[153] Trans. 10/30/18, p. 158, ll. 2-19.

[154] Trans. 10/30/18, p. 158, l. 20 – p. 159, l. 7.

[155] Exhs. 46, 233.

[156] SF, ¶¶ 27, 29.

[157] SF, ¶¶ 27-28.

[158] *Id.*

[159] *Id.*

d. 49 Clayton Place, Sparks, NV (the "Clayton Property"), a vacant property with an appraised value of approximately $75,000 as of September 30, 2010.[160]

55. Accordingly, Paul Morabito's 50% interest in the Baruk Properties had a value of at least $1,654,550.

56. On October 1, 2010, Paul Morabito transferred his 50% membership interest in Baruk LLC to Bayuk pursuant to a Membership Interest Transfer Agreement (the "Baruk Transfer").[161]

57. Immediately after the Baruk Transfer, on October 4, 2010, Baruk LLC, a Nevada entity, was merged into a newly formed entity owned 100% by the Bayuk Trust called Snowshoe Properties, LLC, a California limited liability company ("Snowshoe Properties"),[162] thereby transferring the assets owned by Baruk Properties to Snowshoe Properties.

58. Snowshoe Properties is solely owned by the Bayuk Trust. Bayuk, through the Bayuk Trust, converted Snowshoe Properties from a California limited liability company to a Delaware limited liability company during the pendency of this litigation.[163]

59. On November 2, 2010, Bayuk transferred the Palm Springs Property from Snowshoe Properties to the Bayuk Trust.[164]

60. Following this series of transfers, the Bayuk Trust owned 100% of 1461 Glenneyre, 570 Glenneyre, and the Clayton Property indirectly through Snowshoe Properties, and directly owned 100% of the Palm Springs Property.[165]

61. The Membership Interest Transfer Agreement required that in exchange for Paul Morabito's 50% interest in Bayuk LLC, Bayuk deliver a promissory note in the principal amount

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[160] *Id.*

[161] SF, ¶ 30.

[162] SF, ¶¶ 31-32.

[163] Trans. 10/31/18, p. 26, ll. 1-14; p. 27, ll. 16-19.

[164] SF, ¶ 33.

[165] SF, ¶ 34.

of $1,617,050 to Paul Morabito (the "Baruk Note").[166] The terms of the Baruk Note required principal and interest payments in equal monthly installments of $7,720.04 over 360 months, accruing interest at 4.0%.[167]

62. There was no evidence of any payments corresponding with the terms of the Baruk Note. Bayuk's own records don't support alleged repayment. Specifically, Bayuk produced "ledgers" purporting to show payments to Paul Morabito under the Baruk Note.[168] These ledgers and supporting documents[169] are not credible as showing repayment of the Baruk Note for several reasons, including: (i) they include payments to Kim's Marble, Doheny Builder Supplier, Geo Technical, American Vector, Mark Paul Designs, Bead Painting, and Atlas Sheet Metal that were made for construction on Los Olivos after Paul Morabito's interests in the Real Properties were transferred,[170] (ii) $341,952.69 was credited for payment of the Chase mortgage on the Palm Springs Property, which was already taken into account in the valuation of the Palm Springs Property;[171] (iii) certain payments occurred or were applicable to expenses incurred prior to the date of the $1,617,050 Note;[172] (iv) Bayuk had no knowledge as to the purpose of $105,084.09 of payments for "Comerica" and believed it was on the ledger in error;[173] and (v) they include a $50,000 credit for the Clayton Property that was purportedly applied on October 4, 2010,[174] despite Bayuk's testimony that he did not recognize that the Clayton Property was owned by Baruk LLC until years later when it was used to settle a lawsuit from Desi Moreno against Paul Morabito.[175]

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[166] SF, ¶ 35.

[167] *Id.*

[168] Exhs. 71 and 73.

[169] Exh. 271.

[170] Trans. 10/31/18, p. 50, l. 20 – p. 52, l. 20; p. 56, l. 19 – p. 58, l. 2.

[171] Trans. 10/31/18, p. 52, l. 21 – p. 55, l. 19.

[172] Trans. 10/31/18, p. 56, l. 22 – p. 57, l. 15;

[173] Trans. 10/31/18, p.. 58, l. 10 – p. 59, l. 7.

[174] Exh. 73.

[175] Trans. 10/31/18, p. 64, l. 19 – p. 65, l. 1; p. 65, l. 14 – p. 66, l. 8.

63. On October 31, 2010, with an effective date of October 1, 2010, Paul Morabito assigned the Baruk Note to Woodland Heights, Ltd., a Canadian entity, and executed an allonge, purportedly in exchange for a 20% ownership interest in Woodland Heights, Ltd. (the "Woodland Assignment").[176] Bayuk purported to not even know of the Woodland Assignment, and testified he never paid payments pursuant to the Woodland Assignment.[177] Thus, it appears that the Woodland Assignment was a sham designed to further hinder the Herbst Parties from enforcing their judgment against Paul Morabito's interest in the $1,617,050 Note.

5. Watchmyblock.

64. On October 1, 2010, Paul Morabito also transferred his 90% interest in Watchmyblock LLC, a Nevada limited liability company, to Bayuk, the other 10% owner.[178]

65. Watchmyblock, LLC was a Nevada limited liability company at the time of transfer, but Bayuk changed it to a New York entity at the time of the transfer.[179]

66. Paul Morabito valued his equity in Watchmyblock, LLC at $2,250,000,[180] yet transferred that same equity to Bayuk in exchange for $1,000. Although Plaintiff is not seeking to avoid the Watchmyblock transfer in this case, the transfer is further evidence of Paul Morabito's motive and intent to move his assets out of the Herbst Parties' reach.

E. Paul Morabito Continued to Control the Transferred Interests After the Transfers.

67. Contrary to Defendants' denial of Paul Morabito's continuing interest and control over Superpumper and Snowshoe following the Superpumper Transfer, substantial evidence establishes that Paul Morabito retained control and continued to receive benefits. Beginning in October of 2015—over five years after Defendants allege Paul Morabito ceased to have any involvement or financial interest in Superpumper—and continuing through March 2018,

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[176] Exh. 68; *see also* Exh. 44, WL004540 (Salazar describes the assignment and purported value provided to Paul Morabito by Woodland Heights, Ltd. in return).

[177] Trans. 10/30/18, p. 81, ll. 1-8; p. 82, ll. 11-14.

[178] Trans. 10/31/18, p. 64, l. 24 – p. 65, l. 2; Exh. 163.

[179] Exh. 164; Trans. 10/31/18, p. 65, l. 3 – 4.

[180] Exhs. 42, 43.

Snowshoe paid more than $126,000 of Paul Morabito's personal legal expenses to the law firm of Robison, Sharp, Sullivan & Brust ("RSSB"), joint counsel to Paul Morabito and Defendants.[181] Indeed, the majority of Paul Morabito's legal fees in his personal bankruptcy case between May of 2017 and March of 2018 were paid by Snowshoe.[182]

68. Defendants attempted to conceal these payments. The centerpiece of Defendants' case-in-chief was Defendants' contention that the subject transfers were a "good faith" attempt to maintain separateness of Sam Morabito's and Bayuk's assets from those of Paul Morabito. As part and parcel of this defense, Defendants sought to minimize Paul Morabito's continued direction of Superpumper's business as mere "whiteboarding"[183] or an altruistic attempt to help Bayuk and Sam Morabito in their new endeavor. To maintain this fiction, Defendants failed to disclose the payments by Snowshoe during discovery or in trial, and Defendants' counsel actively avoided disclosing the payments until after the close of evidence.[184] During trial, Defendants testified that Paul Morabito had no interest or economic stake in Snowshoe, and Bayuk expressly denied that Snowshoe gave any money to Paul Morabito[185] or that Snowshoe paid any of Paul Morabito's attorneys' fees.[186]

69. Defendants Snowshoe, Superpumper, and Sam Morabito, along with their joint counsel, knew Bayuk's testimony was false both when it was offered[187] and when Defendants

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[181] Exhs. 308 (Detail Payment Transaction File List at RSSB_000001–RSSB_000002) and 309 (Declaration of Frank C. Gilmore).

[182] Exh. 308 at RSSB_000002.

[183] Trans. 10/31/18, p. 236, l. 21 – p. 237, l. 1; Trans. 11/1/18, p. 21, ll. 4-14; Trans., 11/6/18, p. 199, l. 3 – p. 200, l. 21.

[184] RSSB's billing records were the subject of a pending subpoena in Paul Morabito's bankruptcy case. Exh. 305 (Aug. 27, 2018 Subpoena to RSSB). RSSB failed to comply with the subpoena until an order compelling compliance was entered by the Bankruptcy Court. Exhs. 306 (Aug. 30, 2018 letter from F. Gilmore to M. Weisenmiller), 307 (Bankruptcy Court's order compelling RSSB's compliance).

[185] Trans. 10/29/18, p. 206, l. 3 – p. 207, l. 1.

[186] Trans. 10/29/18, p. 189, ll. 14-17;

[187] Snowshoe made the payments to RSSB for Paul Morabito's attorneys' fees, and RSSB, joint counsel to Defendants and Paul Morabito, accepted and applied the payments. Exh. 308, 309.

relied upon it in closing argument and post-trial submissions[188] in support of their contention that Paul Morabito had no interest or involvement in Snowshoe. Defendants offered no explanation for their false testimony after Plaintiff introduced evidence of the Snowshoe payments.

70. In addition to receiving concrete financial benefits from Snowshoe in the years following the Superpumper Transfer, substantial evidence established that prior to the subject transfers, Paul Morabito developed a scheme to continue to control the transferred assets and use them for his benefit while concealing his interest by having his brother and Bayuk hold title, and that following the transfers, he in fact retained significant control of the transferred assets (including Superpumper, the Baruk Properties, and Los Olivos) and used them for his benefit as if he still owned them.

71. Prior to the Superpumper Transfer, on September 21, 2010, Paul Morabito emailed his counsel, Vacco, and a third party potential business partner, Kevin Cross of Cerberus California, LLC, to advise that he "would no longer be actively seeking to accumulate assets in companies that [he was] a shareholder in, and instead would be acting as an advisor to amongst other entities, Snowshoe Petroleum LLC, a company to be owned and operated by [his] brother, Sam; Edward Bayuk, and Dennis Vacco..."[189]

72. Consistent with Paul Morabito's plan, following the Superpumper Transfer, Paul Morabito continued to utilize the transferred assets as if he still owned them. Paul Morabito remained active and involved with respect to the Superpumper business by, among other things, (1) providing advice; (2) directing Superpumper and Snowshoe's auditors and accountants with respect to handling questions related to Superpumper's financials, and (3) remaining a guarantor for the Spirit leases.[190]

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[188] Trans. 11/26/18, p. 132, ll. 5-15 (arguing that Paul Morabito received no payments following the Merger); [Defendants' Proposed] Findings of Fact, Conclusions of Law, and Judgment (submitted Nov. 26, 2018), at para. 101 ("After the merger and acquisition, Paul had no control, management, or economic stake in Snowshoe.").

[189] Exh. 30.

[190] Exh. 144; Trans. 10/29/18, p. 192, ll. 5-22; p. 202, ll. 2-10; p. 224, l. 24 – p. 225, l. 17.

73. On April 11, 2011, Paul Morabito sought to negotiate a sale on behalf of Snowshoe. Specifically, Snowshoe sought to acquire Nella Oil Company, LLC and Flyers LLC (the "Nella Deal").[191] Paul Morabito had commenced discussions with Nella prior to the Superpumper Transfer.[192] The April 11, 2011 proposal included the contribution of Snowshoe's 100% interest in Superpumper, "valued at $10,000,000." Despite having no ownership interest in Snowshoe, Paul Morabito negotiated on behalf of Snowshoe without the involvement of Bayuk or Sam Morabito, and admitted that he had simply changed the name on a loan required for the deal from CWC to Snowshoe.[193]

74. In August 2011, Paul Morabito retained Tim Haves, a real estate broker, on behalf of Superpumper Properties, LLC ("Superpumper Properties"), a company apparently owned by Paul Morabito which is distinct from Superpumper.[194] However, Vacco instructed Morabito, without copying Bayuk or Salvatore, to simply use Superpumper to make payment to conceal the payment from the Herbst Parties.[195]

75. In November 2011, despite previously transferring his interest in Baruk LLC to Bayuk, Paul Morabito sought to use the assets of Snowshoe Properties (the successor to Baruk LLC) to settle a lawsuit against him.[196]

76. When the sham of the sale to Bayuk became inconvenient, Paul Morabito advised Vacco to just undo it—to cancel the Baruk Note, convert it back into a 50% share interest in Snowshoe Properties, and to give Paul Morabito the right to trigger an option to split the assets so that Morabito would own 1461 Glenneyre and Bayuk would own 570 Glenneyre.[197]

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[191] Exhs. 131-133, 135

[192] *See* Exh. 30.

[193] Exh. 132.

[194] Trans. 10/31/18, p. 239, l. 17 – p. 240, l. 17.

[195] Exhs. 136, 137.

[196] Exhs 145, 146.

[197] Exh. 70

77. In February 2012, Paul Morabito, through Vacco and Timothy Haves, sought to negotiate a third-party sale of 1461 Glenneyre[198] and to prepare a master lease with the new buyer for Snowshoe Capital, a company owned by Paul Morabito, for the property,[199] without any involvement by Bayuk.

78. Later, in September 2012, in connection with a settlement of Paul Morabito's lawsuit with Bank of America, which had nothing to do with Bayuk, Paul Morabito caused a deed of trust to be placed on 1461 Glenneyre. Vacco simply instructed Bayuk when and where to sign for Paul Morabito, which Bayuk did.[200]

79. Similarly, in September of 2012, Bayuk instructed his and Paul Morabito's counsel that he would sign a second deed of trust Paul Morabito wanted to put on the Mary Fleming House[201] in connection with funding for Virsenet, an entity in which Bayuk and Paul Morabito held joint interests.[202]

80. On October 3, 2012, Morabito instructed Vacco and Christian Lovelace, another lawyer at LMWF, regarding negotiation of a $5 million loan to Snowshoe Properties—in which Morabito supposedly held no interest—without including Bayuk.[203]

81. Ultimately, Paul Morabito and Bayuk finalized the $5 million loan and a first deed of trust was placed on 1461 Glenneyre and a Second Deed of Trust was placed on 570 Glenneyre.[204]

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[198] Exh. 142.

[199] Exh. 142; Trans. 10/30/18, p. 28, l. 9 – p. 29, l.1.

[200] Exhs. 145-148, 225.

[201] Exh. 150.

[202] Trans. 10/31/18, p. 35, ll. 2-9.

[203] Exh. 151.

[204] Exh. 151; Trans. 10/30/18, p. 35, l. 5 – p. 38, l. 16.

82. The funds loaned, and secured by the Glenneyre Properties, were used, in part, to pay for Paul Morabito's obligations including over $700,000 to satisfy Paul Morabito's obligation to Bank of America.[205]

83. In March 2013, nearly three years after the Superpumper Transfer, Paul Morabito was still bargaining with Superpumper. For example, Paul Morabito proposed a settlement with the Herbst Parties whereby he would transfer Superpumper to the Herbst Parties in partial satisfaction of the judgment. Though Bayuk and Sam Morabito supposedly owned Superpumper at that point through Snowshoe, neither was included in these discussions.[206]

84. In March 2014, Paul Morabito caused Bayuk to transfer the Clayton Property to Desi Moreno without any value to Bayuk.[207]

85. Paul Morabito's continued control makes clear that the intent of the transfers was not to separate Sam Morabito's and Bayuk's interests from Paul Morabito's interests, as Bayuk and Sam Morabito now contend. There was never any separation that one would expect in an arms-length transaction; rather, the Parties remained very much intertwined, and the only difference following the transfers was that the transferred assets were now out of the Herbst Parties' reach.

F. Paul Morabito Rendered Himself Judgment-Proof.

86. By the transfers at issue in this action, along with other transfers, Paul Morabito effectively transferred all or substantially all of his assets prior to any enforceable judgment even being entered against him, which is confirmed by Michele Salazar's net worth report submitted in the punitive damages phase of the Herbst Litigation,[208] the subject transfers rendered Paul Morabito insolvent, unable to satisfy his obligation to the Herbst Parties.

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[205] Trans. 10/21/18, p. 68, ll. 13-15.

[206] Exh. 153.

[207] Trans. 10/30/18, p. 66, ll. 1-12.

[208] Exh. 44. Notably, the report was from March 2011, well after the subject transfers had been finalized. There is no evidence presented of any disclosure of Paul Morabito's holdings or the detail of the transfer prior to, or at the time of, the subject transfers.

87. Although there was testimony presented from Bayuk[209] and attorney Vacco[210] that the transfers of Paul Morabito's interests to Bayuk after the Oral Ruling were for the purpose of separating Bayuk's interests from Paul Morabito, that testimony is belied by the fact that Bayuk and Paul Morabito co-owned new companies subsequent to the Oral Ruling. For instance, as of April 2012, Bayuk was co-owner of a company with Paul Morabito called Virsenet.[211]

II.
CONCLUSIONS OF LAW

A. Plaintiff has standing to assert a claim for fraudulent transfer under NRS Ch. 112.

1. Paul Morabito became a "debtor" no later than December 3, 2007[212] and remains a debtor under NRS 112.150(6).[213]

2. The Herbst Parties were "creditors" under NRS 112.150(4) no later than December 3, 2007, and they were entitled to assert claims under NRS Chapter 112, the Uniform Fraudulent Transfer Act ("UFTA"), pursuant to NRS 112.210 when this action was commenced.

3. 11 U.S.C. § 544(a)(1) provides that a trustee has "the rights and powers of ... a creditor" as of the commencement of the bankruptcy case. Thus, Plaintiff has standing to sue to avoid and recover transfers under NRS 112.210 and is the proper party in interest under NRCP 17. Plaintiff stands in the shoes of the bankrupt debtor, Paul Morabito, under the Bankruptcy Code, including under 11 U.S.C. § 541, and at the same time stands in the shoes of Paul Morabito's creditors, inclusive of the Herbst Parties, in the pursuit of fraudulently transferred assets under 11

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[209] Trans. 10/29/18, p. 130, l. 9-24.

[210] Trans. 11/6/18, p. 105, l. 17 – p. 106, l. 23.

[211] Exh. 134, p. LMWF SUPP, p. 068536.

[212] A "debtor" under NRS 112.150(6) is "a person who is liable on a claim," and a "claim" means "a right to payment, whether or not the right is reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured or unsecured" under NRS 112.150(3), which is derived from § 101(5) of the Bankruptcy Code. *See* UFTA, § 1, cmt. 3. A creditor has a "claim" if the injury giving rise to the right to payment manifests itself to the party holding the potential claim, even if both liability and damages are contested and unresolved. In re Flynn, 238 B.R. 742, 746 (Bankr. N.D. Ohio 1999) (citing Grady v. A.H. Robins Co., 839 F.2d 198, 202–03 (4th Cir. 1988), cert. dism'd 487 U.S. 1260, 109 S.Ct. 201, 101 L.Ed.2d 972 (1988). Thus, the Herbst Parties' claim against Paul Morabito and CNC arose prior to the date they commenced the State Court Action, or December 3, 2007.

[213] Exhs. 4, 21-23, 303.

U.S.C. § 544(b). See In re MortgageAmerica Corp., 714 F.2d 1266, 1275 (5th Cir. 1983) (section 544(b) "allows the bankruptcy trustee to step into the shoes of a creditor for the purpose of asserting causes of action under state fraudulent conveyance acts for the benefit of all creditors, not just those who win a race to judgment").

4. This court retains concurrent jurisdiction over claims by a trustee pursuant to 11 U.S.C. § 544(b) under 28 U.S.C. § 1334(b). See In re Rosenblum, 545 B.R. 846, 855-56 (Bankr. E.D. Pa. 2016); Hopkins v. Plant Insulation Co., 349 B.R. 805, 812 (N.D. Cal. 2006); In re Kaufman & Roberts, Inc., 188 B.R. 309, 314 (Bankr. S.D. Fla. 1995) ("[b]ecause of this Court's concurrent jurisdiction with the state court, the Trustee may intervene in the state court action"); In re CitX Corp., 302 B.R. 144, 161 n. 10 (Bankr. E.D. Pa. 2003) (citing Quality Tooling, Inc. v. United States, 47 F.3d 1569, 1573 (Fed. Cir. 1995)) (observing that, under 28 U.S.C. § 1334(b), "bankruptcy courts do not have exclusive jurisdiction over adversary proceedings, and such matters may be heard in a non-bankruptcy forum").

B. The Court Has Jurisdiction Over the Defendants.

5. Jurisdiction over a nonresident defendant is proper when the plaintiff shows that the existence of jurisdiction satisfies Nevada's long-arm statute and does not offend the principles of due process. Viega GmbH v. Eighth Jud. Dist. Ct., 130 Nev. 368, 374-75 (2014); Trump v. Eighth Judicial Dist. Court, 109 Nev. 687, 698 (1993); see also NRS 14.065(1).

6. "Due process requires that "minimum contacts" exist "between the defendant and the forum state 'such that the maintenance of the suit does not offend traditional notions of fair play and substantial justice'". Consipio Holding, BV v. Carlberg, 128 Nev. 454, 458 (2012) (quoting Trump, 109 Nev. at 698). The defendant should "reasonably anticipate being haled into court" in the forum state due to its conduct and connection there. Id. at 458 (quoting World-Wide Volkswagen Corp. v. Woodson, 444 U.S. 286, 297 (1980)). Ultimately, the Court applies a three part-inquiry to determine whether specific personal jurisdiction exists, which consists of: (1) whether the defendant purposely availed itself to the privilege of conducting business in the state, or purposefully directed its actions towards the state, (2) whether the cause of action arises out of

the defendant's forum-related activities, and (3) whether the exercise of jurisdiction over the defendant is reasonable. See Consipio, 128 Nev. at 458-459.

7. "A defendant's contacts with a state are sufficient to meet the due process requirement if either general personal jurisdiction or specific personal jurisdiction exists." Arbella Mut. Ins. Co. v. Eighth Judicial Dist. Court ex rel. County of Clark, 122 Nev. 509, 512 (2006) The Court has specific personal jurisdiction over any defendant when that defendant "purposefully enters the forum's market or establishes contacts in the forum and affirmatively directs conduct there, and the claims arise from that purposeful contact or conduct." Viega GmbH, 130 Nev. at 375.

8. In Nevada, a defendant who assists with fraudulent transfers or other efforts to impede satisfaction of a judgment is subject to personal jurisdiction. See Casentini v. Ninth Judicial Dist. Court of State In & For County of Douglas, 110 Nev. 721, 727 (1994). Further, intentional conduct occurring outside the forum state, but designed to cause harm in the forum state, may be a basis for finding minimum contacts. Calder v. Jones, 465 U.S. 783, 787-90 (1984) (holding that defendants must "reasonably anticipate[] being haled into court [in the forum state]" because "their intentional, and allegedly tortious, actions were expressly aimed at" the forum state, even though they occurred outside the forum state, and "they knew that the brunt of th[e] injury would be felt "in the forum state.").

9. The Court finds that based on Defendants' connections to Nevada, including that Bayuk and Sam Morabito are former residents of Reno, each Defendants' acceptance of fraudulent transfers of Nevada assets following a Nevada judgment, and Superpumper's merger with CWC, articles for which were filed in Nevada, it has jurisdiction over all Defendants.

10. With specific reference to Snowshoe, Paul Morabito held shares of CWC, a Nevada entity, which he fraudulently transferred to Snowshoe. Snowshoe is operated by Bayuk and Sam Morabito who are former Nevada residents. Snowshoe was formed with the specific purpose to accept a fraudulent transfer of the CWC shares. Defendants conceded that the Oral Judgment, announced in a Nevada court while Bayuk and Sam Morabito were present, was the impetus for the transfer to Snowshoe. Snowshoe, Bayuk, and Sam Morabito engaged in a business

transactions for the purpose of defrauding Nevada residents of a judgment won in a Nevada state court. Therefore, Snowshoe purposefully availed itself of Nevada jurisdiction and it could, along with the other Defendants, expect to be haled into court in Nevada. Snowshoe's contacts with Nevada were not the result of a unilateral act of a third party, nor were they random or fortuitous; they are the direct and intended consequence of the transfers in September 2010.

C. Nevada Has Adopted and Codified the UFTA in NRS Chapter 112.

11. The UFTA is designed to prevent a debtor from defrauding creditors by placing the subject property beyond the creditors' reach. Herup v. First Boston Fin., LLC, 123 Nev. 228 (2007); NRS Ch. 112. The underlying policy of both the fraudulent transfer provisions of the Bankruptcy Code and the UFTA are the same – "to preserve a debtor's assets ***for the benefit of creditors***." Id. at 235 (emphasis added).[214]

12. NRS 112.250 directs Nevada courts to apply and construe the UFTA "to effectuate its general purposes to make uniform the law with respect to the subject of this chapter among states enacting it." Herup, 123 Nev. at 237 (quoting NRS 112.250).[215] Fundamentally, the application of the UFTA should be consistent with its purpose of preventing and suppressing fraud. See Donell v. Kowell, 533 F.3d 762, 774 (9th Cir. 2008) (finding the terms of the UFTA are

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[214] The Nevada Supreme Court noted that it is appropriate to rely on cases interpreting 11 U.S.C. § 548 in light of the similarity of the underlying policy of both UFTA and the Bankruptcy Code of preserving the debtor's assets for the benefit of creditors and the similarity of the language of § 548 and the UFTA. Id., 123 Nev. at 235, 162 P.3d at 874, n. 15 (citing In re Tiger Petroleum Co., 319 B.R. 225, 232 (Bankr. N.D. Okla. 2004) (citing In re Grandote Country Club Company, Ltd., 252 F.3d 1146, 1152 (10th Cir. 2001); In re United Energy Corp., 944 F.2d 589, 594 (9th Cir. 1991); In re First Commercial Management Group, Inc., 279 B.R. 230, 240 (Bankr. N.D. Ill. 2002) ("Except for different statutes of limitations, the [Illinois] and federal statutes are functional equivalents, and the analysis applicable [under federal law] is also applicable [under Illinois law]."); In re Spatz, 222 B.R. 157, 164 (N.D. Ill. 1998) ("Because the provisions of the UFTA parallel § 548 of the Bankruptcy Code, findings made under the Bankruptcy Code are applicable to actions under the UFTA.")); see also Warfield v. Byron, 436 F.3d 551, 558 (5th Cir. 2006) (appropriate to rely on cases interpreting 11 U.S.C. § 548 where provision of UFTA at issue (which mirrored NRS 112.180(1)(a)) was "virtually identical" to 11 U.S.C. § 548 actual intent fraudulent transfer provision) (citing Ramirez Rodriguez v. Dunson (In re Ramirez Rodriguez), 209 B.R. 424 (Bankr. S.D. Tex. 1997); Cuthill v. Greenmark, LLC (In re World Vision Entm't, Inc.), 275 B.R. 641, 658 (Bankr. M.D. Fla. 2002); In re Carrozzella & Richardson, 286 B.R. 480, 485–86 (D. Conn. 2002)).

[215] Accordingly, it is appropriate for the Court to look to the application and construction of the UFTA by other courts. See, e.g., Sportsco Enters., 112 Nev. 625, 917 P.2d at 938 (citing to cases from other jurisdictions to support interpretation of Nevada's UFTA).

abstract in order to protect defrauded creditors, no matter what form a financial fraud might take) (citations omitted).

13. Further, the UFTA "is remedial and as such should be liberally construed." Cortez v. Vogt, 52 Cal.App.4th 917, 937, 60 Cal.Rptr.2d 841, 853 (Cal. App. 1997) (citing Lind v. O.N. Johnson Co., 204 Minn. 30, 40 (1938)); see also Landmark Community Bank, N.A. v. Klingelhutz, 874 N.W.2d 446 (Minn. Ct. App. 2016), review denied, (Apr. 27, 2016) (stating that the UFTA is remedial and meant to be construed broadly, applying Minnesota's enactment of the UFTA); Sigmon v. Goldman Sachs Mortg. Co., 539 B.R. 221 (S.D. N.Y. 2015) (same, applying Utah's enactment of the UFTA). The objective of UFTA "is to enhance and not to impair the remedies of the creditor." Id. at 937.

14. The UFTA provides that three types of transfers may be set aside: (1) transfers made with actual intent to hinder, delay, or defraud; (2) constructive fraudulent transfers; and (3) certain transfers by insolvent debtors. NRS 112.180(1)(a) (actual intent); NRS 112.180(1)(b) (constructive fraud); NRS 112.190 (transfers by an insolvent); Herup, 123 Nev. at 233. At issue here are NRS 112.180(1)(a) and NRS 112.180(1)(b).

15. Defendants contend that the subject transfers are not fraudulent under the UFTA because Bayuk and Sam Morabito had been "exonerated" by Judge Adams in the Herbst Litigation. But even if Judge Adam's ruling that Defendants were not liable to the Herbst Parties on the claims at issue in the Herbst Litigation was pertinent to Defendants' intent with respect to their receipt of transfers after the Oral Ruling, Defendants' intent is not relevant to the analysis of whether the transfers were made with actual intent to hinder, delay, or defraud, or were constructively fraudulent. Both the actual and constructive fraud provisions of the statute address the nature of

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the transfer and the intent of the *debtor*, rather than the transferee. Specifically, NRS 112.180(1)(a) provides:

> A transfer made or obligation incurred by a debtor is fraudulent as to a creditor . . . if ***the debtor*** made the transfer or incurred the obligation . . . [w]ith actual intent to hinder, delay or defraud any creditor of the debtor;

(Emphasis added.) NRS 112.180(1)(b) provides:

> A transfer made or obligation incurred by a debtor is fraudulent as to a creditor . . . if ***the debtor*** made the transfer or incurred the obligation . . . [w]ithout receiving a reasonably equivalent value . . . and ***the debtor***: (1) [w]as engaged or was about to engage in a business or a transaction for which the remaining assets of the debtor were unreasonably small in relation to the business or transaction; or (2) [i]ntended to incur, or believed or reasonably should have believed that the debtor would incur, debts beyond his or her ability to pay as they became due.

(Emphasis added.) Thus, it is the debtor's intent, rather than the transferee's intent, which is relevant to whether a transfer is actually or constructively fraudulent under the UFTA. See Herup, 123 Nev. at 234 (NRS 112.180(1)(a) plainly provides that, for the district court to enter judgment in favor of a creditor under that statute, it must first determine whether the debtor "*actual[ly] inten[ded]* to hinder, delay or defraud any creditor of the debtor.") (emphasis in Herup); see also In re Nat'l Audit Def. Network, 367 B.R. 207, 221 (Bankr. D. Nev. 2007) ("It is key in this analysis that the required intent to hinder, delay or defraud is the debtor's; no collusion with the transferee is necessary.").

16. The transferee's knowledge becomes relevant under the good faith defense, which the transferee must prove. Herup, 123 Nev. at 236–37. Under Nevada law, determination of whether a transfer is fraudulent under NRS 112.180 is a prerequisite, but is separate and distinct, from remedies available to the creditor and whether the transferee is entitled to a good faith defense. Id. at 232, 237 (concluding that determination of whether a fraudulent transfer occurred under NRS 112.180(1)(a) is a prerequisite to setting aside the transfer or imposing damages and analysis of good faith defense, and instructing district court on remand to determine 1) whether the debtor made a fraudulent transfer under the UFTA, 2) whether the transferee acted in objective good faith in purchasing the business from the transferor, and 3) whether the transferee paid

reasonably equivalent value for the business for purposes of the good faith defense under NRS 112.220(1)).

D. The Transfers Were Made with Intent to Hinder, Delay, or Defraud the Herbst Parties.

17. The UFTA provides that a transfer made or obligation incurred by a debtor may be set aside if it is made or incurred by a debtor "with actual intent to hinder, delay or defraud any creditor of the debtor." NRS 112.180(1)(a); Herup, 123 Nev. at 231. "Traditionally, the intent required for actual fraudulent transfers is established by circumstantial evidence, since it will be the rare case in which the debtor testifies under oath that he or she intended to defraud creditors." See In re Nat'l Audit Def. Network, 367 B.R. at 219–20 (applying NUFTA) (citing Dahar v. Jackson (In re Jackson), 318 B.R. 5, 13 (Bankr. D. N.H. 2004). Intent may be established by circumstantial evidence or inferences drawn from the debtor's course of conduct. Id., 367 B.R. at 219 (citing Mazer v. Jones (In re Jones), 184 B.R. 377, 385 (Bankr. D. N.M. 1995)).

18. Moreover, the debtor's intent does not necessarily have to be to defraud a creditor. Rather, the "intent" element is satisfied if the debtor intends to hinder or delay or defraud a creditor. In re Nat'l Audit Def. Network, 367 B.R. at 221–22 ("Given the alternative phrasing of the requisite intent—a fraudulent transfer exists if there is an intent to hinder, delay *or* defraud—such transfers are also made with the requisite intent under Section 548(a)(1) and [NRS] 112.180.1(a)) (citations omitted). The debtor's knowledge that a transaction will operate to the detriment of creditors is sufficient to establish actual intent to defraud a creditor. Hayes v. Palm Seedlings Partners–A (In re Agric. Research & Tech. Group, Inc.), 916 F.2d 528, 535 (9th Cir. 1990) (quoting Coleman Am. Mov. Servs., Inc. v. First Nat'l Bank and Trust Co. (In re Am. Prop., Inc.), 14 B.R. 637, 643 (Bankr. D. Kan. 1981)). If the debtor has a motive of effecting the transaction to hinder a creditor, then the transaction is intentionally fraudulent even if the debtor also has non-fraudulent motives. See Bertram v. WFI Stadium, Inc., 41 A.3d 1239, 1247, 2012 WL 1427788 (D.C. 2012) (even if a debtor has at least one non-fraudulent motive for a transaction, the additional motive of effecting the transaction to hinder a creditor is a sufficient ground for an unassailable conclusion of fraudulent intent). Further, where the moving party proves fraudulent intent, the transfer is deemed

fraudulent, even if it is in exchange for valuable or full consideration. See In re Zeigler, 320 B.R. 362, 373 (Bankr. N.D. Ill. 2005) (applying Illinois enactment of UFTA).

19. NRS 112.180(2) sets forth the following non-exclusive list of factors (generally known as the "badges of fraud")[216] to be considered in determining actual intent:

a. the transfer or obligation was to an insider;

b. the debtor retained possession or control of the property transferred after the transfer;

c. the transfer or obligation was disclosed or concealed;

d. before the transfer was made or obligation was incurred, the debtor had been sued or threatened with suit;

e. the transfer was of substantially all the debtor's assets;

f. the debtor absconded;

g. the debtor removed or concealed assets;

h. the value of the consideration received by the debtor was reasonably equivalent to the value of the asset transferred or the amount of the obligation incurred;

i. the debtor was insolvent or became insolvent shortly after the transfer was made or the obligation was incurred;

j. the transfer occurred shortly before or shortly after a substantial debt was incurred; and

k. the debtor transferred the essential assets of the business to a lienor who transferred the assets to an insider of the debtor.

This list is illustrative, not exhaustive, and none of the badges standing alone are necessary or sufficient as "the range of activities that fraudsters may use to commit fraud cannot and should not be definitively cataloged." In re Nat'l Audit Def. Network, 367 B.R. at 220.

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[216] See Nat'l Audit Def. Network, 367 B.R. at 220 (noting that the "badges of fraud" developed by the courts are recurring actions that historically have been associated with the actual intent to hinder, delay or defraud creditors) (citing Twyne's Case, 3 Coke 80b, 76 Eng. Rep. 809 (Star Chamber 1601) (developing early list of badges of fraud); Cuthill v. Greenmark, LLC (In re World Vision Entm't, Inc.), 275 B.R. 641, 656 (Bankr. M.D. Fla. 2002); Indianapolis Indiana Aamco Dealers Advertising Pool v. Anderson, 746 N.E.2d 383, 390 (Ind. App. Ct. 2001)).

20. The Nevada Supreme Court has also recognized the following indicia of fraud that will support a determination of actual fraudulent intent:

> lack of consideration for the conveyance, the transfer of the debtor's entire estate, relationship between transferor and transferee, the pendency or threat of litigation, secrecy or hurried transaction, insolvency or indebtedness of the transferor, departure from the usual method of business, the retention by the debtor of possession of the property, and the reservation of benefit to the transferor.

Sportsco Enters. v. Morris, 112 Nev. 625, 632 (1996) (citations omitted).

21. The UFTA list of "badges of fraud" provides neither a counting rule, nor a mathematical formula, and no minimum number of factors tips the scales toward actual intent. In re Beverly, 374 B.R. 221, 236 (B.A.P. 9th Cir. 2007), aff'd in part, dismissed in part, 551 F.3d 1092 (9th Cir. 2008) (applying the California enacted UFTA). The Ninth Circuit has explained that "[t]he presence of a single badge of fraud may spur mere suspicion; the confluence of several can constitute conclusive evidence of actual intent to defraud, absent 'significantly clear' evidence of a legitimate supervening purpose." In re Acequia, Inc., 34 F.3d 800 (9th Cir. 1994) (emphasis added); see also S. New England Tel. Co. v. Sahara & Arden, Inc., No. 2:09-CV-00534-RCJ-PAL, 2010 WL 2035330, at *4 (D. Nev. May 24, 2010) ("[a]lthough the 'presence of a single factor, i.e. a badge of fraud, may cast suspicion on the transferor's intent, the confluence of several in one transaction generally provides conclusive evidence of an actual intent to defraud.'") (quoting Gilchinsky v. Nat'l Westminster Bank, 159 N.J. 463, 732 A.2d 482, 490 (N.J. 1999)); In re Nat'l Audit Def., 367 B.R. at 220 ("Although none of the badges standing alone will establish fraud, the existence of several of them will raise a presumption of fraud."). In Nevada, as few as three badges have been found to establish clear and convincing evidence of actual fraudulent intent. See Sportsco Enters., 112 Nev. at 632.

22. Where the plaintiff establishes the existence of "indicia of badges of fraud, the burden shifts to the defendant to come forward with rebuttal evidence that a transfer was not made to defraud the creditor." See Sportsco Enters., 112 Nev. at 632 (citing Territorial Sav. & Loan Ass'n v. Baird, 781 P.2d 452, 462 n. 18 (Utah Ct. App. 1989); see also Southern New England Telephone Co. v. Sahara & Arden, Inc., 2010 WL 2035330, *4-12 (D. Nev. May 24, 2010)

(applying the burden-shifting analysis under NRS 112.180(1)(a) and granting summary judgment to creditor).

23. The evidence relative to a confluence of at least a majority of the badges of fraud identified by Nevada statute and the Sportsco case amounts to clear and convincing evidence of Paul Morabito's actual intent to delay, hinder or defraud the Herbst Parties. See Lubbe v. Barba, 91 Nev. 596, 598 (1975) (establishing a requirement for proving contentions of fraud by clear and convincing evidence).

1. Paul Morabito's Actual Intent Is Apparent from His Own Statements and Actions.

24. The debtor made his intent clear through his actions and his own statements.

25. Immediately following the Oral Ruling, Paul Morabito transferred $6 million in cash off-shore.[217] Within two days of the Oral Ruling, he hired counsel for advice on how to evade the Herbst Parties' judgment and protect his assets from the Herbst Parties.[218] Recognizing that the transfers would be challenged, he explained his motive as depriving the Herbst Parties of a perceived "home court, good old boy advantage."[219] When he was advised by Gary Graber that the contemplated transfers may constitute fraudulent transfers, he terminated Mr. Graber's firm.[220] Paul Morabito then used his long-time counsel, Vacco, to implement a series of transactions that resulted in him being divested of most of his assets within a two-week period, before the FF&CL was even entered.

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[217] Exh. 37, p. 4, MORABITO (341).005352.

[218] *See* Exh. 25 (Hodgson Ross indicating they had a number of ideas, "including a possible marital split between Paul [Morabito] and [Bayuk] pursuant to which [Bayuk] could retain some of Paul [Morabito's] assets" and Vacco of LMWF following with discussion of Paul Morabito selling his interest in CWC to Bayuk and Sam Morabito); see also Trans. 11/1/18, p. 29, ll. 13-18 and p. 30, ll. 21-22; 11/1/18, p. 33, ll. 1-6; 11/1/18, p. 46, ll. 13-15; Exhs. 26 discussing moving to California) and 32 ("[Bayuk] and I plan on changing our primary residence from Reno to Laguna Beach.").

[219] Exh. 29.

[220] Trans. 11/1/18, p. 35, ll. 6-14.

26. Subsequent to the transfers, Paul Morabito acknowledged that he had stripped himself of any assets other than the Panorama Property and had effectively limited the Herbst Parties' collection attempts to the Panorama Property, telling Vacco:

> With the sale of the Reno house closing December 31st our friends in Las Vegas get a nice gift. They also acknowledge the change of ownership to just me. $1.5 million is [their] bounty. If we go past December 31st the only material asset that they can lay their hands on through me is access to Edward Bayuk and Virsenet - and that is now valued at $2.12 billion. After dilution Edward owns 72%. $85 million is 4% of the overall value. If they want to go after me and think that they can make a claim on him, then that's [their] value proposition. . . .[221]

27. On April 24, 2013, on the eve of Paul Morabito's default under the Forbearance Agreement with the Herbst Parties, he asked Vacco "How do you do this so that Herbst cannot ever access it?"[222]

28. Paul Morabito's communications with his counsel both before and after the transfers leave no doubt of his knowledge that the transactions would operate to the detriment of the Herbst Parties. The evidence presented at trial established the actual intent to hinder, delay, or defraud a creditor by clear and convincing evidence without any further consideration of the statutory or common-law badges of fraud. See Hayes, 916 F.2d at 535 (debtor's knowledge that a transaction will operate to the detriment of creditors is sufficient to establish actual intent).

29. Even if the court were to accept the story offered by Paul Morabito and Defendants (which this Court does not find credible) that the parties were seeking to separate their assets as a result of the Oral Ruling, a non-fraudulent motive will not "cure" a transaction effectuated with actual intent.[223] See Bertram, 41 A.3d at 1247 (transaction is intentionally fraudulent if debtor has a motive of effecting a transaction to hinder a creditor, even if the debtor also has non-fraudulent motives).

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[221] Exh. 161 (December 18, 2012 email from Paul Morabito to Dennis Vacco).

[222] Exh. 162.

[223] As noted above, the story that Paul Morabito was merely separating his assets from Bayuk and Sam Morabito in September 2010 is belied by the transfer of $6 million from Paul Morabito's account immediately following the Oral Ruling, along with Paul Morabito's continued involvement in their businesses as an "advisor."

2. The Presence of Multiple Badges of Fraud Compel a Determination of Paul Morabito's Intent to Hinder, Delay, or Defraud the Herbst Parties.

30. Even if Paul Morabito had not admitted his intent to hinder and delay the Herbst Parties, consideration of the badges of fraud compel the conclusion that Paul Morabito intended to hinder, delay, or defraud his creditors, the Herbst Parties.

a. The transfers were to insiders – NRS 112.180(2)(a).

31. The transfers at issue in this case were made to insiders. Under NUFTA, a relative of the debtor is an insider. NRS 112.150(7)(a)(1). Here, Sam Morabito is Paul Morabito's brother and, therefore, a relative of the debtor.

32. NRS 112.150(7)(d) further provides that a statutory insider includes an affiliate, or an insider of an affiliate as if the affiliate were the debtor. "Affiliate" is defined as:

> (b) A corporation 20 percent or more of whose outstanding voting securities are directly or indirectly owned, controlled or held with power to vote, by the debtor or a person who directly or indirectly owns, controls or holds with power to vote, 20 percent or more of the outstanding voting securities of the debtor, other than a person who holds the securities: (1) As a fiduciary or agent without sole power to vote the securities; or (2) Solely to secure a debt, if the person has not in fact exercised the power to vote…

NRS 112.150(1)(b). Paul Morabito directly and indirectly owned and controlled 20% more of the outstanding voting securities of CWC, Superpumper, and Baruk LLC and therefore, they all constitute Paul Morabito's affiliates. If the affiliate is a corporation, an insider includes (1) a director of the affiliate, (2) an officer of the affiliate, or (3) a person in control of the affiliate. Here, Bayuk was a director and officer of CWC and Superpumper along with Paul Morabito and owned 50% of Baruk Properties with Paul Morabito. Therefore, Bayuk was therefore an insider of Paul Morabito's affiliates and, by extension, a statutory insider of Paul Morabito.

33. Furthermore, the "UFTA's definition of 'insider' is not intended to limit an insider to the …listed subjects. Instead, the drafters provided the list for purposes of exemplification." See In re Holloway, 955 F.2d 1008, 110 (5th Cir. 1992) (analyzing identical provision under Texas' adopted UFTA)); Landmark Cmty. Bank, N.A. v. Klingelhutz, 874 N.W.2d 446, 452, 2016 WL 363521 (Minn. Ct. App. 2016), review denied (Apr. 27, 2016) (finding that single-member LLC of spouse was an insider because the definition of "insider" is not limiting) (citing Citizens

State Bank Norwood Young Am. v. Brown, 849 N.W.2d 55, 62–63 (Minn. 2014) (finding that former spouse was an insider). When determining whether a transferee is a non-statutory insider two factors must be considered: (1) the closeness of the relationship between the transferee and the debtor, and (2) whether the transactions between them were conducted at arm's length. In re Emerson, supra at 707 (citing to In re Holloway, 955 F.2d 1008, 1011 (5th Cir. 1992)); In re Village at Lakeridge, LLC, 814 F.3d 993, 996 (9th Cir. 2016). "The true test of 'insider' status is whether one's dealings with the debtor cannot accurately be characterized as arm's-length." In re Craig Systems Corp., 244 B.R. 529, 539 (Bankr. D. Mass. 2000).

34. Paul Morabito and Bayuk were long-time companions and business partners who cohabitated for over a decade prior to the subject transfers, owned several properties together as tenants in common, and co-owned several businesses. Domestic partners, same-sex or otherwise, are, like spouses, insiders for the purposes of an avoidance analysis.[224] Given the nature of their relationship, and the nature of the subject transactions, the subject transactions between Paul Morabito and Bayuk were not entered arm's length with one another.

b. The debtor retained possession or control of the property transferred after the transfer – NRS 112.180(2)(b).

35. It was Paul Morabito's intent that he would continue to be involved in his businesses behind the scenes, but that he would not have assets titled in his name and his businesses would be titled in the names of Bayuk, Sam Morabito, and Dennis Vacco.[225]

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[224] See Bloom v. Camp, 336 Ga. App. 891, 895, 785 S.E.2d 573, 578, adopted, (Ga. Super. May 24, 2016) (finding same-sex partner to be an insider though same-sex marriages were not recognized in Georgia at the time of the transfer); In re Fisher, 296 F. App'x 494, 502, 2008 WL 4569946, at *5 (6th Cir. 2008) (though finding no fraudulent transfer occurred, finding that opposite-sex domestic partner was an insider); In re Tanner, 145 B.R. 672, 678 (Bankr. W.D. Wash. 1992) (same-sex partner who had cohabitated with debtor was an insider) (citing Matter of Montanino, 15 B.R. 307 (Bankr. D. N.J. 1981) (parents of debtor's live-in fiancé were insiders); In re Ribcke, 64 B.R. 663 (Bankr. D. Md. 1986) (parents of a debtor's deceased wife were insiders); In re O'Connell, 119 B.R. 311 (Bankr. M.D. Fla. 1990) (a good friend who had made numerous informal loans to a debtor was an insider); In re Standard Stores, Inc., 124 B.R. 318 (Bankr. C.D. Cal. 1991) (a corporate debtor's president's ex-brother-in-law was an insider with respect to a transfer five years after divorce from debtor's president's sister).

[225] Exh. 30 (9/21/2010 email to joint counsel, Vacco, and a third party representing that he "would no longer be actively seeking to accumulate assets in companies that [he was] a shareholder in, and instead would be acting as an advisor to amongst other entities, Snowshoe Petroleum LLC, a company to be owned and operated by [his] brother, Sam; Edward Bayuk, and Dennis Vacco...").

36. Consistent with his plan, following the transfers, Paul Morabito, Bayuk, and Sam Morabito maintained the *status quo*, with Paul Morabito retaining significant control of and continuing to use the transferred assets as if he still owned them. After the transfers, Bayuk and Sam Morabito funded Paul Morabito's lifestyle and Bayuk supplied Paul Morabito with money, credit card, a Mercedes, and a luxurious home. Paul Morabito continued to receive financial remuneration from Snowshoe, which paid $126,000 in Paul Morabito's personal legal expenses between October of 2015 and March of 2018—years after his financial interests were supposedly separated from those of his brother and Bayuk.[226]

37. Paul Morabito continued to negotiate deals using Superpumper as if he still owned it, and had general authority to speak on behalf of Snowshoe.[227] Among other examples of his continued control, in April 11, 2011, without any involvement by Bayuk or Sam Morabito, Paul Morabito proposed contributing Snowshoe's 100% interest in Superpumper in connection with the proposed Nella Deal, for which negotiations had commenced prior to the transfers.[228] In August 2011, Paul Morabito's and Defendants' joint counsel advised Paul Morabito (without copying Bayuk or Sam Morabito) to simply use Superpumper to make a payment to real estate broker Tim Haves in order to conceal the payment from the Herbst Parties.[229] In April of 2012, in response to inquiries by Superpumper's auditors regarding affiliate loans, Paul Morabito instructed Vacco "MY POSITION IS BELOW - PLEASE MAKE IT HAPPEN".[230] In March 2013, nearly three years after the Superpumper Transfer, Paul Morabito was still bargaining with Superpumper, proposing a settlement with the Herbst Parties whereby he would transfer Superpumper to the Herbst Parties in partial satisfaction of the judgment.[231] Though Bayuk and Sam Morabito

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[226] Exhs. 308, 309.

[227] Trans. 10/29/18, p. 224, l. 3 – p. 226, l. 20.

[228] Exhs. 131, 132 133; Trans. 11/2/18, p. 12, l. 23 – p. 16, l. 3; p. 16, l. 4 – p. 17, l. 19.

[229] Exhs. 136 and 137.

[230] Exh. 144.

[231] Exh. 153.

supposedly owned Superpumper at that point through Snowshoe, neither was included in these discussions.

38. Paul Morabito also continued to use Superpumper Properties, the successor to Baruk LLC, and its assets as if he still owned them. In November of 2011, Paul Morabito sought to use the assets of Snowshoe Properties (the successor to Baruk LLC) to settle a lawsuit against him. In February 2012, he sought to negotiate a third-party sale of 1461 Glenneyre and a master lease with the new buyer for Snowshoe Capital, a company owned by Paul Morabito, for the property, without any involvement by Bayuk.[232] Later, he caused a second deed of trust to be placed on 1461 Glenneyre in connection with a settlement of his lawsuit with Bank of America, which had nothing to do with Bayuk—Vacco simply instructed Bayuk when and where to sign for Paul Morabito.[233] Similarly, in September of 2012, Bayuk instructed their counsel that he would sign a second deed of trust on the Mary Fleming House in Palm Springs that Paul Morabito wanted in connection with funding for Virsenet, an entity in which Bayuk and Paul Morabito held joint interests.[234] When the sham of the sale of the Baruk LLC interest to Bayuk became inconvenient, Paul Morabito instructed Vacco to just undo it.[235] On October 3, 2012, Paul Morabito instructed Vacco and Lovelace regarding negotiation of a $5 million loan to Snowshoe Properties—in which Paul Morabito supposedly held no interest—without including Bayuk.[236] In March 2014, Paul Morabito caused Bayuk to transfer the Clayton Property to Desi Moreno without any value to Bayuk.[237]

39. Paul Morabito's continued control makes clear that the intent of the transfers was not to separate Sam Morabito's and Bayuk's interests from Paul Morabito's interests, as Bayuk

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[232] Exh. 142;Trans. 10/30/18, p. 28, l. 9 – p. 29, l.1.

[233] Exhs. 145, 147, 148, 152.

[234] Exh. 150; *see also* Exhs. 159 and 160.

[235] Exh. 70.

[236] Exh. 151.

[237] Trans. 10/30/18, p. 66, ll. 1-12.

and Sam Morabito now contend. There was never any separation one would expect in an arms' length transaction; rather, Paul Morabito viewed the transferred assets as if he still owned them. The only difference following the transfers was that the assets were out of the Herbst Parties' reach. While Bayuk and Sam Morabito often attempted to characterize Paul Morabito's representations regarding the assets and his continued use of the assets as mere "whiteboarding," neither of them ever repudiated Paul Morabito's representations regarding the assets or his attempts to sell, lien, or otherwise leverage them in connection with a transaction,[238] and, consistent with their unwavering support for Paul Morabito,[239] testified that they believed in his ability to put together a favorable transaction and would have agreed to a transaction negotiated by him.[240]

c. The transfers were concealed (NRS 112.180(2)(c)) and the debtor removed or concealed assets – NRS 112.180(2)(g).[241]

40. Judge Adams announced the Oral Ruling on September 13, 2010. By October 1, 2010, the transfers were largely complete. Neither Paul Morabito, his counsel, nor Defendants informed the Herbst Parties that the transfers were occurring, despite the fact that Paul Morabito and the Herbst Parties were in the midst of preparing for the punitive damages phase of the trial.

41. The Herbst Parties were not informed of the Baruk Transfer or the subsequent transfers of the Baruk Properties. Both the name and location of the entity owning the Baruk Properties was changed to Snowshoe Properties. By October 1, 2010, Bayuk had transferred the Palm Springs Property again, this time to the Bayuk Trust. Thereafter, the $1,617,500 Note was assigned to Woodland Heights, Ltd. so the Herbst Parties could not simply attach the proceeds to satisfy the Confessed Judgment.

42. The Herbst Parties were not informed of the Compass Loan, the distributions by Superpumper, the Matrix Valuation, or the Superpumper Agreement. Further, Paul Morabito

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[238] Nor did their counsel, Vacco.

[239] See Trans. 10/30/18, p. 98, l. 4 – p. 99, l. 7; p. 233, l. 15 – 235, l. 9

[240] Trans. 10/30/18, p. 239, l. 1-13.

[241] These badges of fraud are overlapping, and therefore are discussed together.

removed his assets from Nevada when he transferred his interest to Snowshoe, a new company incorporated in New York.

43. As Paul Morabito made clear in his communications with his counsel, removing and concealing assets in different jurisdictions was an intentional measure to ensure that the assets were out of the reach of the Nevada courts and to strip the Herbst Parties of a perceived "home court, good old boy" advantage in their collection efforts.

d. Before the transfer was made or obligation was incurred, the debtor had been sued or threatened with suit – NRS 112.180(2)(d), the transfer occurred shortly before or shortly after a substantial debt was incurred – NRS 112.180(2)(j), and the transfers were hurried – Sportsco Enterprises.

44. The presence of these related badges of fraud are the most obvious and compelling. Not only had Paul Morabito been sued by the Herbst Parties, but Judge Adams had announced an $85 million Oral Ruling against him on September 13, 2010.

45. The transfers were largely completed within the next two weeks, when the punitive damages phase of the litigation was just commencing. See Sportsco Enters., 112 Nev. at 632 (secrecy or a hurried transaction as indicative of fraud). By the time of Judge Adams' FF&CL, let alone entry of the Final Judgment on August 23, 2011, Paul Morabito's attachable assets were gone. It is not even necessary to infer that the Oral Ruling prompted the transfers, because Paul Morabito, Bayuk and Sam Morabito all admitted it.[242]

e. The transfer was of substantially all the debtor's assets – NRS 112.180(2)(e).

46. Within days after Judge Adams announced the Oral Ruling, Paul Morabito divested himself of almost all, if not all, of his assets: approximately $7 million in funds were transferred from his bank account, Paul Morabito's interest in the Laguna Properties was transferred, the 50% interest in Baruk LLC, and the 80% interests in Superpumper. He even transferred his furnishings

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[242] Trans. 10/29/18, p. 132, ll. 6-16; *see also id.*, p. 132, ll. 17-19 (stipulating that Oral Ruling was the impetus for the transfers); Trans. 10/31/18, p. 150, l. 20 – p. 151, l. 3.

and personal property (including those he continued to use), to Bayuk. Paul Morabito was left with minimal tangible assets subject to execution by his creditors.

f. The value of the consideration received by the debtor was not reasonably equivalent to the value of the asset transferred – NRS 112.180(2)(h), and there was lack of consideration for the transfers.[243]

47. Whether a debtor receives reasonably equivalent value is determined from the perspective of creditors. In Herup, the Nevada Supreme Court found that the underlying public policy of the Bankruptcy Code and the UFTA is the same: "to preserve a debtor's assets ***for the benefit of creditors***." Herup, 123 Nev. at 235 (emphasis added). Because the language of the UFTA and § 548 of the Bankruptcy Code are nearly identical and the purposes of the different laws are the same, cases applying § 548 of the Bankruptcy Code are persuasive authority. See id. (citing cases) (synthesizing authority for the conclusion that the bankruptcy code dictates "the appropriate standard to apply under Nevada's version of the UFTA.").

48. Likewise, the comments to the UFTA expressly state that the definition of "value" within the uniform act "is adapted from § 548(d)(2)(A) of the Bankruptcy Code.... The definition [ ]is not exclusive [and] is to be determined in light of the purpose of the Act to protect a debtor's estate from being depleted to the prejudice of the debtor's unsecured creditors." UFTA § 3, cmt. 2. "***Consideration having no utility from a creditor's viewpoint does not satisfy the statutory definition.***" Id. (emphasis added).[244]

49. To constitute a cognizable benefit under the UFTA, (1) the benefit must be received by the debtor, such that the debtor's net worth is preserved ***to the exception of the interests of the creditors***; (2) such benefits must be for a cognizable value, including "property" and "satisfaction

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[243] The lack of reasonably equivalent value is both a badge of fraud under NRS 112.180(2)(h) and an element of a constructive fraudulent transfer under NRS 112.180(1)(b).

[244] Other jurisdictions have reached the same conclusion. See In re Countrywide Fin. Corp. Mortg.-Backed Sec. Litig., No. 211ML02265MRPMANX, 2013 WL 12148482, at *6 (C.D. Cal. June 7, 2013); Janvey v. Golf Channel, Inc., 792 F.3d 539, 544 (5th Cir. 2015), certified question answered, 487 S.W.3d 560 (Tex. 2016). California's UFTA, for example, "requires 'reasonably equivalent value' to be determined from the standpoint of the creditors," as contemplated under section 548. In re Prejean, 994 F.2d 706, 708 (9th Cir. 1993) (emphasis added); see In re Bay Plastics, Inc., 187 B.R. 315, 329 (Bankr. C.D. Cal. 1995) (noting that "under California law, reasonable equivalence must be determined from the standpoint of creditors"); see also In re Blixseth, 489 B.R. 154, 184 (Bankr. D. Mont. 2013), aff'd, 514 B.R. 871 (D. Mont. 2014), aff'd in part, rev'd in part, 679 F. App'x 611 (9th Cir. 2017).

or securing of a present or antecedent debt of the debtor;" and (3) the benefit must have been received by the debtor in exchange for the transfer or obligation.[245] The reasonably equivalent value of a given transfer under the UFTA is not determined relative to the transferee or the transferor, but relative to assets available for the benefit of creditors. Consideration is "reasonably equivalent" if it leaves *creditors* in the substantially the same position as before the transfers.

50. Here, Paul Morabito did not receive reasonably equivalent value in exchange for the assets he transferred.

a. Prior to the subject transfers, Paul Morabito owned (1) a 70% interest in the Panorama Property, a 75% interest in the El Camino Property, and a 50% interest in the Los Olivos Property, with a collective value of approximately $1,916,250; (2) a 50% interest in Baruk LLC, with a value of approximately $1,654,550, and (3) 80% of the equity of CWC, which held an 100% interest in Superpumper, with a value of $10,440,000. In addition, he owned personal property at the El Camino, Los Olivos, Panorama, and Mary Fleming Properties which he valued at $2,000,000.

b. After the transfers, Paul Morabito owned the Panorama Property, which had an equity value of only $971,136 (further reduced by credits for the theatre equipment and water rights that Bayuk retained), $60,000 in cash and nominal payments for the personal property, the $1,617,050 Note, the $492,937.30 Note, and a slew of payments as directed to the LMWF firm (who represented Paul Morabito and Defendants) and other third parties to support his lifestyle.

51. The evidence establishes because the bulk of the "value" received—the $1,617,050 and $492,937.30--Notes by Paul Morabito were illusory, and certainly did not result in tangible assets available for Paul Morabito's creditors. A promise is illusory when it appears "so insubstantial as to impose no obligation at all on the promisor – who says, in effect, 'I will if I want to.'" See Sateriale v. R.J. Reynolds Tobacco Co., 687 F.3d 1132, 1146 (9th Cir. 2012). Paul

[245] See In re Blixseth, 489 B.R. at 184; see also SE Prop. Holdings, LLC v. Braswell, 255 F. Supp. 3d 1187, 1198 (S.D. Ala. 2017) (citing UFTA and synthesizing similar bankruptcy authority for the conclusion that "reasonably equivalent value" is measured from the net effect of the transfer on the debtor's estate and the value of the transfer to the creditors at-issue).

Morabito's relationships with Bayuk and Sam Morabito were such that Bayuk's and Sam Morabito's obligations on the Notes were nothing more than "I will if I want to." Defendants have been unable to credibly account for payments on the Notes, the terms of which were never enforced and meaningless to the parties. While Paul Morabito transferred executable assets to the Defendants, he received only a fraction of the value in cash, illusory notes, and promises to maintain his lifestyle without regard for the terms of the notes or the agreements documenting the transfers.

A. The Transfers Were Constructively Fraudulent as to Creditors.

52. The evidence presented, the chronology of events and transfer of assets, and the other surrounding circumstances lead to the inescapable conclusion that the transfers to the Defendants were intentionally, willfully and fraudulently designed to evade collection by the Herbst Parties. But even if actual intent had not been established, the transfers would be avoidable as constructively fraudulent. Under Nevada's constructive fraud provision:

> [a] transfer made... by a debtor is fraudulent as to a creditor, whether the creditor's claim arose before or after the transfer was made., if the debtor made the transfer... [w]ithout receiving a reasonably equivalent value in exchange for the transfer..., and the debtor:
>
> > (1) Was engaged or was about to engage in a business or a transaction for which the remaining assets of the debtor were unreasonably small in relation to the business or transaction; or
> >
> > (2) Intended to incur, or believed or reasonably should have believed that the debtor would incur, debts beyond his or her ability to pay as they became due."

NRS 112.180(1)(b).

53. While the creditor generally bears the burden of proof both with respect to the insolvency of the debtor and the inadequacy of consideration, as with the actual fraudulent transfer statute, "under [the] constructively fraudulent transfer statute, where the creditor establishes the existence of certain indicia or badges of fraud, the **burden shifts to the defendant** to come forward with rebuttal evidence that a transfer was not made to hinder, delay, or defraud the creditor. See Sportsco Enters., 112 Nev. at 632 (citing Territorial Sav. & Loan Ass'n v. Baird, 781 P.2d 452, 462 n. 18 (Utah Ct. App. 1989); Erjavec v. Herrick, 827 P.2d 615, 617 (Colo. Ct. App. 1992)); In

re Nat'l Audit Defense Network, 367 B.R. 207, 226 (Bankr. D. Nev. 2007) (applying burden shifting analysis to constructive fraud). While "[i]t may appear contradictory to consider facts used to infer actual intent to defraud in order to determine 'constructive' fraud," the "[f]actors relevant to determining actual intent to defraud, a higher culpability standard, should be equally probative where something less than actual intent will suffice." In re Soza, 542 F.3d 1060, 1066-67 (5th Cir. 2008).

54. To rebut an inference of fraud, the defendant must show either that the debtor was solvent at the time of the transfer and not rendered insolvent thereby or that the transfer was supported by fair consideration.[246] Sportsco Enters., 112 Nev. at 632 (citing Kirkland v. Risso, 98 Cal.App.3d 971, 159 Cal.Rptr. 798, 802 (Ct. App. 1980)).

55. A number of the badges of fraud are present in this case, giving rise to a presumption that the transfers were constructively fraudulent, thereby shifting the burden to Defendants to establish the transfers were not constructively fraudulent. Defendants have not offered evidence sufficient to overcome the presumption. As discussed in the context of actual intent under NRS 112.180(a)(1), Paul Morabito did not receive reasonably equivalent value in exchange for the subject transfers. Moreover, after the transfers, Paul Morabito was left with insufficient assets to even meet his basic expenses, relying on Bayuk and Sam Morabito to pay his living expenses. The transfers were made immediately following Judge Adams' Oral Ruling, but before entry of the Final Judgment. As of the Oral Ruling, Paul Morabito knew, or at the very least, should have known, that he would incur a debt to the Herbst Parties beyond his ability to pay as it came due. That insolvency was imminent upon entry of the final judgment was confirmed by Michele Salazar in her net worth expert report submitted in the Herbst Litigation.[247]

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[246] The term "fair consideration" derives from the Uniform Fraudulent Conveyance Act, 7A U.L.A. 427, 428 (1985), the predecessor to the UFTA. In re Bay Plastics, Inc., 187 B.R. 315, 322, 329 (Bankr. C.D. Cal. 1995). The UFTA replaced "fair consideration" with "reasonably equivalent value." Id. at 329.

[247] Exh. 44.

B. Plaintiff Is Entitled to Avoidance of the Transfers and Return of the Property or the Value Thereof.

56. Having determined that the transfers were actually or constructively fraudulent under NRS 112.180(a)(1) or (a)(2), the Court must evaluate the Defendants' good faith defense and the equable remedies under NRS 112.210 and NRS 112.220. See Herup, 123 Nev. at 232; Cadle Co. v. Woods & Erickson, LLP, 131 Nev 114, 119 (2015) (finding that Nevada's fraudulent transfer statute creates equitable remedies including avoidance, attachment, and, subject to principles of equity and the rules of civil procedure, injunction, receivership, or other relief under NRS 112.210 or payment for value under NRS 112.220).

57. Nevada law provides a complete defense to avoidance to a good faith transferee who pays reasonably equivalent value as follows:

> A transfer or obligation is not voidable under paragraph (a) of subsection 1 of NRS 112.180[248] against a person who took in good faith and for a reasonably equivalent value or against any subsequent transferee or obligee.

NRS 112.220(1). A partial defense is afforded to a good faith transferee under NRS 112.220(4), which provides:

> Notwithstanding voidability of a transfer or an obligation under this chapter, a transferee or obligee who took in good faith is entitled, to the extent of the value given the debtor for the transfer or obligation, to:
>
> (a) A lien on or a right to retain any interest in the asset transferred;
>
> (b) Enforcement of any obligation incurred; or
>
> (c) A reduction in the amount of the liability on the judgment.

Thus, under Nevada law, if the complete defense under subsection (1) of NRS 112.220 does not apply to a transfer made with actual intent because less than "reasonably equivalent value" was given, a good faith transferee may receive a lien, enforcement of any obligation incurred, and/or

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[248] Transfers which are made with actual intent to hinder, delay, or defraud.

"a reduction in the amount of the liability on the judgment" to the extent of the value provided. See In re Nat'l Audit Def. Network, 367 B.R. at 223 (describing good faith defense).

58. Under either NRS 112.220(1) or (4), however, the transferee bears the burden of proof to establish that the transferee received the transfer in good faith. Herup, 123 Nev. at 236-237. Good faith is an indispensable element of the defense, and as such, even if a transferee gives reasonably equivalent value in exchange for the transfer avoided, the transferee may not recover such value if the exchange was not in good faith. In re Agric. Research & Tech. Group, Inc., 89-15416, 1990 WL 149820 (9th Cir. 1990) (applying Haw.Rev.Stat. § 651C–8 with Bankruptcy Code § 548(c) as persuasive authority) (citing In re Candor Diamond Corp., 76 B.R. 342, 351 (Bankr. S.D.N.Y. 1987); Dean v. Davis, 242 U.S. 438, 37 S.Ct. 130, 61 L.Ed. 419 (1917); In re Roco Corp., 701 F.2d 978, 984 (1st Cir. 1983); In re Health Gourmet, Inc., 29 B.R. 673, 677 (Bankr. D. Mass. 1983)).

59. "A majority of courts applying the UFTA hold that a transferee must prove that he received the transfer in ***objective*** good faith. That is, good faith must be determined on a case-by-case basis by examining whether the facts would have caused a reasonable transferee to inquire into whether the transferor's purpose in effectuating the transfer was to delay, hinder, or defraud the transferor's creditors." Herup, 123 Nev. at 236-237 (emphasis added) (adopting the objective standard of good faith applicable under the Bankruptcy Code and other states' adoption of UFTA and collecting cases). "[T]o establish a good faith defense to a fraudulent transfer claim, the transferee must show objectively that he or she did not know or had no reason to know of the transferor's fraudulent purpose to delay, hinder, or defraud the transferor's creditors." Id. at 237.

60. Under this objective, inquiry notice standard, transferees "have a duty to investigate if there is sufficient information to put the transferee on notice that something is wrong." Leonard v. Woods & Erickson, LLP (In re AVI, Inc.), 389 B.R. 721, 736 (B.A.P. 9th Cir. 2008) (applying objective standard of good faith under Bankruptcy Code § 550 that is similar to UFTA) (citing Bonded Fin. Servs., Inc. v. Eur. Am. Bank, 838 F.2d 890, 897–98 (7th Cir. 1988)).

61. Defendants contend that because they were, in their words, "exonerated" by Judge Adams in the Herbst Litigation, they are absolved of liability. However, whether Bayuk or Sam

Morabito were participants in the original fraud that resulted in the judgment does not mean they had no reason to know that Paul Morabito intended to hinder or delay enforcement of the Herbst Parties' judgment. Bayuk and Sam Morabito were present at the Oral Ruling when Judge Adams awarded the Herbst Parties $85 million in damages against Paul Morabito on the basis of actual fraud. In the Oral Ruling, Judge Adams not only awarded the Herbst Parties $85 million, but he expressly found by clear and convincing evidence that Paul Morabito knowingly and intentionally made material misrepresentations which "had no basis in reality."[249] Within the next two weeks, the Defendants received substantially all of Paul Morabito's assets. This alone put Defendants on notice that something was wrong.

62. Bayuk and Sam Morabito cannot demonstrate that they did not know or have reason to know of Paul Morabito's intent to hinder, delay, or defraud the Herbst Parties. They were aware of the Oral Ruling and Paul Morabito's obligations to the Herbst Parties at the time of the transfers. They utilized the same counsel to orchestrate the transfers. They participated in the actions to strip the value from Superpumper prior to Paul Morabito's transfer of the equity. They allowed Paul Morabito to continue using and controlling the assets transferred. They assisted in ensuring that the Notes were not paid in accordance with their terms, thereby hindering collection by the Herbst Parties. They continued to fund Paul Morabito's lifestyle to ensure that, after the assets were transferred, the Herbst Parties could not collect their judgment but Paul Morabito's high-flying lifestyle would not change. They did not receive the transfers in objective good faith. They were complicit in all respects.

63. Even if good faith could have been established, the transferee must still demonstrate that it has provided value in exchange for the transfer. A complete defense to a fraudulent transfer arises in favor of a good faith transferee only if reasonably equivalent value is provided in exchange. NRS 112.220(1). If the value provided is not "reasonably equivalent," the value

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[249] Exh. 1 (Sept. 13, 2010 Transcript of Judge Adams' Oral Ruling) at LMWF SUPP 23106, l. 14 – LMWF SUPP 23107, l. 6; LMWF SUPP 23117, ll. 11-22 (finding that Paul Morabito "knew firsthand from his own employees and from his own accountant that [the working capital estimate] was incorrect," that it "materially inflated and false inflated the value of the company," and that it had "no basis in reality, but it was contrary to what he knew firsthand to be the truth.")

provided a good faith transferee entitles the transferee to a lien or reduction in liability to the extent of the value given. NRS 112.220(4)

64. Prior to the transfers, Morabito owned interests in the Laguna Properties and Panorama Property with an aggregate value of approximately $1,916,250; (2) a 50% interest in Baruk, with a value of approximately $1,654,550, and (3) an indirect 80% interest in Superpumper, with a value of at least $10,440,000. After the transfers, Paul Morabito owned the Panorama Property, with a net value of only $971,136 and the sham Notes, and received no more than $60,000 in cash in connection with the Real Properties transfers and $1,035,068 in cash in connection with Superpumper. For the reasons discussed above, the total amounts received by Morabito are not reasonably equivalent to the more than $14 million in value transferred.

65. Because the Defendants did not take the transfers in good faith, the Court does not find they have established a good faith defense.

C. Plaintiff is Entitled to Avoidance of the Transfers and Return of the Property Transferred Under NRS 112.210(a) and 11 U.S.C. § 541(a), and Judgment Under NRS 112.220

1. Remedies Available to Plaintiff Under Chapter 112.

66. The equitable remedies under UFTA are found in NRS 112.210 and 112.220(2). NRS 112.210 provides:

> 1. In an action for relief against a transfer or obligation under this chapter, a creditor, subject to the limitations in NRS 112.220, may obtain:
>
> (a) Avoidance of the transfer or obligation to the extent necessary to satisfy the creditor's claim;
>
> (b) An attachment or garnishment against the asset transferred or other property of the transferee pursuant to NRS 31.010 to 31.460, inclusive; and
>
> (c) Subject to applicable principles of equity and in accordance with applicable rules of civil procedure:
>
> (1) An injunction against further disposition by the debtor or a transferee, or both, of the asset transferred or of other property;
>
> (2) Appointment of a receiver to take charge of the asset transferred or of other property of the transferee; or
>
> (3) Any other relief the circumstances may require.

> 2. If a creditor has obtained a judgment on a claim against the debtor, the creditor, if the court so orders, may levy execution on the asset transferred or its proceeds.

NRS 112.210. Subsection (2) of NRS 112.220 provides:

> Except as otherwise provided in this section, to the extent a transfer is voidable in an action by a creditor under paragraph (a) of subsection 1 of NRS 112.210, the creditor may recover judgment for the value of the asset transferred, as adjusted under subsection 3 of this section, or the amount necessary to satisfy the creditor's claim, whichever is less. The judgment may be entered against:
>
> > (a) The first transferee of the asset or the person for whose benefit the transfer was made; or
> >
> > (b) Any subsequent transferee other than a transferee who took in good faith for value or from any subsequent transferee.

67. Thus, under NRS 112.210(1)(a), the first remedy is actual avoidance of the transfers—undoing the transfer sued upon. NRS 112.150 expressly advises Nevada courts construing the UFTA to harmonize its ruling with other states' courts construing the UFTA. Courts in other states interpreting UFTA have found that avoidance operates as a reconveyance of the property to the transferor. See In re Sexton, 166 B.R. 421, 426 (Bankr. N.D. Cal. 1994) (applying California law, ". . . a creditor that succeeds in causing a fraudulent transfer to be avoided merely causes the property to be reconveyed to the transferor.") (citing Wagner v. Trout, 124 Cal.App.2d 248, 254, 268 P.2d 537 (1954); Wright v. Salzberger, 121 Cal.App. 639, 9 P.2d 860 (1932)); United States v. Ultra Dimensions, 803 F. Supp. 2d 596, 601 (E.D. Tex. 2011) (under the Texas UFTA, "a conveyance which is found to be fraudulent as to creditors is wholly null and void as to such creditors, and the legal as well as the equitable title remains in the debtor for the purpose of satisfying debts.'") (citing California Pipe Recycling, Inc. v. Southwest Holdings, Inc., 2010 WL 56053, at *5 (S.D. Tex. 2010).

68. Further, under NRS 112.210(1)(c), this Court has authority to issue an injunction "against further disposition by the debtor or a transferee, or both, of the asset transferred or of other property." In addition to the power to grant injunctive relief under NRS 112.210(1)(c), the court is also vested with the power to issue injunctive relief pursuant to NRCP 65 and NRS 33.010. NRS 33.010(3) provides for injunctive relief when a party acts in "violation of the plaintiff's rights

respecting the subject of the action, and tending to render the judgment ineffectual." NRS 33.010(3). The Nevada Supreme Court has long held that "if the injury is likely to be irreparable, or if the defendant be insolvent, equity will always interpose its powers to protect a person from a threatened injury." Champion v. Sessions, 1 Nev. 478, 483 (1865) (emphasis added). Injunctive relief may be of either a mandatory or prohibitive nature, and is properly issued where "it is essential to preserve a business or property interests." Guion v. Terra Marketing of Nevada, Inc., 90 Nev. 237, 240; City of Reno v. Matley, 79 Nev. 49, 60 (1963).

69. In addition, NRS 112.220(2) allows a creditor to recover judgment for the value of the asset transferred," subject to adjustment as equities may require. Moreover, NRS 112.220 permits the plaintiff to recover judgment against the initial transferee or the person for whose benefit the transfer was made—in this case, Bayuk and Sam Morabito.

70. Finally, NRS 112.210(1)(c)(3) broadly permits the court to award "[a]ny other relief the circumstances may require" subject to principles of equity and the applicable rules of civil procedure.

71. The breadth and flexibility of these remedies is reflected in Altus Brands II, LLC v. Alexander, a Texas appellate decision discussing provisions of Texas's UFTA which are substantively identical to NRS 112.210 and 112.220. 435 S.W.3d 432 (Tex.App.--Dallas 2014, no pet.) (applying Chapter 24 of the Texas Business & Commerce Code and specifically, Tex. Bus. & Com. Code Ann., §§ 24.008 and 24.009). The Altus court described the purpose and remedial provisions of UFTA as follows:

> UFTA is intended to prevent debtors from defrauding creditors by moving assets out of reach. "[T]he focus of an UFTA claim is to ensure the satisfaction of a creditor's claim when the elements of a fraudulent transfer are proven."

Id. at 441.

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As to a particular remedy, the court stated:

> However, UFTA does not specify how a remedy is to be selected in a particular case. To the extent appellees contend UFTA limits a creditor who has obtained a judgment against the debtor to the remedy described in Subsection 24.008(b), i.e. execution on the asset transferred or its proceeds, the language of UFTA does not, on its face, state such a limitation. Further, appellees cite no case law supporting such a limitation, and we have found none.

Id. at 444 (internal citations omitted).[250]

72. The remedial provisions of UFTA are equitable in nature and intended to restore the creditor to the position he would have had if the fraudulent transfer had not occurred. The court has the equitable power to fashion a remedy that fully restores the creditor—in this case, the bankruptcy estate—to the position it would have held had the transfers not occurred.

73. Plaintiff is therefore entitled to avoidance of the transfers to the extent necessary to satisfy the claims of creditors against Paul Morabito's estate pursuant to NRS 112.210(a) and 11 U.S.C. § 544(b). It is undisputed that the combined value of the property transferred from September 13, 2010 to October 10, 2010 is less than the amount of the claims, inclusive of the Herbst Parties' claim arising from the Confessed Judgment. Therefore, Plaintiff is entitled to avoidance of the transfers in their entirety, such that all of the transferred assets are returned to the bankruptcy estate.[251]

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[250] See also Arriaga v. Cartmill, 407 S.W.3d 927, 933 (Tex.App.--Houston [14th Dist.] 2013, no pet.) (reversing trial court's award of judgment instead of execution on transferred property in light of debtor's evasion of prior judgment, finding that "the trial court's award of a money judgment effectively denies [plaintiff], the prevailing party, the equitable relief she sought—a result that is contrary to the purpose of the UFTA."); Matter of Galaz, 850 F.3d 800, 806 (5th Cir. 2017) (given the evidence of actual intent to defraud and the broad remedial authority conferred by authority to grant "any other relief the circumstances may require" and to make "adjustment as the equities may require" of UFTA, the trial court properly awarded creditor amount which would restore her to the position she would have had if the fraudulent transfer had not occurred, which included percentage of gross income after the date of the transfer, over transferee's objection the district court should have limited compensatory damages to the value of the royalty rights at the time of the transfer).

[251] Here, because Paul Morabito is a debtor under Chapter 7 of the Bankruptcy Code, all legal and equitable interests of Paul Morabito as of June 20, 2013 are property of the bankruptcy estate. 11 U.S.C. § 541(a). Reconveyance of the property to the transferor—Paul Morabito—therefore requires conveyance of the property to the bankruptcy estate.

2. Plaintiff Is Entitled to Avoid the Real Property Transfers and Recover Paul Morabito's Interest in the Laguna Properties, as well as Monetary Judgment Against Bayuk and the Bayuk Trust Based on the Real Property Transfers in the Amount of $1,236,458.

74. Bayuk and the Bayuk Trust continue to own the Laguna Properties. Therefore, under NRS 112.210(1)(a) and 11 U.S.C. § 541(a), the bankruptcy estate is entitled to a return of Paul Morabito's 75% interest in the El Camino Property and his 50% interest in the Los Olivos Property.

75. Plaintiff is also entitled to a monetary judgment equal to the value of the transferred asset as of the date of transfer. Paul Morabito's 75% interest in El Camino Property was valued at $808,981 at the time of the transfers, and his 50% interest in Los Olivos Property had a value of $427,477 at the time of the transfers, for a total interest in the Laguna Properties at the time of the transfers of $1,236,458.

3. Plaintiff Is Entitled to Avoid the Baruk Transfer and Recover the Equity Interest in Baruk LLC, and Monetary Judgment Against Bayuk and the Bayuk Trust Based on the Baruk Transfer in the Amount of $1,654,550.

76. Paul Morabito indirectly owned 50% of the Baruk Properties prior to the transfers through Baruk LLC. Bayuk testified that he transferred the interest in Baruk LLC acquired from Paul Morabito to Snowshoe Properties and the Bayuk Trust. Bayuk still owns and controls the transferred properties (except the Clayton Property)—the Bayuk Trust owns 100% of the Glenneyre Properties indirectly through Snowshoe Properties, and directly owns the Mary Fleming Property. While litigation has been pending, Bayuk converted Snowshoe Properties from a California company to a Delaware company.

77. Plaintiff is entitled to avoidance of the Baruk Transfer, thereby restoring Paul Morabito's 50% equity interest in the remaining Baruk Properties. However, as a result of the subsequent transfers, Plaintiff is not remedied with avoidance alone.

78. Plaintiff is entitled to a monetary judgment against Bayuk and the Bayuk Trust based on the Baruk Transfer in the amount of $1,654,550 under NRS 112.220(2). As evidenced by the valuations obtained by Paul Morabito and Defendants, and the appraisal of the Clayton Property which was not valued by Defendants at the time of the transfers, the total value of Baruk

LLC on September 30, 2010 was $3,309,100. Morabito's 50% interest, therefore, had a value of $1,654,550. As a result, the Trustee is entitled to judgment against Bayuk and the Bayuk Trust in the amount of $1,654,550.

4. Plaintiff Is Entitled to Monetary Judgments Against Bayuk, Sam Morabito, and Snowshoe Based on the Superpumper Transfers.

79. While this action was pending, Defendants sold Superpumper and therefore, avoidance of the Superpumper Transfer is an inadequate remedy. Under NRS 112.220(2), Plaintiff is entitled to a judgment against the Defendants in the amount of the value of Morabito's interest at the time of the transfers.

80. Between September 21 and 23, 2010, Morabito transferred $355,000 to Salvatore and $420,250 to Bayuk, purportedly in exchange for their interests in Raffles. However, the Raffles assets remained an asset of CWC and Snowshoe, demonstrating that the alleged transfer was intended solely to strip CWC of one of its two assets and thereby reduce the valuation of Superpumper. Plaintiff is entitled to judgment in the amount of $355,000 against Salvatore and $420,250 against Baruk for the fraudulently-transferred cash.

81. Furthermore, Morabito's 80% interest in Superpumper had a value of $10,440,000 (exclusive of Raffles). In exchange for his interest in Superpumper, Morabito received only $1,035,068 and the Superpumper Note, which was illusory and provided no benefit to Morabito's creditors. Snowshoe was the initial transferee of the Superpumper Transfer. Bayuk and Salvatore were the ultimate recipients of the equity interests in Superpumper and therefore, the persons for whose benefit the transfers were made. Accordingly, Plaintiff is entitled to a judgment against Snowshoe in the amount of $9,404,932, and judgments against each of Bayuk and Salvatore for $4,702,466.

5. Plaintiff Is Entitled to Injunctive Relief.

82. During the pendency of this action, Defendants sold Superpumper to a third party, and Bayuk converted Snowshoe Properties from a California company to a Delaware company. Defendants have demonstrated both the ability and the willingness to engage in shell games to prevent Paul Morabito's creditors and Plaintiff from recovering assets to satisfy their claims.

Absent injunctive relief, Defendants are likely to transfer assets in an attempt to evade the court's judgment in favor of the Plaintiff.

III.
JUDGMENT

Based upon the foregoing and good cause appearing,

IT IS HEREBY ORDERED that judgment is entered in favor of Plaintiff and against Bayuk and the Bayuk Trust, as follows:

1. Avoiding the transfer of the El Camino Property and the Los Olivos Property, and awarding Plaintiff damages in the amount of $884,999.95, with offset for amounts collected on account of the El Camino Property and the Los Olivos Property;
2. Avoiding the transfer of Baruk LLC and awarding Plaintiff damages in the amount of $1,654,550 with offset for amounts collected on account of Baruk LLC;
3. Avoiding the transfer of $420,250 and awarding Plaintiff damages in the amount of $420,250 with offset for amounts collected on account of the $420,250; and
4. Avoiding the Superpumper Transfer and awarding Plaintiff damages in the amount of $4,949,000 with offset for amounts collected on account of the Superpumper Transfer.

IT IS HEREBY FURTHER ORDERED that judgment is entered in favor of Plaintiff and against Sam Morabito as follows:

1. Avoiding the transfer of $355,000 and awarding Plaintiff damages in the amount of $355,000 with offset for amounts collected on account on account of the $355,000; and
2. Avoiding the Superpumper Transfer and awarding Plaintiff damages in the amount of $4,949,000 with offset for amounts collected on account of the Superpumper Transfer.

IT IS HEREBY FURTHER ORDERED that judgment is entered in favor of Plaintiff and against Snowshoe, avoiding the Superpumper Transfer and awarding Plaintiff damages in the amount of $9,898,000 with offset for amounts collected on account of the Superpumper Transfer.

IT IS HEREBY FURTHER ORDERED that Plaintiff is awarded pre-judgment interest on the amounts set forth above at the Nevada statutory rate from date of service of the summonses and complaint to the date of entry of this judgment.

IT IS HEREBY FURTHER ORDERED that Plaintiff is awarded post-judgment interest on the amounts set forth above at the Nevada statutory rate until the judgment is paid in full.

IT IS HEREBY FURTHER ORDERED that under NRCP 65, NRS 33.010, and NRS 112.210(1)(c), the Court hereby enjoins and restrains Defendants, and each of them, as well as their officers, directors, agents, servants, and attorneys, and those persons or entities in concern with them who receive actual notice of this Judgment, whether acting directly or indirectly, or through any third party, from concealing, transferring, disposing of, or encumbering the El Camino Property, the Los Olivos Property, the Baruk Properties (or their proceeds), Snowshoe Properties or any successor thereto, or any assets held for the benefit of Paul Morabito.

Dated this 28 day of March, 2019.

Connie J. Steinheimer
DISTRICT JUDGE

CERTIFICATE OF SERVICE

CASE NO. CV13-02663

I certify that I am an employee of the SECOND JUDICIAL DISTRICT COURT of the STATE OF NEVADA, COUNTY OF WASHOE; that on the 29 day of March, 2019, I filed the **FINDINGS OF FACT, CONCLUSIONS OF LAW AND JUDGMENT** with the Clerk of the Court.

I further certify that I transmitted a true and correct copy of the foregoing document by the method(s) noted below:

_____**Personal delivery to the following: [NONE]**

__X__**Electronically filed with the Clerk of the Court, using the eFlex system which constitutes effective service for all eFiled documents pursuant to the eFile User Agreement.**

GABRIELLE HAMM, ESQ. for WILLIAM A. LEONARD, JR, TRSTEE OF ESTATE OF PAUL A. MORABITO

MARK WEISENMILLER, ESQ. for WILLIAM A. LEONARD, JR, TRSTEE OF ESTATE OF PAUL A. MORABITO

FRANK GILMORE, ESQ. for SNOWSHOE PETROLEUM, INC. et al

TERESA PILATOWICZ, ESQ. for WILLIAM A. LEONARD, JR, TRSTEE OF ESTATE OF PAUL A. MORABITO

ERIKA TURNER, ESQ. for WILLIAM A. LEONARD, JR, TRSTEE OF ESTATE OF PAUL A. MORABITO

_____**Transmitted document to the Second Judicial District Court mailing system in a sealed envelope for postage and mailing by Washoe County using the United States Postal Service in Reno, Nevada: [NONE]**

_____**Placed a true copy in a sealed envelope for service via:**

_____ Reno/Carson Messenger Service – **[NONE]**

_____ Federal Express or other overnight delivery service **[NONE]**

DATED this 29 day of March, 2019.

2535
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IN THE SECOND JUDICIAL DISTRICT COURT OF

THE STATE OF NEVADA, IN AND FOR THE COUNTY OF WASHOE

WILLIAM A. LEONARD, Trustee for the Bankruptcy Estate of Paul Anthony Morabito,

Plaintiff,

vs.

SUPERPUMPER, INC., an Arizona corporation; EDWARD BAYUK, individually and as Trustee of the EDWARD WILLIAM BAYUK LIVING TRUST; SALVATORE MORABITO, and individual; and SNOWSHOE PETROLEUM, INC., a New York corporation,

Defendants.

CASE NO.: CV13-02663

DEPT. NO.: 4

NOTICE OF ENTRY OF FINDINGS OF FACT, CONCLUSIONS OF LAW, AND JUDGMENT

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NOTICE OF ENTRY OF
FINDINGS OF FACT, CONCLUSIONS OF LAW, AND JUDGMENT

Notice is hereby given that on March 29, 2019, this Honorable Court entered its Findings of Fact, Conclusions of Law, and Judgment, a copy of which is attached hereto as **Exhibit 1**.

Dated this 29th day of March, 2019.

GARMAN TURNER GORDON LLP

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Special Counsel to Plaintiff,
William A. Leonard, Trustee

AFFIRMATION
Pursuant to NRS 239B.030

The undersigned does hereby affirm that the preceding document does not contain the social security number of any person.

Dated this 29th day of March, 2019.

GARMAN TURNER GORDON LLP

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CERTIFICATE OF SERVICE

I certify that I am an employee of GARMAN TURNER GORDON LLP, and that on this date, pursuant to NRCP 5(b), I am serving a true and correct copy of the attached **NOTICE OF ENTRY OF FINDINGS OF FACT, CONCLUSIONS OF LAW, AND JUDGMENT** on the parties as set forth below:

☒ a. Placing an original or true copy thereof in a sealed envelope placed for collection and mailing in the United States Mail, postage prepaid, following ordinary business practices:

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Los Angeles, CA 90015

Robert B. Burke, Trustee
Burke Living Trust
1140 Alta Loma Road
West Hollywood, CA 90069

Jon Richmond
301 N. Canon Dr.
Beverly hills, CA 90210

Garman Turner Gordon LLP
650 White Drive, Ste. 100
Las Vegas, NV 89119
725-777-3000

Jon Richmond, COO
US HF Cellular Communications LLC
c/o Timothy A. Lukas, Esq.
HOLLAND & HART, LLP
5441 Kietzke Lane, 2nd Floor
Reno, NV 89511

Jackson Hole Trust Company
185 West Broadway, Suite #101
Jackson, WY 83001

Jackson Hole Trust Company
P.O. Box 1150
Jackson, WY 83001

Supermesa Fuel & Merc, LLC
14631 N. Scottsdale Road
Scottsdale, AZ 85254

Supermesa Fuel & Merc, LLC
8225 Washington Street NE, Suite A
Albuquerque, NM 87113

Galpin Motors, Inc.
Attn: Alan Skobin, Esq.
15505 Roscoe Blvd.
North Hills, CA 91343-6503

Jack Suddarth
Equity Wave Lending
2355 Main St., Suite 230
Irvine, CA 92614

Famille Holdings, L.P.
27675 Chapala
Mission Viejo, CA 92692

Patrick Harkin
Camano Group, Inc.
900 E. Washington St., Suite 100
Colton, CA 92324

I declare under penalty of perjury that the foregoing is true and correct.

DATED this 29th day of March, 2019.

/s/ Kelli Wightman
An Employee of GARMAN TURNER GORDON LLP

Garman Turner Gordon LLP
650 White Drive, Ste. 100
Las Vegas, NV 89119
725-777-3000

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Jacqueline Bryant
Clerk of the Court
Transaction # 7215253 : csulezic

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GARMAN TURNER GORDON LLP
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Las Vegas, Nevada 89119
Telephone 725-777-3000
Counsel to Plaintiff

IN THE SECOND JUDICIAL DISTRICT COURT OF

THE STATE OF NEVADA, IN AND FOR THE COUNTY OF WASHOE

WILLIAM A. LEONARD, Trustee for the Bankruptcy Estate of Paul Anthony Morabito,

Plaintiff,

vs.

SUPERPUMPER, INC., an Arizona corporation; EDWARD BAYUK, individually and as Trustee of the EDWARD WILLIAM BAYUK LIVING TRUST; SALVATORE MORABITO, and individual; and SNOWSHOE PETROLEUM, INC., a New York corporation,

Defendants.

CASE NO.: CV13-02663

DEPT. NO.: 4

MEMORANDUM OF COSTS AND DISBURSEMENTS

NRS 18.005	Description[1]	Amount
(1)	Odyssey E-File & E-Serve.	$200.00
(2)	Reporters' fees for depositions, including a reporter's fee for one copy of each deposition.	$18,200.50
(3)	Jurors' fees and expenses, together with reasonable compensation of an officer appointed to act in accordance with NRS 16.120.	$0.00
(4)	Fees for witnesses at trial, pretrial hearings and deposing witnesses, unless the court finds that the witness was called at the instance of the prevailing party without reason or necessity.	$515.00

[1] All costs are identified in the attached invoice of costs.

NRS 18.005	Description[1]	Amount
(5)	Reasonable fees of not more than five expert witnesses in an amount of not more than $1,500 for each witness unless the court allows a larger fee after determining that the circumstances surrounding the expert's testimony were of such necessity as to require the larger fee.	$77,201.80
(6)	Reasonable fees of necessary interpreters.	$
(7)	The fee of any sheriff or licensed process server for the delivery or service of any summons or subpoena used in the action, unless the court determines that the service was not necessary.	$1,552.95
(8)	Compensation for the official reporter or reporter pro tempore.	$6,071.25
(9)	Reasonable costs for any bond or undertaking required as part of the action.	$
(10)	Fees of a court bailiff or deputy marshal who was required to work overtime.	$
(11)	Reasonable costs for telecopies.	$
(12)	Reasonable costs for photocopies. (.25 per page)	$17,961.67
(13)	Reasonable costs for long distance telephone calls.	$
(14)	Reasonable costs for postage.	$5,184.05
(15)	Reasonable costs for travel and lodging incurred taking depositions and conducting discovery.	$10,167.61
(16)	Fees charged pursuant to NRS 19.0335.	$
(17)	Reasonable and necessary expense incurred in connection with the action	$1,795.46
	Travel for Hearings and Trial	$15,059.78
	Messenger Service	$1,032.16
	TOTAL	**$154,942.24**

Dated this 11th day of April, 2019.

GARMAN TURNER GORDON LLP

/s/ Teresa M. Pilatowicz
ERIKA PIKE TURNER, ESQ.
TERESA M. PILATOWICZ, ESQ.
GABRIELLE A. HAMM, ESQ.
650 White Drive, Ste. 100
Las Vegas, Nevada 89119
Telephone 725-777-3000
Counsel for Plaintiff

DECLARATION OF TERESA M. PILATOWICZ, ESQ. IN SUPPORT OF MEMORANDUM OF COSTS AND DISBURSEMENTS

1. I am an attorney with the law firm of Garman Turner Gordon, LLP, counsel for Plaintiff, William Leonard ("Plaintiff"), in the above-captioned matter. I am duly licensed to practice law in the State of Nevada.

2. I make this declaration in support of Plaintiff's Memorandum of Costs and Disbursements. I am over the age of eighteen and am competent to testify to the matters and facts set forth herein. I state the following matters and facts upon my own personal knowledge, except where stated upon information and belief, and as to those statements made upon information and belief, I believe them to be true.

3. The items contained in the above memorandum are true and correct to the best of my knowledge and belief; and the said disbursements have been necessarily incurred and paid in this action.

4. The fees for the experts identified in Section (4), and specifically for James McGovern (valuation expert), William Kimmel (appraiser), and Ronald Buss (appraiser), are typical and commensurate of the fees charged by experts of similar experience and expertise, which experts could not be retained for less than the $1,500 limit. Mr. McGovern, and associates working at McGovern and Greene LLP, bill at an hourly rate of between $350 and $400 for partners (Mr. McGovern at $400.00), between $200-$250 for managers, between $150 and $175 for senior consultants, $125 for consultants, and between $60 and $75 for paraprofessionals. McGovern & Greene billed a total of $64,076.80, which included travel associated with trial testimony. Mr. Kimmel billed $2,000 for appraisals of two Nevada properties and completed and billed additional work and trial testimony at an hourly rate of $300.00, for a total billed of $3,200. Mr. Buss billed $9,000 for the appraisals of four California properties and completed additional work at an hourly rate of $350 for additional work, for a total billed of $9,925.00. The rates charged are prevailing market rates and are the actual costs billed without mark up.

5. Attached hereto as **Exhibit 1** is a true and correct copy of a ledger of costs from the law firm of Garman Turner Gordon, LLP.

Garman Turner Gordon
650 White Dr., Suite 100
Las Vegas, Nevada 89119
(725) 777-3000

I declare under penalty of perjury under the law of the State of Nevada (NRS 53.045), that the foregoing is true and correct.

Dated this 11 day of April, 2019.

/s/ Teresa Pilatowicz
TERESA M. PILATOWICZ

Garman Turner Gordon
650 White Dr., Suite 100
Las Vegas, Nevada 89119
(725) 777-3000

AFFIRMATION

Pursuant to NRS 239B.030

The undersigned does hereby affirm that the preceding document does not contain the social security number of any person.

Dated this 11th day of April, 2019.

GARMAN TURNER GORDON LLP

/s/ Teresa Pilatowicz
ERIKA PIKE TURNER, ESQ.
TERESA M. PILATOWICZ, ESQ.
GABRIELLE A. HAMM, ESQ.
650 White Drive, Ste. 100
Las Vegas, Nevada 89119
Telephone 725-777-3000
Counsel for Plaintiff

INDEX OF EXHIBITS

Exhibit	Description	Pages[2]
1	Ledger of Costs	23

[2] Exhibit pagination excludes exhibit slip sheets.

Garman Turner Gordon
650 White Dr., Suite 100
Las Vegas, Nevada 89119
(725) 777-3000

CERTIFICATE OF SERVICE

I certify that I am an employee of GARMAN TURNER GORDON LLP, and that on this date, pursuant to NRCP 5(b), I am serving a true and correct copy of the foregoing **PLAINTIFF'S MEMORANDUM OF COSTS AND DISBURSEMENTS** on the parties as set forth below:

XXX Placing an original or true copy thereof in a sealed envelope placed for collection and mailing in the United States Mail, Reno, Nevada, postage prepaid, following ordinary business practices addressed as follows:

Edward Bayuk
668 N. Pacific Coast Highway, #517
Laguna Beach, CA 92651

Salvatore R. Morabito
10645 N. Tatum Blvd. #200-626
Phoenix, AZ 95028

Snowshoe Petroleum, Inc.
10645 N. Tatum Blvd. #200-626
Phoenix, AZ 95028

Superpumper, Inc.
14631 N. Scottsdale Road, #125
Scottsdale, AZ 85254-2711

____ Certified Mail, Return Receipt Requested

____ Via Facsimile (Fax)

____ Via E-Mail

____ Placing an original or true copy thereof in a sealed envelope and causing the same to be personally Hand Delivered

____ Federal Express (or other overnight delivery)

__X__ By using the Court's CM/ECF Electronic Notification System addressed to:

Frank C. Gilmore, Esq.
E-mail: fgilmore@rssblaw.com

Lindsay L. Liddell, Esq.
E-mail: lliddell@rssblaw.com

Dated this 11th day of April, 2019.

/s/ Kelli Wightman
An Employee of GARMAN TURNER GORDON LLP

Garman Turner Gordon
650 White Dr., Suite 100
Las Vegas, Nevada 89119
(725) 777-3000

Exhibit 1

(1)	Date	Description	Amount	
Odyssey E-File & E-Serve				
	8/18/2017	Second Judicial District Court - Washoe County - E-Filing	$	200.00
		TOTAL	**$**	**200.00**

(2)	Date	Description	Amount	
Reporters' fees for depositions, including a reporter's fee for one copy of each deposition.				
	7/13/2015	Deposition transcript of Spencer Cavalier (Deposition in Baltimore on 6/19/15)	$	326.40
	10/8/2015	Litigation Services - Invoice #1026046 - Original and Certified Copy of Transcript of Edward William Bayuk	$	1,579.00
	10/21/2015	Litigation Services - Invoice #1032617 - Original and certified copy of transcript of Salvatore R. Morabito and Christian Mark Lovelace	$	2,072.40
	10/30/2015	Litigation Services - Invoice 1031990 - Original and certified copy of transcript of Dennis C. Vacco & Dennis C. Vacco, PMK of Snowshoe Petroleum, Inc.	$	245.00
	2/16/2016	Atkinson-Baker, Inc. - Invoice AA0075B AB - Video Conference room fee and electronic transcript of deposition of Mark S. Justmann, taken 01/27/2016 (7)	$	1,411.55
	3/31/2016	Litigation Services - Invoice #1059506 - Original and certified copy of Transcript of Paul Morabito	$	2,355.85
	4/5/2016	Litigation Services - Invoice 1060434 - Videography Service of Paul Morabito	$	1,485.00
	4/6/2016	Litigation Services - Invoice #1056846 - Original and certified copy of transcript of Gary L. Krausz, C.P.A.	$	1,262.95
	4/6/2016	Litigation Services - Invoice #1059928 - Certified copy of William A. Leonard Transcript	$	403.40
	4/7/2016	Atkinson-Baker, Inc. - Invoice No. AA028A0 AB - Electronic transcript of Michael Sewitz deposition	$	159.70
	4/14/2016	Litigation Services - Invoice #1060728 - Certified copy of James L. McGovern, CPA/CFF, CVA transcript	$	731.55
	4/14/2016	Litigation Services - Invoice #1058104 - Certified copy of Ronald L. Buss Transcript	$	609.35

4/15/2016	Litigation Services - Invoice #1060235 - Original and certified copy of Dennis Banks transcript	$	349.00
4/26/2016	Litigation Services - Invoice #1062924 - Original and certified copy of Jan Friederich transcript	$	788.00
1/26/2017	Sunshine Litigation Services - Invoice #1126321 - Original and Certified Copy of Edward Bayuk Transcript	$	295.00
6/6/2017	Litigation Services - Invoice #1153416 - Original and Certified Copy of Stanton R. Bernstein, CPA Transcript (7)	$	1,423.75
7/20/2017	Litigation Services - Invoice #1164431 - Original and Certified Copy of Garry M. Graber Transcript	$	447.75
8/9/2017	Jack W Hunt & Associates, Inc. - Invoice #291295 - ck #3481 - Original and Copy of Dennis C. Vacco Transcript	$	553.33
8/17/2017	Jack W. Hunt & Associates, Inc. - Invoice #291564 - Transcript of Dennis C. Vacco	$	95.72
5/29/2018	Oasis Reporting Services - Invoice #33913 - Original and Certified Copy of Transcript and Index of Sujata Yalamanchili, Esq.	$	806.00
5/29/2018	Oasis Reporting Services - Invoice #33912 - Original and Certified Copy of Transcript and Index of Garry Graber, Esq.	$	799.80
	TOTAL	**$**	**18,200.50**

(4)	Date	Description	Amount
Fees for witnesses at trial, pretrial hearings and deposing witnesses, unless the court finds that the witness was called at the instance of the prevailing party without reason or necessity			
	8/4/2015	J & L Legal Service Inc. - Invoice 2015344 - Service - Commission to take deposition - Witness Fee	$ 65.00
	8/27/2015	J&L Legal Service Inc. - Invoice #2015344 - Service on William Leonard - Witness Fee	$ 65.00
	3/7/2016	J&L Process Service - Invoice 2016009 - Issue 2 Commissions - Witness Fee	$ 65.00
	8/4/2015	J & L Legal Service Inc. - Invoice 2015344 - Service - Commission to take deposition (7)	$ 65.00
	3/7/2016	J&L Process Service - Invoice 2016025 - File/issue commission to take deposition (Morabito) - Witness Fee	$ 65.00
	1/25/2017	Sunshine Litigation Services - Invoice #1126260 - Civil Appearance Fee	$ 60.00
	2/3/2017	J&L Process Service - Invoice #17-2086 - Service on Washoe County Dist. Co. - Witness Fee	$ 65.00
	2/10/2017	J&L Process Service - Invoice #17-2091 - Service on AIG Property Casualty - Witness Fee	$ 65.00
		TOTAL	**$ 515.00**

(5)	Date	Description	Amount	
Reasonable fees of not more than five expert witnesses in an amount of not more than $1,500 for each witness unless the court allows a larger fee after determining that the circumstances surrounding the expert's testimony were of such necessity as to require the larger fee.				
	11/1/2015	Advance Payment for McGovern & Green LLP fees and expenses of James McGovern, the Trustee's valuation expert	$	10,000.00
	11/1/2015	Kimmel Payment for Appraisals	$	2,000.00
	1/6/2016	Buss-Shelger Associates - Invoice 7405 - Appraisal Services	$	4,500.00
	7/22/2016	McGovern & Green LLP fees and expenses of James McGovern, the Trustee's valuation expert in the Superpumper Action with respect to the value of Superpumper	$	41,000.00
	7/22/2016	Buss-Shelger Associates fees and expenses of Ronald Buss, the Trustee's valuation expert in the Superpumper Action with respect to the value of the California real properties.	$	5,425.00
	10/8/2018	McGovern & Greene LLP - Invoice #02-18-0206	$	1,160.00
	11/5/2018	McGovern & Greene LLP - Invoice #02-18-0216	$	11,796.80
	11/8/2018	William G. Kimmel - Invoice #15-064 - Pre-Trial and Trial work	$	1,200.00
	12/4/2018	McGovern & Greene LLP - Invoice #02-18-0242	$	120.00
		TOTAL	**$**	**77,201.80**

(7)	Date	Description	Amount
The fee of any sheriff or licensed process server for the delivery or service of any summons or subpoena used in the action, unless the court determines that the service was not necessary			
	2/9/2016	Nationwide Legal Nevada, LLC - Invoice 219092 - Service on Compass Bank in Phoenix, AZ	$ 200.00
	2/10/2016	SoCal Subpoena Services LLC - Service on Gursey Schneider LLP, Hancock Insurance Services	$ 225.33
	2/17/2016	SoCal Subpoena - Invoice 15122 - Service on PMK for Gursey Schneider LLP	$ 7.00
	3/7/2016	J&L Process Service - Invoice 2016020 - Service on Dennis Banks	$ 115.00
	3/7/2016	J&L Process Service - Invoice 2016022 - Service on Michele Salazar	$ 115.00
	3/8/2016	SoCal Subpoena - Invoice 15259	$ 8.62
	3/9/2016	J&L Process Service - Invoice 2016019 - Service on Paul Alves	$ 115.00
	3/9/2016	J&L Process Service - Invoice 2016021 - Service on Darryl Noble	$ 115.00
	3/31/2016	Nationwide Legal - Invoice #219349	$ 102.00
	1/3/2017	Ryan P. Hanna - Execution & Personal Service/Subpoena for Hodgson Russ LLP	$ 550.00
		TOTAL	**$ 1,552.95**

(8)	Date	Description	Amount
Compensation for the official reporter or reporter pro tempore			
	2/7/2017	Sunshine Litigation Services - Invoice #1126832 - Certified Copy of Hearing - Order to Show Cause Transcript	$ 83.85
	11/20/2018	Sunshine Litigation Services - Invoice #1273647 - Original Transcript of Trial, Non Jury	$ 653.80
	11/21/2018	Sunshine Litigation Services - Invoice #1273878 - Original and Certified Copy of Nonjury Trial Transcript (8)	$ 314.60
	11/26/2018	Sunshine Litigation Services - Invoice #1274582 - Original and Certified Copy of Morabito vs. Superpumper Transcript	$ 736.00
	11/26/2018	Sunshine Litigation Services - Invoice #1274604 - Original and Certified Copy of Morabito vs. Superpumper Transcript	$ 454.40
	11/26/2018	Sunshine Litigation Services - Invoice #1274593 - Original and Certified Copy of Morabito vs. Superpumper Transcript	$ 788.80
	11/26/2018	Sunshine Litigation Services - Invoice #1274590 - Original and Certified Copy of Morabito vs. Superpumper Transcript	$ 751.20
	11/26/2018	Sunshine Litigation Services - Invoice #1274589 - Original and Certified Copy of Morabito vs. Superpumper Transcript	$ 576.00
	11/26/2018	Sunshine Litigation Services - Invoice #1274598 - Original and Certified Copy of Morabito vs. Superpumper Transcript	$ 788.80
	11/26/2018	Sunshine Litigation Services - Invoice #1274645 - Trial Non Jury	$ 140.00
	11/27/2018	Sunshine Litigation Services - Invoice #1275076	$ 20.00
	2/4/2019	Sunshine Litigation Services - Invoice #1288019 - Original Transcript of Closing Arguments	$ 763.80
		TOTAL	**$ 6,071.25**

(12)	Date	Description	Amount
Reasonable costs for photocopies.			
	12/31/2015	Photocopies - 45 pgs @ .25/pg	$ 11.25
	1/31/2016	Photocopies	$ 11.25
	2/29/2016	Photocopies	$ 21.50
	3/29/2016	Photocopies	$ 47.25
	4/5/2016	BBVA Compass - Invoice #03-16-0512 - Copies of Bank records	$ 435.00
	4/29/2016	Photocopies	$ 1,189.47
	5/31/2016	Photocopies	$ 19.00
	6/30/2016	Photocopies	$ 28.75
	7/15/2016	Photocopies	$ 4.50
	7/22/2016	Chapman, Glucksman, Dean, Roeb & Barger - copies of documents produced by Stanton Bernstein pursuant to the Trustee's discovery	$ 2,896.24
	9/12/2016	Photocopies - Second Stipulation Motion to Continue Trial	$ 3.00
	11/8/2016	The Litigation Document Group - Invoice #16-11036 - Blowbacks, 3-Hole Drill, Slip Sheets, 3" 3-ring binders	$ 424.33
	11/10/2016	Photocopies	$ 77.50
	11/15/2016	Photocopies	$ 1.00
	11/21/2016	Photocopies	$ 604.50
	11/21/2016	Photocopies	$ 536.75
	11/28/2016	Photocopies	$ 18.50
	11/29/2016	Photocopies	$ 7.00
	11/30/2016	Photocopies	$ 7.50
	11/30/2016	Litigation Document Group - Invoice #16-11168 - Copies, Tabs, Binders	$ 666.15
	12/8/2016	Photocopies	$ 7.50
	12/14/2016	Photocopies	$ 3.75
	12/16/2016	Photocopies	$ 12.75
	12/22/2016	Photocopies	$ 41.50
	12/23/2016	Photocopies	$ 1.50
	12/27/2016	Photocopies	$ 165.75
	12/28/2016	Photocopies	$ 115.75
	12/29/2016	Photocopies	$ 0.50
	12/30/2016	Photocopies	$ 3.50
	1/3/2017	Photocopies	$ 9.25
	1/23/2017	Photocopies	$ 4.25
	1/24/2017	Photocopies	$ 1.00
	1/27/2017	Photocopies	$ 1.75
	1/30/2017	Photocopies	$ 5.00
	1/31/2017	Photocopies	$ 2.75

2/3/2017	Photocopies	$	4.00
2/6/2017	Photocopies	$	2.75
2/21/2017	Photocopies	$	15.00
3/7/2017	Photocopies	$	44.50
3/8/2017	Photocopies	$	17.50
3/9/2017	Photocopies	$	234.50
3/10/2017	Photocopies	$	251.25
3/14/2017	Photocopies	$	1.50
3/15/2017	Photocopies	$	5.50
3/16/2017	Photocopies	$	270.25
3/20/2017	Photocopies	$	2.00
3/28/2017	Photocopies	$	1.50
3/29/2017	Photocopies	$	7.25
3/30/2017	Photocopies	$	47.25
4/17/2017	Photocopies	$	1.00
4/27/2017	Photocopies	$	2.00
5/15/2017	Photocopies	$	523.75
5/24/2017	Photocopies	$	8.50
5/25/2017	Photocopies	$	3.00
6/8/2017	Photocopies	$	39.75
6/29/2017	Photocopies	$	0.25
7/6/2017	Photocopies	$	150.00
7/7/2017	Photocopies	$	242.00
7/13/2017	Photocopies	$	23.00
7/13/2017	Photocopies	$	2.75
7/18/2017	Photocopies	$	9.00
7/19/2017	Photocopies	$	3.75
7/20/2017	Photocopies	$	1.00
7/25/2017	Photocopies	$	3.25
8/4/2017	Photocopies	$	2.75
8/9/2017	Photocopies	$	15.25
8/16/2017	Photocopies	$	71.25
8/18/2017	Photocopies	$	432.50
8/21/2017	Photocopies	$	274.25
8/22/2017	Photocopies	$	127.00
8/25/2017	Photocopies	$	234.25
8/28/2017	Photocopies	$	5.25
8/31/2017	Photocopies	$	2.50
9/6/2017	Photocopies	$	8.75
9/13/2017	Photocopies	$	2.25
10/11/2017	Photocopies	$	0.25
10/23/2017	Photocopies	$	2.25
11/10/2017	Photocopies	$	6.25
12/22/2017	Photocopies	$	4.00
1/23/2018	Photocopies	$	0.25
7/6/2018	Photocopies	$	2.00
7/31/2018	Photocopies	$	2.00

8/9/2018	Photocopies	$	254.50
8/17/2018	Photocopies	$	8.50
8/23/2018	Photocopies - .10/page	$	244.60
8/24/2018	Photocopies	$	0.75
8/28/2018	Photocopies	$	9.50
8/28/2018	Photocopies	$	24.50
9/4/2018	Photocopies	$	23.75
9/6/2018	Photocopies	$	38.75
9/7/2018	Photocopies	$	52.75
9/19/2018	Photocopies	$	43.00
9/20/2018	Photocopies	$	3.00
9/24/2018	Photocopies	$	11.75
9/25/2018	Photocopies	$	21.00
9/25/2018	Photocopies	$	25.25
9/26/2018	Photocopies	$	1.50
9/28/2018	Photocopies - .10/page	$	190.00
10/1/2018	Photocopies (12)	$	564.50
10/2/2018	Photocopies	$	5.25
10/3/2018	Photocopies	$	0.50
10/4/2018	Photocopies	$	105.50
10/5/2018	Photocopies	$	72.25
10/9/2018	Photocopies	$	145.50
10/10/2018	Photocopies	$	17.25
10/11/2018	Photocopies	$	8.25
10/12/2018	Photocopies	$	205.75
10/15/2018	Photocopies - .10/page	$	243.80
10/16/2018	Photocopies	$	54.50
10/17/2018	Photocopies	$	405.25
10/18/2018	Photocopies	$	15.75
10/19/2018	Photocopies	$	794.50
10/22/2018	Photocopies	$	177.00
10/23/2018	Photocopies - .10/page	$	210.70
10/24/2018	Photocopies	$	19.50
10/25/2018	Photocopies	$	244.50
10/31/2018	Photocopies	$	4.00
11/19/2018	Photocopies	$	399.00
11/20/2018	Photocopies	$	35.25
11/27/2018	Photocopies	$	15.00
11/28/2018	Photocopies	$	8.25
11/29/2018	Photocopies	$	5.50
11/30/2018	Robison, Sharp, Sullivan & Brust - Invoice for share of costs for trial binders	$	682.63
12/10/2018	Photocopies	$	1.00
1/25/2019	Photocopies	$	0.50
1/30/2019	Photocopies	$	55.25
2/1/2019	Photocopies	$	2.00

2/4/2019	Photocopies	$	269.25
2/6/2019	Photocopies	$	26.50
2/7/2019	Photocopies (12)	$	146.50
2/7/2019	Photocopies	$	146.50
2/7/2019	Photocopies	$	146.50
2/15/2019	Photocopies	$	1.25
2/21/2019	Photocopies	$	6.50
2/22/2019	Photocopies	$	3.00
2/25/2019	Photocopies	$	486.50
2/26/2019	Photocopies	$	17.75
2/27/2019	Photocopies	$	72.75
2/28/2019	Photocopies	$	0.75
3/2/2019	Photocopies	$	9.75
3/4/2019	Photocopies	$	16.25
3/11/2019	Photocopies	$	1.75
3/14/2019	Photocopies	$	0.25
3/20/2019	Photocopies	$	5.50
3/29/2019	Photocopies	$	655.00
	TOTAL	**$**	**17,961.67**

(14)	Date	Description	Amount
Reasonable costs for postage.			
	6/11/2015	Federal Express - Invoice 4-969-39499 - Tracking #773815064813	$ 25.75
	8/20/2015	Postage	$ 0.48
	10/16/2015	Federal Express - Tracking number 774757741763 - Deposition Exhibits	$ 113.12
	11/4/2015	Federal Express - Tracking: 774904843624	$ 26.22
	11/4/2015	Federal Express - Tracking: 774904824191	$ 17.86
	1/28/2016	Postage	$ 34.37
	2/3/2016	United Parcel Service from Laura Mitz-Roberts to Jenifer Cannon - Tracking #1Z18E07VNT92680888	$ 11.55
	2/3/2016	Postage	$ 2.54
	2/5/2016	Postage	$ 0.70
	2/10/2016	Postage	$ 1.06
	2/18/2016	Postage	$ 6.85
	2/19/2016	Postage	$ 1.14
	2/23/2016	Postage	$ 0.96
	2/26/2016	Postage	$ 0.48
	3/8/2016	Postage	$ 1.20
	3/11/2016	Postage	$ 0.48
	3/14/2016	United Parcel Service - Tracking #1Z18E07V0191582204	$ 30.64
	3/14/2016	United Parcel Service - Tracking #1Z18E07V0192737590	$ 30.64
	3/17/2016	Postage	$ 0.48
	3/18/2016	United Parcel Service - Invoice #000018E07V136 - Tracking #1Z18E07V4490575812 - Delivery to Teresa Pilatowicz	$ 50.71
	3/18/2016	United Parcel Service - Invoice #000018E07V136 - Tracking #1Z18E07V4493818429 - Delivery to Teresa Pilatowicz	$ 50.71
	3/18/2016	Postage	$ 1.64
	3/23/2016	Postage	$ 11.06
	3/31/2016	Postage	$ 0.48
	4/4/2016	Postage	$ 0.70
	4/6/2016	Postage	$ 0.48
	4/29/2016	Postage	$ 2.84
	5/3/2016	Postage	$ 1.57
	5/31/2016	Postage	$ 46.00
	9/12/2016	Postage	$ 1.15

11/15/2016	Postage	$	1.15
11/21/2016	Postage	$	3.25
11/30/2016	United Parcel Service - Tracking #1Z18E07V0390231313 - Delivery to Teresa Pilatowicz	$	14.95
11/30/2016	Postage	$	0.46
12/14/2016	Postage	$	1.36
12/21/2016	Postage	$	1.15
12/23/2016	Postage	$	0.46
12/29/2016	United Parcel Service - Tracking #1Z18E07V0394144197 - Delivery to Teresa Pilatowicz	$	13.28
12/30/2016	Postage	$	1.36
1/3/2017	Postage	$	1.57
1/23/2017	Postage	$	0.46
1/27/2017	Postage	$	1.19
1/30/2017	Postage	$	1.86
2/2/2017	Postage (14)	$	1.19
2/6/2017	Postage	$	1.19
2/15/2017	Postage	$	2.03
3/14/2017	United Parcel Service - Tracking #1Z18E07V0193214081 - Delivery to John Murtha @ Woodburn & Wedge	$	20.58
3/20/2017	Postage	$	1.19
3/29/2017	Postage	$	0.67
4/17/2017	Postage	$	0.46
4/27/2017	Postage	$	0.67
5/24/2017	Postage	$	1.86
6/8/2017	Postage	$	23.46
7/7/2017	United Parcel Service - Tracking #1Z18E07V4496320577 - Delivery to Teresa Pilatowicz	$	75.67
7/25/2017	Postage	$	2.03
8/9/2017	Postage	$	0.92
8/18/2017	United Parcel Service - Tracking #1Z18E07V0390467140 - Delivery to Teresa Pilatowicz	$	15.68
8/25/2017	United Parcel Service - Tracking #1Z18E07V0398698725 - Delivery to Second Judicial Court	$	12.07
9/6/2017	Postage	$	2.28
9/6/2017	Postage	$	2.28
1/23/2018	Postage	$	0.47
8/24/2018	United Parcel Service - Tracking #1Z18E07VP291122210 - Delivery to Teresa Pilatowicz	$	15.65

8/28/2018	Postage	$	1.64
9/19/2018	United Parcel Service - Tracking #1Z18E07V1391626653 - Delivery to Clerk of the Court in Reno, NV	$	37.38
9/28/2018	Postage	$	1.63
10/1/2018	Postage	$	9.59
10/2/2018	United Parcel Service - Tracking #1Z18E07V1590109700 - Delivery to Teresa Pilatowicz	$	147.55
10/5/2018	Postage	$	0.68
10/12/2018	Postage	$	9.43
10/17/2018	United Parcel Service - Tracking #1Z18E07V0796804696 - Delivery to Dept. 4, Second Judicial District Court in Reno, NV	$	52.72
10/19/2018	United Parcel Service - Tracking #1Z18E07V0295235526 - Delivery to Teresa Pilatowicz	$	31.32
10/19/2018	United Parcel Service - Tracking #1Z18E07V0298697906 - Delivery to John F. Murtha	$	47.62
10/19/2018	United Parcel Service - Tracking #1Z18E07V0299529514 - Delivery to John F. Murtha	$	56.68
10/22/2018	United Parcel Service - Tracking #1Z18E07V1399814748 - Delivery to Teresa Pilatowicz	$	22.06
10/24/2018	United Parcel Service - Tracking #1Z18E07V1396289983 - Delivery to Reno	$	174.62
10/24/2018	United Parcel Service - Tracking #1Z18E07V1397159951 - Delivery to Reno	$	205.33
10/24/2018	United Parcel Service - Tracking #1Z18E07V1398041576 - Delivery to Reno	$	174.31
10/24/2018	United Parcel Service - Tracking #1Z18E07V1398523564 - Delivery to Reno	$	204.13
11/13/2018	United Parcel Service - Tracking #1Z4708X61592336653 - Deliver trial boxes to Las Vegas from Reno	$	553.28
11/13/2018	United Parcel Service - Tracking #1Z4708X61590001268 - Deliver trial boxes to Las Vegas from Reno	$	285.62

11/13/2018	United Parcel Service - Tracking #1Z4708X61591658870 - Deliver trial boxes to Las Vegas from Reno	$	294.84
11/13/2018	United Parcel Service - Tracking #1Z4708X61593209486 - Deliver trial boxes to Las Vegas from Reno	$	224.16
11/13/2018	United Parcel Service - Tracking #1Z4708X61590553092 - Deliver trial boxes to Las Vegas from Reno	$	224.16
11/13/2018	United Parcel Service - Tracking #1Z4708X61594589707 - Deliver trial boxes to Las Vegas from Reno	$	553.28
11/13/2018	United Parcel Service - Tracking #1Z4708X61591219317 - Deliver trial boxes to Las Vegas from Reno	$	376.73
11/13/2018	United Parcel Service - Tracking #1Z4708X61591341925 - Deliver trial boxes to Las Vegas from Reno	$	204.96
11/13/2018	United Parcel Service - Tracking #1Z4708X61590857531 - Deliver trial boxes to Las Vegas from Reno	$	235.25
11/13/2018	United Parcel Service - Tracking #1Z4708X61590666149 - Deliver trial boxes to Las Vegas from Reno	$	171.14
2/1/2019	United Parcel Service - Tracking #1Z18E07V1390887463 - Delivery to Washoe County Court	$	30.63
2/5/2019	United Parcel Service - Tracking #1Z18E07V1394615070 - Delivery to Washoe County Court	$	17.26
2/25/2019	United Parcel Service - Tracking #1Z18E07V1595608153 - Delivery to Washoe County Court, Department 4	$	72.34
2/28/2019	Postage	$	0.50
3/29/2019	Postage	$	66.50
	TOTAL	**$**	**5,184.05**

(15)	Date	Description	Amount
Reasonable costs for travel and lodging incurred taking depositions and conducting discovery.			
	6/22/2015	Airfare (835.51), Taxi (64.35, Lodging (270.50) and Meals (36.04)	$ 1,206.40
	9/28/2015	Teresa Pilatowicz - Airfare, lodging, meals and car for deposition in CA	$ 742.94
	10/19/2015	Teresa Pilatowicz - Airfare for Deposition	$ 361.82
	10/19/2015	Teresa Pilatowicz for Deposition of Dennis Vacco, S. Morabito and PMK of Snowshoe - Airfare (1530.30) Taxi (116.52) Lodging (59.53) and Meals (109.60)	$ 1,815.95
	3/15/2016	Teresa Pilatowicz - lodging in LA for Deposition	$ 273.31
	3/15/2016	Teresa Pilatowicz - Airfare for Deposition	$ 493.96
	3/15/2016	Teresa Pilatowicz - Transportation while in Los Angeles for Deposition	$ 95.51
	3/15/2016	Teresa Pilatowicz - Fed Ex for copies	$ 26.21
	3/20/2016	Teresa Pilatowicz - Lodging for Deposition	$ 750.14
	3/20/2016	Teresa Pilatowicz - Airfare for Deposition	$ 493.96
	3/20/2016	Teresa Pilatowicz - Meals while in Los Angeles for deposition	$ 34.54
	3/21/2016	Teresa Pilatowicz - Meals while in Los Angeles for deposition	$ 65.67
	3/21/2016	Teresa Pilatowicz - Transportation while in Los Angeles for Deposition	$ 185.63
	3/21/2016	Teresa Pilatowicz - Fed Ex for copies	$ 91.77
	3/24/2016	Gabby Hamm - Airfare to Reno for Deposition of Dennis Banks & Bif Leonard	$ 499.96
	3/24/2016	Gabby Hamm - Lodging while in Reno for Deposition of Dennis Banks & Bif Leonard	$ 79.95
	3/24/2016	Gabby Hamm - Uber while in Reno for Deposition of Dennis Banks & Bif Leonard	$ 50.56

3/24/2016	Gabby Hamm - Parking at Airport while in Reno for Deposition of Dennis Banks & Bif Leonard	$	25.00
3/24/2016	Gabby Hamm - Meals while in Reno for Deposition of Dennis Banks & Bif Leonard	$	38.32
5/15/2017	Teresa Pilatowicz - Airfare, Taxi, Hotel, Meals and Parking while in Los Angeles, CA for Deposition of Stanton Bernstein	$	479.28
7/9/2017	Teresa Pilatowicz - Airfare, Lodging, Taxi and Meals while in Buffalo, NY for Deposition of Dennis Vacco & PMK of Hodgson Russ	$	1,273.47
12/6/2017	Teresa Pilatowicz - Airfare and Parking for Settlement conference	$	410.96
4/30/2018	Teresa Pilatowicz - Travel expenses to attend deposition of person most knowledgeable of Hodgson Russ	$	672.30
	TOTAL	**$**	**10,167.61**

(17)	Date	Description	Amount
Reasonable and necessary expense incurred in connection with the action - Court costs, Certified Records for Trial & Legal Research.			
	10/14/2015	Pacer	$ 3.70
	1/7/2016	Pacer	$ 12.30
	3/7/2016	Sierra Document Management - Invoice MAR 16 012 - document production	$ 112.74
	3/31/2016	Westlaw Research for March 2016	$ 357.93
	3/31/2016	Pacer	$ 7.50
	6/30/2016	Pacer	$ 3.10
	9/1/2016	Pacer	$ 26.30
	10/3/2016	Pacer	$ 1.30
	11/1/2016	Pacer	$ 16.40
	11/7/2016	New York Dept. of State, Division of Corporations	$ 20.00
	1/3/2017	Pacer	$ 7.00
	4/3/2017	Pacer (17)	$ 10.10
	5/31/2017	Pacer (17)	$ 6.70
	6/30/2017	Pacer	$ 11.10
	8/1/2017	Pacer	$ 3.40
	8/10/2017	Court Call ID: 8519396 - Motion Hearing	$ 65.00
	10/2/2017	Pacer	$ 4.80
	12/19/2017	Telephonic Conference Court Call - ID: 8782205 (17)	$ 65.00
	7/31/2018	Pacer (17)	$ 1.40
	9/19/2018	Teresa Pilatowicz - Obtain California Court Records	$ 22.50
	10/1/2018	U.S. Bankruptcy Court Clerk - ck #5335 - Certified Copies	$ 269.00
	10/1/2018	Orange County - Certified Copies - Order #148884	$ 14.00
	10/1/2018	Riverside County Recorder - Transaction #74536076	$ 32.50
	10/2/2018	Washoe County Recorder - Receipt: 20181002-063550 - Certified Copies	$ 14.49
	10/4/2018	Nevada Secretary of State - Job: C20181002-2119 - Entity Copies and Certification of Document	$ 42.00
	10/4/2018	Nevada Secretary of State - Job: C20181002-2128 - Entity Copies and Certification of Document	$ 50.00

10/12/2018	Clerk of the Court - United States Bankruptcy Court - ck #5400 - Certified Copies	$	298.00
10/12/2018	New York Secretary of State - Certified Copies	$	85.00
10/15/2018	Washoe County Recorder - Receipt #20181015-066448 - Certified Copy of Document	$	6.21
10/19/2018	US Bankruptcy Court - Certified Copies	$	141.00
10/19/2018	New York Secretary of State - Certified Copies	$	85.00
	TOTAL	**$**	**1,795.47**

Messenger	Date	Description	Amount
	5/29/2015	J & L Legal Service Invoice 2015282 - Service to Washoe 2nd Judicial Court (7)	$ 72.50
	10/13/2015	J&L Legal Service - Invoice 2015385 - File/Sign 3 Commissions @ 2nd Judicial Court	$ 73.00
	12/5/2016	Hot Shot Delivery, Inc. - Invoice #141344 - Delivery to Superior Court and Compass Bank	$ 131.16
	1/3/2017	J&L Process Service - Invoice #17-1098 - Delivery to Second Judicial Court - Reno (7)	$ 65.00
	2/3/2017	J&L Process Service - Invoice #17-2043 - Service on Washoe County Dist. Ct.	$ 100.00
	6/14/2017	J&L Process Service - Invoice #17-2440 - Rush Court Run in Reno and Copies (17)	$ 68.50
	8/7/2017	J&L Process Service - Invoice #17-2599 - Rush Court Run to Reno Discovery Commissioner (17)	$ 65.00
	9/19/2017	J&L Process Service - Invoice #17-2673 - Copies and Delivery to 71 Washington Street, Reno, NV (17)	$ 190.00
	10/24/2018	J&L Process Service - Invoice #18-6542 - CA Secretary of State/Certificate of Merger, Certified Copy Fees and Over Night Fees (17)	$ 152.00
	11/3/2018	J&L Process Service - Invoice #18-6577 - Certified Copy Fee and Court Run to Washoe County District Court (17)	$ 60.00
	11/3/2018	J&L Process Service - Invoice #18-6541 - Court Run to Washoe County District Court (17)	$ 55.00
		TOTAL	**$ 1,032.16**

Tarvel Related to Hearing & Trial	Date	Description	Amount
	2/23/2016	Teresa Pilatowicz - Travel to hearing	$ 711.96
	2/23/2016	Teresa Pilatowicz - Siena Hotel Spar Casino for hearing	$ 115.50
	2/23/2016	Teresa Pilatowicz - Uber	$ 9.58
	2/24/2016	Teresa Pilatowicz - Uber	$ 10.79
	2/24/2016	Gabby Hamm - Airfare to Reno for Pretrial Conference	$ 477.96
	2/24/2016	Gabby Hamm - Transportation while in Reno for Pretrial Conference	$ 22.61
	4/5/2016	Gerald Gordon - Ct Appearance, Motion to Compel 364, 331 - Airfare, Car Rental & Parking	$ 295.50
	1/19/2017	Teresa Pilatowicz - Airfare, Meals and Parking for travel to Reno to attend hearing for App for Order to show cause (Bayuk)	$ 439.40
	9/11/2018	Erika Turner - Airfare to Reno	$ 531.96
	9/11/2018	Teresa Pilatowicz - Travel Expenses to Reno to attend Pretrial Conference	$ 282.66
	10/15/2018	Teersa Pilatowicz - Travel expenses to meet with Client for trial prep in Las Vegas	$ 303.72
	10/25/2018	Teresa Pilatowicz - Hotel, Airfare, Parking, Uber and Meals while in Reno for trial	$ 1,989.15
	10/25/2018	Gabby Hamm - Airfare to Reno	$ 511.50
	10/25/2018	Gabby Hamm - Car Rental while in Reno for Trial	$ 468.87
	10/25/2018	Gabby Hamm - Uber while in Reno for Trial	$ 88.38
	10/25/2018	Gabby Hamm - Airport Parking while in Reno for Trial	$ 25.75
	10/25/2018	Gabby Hamm - Lodging while in Reno for Trial	$ 1,267.10
	10/25/2018	Gabby Hamm - Meals while in Reno for Trial	$ 137.61
	10/25/2018	Gabby Hamm - Photocopies while in Reno for Trial	$ 515.18
	10/25/2018	Gabby Hamm - Office Supplies while in Reno for Trial	$ 243.83
	10/28/2018	Erika Turner - Airfare to Reno	$ 531.96
	10/28/2018	Erika Turner - Hotel while in Reno	$ 1,591.13

10/28/2018	Erika Turner - Car rental while in Reno for trial	$	1,100.74
11/4/2018	Erika Turner - Airfare to Reno	$	531.96
11/6/2018	Erika Turner - Return flight from Reno while attending Trial	$	531.96
11/25/2018	Teresa Pilatowicz - Airfare to Reno for Closing Arguments at Trial	$	623.56
11/25/2018	Teresa Pilatowicz - Uber for Closing Arguments at Trial	$	47.95
11/25/2018	Teresa Pilatowicz - Meals for Closing Arguments at Trial	$	15.35
11/25/2018	Teresa Pilatowicz - Lodging for Closing Arguments at Trial	$	241.63
11/25/2018	Teresa Pilatowicz - Photocopies for Closing Arguments at Trial	$	9.52
2/7/2019	Erika Turner - Hotel while in Reno	$	286.12
2/7/2019	Erika Turner - Airfare to Reno	$	541.96
2/10/2019	Erika Turner - Uber in Reno	$	14.97
3/1/2019	Erika Turner - Airfare to Reno	$	541.96
	TOTAL	**$**	**15,059.78**

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IN THE SECOND JUDICIAL DISTRICT COURT OF

THE STATE OF NEVADA, IN AND FOR THE COUNTY OF WASHOE

WILLIAM A. LEONARD, Trustee for the Bankruptcy Estate of Paul Anthony Morabito, Plaintiff, vs. SUPERPUMPER, INC., an Arizona corporation; EDWARD BAYUK, individually and as Trustee of the EDWARD WILLIAM BAYUK LIVING TRUST; SALVATORE MORABITO, and individual; and SNOWSHOE PETROLEUM, INC., a New York corporation, Defendants.	**CASE NO.: CV13-02663** **DEPT. NO.: 4** **APPLICATION FOR ATTORNEYS' FEES AND COSTS PURSUANT TO NRCP 68**

Plaintiff William A. Leonard ("Plaintiff") by and through counsel, the law firm of Garman Turner Gordon LLP ("GTG"), applies to the Court for an award of attorneys' fees and costs pursuant to Nevada Rule of Civil Procedure 68 (the "Application") based on defendants' (the "Defendants") rejection of the $3,000,000 offer of judgment delivered on May 31, 2016 (the "Offer of Judgment").

This Application is made and based on the following Memorandum of Points and Authorities and supporting exhibits, including the declaration of Teresa M. Pilatowicz (the

"Pilatowicz Declaration") attached hereto as **Exhibit 1** and supporting exhibits; Plaintiff's Memorandum of Costs, a copy of which was filed with the court on April 11, 2019 and is attached hereto as **Exhibit 5**; the other papers and pleadings already on file herein; and any oral argument of counsel that may be permitted at the hearing of this matter.

Dated this 12th day of April, 2019.

GARMAN TURNER GORDON LLP

/s/ Teresa M. Pilatowicz
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I.
INTRODUCTION

The instant case was filed on December 17, 2013 in order to avoid and recover a series of transfers designed to prevent collection on a previous judgment issued by this Court against Paul Morabito. See Complaint, on file with this Court. After completing significant amounts of discovery and exchanging expert reports, on May 31, 2016, Plaintiff served Defendants with the $3,000,000.00 Offer of Judgment in favor of Plaintiff. Defendants rejected the Offer of Judgment on June 15, 2016. Ultimately, after an eight-day bench trial conducted in October and November 2018, this Court entered judgment in favor of Plaintiff, avoiding the transfers and awarding Plaintiff $13,312,800 in damages (the "Judgment"). Because the Judgment in favor of Plaintiff is more than four times Plaintiff's Offer of Judgment, and Plaintiff's requested fees and costs are reasonable, Plaintiff is entitled to an award of attorneys' fees and costs incurred after May 31, 2016.

II.
SUMMARY OF RELEVANT FACTS

1. On June 20, 2013, following Paul Morabito's defaults on a settlement agreement and forbearance agreement related to an approximately $150,000,000 in favor of judgment, JH, Inc., Jerry Herbst, and Berry-Hinckley Industries (together, the "Herbst Parties"), the Herbst Parties commenced an involuntary bankruptcy against Paul Morabito in the U.S. Bankruptcy Court for the District of Nevada (the "Bankruptcy Court"). See Judgment, ¶ 7.

2. On December 17, 2013, the Herbst Parties commenced this action under NRS Chapter 112 (the "UFTA") for fraudulent transfer against transferor Paul Morabito, individually and as Trustee of his Arcadia Living Trust ("Arcadia Trust"), as well as transferee Defendants. See id., ¶ 12.

3. On December 17, 2014, the Bankruptcy Court entered an order adjudicating Paul Morabito a chapter 7 debtor. See id., ¶ 8.

4. On January 22, 2015, the Bankruptcy Court appointed Plaintiff as the trustee for the bankruptcy estate of Morabito. On May 15, 2015, Plaintiff was substituted in place of the Herbst Parties in this case, and Paul Morabito and the Arcadia Trust were dismissed from the action with only transferees of Paul Morabito's assets remaining in the case. See id., ¶ 19.

5. On May 31, 2016, Plaintiff made Defendants an apportioned offer of judgment, whereby Plaintiff would take judgment against Defendants in the amount of $3,000,000, allocated equally between the Defendants. See Offer of Judgment, attached hereto as **Exhibit 2**; see also Pilatowicz Decl., ¶ 10.

6. On June 15, 2016, Defendants rejected the Offer of Judgment. See Exhibit 3, see also Pilatowicz Decl., ¶ 11.

7. On March 29, 2019, following an eight-day bench trial and further submission of evidence following the trial, the Court entered a judgment in Plaintiff's favor in the total amount of $13,312,800 broken down as follows: $7,908,799.95 against Edward Bayuk ("Bayuk"), individually and as Trustee of the Edward William Bayuk Living Trust (the "Bayuk Trust"),

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$5,304,000 against Salvatore Morabito, and $9,899,000 against Snowshoe Petroleum, Inc.[1] See Judgment, on file with the Court.

8. Plaintiff plainly beat the Offer of Judgment of $3,000,000 with the Judgment amount.

III.
LEGAL ARGUMENT

A. PLAINTIFF IS ENTITLED TO ATTORNEYS' FEES AND COSTS BECAUSE PLAINTIFF SERVED A VALID OFFER OF JUDGMENT ON DEFENDANTS AND OBTAINED A HIGHER VERDICT AFTER A TRIAL ON THE MERITS.

A party is entitled to attorneys' fees and costs if a statute, rule, or contractual clause permits their recovery. Rowland v. Lepire, 99 Nev. 308, 315, 662 P.2d 1332, 1336 (1983). NRCP 68 permits a party to "serve an offer in writing to allow judgment to be taken." NRCP 68(a). If the offeree rejects a valid offer of judgment and fails to obtain a more favorable judgment, then the offeree is precluded from recovery of "any costs or attorney's fees" after the offer was made, NRCP 68(f)(1), and must "pay the offeror's post-offer costs, applicable interest on the judgment," and "reasonable attorney's fees." NRCP 68(f)(2). A party must file a written motion specifying the grounds for the award, the amount sought, and a declaration of counsel that the fees were reasonably and necessarily included. NRCP 54(d)(3)(A)-(B).

The purpose of NRCP 68 is to promote and encourage settlement and save time and money for the court system, the parties, and the taxpayers. See Muije v. A North Las Vegas Cab Co., Inc., 106 Nev. 664, 667, 799 P.2d 559, 561 (1990). If an offer is not accepted and the case proceeds to trial a party who does not accept the offer and then fails to beat the offer will be subject to "serious consequences." See Nava v. Second Judicial Dist. Court ex rel. County of Washoe, 118 Nev. 396, 399, 46 P.3d 60, 61 (2002).

An offer of judgment made pursuant to NRCP 68 must be made 10-days prior to trial. NRCP 68(a); see also Palace Station Hotel & Casino, Inc. v. Jones, 115 Nev. 162, 164-65, 978

[1] The total amount of damages allocated to the transfer of Paul Morabito's interest in Superpumper, Inc. (the "Superpumper Transfer") is $9,898,000, which was awarded in the full amount against Snowshoe and $4,949,000 each against Bayuk and Salvatore Morabito. Ultimately, Plaintiff cannot recover more than a total of $9,898,000 (plus interest and fees) on account of the Superpumper Transfer.

P.2d 323, 324-25 (1999). By the express terms of NRCP 68, if the offeree rejects an offer and fails to obtain a more favorable judgment at trial, "the offeree shall pay the offeror's post-offer costs, applicable interest on the judgment **from the time of the offer** to the time of entry of the judgment and **reasonable attorney's fees**, actually incurred by the offeror from the time of the offer." NRCP 68(f)(2). An offer is rejected if it is not accepted within 10 days of the offer being made. NRCP 68(e).

Plaintiff served his Offer of Judgment on Defendants on May 31, 2016, offering to take judgment in favor of Plaintiff and against Defendants for $3,000,000.00. The Offer of Judgment was more than two years before trial and therefore timely. Defendants rejected the offer and Plaintiff recovered more at trial. Plaintiff is entitled to reasonable attorneys' fees and costs incurred since May 31, 2016.

B. DEFENDANTS' REJECTION OF PLAINTIFF'S GOOD FAITH OFFER OF JUDGMENT JUSTIFIES THE AWARD OF FEES AND COSTS.

With specific attention to offers of judgment, the Nevada Supreme Court has set forth several additional factors to be considered by the Court when determining whether attorneys' fees should be awarded pursuant to an offer of judgment, including:

> (1) whether Plaintiff's claims were brought in good faith;
>
> (2) whether the Offer of Judgment was reasonable and in good faith in both its timing and amount;
>
> (3) whether Defendant's decision to reject the offer and proceed to trial was grossly unreasonable or in bad faith; and
>
> (4) whether the fees sought by Plaintiff is reasonable and justified in amount.

Beattie v. Thomas, 99 Nev. 579, 588-89; 668 P.2d 268, 274 (1983); see also Frazier v. Drake, 131 Nev. Adv. Op. 64, 357 P.3d 365, 372 (Nev. App. 2015); Ozawa v. Vision Airlines, 216 P.3d 788, 792 (Nev. 2009). None of these factors are outcome determinative, but each must be given appropriate consideration. Yamaha Motor Co., U.S.A. v. Arnoult, 114 Nev. 233, 252 n. 16, 955 P.2d 661, 673 n. 16 (1998). While no factor is outcome determinative, when weighing the factors, they clearly favor an award of fees and costs to Plaintiff.

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1. Plaintiff's claims were premised on sound factual and legal bases.

Plaintiff asserted claims seeking to avoid and recover fraudulent transfers. See Complaint. As evidenced by the Judgment, Plaintiff's claims were properly pursued and justified. This factor weighs in favor of awarding fees.

2. Plaintiff's Offer of Judgment was reasonable in timing and amount.

Plaintiff sent the Offer of Judgment in June 2016, which was two and a half years before trial but after the parties had the opportunity to conduct discovery and disclose experts. Defendants had access to the facts of the case in order to make an informed decision such that the Offer of Judgement was reasonable as to timing.

Furthermore, Plaintiff's Offer of Judgment was in the amount of $3,000,000.00, reflecting approximately one quarter of the amount eventually recovered. A such, the Offer of Judgment was imminently reasonable in amount.

3. Defendants' rejection of the Offer of Judgment was unreasonable.

As set forth above, Defendants had the benefit of discovery and the disclosure of experts at the time the Offer of Judgment was made. Furthermore, given that this was a fraudulent transfer action, Defendants always had the entirety of the relevant facts of their wrongdoing within their possession. It has always been evident that Plaintiff was entitled to a substantial recovery for Defendants' wrongful acts. Defendants' rejection of the Offer of Judgment was therefore patently unreasonable.

4. Plaintiff's attorney's fees are reasonable as the work required in connection with the case was difficult and time consuming, but necessary and performed by skilled counsel.

The method upon which a reasonable fee is determined is subject to the discretion of the Court, which is tempered only by reason and fairness. Shuette v. Beazer Homes Holdings Corp., 121 Nev. 837, 864, 124 P.3d 530, 548-49 (2005) (citation omitted). Accordingly, in determining the amount of fees to award, the Court is not limited to one specific approach; its analysis may begin with any method rationally designed to calculate a reasonable amount. Id. Whichever method is chosen as a starting point; however, the Court must continue its analysis by considering

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the requested amount in light of the advocates' professional qualities, the nature of the litigation, the work performed, and the result. See id. at 549 (citing Brunzell v. Golden Gate National Bank, 85 Nev. 345, 349, 455 P.2d 31, 33 (1969)). The Brunzell factors are as follows:

> (1) the advocate's qualities, including ability, training, education, experience, professional standing, and skill;
>
> (2) the character of the work, including its difficulty, intricacy, importance, as well as the time and skill required, the responsibility imposed, and the prominence and character of the parties when affecting the importance of the litigation;
>
> (3) the work performed, including the skill, time, and attention given to the work; and
>
> (4) the result—whether the attorney was successful and what benefits were derived.

Wilfong, 121 Nev. at 623, 119 P.3d at 730; Shuette, 121 Nev. at 865, 124 P.3d at 549.

Nevada courts often begin with the "lodestar" amount, which "involves multiplying the number of hours reasonably spent on the case by a reasonable hourly rate." Shuette, 121 Nev. at 864-65, 124 P.3d at 549. The "court must construe its analysis by considering the requested amount in light of the factors enumerated by [the Nevada Supreme Court] in *Brunzell v. Golden State National Bank.*" Id. at 865, 124 P.3d at 549

a. Plaintiff's counsel possesses excellent qualifications and experience.

Plaintiff has been represented by the law firm of Garman Turner Gordon ("GTG") since May 2015. The three attorneys primarily responsible for prosecution of the Complaint were Erika Pike Turner, Teresa Pilatowicz, and Gabrielle Hamm. Ms. Pilatowicz and Ms. Hamm conducted the vast amount of discovery and handled the pre-trial matters, while Ms. Pike-Turner's services were primarily in connection with the eight-day trial and post-trial matters.

Erika Pike Turner is a partner at GTG with over 20 years of experience in commercial litigation. See Pilatowicz Decl., ¶ *7.* She graduated from American University College of Law in 2017. Id. Her market rate is $495 per hour, which is less than many others in the market with similar experience charge. Id. She is well respected within the legal community and her skills as

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an advocate are well known by this Court. Ms. Turner is consistently recognized as a top lawyer in the state. Id.

Teresa Pilatowicz performed the largest amount of work on this matter. She graduated from the University of Arizona James E. Rogers College of Law in 2005. Her rate per hour in this case was $365 per hour, which represents a discount for her normal market hourly rate during the majority of the case. Id. at ¶ 6. Specifically, from 2016 through January 1, 2019, Ms. Pilatowicz's normal hourly rate was $385 and since January 1, 2019, bills $400 per hour. Id. Ms. Pilatowicz possesses 14 years of experience as an attorney. Id. She has been identified as a "rising star," and her rates are consistent with market rates for attorneys with similar years and experience. Id.

Gabrielle Hamm graduated from Georgetown University School of Law in 2003. Id. at ¶ 8 Ms. Hamm's hourly to rate is $385 per hour. She possesses 15 years of experience as an attorney. Id. at ¶ 8. She has been identified as a "rising star," and her rates are consistent with market rates for attorneys with similar years and experience. Id.

The remaining attorneys that participated in the prosecution on more discrete tasks, Gerald Gordon, Erick Gjerdingen, Mark Weisenmiller, Stephen Davis, and Andrew Dunning, are likewise skilled attorneys with hourly rates commensurate with their years and proactive and experience. Id. at ¶ 9. Thus, the hourly rates GTG billed for this matter are reasonable.

b. The character of work, time, and skill required justifies the fees requested.

In considering the nature of the litigation, courts look at "the character of the work to be done: its difficulty, its intricacy, its importance, time and skill required, the responsibility imposed and the prominence and character of the parties where they affect the importance of litigation." Brunzell, 85 Nev. at 349, 455 P.2d at 33. Courts also consider "the work actually performed by the lawyer: the skill, time and attention given to the work." Id.

This litigation spanned five years. For much of the five years, attorneys with GTG was engaged in efforts to extract the relevant factual information from Defendants who consistently, even post-trial, sought to shield the discovery of the same. See Pilatowicz Decl. at ¶ 12. The discovery involved review of hundreds of thousands of pages of documents obtained via requests, subpoenas, and court orders. Id. at ¶ 13. Counsel also conducted a series of depositions spanning

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the country from Los Angeles to Buffalo. Id. at ¶ 14. Counsel engaged and coordinated efforts of three separate experts, two of which were critical for trial purposes. Id. at ¶ 15. Counsel also prepared for and participated in an eight day non-jury trial. Id. at ¶ 16.

More specifically, attorneys at GTG completed the following tasks during the relevant time period:

1. Consulted with the Plaintiff to formulate and implement trial strategies;

2. Participated in pre-trial conferences and hearings;

3. Compiled and synthesized information and documents related to the action, including documents requested from, and the resolutions of multiple disputes regarding, Superpumper's lender, BBVA Compass; Morabito's former counsel, Dennis Vacco, Garry Graeber, and Sujata Yalamachili; Morabito's former accountant, Stanton Bernstein; and American International Group (AIG).

4. Prepared for and participated in the depositions of Stanton Bernstein, Dennis Vacco, and two depositions of the law firm of Hodgson Russ, all of which occurred out-of-state;

5. Prosecuted and defended motions in state and court to compel documents from Edward Bayuk and address privilege issues raised in, and attempts to quash, the Hodgson Russ depositions;

6. Drafted an extensive motion for summary judgment which included preparing a detailed separate statement of facts;

7. Drafted multiple stipulations related to procedural issues in the state court;

8. Prepared and designated a list of 224 exhibits for Plaintiff's use at trial, and analyzed a combined list of 299 total exhibits for admissibility and use issues;

9. Prepared for and participated in an eight-day non-jury trial consisting of nine live witnesses, including four designated experts;

10. Designated initial and rebuttal testimony for eight witnesses for which testimony was presented through deposition or video during trial;

11. Analyzed and briefed various evidentiary issues raised during trial on accelerated basis;

12. Prepared for and participated in full-day closing arguments;

13. Analyzed trial testimony and exhibits to prepare extensive 62-page proposed findings of facts and conclusions of law in support of proposed judgment;

14. Briefed, prosecuted, and defended three motions in limine related to trial,

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including potentially case dispositive motions filed by Defendants;

15. Briefed and argued a post-trial to reopen evidence and introduce payment records previously withheld during discovery evidencing a crucial component of the case.

16. Performed other necessary legal services in connection with the prosecution of the action.

See id., ¶ 17.

In total, attorneys at GTG spent 2,050.9 hours since the Offer of Judgment conducting the above tasks, finalizing discovery, and preparing for trial, which totals $731,116. Id. at ¶ 18, **Exhibit 4.** The hourly fee average amounts to $356.49 per hour which is abundantly reasonable given the skill required and result obtained. Id. at ¶ 19. As the foregoing professional services performed by GTG were necessary and appropriate and required significant time and work to complete, the requested fees are reasonable and should be awarded.

c. GTG was successful in obtaining a favorable result for Plaintiff.

Through GTG's diligence, Plaintiff was able to obtain a judgment properly reflecting the substantial assets that were fraudulently transferred. As GTG was successful in obtaining the judgment, GTG has obtained a favorable result and an award of fees in justified.

C. PLAINTIFF SHOULD BE AWARDED COSTS IN THE AMOUNT OF $111,512.54 INCURRED SINCE JUNE 1, 2016.

NRS 18.005 defines those costs generally recoverable by a prevailing party, including:

-Clerks' fees

-Reasonable costs for telecopies;

-Reasonable costs for photocopies;

-Any other reasonable and necessary expense incurred in connection with the action, including reasonable and necessary expenses for computerized services for legal research.

NRS 18.005(1), (11), (12), and (17).

In the Memorandum of Costs attached hereto as **Exhibit 5**, Plaintiff has detailed costs in the total amount of $154,942.24 for prosecution of the case. These costs are to be awarded under NRS 18.005. The rejection of the Offer of Judgment presents a separate and independent basis for

an award of costs since June 1, 2016. Of the total fees requested in the Memorandum of Costs, $111,512.54 were incurred after June 1, 2016. See Pilatowicz Decl., ¶ 20. Even without application of NRS 18.005 Plaintiff is entitled to an award of costs in the amount of $111,512.54 as a result of the rejection of the Offer of Judgment.

D. DEFENDANTS ARE ENTITLED TO A CREDIT OF $8,128.67 FOR PRIOR SANCTIONS PAID.

Through various motions in this action, the Court has awarded Plaintiff sanctions that have been paid by Defendants and should be applied to offset the amount owed to Plaintiff as a result of fees awarded. Specifically, on March 13, 2017, the Court ordered Bayuk to pay $1,664.50 in connection with Trustee's application for order to show cause in connection with Bayuk's refusal to produce insurance documents. Pilatowicz Decl., ¶ 20. On December 7, 2017, the Court entered an *Order Regarding Discovery Commissioner's Recommendation for Order Dated August 17, 2017*, in which the Court confirmed the following sanctions related to the Defendants' improper termination of the Hodgson Russ deposition: attorney's fees and costs of the court reporter incurred for the July deposition of Hodgson Russ ($1,104.00) and travel costs associated with the rescheduled Hodgson Russ Deposition ($651.67), but remanding the award for the amount of sanctions in connection with the discovery disputes. Id. at ¶ 21. On January 5, 2018, the State Court entered a *Confirming Order*, confirming the *Recommendation for Order entered* by the State Court discovery commissioner in which the Court ordered Defendants to pay $4,708.50 in connection with the discovery dispute fees. Id. at ¶ 22. In total, Defendants have paid $8,128.67 in sanctions since June 1, 2016, which amount should be deducted for the total award of fees and costs.

. . .

. . .

. . .

IV.
CONCLUSION

Based on the foregoing, plaintiff respectfully requests that Defendants be ordered to pay Plaintiff's attorneys' fees in the amount of $773,116 and costs in the amount of $111,512.54 pursuant to NRCP 68 and NRS 18.005, less $8,128.67 in sanctions already paid, which total $884,628.54.

Dated this 12th day of April, 2019.

GARMAN TURNER GORDON LLP

/s/ Teresa Pilatowicz
ERIKA PIKE TURNER, ESQ.
TERESA M. PILATOWICZ, ESQ.
GABRIELLE A. HAMM, ESQ.
650 White Drive, Ste. 100
Las Vegas, Nevada 89119
Telephone 725-777-3000
Counsel for Plaintiff

AFFIRMATION

Pursuant to NRS 239B.030

The undersigned does hereby affirm that the preceding document does not contain the social security number of any person.

Dated this 12th day of April, 2019.

GARMAN TURNER GORDON LLP

/s/ Teresa Pilatowicz
ERIKA PIKE TURNER, ESQ.
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Counsel for Plaintiff

INDEX OF EXHIBITS

Exhibit	Description	Pages[2]
1	Declaration of Teresa M. Pilatowicz In Support of Plaintiff's Application for Attorney's Fees and Costs Pursuant to NRCP 68	5
2	Plaintiff's Offer of Judgment to Defendants	6
3	Defendant's Rejection of Offer of Judgment by Plaintiff	1
4	Log of time entries from June 1, 2016 to present	56
5	Plaintiff's Memorandum of Costs and Disbursements	30

[2] Exhibit pagination excludes exhibit slip sheets.

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CERTIFICATE OF SERVICE

I certify that I am an employee of GARMAN TURNER GORDON LLP, and that on this date, pursuant to NRCP 5(b), I am serving a true and correct copy of the foregoing **APPLICATION FOR ATTORNEYS' FEES AND COSTS PURSUANT TO NRCP 68** on the parties as set forth below:

XXX Placing an original or true copy thereof in a sealed envelope placed for collection and mailing in the United States Mail, Reno, Nevada, postage prepaid, following ordinary business practices addressed as follows:

Edward Bayuk, individually and as Trustee for the
Edward William Bayuk Living Trust dated August 13, 2009
668 N. Pacific Coast Highway, #517
Laguna Beach, CA 92651

Salvatore R. Morabito
10645 N. Tatum Blvd. #200-626
Phoenix, AZ 95028

Snowshoe Petroleum, Inc.
10645 N. Tatum Blvd. #200-626
Phoenix, AZ 95028

Superpumper, Inc.
14631 N. Scottsdale Road, #125
Scottsdale, AZ 85254-2711

Edward Bayuk, individually and as Trustee for the
Edward William Bayuk Living Trust dated August 13, 2009
371 El Camino Del Mar
Laguna Beach, CA 92651

____ Certified Mail, Return Receipt Requested

____ Via Facsimile (Fax)

____ Via E-Mail

____ Placing an original or true copy thereof in a sealed envelope and causing the same to be personally Hand Delivered

____ Federal Express (or other overnight delivery)

__X__ By using the Court's CM/ECF Electronic Notification System addressed to:

Frank C. Gilmore, Esq.
E-mail: fgilmore@rssblaw.com

Lindsay L. Liddell, Esq.
E-mail: lliddell@rssblaw.com

Dated this 12th day of April, 2019.

/s/ Kelli Wightman
An Employee of GARMAN TURNER GORDON LLP

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Exhibit 1

1520
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Counsel to Plaintiff

IN THE SECOND JUDICIAL DISTRICT COURT OF

THE STATE OF NEVADA, IN AND FOR THE COUNTY OF WASHOE

WILLIAM A. LEONARD, Trustee for the Bankruptcy Estate of Paul Anthony Morabito,

Plaintiff,

vs.

SUPERPUMPER, INC., an Arizona corporation; EDWARD BAYUK, individually and as Trustee of the EDWARD WILLIAM BAYUK LIVING TRUST; SALVATORE MORABITO, and individual; and SNOWSHOE PETROLEUM, INC., a New York corporation,

Defendants.

CASE NO.: CV13-02663

DEPT. NO.: 4

DECLARATION OF TERESA M. PILATOWICZ IN SUPPORT OF PLAINTIFF'S APPLICATION FOR ATTORNEYS' FEES AND COSTS PURSUANT TO NRCP 68

I, Teresa M. Pilatowicz, state that:

1. I am over the age of eighteen (18) years and competent to testify on the matters set forth herein.

2. At all relevant times, I have been of counsel with the law firm of Garman Turner Gordon LLP ("GTG"), counsel for Plaintiff William A. Leonard ("Plaintiff"). In such capacity, I have direct and personal knowledge of the matters set forth herein and know them to be true.

3. I am submitting this Declaration in support of *Plaintiff's Application for Attorneys' Fees and Costs pursuant to NRCP 68* (the "Application").

4. GTG's rates are reasonable in the light of the high quality and specialized nature of the services being provided. Additionally, GTG's rates are consistent with the rates comparable attorneys charge in the current market, and are the customary hourly rates charged in commercial litigation matters.

5. I am familiar with GTG's work and billing practices. Except as otherwise indicated, all of the facts set forth in this Declaration are based upon my personal knowledge of GTG's operations and finances, information learned from my review of relevant documents, and information supplied to me by other employees of the firm. If called upon to testify as to the content of this Declaration, I could and would do so.

6. I performed the largest amount of work on this matter. I graduated from the University of Arizona James E. Rogers College of Law in 2005. I have 14 years of experience as an attorney. My hourly rate for this matter is $365, which represents a discount for my normal hourly rate during the majority of the case. Specifically, from 2016 through January 1, 2019, my standard hourly rate was $385 and since January 1, 2019, I have billed $400 per hour. I have been identified as a "rising star," and my rates are consistent with market rates for attorneys with similar years and experience.

7. Erika Pike Turner is a partner at GTG with over 20 years of experience in commercial litigation. She graduated from American University College of Law in 2017. Her market rate is $495 per hour, which is less than many others in the market with similar experience charge. She is well respected within the legal community and her skills as an advocate are well known. Ms. Turner is consistently recognized as a top lawyer in the state.

8. Gabrielle Hamm graduated from Georgetown University School of Law in 2003. Ms. Hamm's hourly to rate is $385 per hour. She possesses 15 years of experience as an attorney. She has been identified as a "rising star," and her rates are consistent with market rates for attorneys with similar years and experience

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9. The remaining attorneys that participated in the prosecution on more discrete tasks, Gerald Gordon, Erick Gjerdingen, Mark Weisenmiller, Stephen Davis, and Andrew Dunning, are likewise skilled attorneys with hourly rates commensurate with their years and proactive and experience.

10. On May 31, 2016, Plaintiff made Defendants an offer of judgment, whereby Plaintiff would take judgment against Defendants in the amount of $3,000,000, allocated equally between the Defendants. Attached to the Application as **Exhibit 2** is a true and correct copy of the offer of judgment made by Plaintiff.

11. On June 15, 2016, Defendants expressly rejected the Offer of Judgment. A true and correct copy of Defendants' rejection is attached to the Application as **Exhibit 3.**

12. For much of the five years in the which this case was pending, attorneys with GTG were engaged in efforts to extract the relevant factual information from Defendants who consistently, even post-trial, sought to shield the discovery of the same.

13. The discovery involved review of hundreds of thousands of pages of documents obtained via requests, subpoenas, and court orders.

14. Counsel also conducted a series of depositions spanning the country from Los Angeles to Buffalo.

15. Counsel engaged and coordinated efforts of three separate experts, two of which were critical for trial purposes.

16. Counsel also prepared for and participated in an eight day non-jury trial.

17. More specifically, attorneys at GTG completed the following tasks since June 1, 2016:

1. Consulted with the Plaintiff to formulate and implement trial strategies;

2. Participated in pre-trial conferences and hearings;

3. Compiled and synthesized information and documents related to the action, including documents requested from, and the resolutions of multiple disputes regarding, Superpumper's lender, BBVA Compass; Morabito's former counsel, Dennis Vacco, Garry Graeber, and Sujata Yalamachili; Morabito's former accountant, Stanton Bernstein; and American International Group (AIG).

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4. Prepared for and participated in the depositions of Stanton Bernstein, Dennis Vacco, and two depositions of the law firm of Hodgson Russ, all of which occurred out-of-state;

5. Prosecuted and defended motions in state and court to compel documents from Edward Bayuk and address privilege issues raised in, and attempts to quash, the Hodgson Russ depositions;

6. Drafted an extensive motion for summary judgment which included preparing a detailed separate statement of facts;

7. Drafted multiple stipulations related to procedural issues in the state court;

8. Prepared and designated a list of 224 exhibits for Plaintiff's use at trial, and analyzed a combined list of 299 total exhibits for admissibility and use issues;

9. Prepared for and participated in an eight-day non-jury trial consisting of nine live witnesses, including four designated experts;

10. Designated initial and rebuttal testimony for eight witnesses for which testimony was presented through deposition or video during trial;

11. Analyzed and briefed various evidentiary issues raised during trial on accelerated basis;

12. Prepared for and participated in full-day closing arguments;

13. Analyzed trial testimony and exhibits to prepare extensive 62-page proposed findings of facts and conclusions of law in support of proposed judgment;

14. Briefed, prosecuted, and defended three motions in limine related to trial, including potentially case dispositive motions filed by Defendants;

15. Briefed and argued a post-trial to reopen evidence and introduce payment records previously withheld during discovery evidencing a crucial component of the case.

16. Performed other necessary legal services in connection with the prosecution of the action.

18. In total, attorneys at GTG spent 2,050.9 hours since the Offer of Judgment conducting the above tasks, finalizing discovery, and preparing for trial, which totals $731,116. The hourly fee average amounts to $356.48 per hour which is abundantly reasonable given the skill required and result obtained. Such fees are reasonable and were necessary for the prosecution of the above-captioned case.

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19. Attached to the Application as **Exhibit 4** is a true and correct copy of the time entries that were actually and necessarily billed to Defendant from June1, 2016 to present.

20. On the total fees requested in the Memorandum of Costs attached to the Application as **Exhibit 5**, $111,512.54 were incurred after June 1, 2016.

21. On March 13, 2017, the Court ordered Bayuk to pay $1,664.50 in connection with Trustee's application for order to show cause in connection with Bayuk's refusal to produce insurance documents.

22. On December 7, 2017, the State Court entered an *Order Regarding Discovery Commissioner's Recommendation for Order Dated August 17, 2017*, in which the Court confirmed the following sanctions related to the Defendants' improper termination of the Hodgson Russ deposition: attorney's fees and costs of the court reporter incurred for the July deposition of Hodgson Russ ($1,104.00) and travel costs associated with the rescheduled Hodgson Russ Deposition ($651.67), but remanding the award for the amount of sanctions in connection with the discovery disputes.

23. On January 5, 2018, the Court entered a *Confirming Order*, confirming the *Recommendation for Order entered* by the discovery commissioner in which the Court ordered Defendants to pay $4,708.50 in connection with the discovery dispute fees.

I declare under penalty of perjury under the law of the State of Nevada that the foregoing is true and correct.

Executed this 12th day of April, 2019.

/s/ *Teresa Pilatowicz*
TERESA M. PILATOWICZ

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Exhibit 2

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Special Counsel to William A. Leonard, Plaintiff

IN THE SECOND JUDICIAL DISTRICT COURT OF THE STATE OF NEVADA IN AND FOR THE COUNTY OF WASHOE

WILLIAM A. LEONARD, Trustee for the Bankruptcy Estate of Paul Anthony Morabito, Plaintiff, vs. SUPERPUMPER, INC., an Arizona corporation; EDWARD BAYUK, individually and as Trustee of the EDWARD WILLIAM BAYUK LIVING TRUST; SALVATORE MORABITO, and individual; and SNOWSHOE PETROLEUM, INC., a New York corporation, Defendants.	**CASE NO.: CV13-02663** **DEPT. NO. 1**

PLAINTIFF'S OFFER OF JUDGMENT TO DEFENDANTS

TO: Defendants Snowshoe Petroleum Inc., Superpumper, Inc., Edward Bayuk, individually and as Trustee of the Edward William Bayuk Living Trust, and Salvatore Morabito (collectively, the "Defendants")

TO: Frank Gilmore and Barry Breslow, their attorneys of record:

Pursuant to Nevada Rule of Civil Procedure ("NRCP") 68, Plaintiff William A. Leonard. ("Trustee") hereby makes the following offer of judgment to Defendants for the full and final resolution of all claims filed in Case No. CV13-02663 in the Second Judicial District Court (the "Case"). The acceptance of this Offer of Judgment will result in the full and final resolution of all claims filed in in the Case.

Plaintiff offers to accept a judgment in favor of Plaintiff, and against Edward Bayuk, individually, in the total amount of Six Hundred Thousand Dollars ($600,000.00), inclusive of costs, fees, and prejudgment interest to date.

Plaintiff offers to accept a judgment in favor of Plaintiff, and against Edward Bayuk, as trustee of the Edward William Bayuk Living Trust, in the total amount of Six Hundred Thousand Dollars ($600,000.00), inclusive of costs, fees, and prejudgment interest to date.

Plaintiff offers to accept a judgment in favor of Plaintiff, and against Salvatore Morabito, individually, in the total amount of Six Hundred Thousand Dollars ($600,000.00), inclusive of costs, fees, and prejudgment interest to date.

Plaintiff offers to accept a judgment in favor of Plaintiff, and against Superpumper, Inc., in the total amount of Six Hundred Thousand Dollars ($600,000.00), inclusive of costs, fees, and prejudgment interest to date.

Plaintiff offers to accept a judgment in favor of Plaintiff, and against Snowshoe Petroleum, Inc., in the total amount of Six Hundred Thousand Dollars ($600,000.00), inclusive of costs, fees, and prejudgment interest to date.

No partial acceptance of this offer will be accepted. This offer must be accepted in its entirety, in the total collective amount of Three Million Dollars ($3,000,000), to be enforceable.

Pursuant to NRCP 68, this Offer of Judgment is being made for no other purpose other than as an offer to compromise this matter without further litigation, and it is not to be construed as an admission of any kind or as any kind of evidence of the value of Plaintiff's claims.

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If you accept this Offer of Judgment, you do so pursuant to NRCP 68 with the expressed concession that Defendants are entitled to no compensation, fees, costs or other monetary or equitable relief. Pursuant to NRCP 68, this Offer of Judgment, if not accepted, expires ten (10) days from the date of the service hereof.

DATED this 31st day of May, 2016.

GARMAN TURNER GORDON LLP

/s/ Teresa M. Pilatowicz
GARMAN TURNER GORDON LLP
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TERESA M. PILATOWICZ, ESQ.
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Special Counsel to William A. Leonard, Plaintiff

IN THE SECOND JUDICIAL DISTRICT COURT OF THE STATE OF NEVADA IN AND FOR THE COUNTY OF WASHOE

WILLIAM A. LEONARD, Trustee for the Bankruptcy Estate of Paul Anthony Morabito, Plaintiff, vs. SUPERPUMPER, INC., an Arizona corporation; EDWARD BAYUK, individually and as Trustee of the EDWARD WILLIAM BAYUK LIVING TRUST; SALVATORE MORABITO, and individual; and SNOWSHOE PETROLEUM, INC., a New York corporation, Defendants.	**CASE NO.: CV13-02663** **DEPT. NO. 1**

RECEIPT OF COPY OF PLAINTIFF'S OFFER OF JUDGMENT TO DEFENDANTS

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RECEIPT OF COPY OF PLAINTIFF'S OFFER OF JUDGMENT TO DEFENDANTS

The undersigned hereby acknowledges receipt of copy of Plaintiff's Offer of Judgment to Defendants, dates this _____ day of _____, 2016

ROBINSON BELAUSTEGUI SHARP LOW

_____

ROBINSON BELAUSTEGUI SHARP LOW
Frank Gilmore, Esq.
Barry Breslow, Esq.
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RENO, NEVADA 89503

8397

Exhibit 3

RBS&L

ROBISON, BELAUSTEGUI, SHARP & LOW

ATTORNEYS:

Kent R. Robison
Thomas L. Belaustegui
F. DeArmond Sharp
Keegan G. Low
Barry L. Breslow
Mark A. Solomon
Michael E. Sullivan
Clayton P. Brust
Stefanie T. Sharp
Frank C. Gilmore
Michael A. Burke

Theresa M. Shanks
Scott L. Hernandez

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June 15, 2016

VIA EMAIL: tpilatowicz@gtg.legal
Teresa Pilatowicz, Esq.
GARMAN TURNER GORDON LLP
650 White Drive, Suite 100
Las Vegas, Nevada 89119

Re: *Leonard v. Superpumper, Inc., et al.*
Case No.: CV13-02663

Dear Teresa:

My clients have reviewed and considered the Trustee's Offer of Judgment and collaborated extensively with me regarding its terms and conditions.

The offer will not be accepted.

Simply put, the offer does not fairly balance the risk and reward of the Trustee's claims because it makes no assessment of the relative strengths and weaknesses of the claims and defenses. Moreover, it in no way encourages settlement of these hotly disputed claims. Frankly, it is tantamount to a complete (and then some) plaintiff victory.

Further, the Offer fails to objectively balance the deposition testimony as to appraised value of transferred real property (much less the interest in Superpumper), and gives no credence to the expected testimony of the former U.S. Attorney for the Western District of N.Y., who also happens to be the former Attorney General of the State of New York, Mr. Dennis Vacco. As you know, Mr. Vacco and his firm provided guidance and served an integral role in many of the disputed transactions.

So while due consideration and good faith analysis were undertaken in its review, the defense is left with little choice but to reject this offer – an offer inherently unreasonable as to amount, to say nothing of the arguably invalid method of allocating the settlement amounts nor the conditions plaintiff has placed on its acceptance.

We encourage healthy dialogue on case resolution, so that the Court, parties, witnesses, and counsel are not put through a lengthy trial on a possibly settable case.

Your offer, unfortunately, in no way furthers that goal.

Sincerely,

FRANK C. GILMORE

FCG/mcd

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Exhibit 4

FEES
June 1, 2016 - March 28, 2019

DATE	HOURS	RATE	DESCRIPTION	AMOUNT	PROFESSIONAL
6/1/2016	0.1	$365.00	Correspondence to client regarding deposition.	$36.50	Teresa Pilatowicz
6/1/2016	0.3	$365.00	Multiple correspondence to W. Leonard (.1), F. Gilmore (.1), and A. Wright regarding Bernstein deposition (.1)	$109.50	Teresa Pilatowicz
6/6/2016	0.2	$365.00	Call to A. Wright regarding Bernstein deposition; Correspondence regarding same.	$73.00	Teresa Pilatowicz
6/7/2016	0.6	$365.00	Analysis of discovery status and remaining discovery; Correspondence to F. Gilmore regarding same.	$219.00	Teresa Pilatowicz
6/7/2016	0.1	$365.00	Draft notice of continued deposition of Stanton Bernstein.	$36.50	Teresa Pilatowicz
6/7/2016	0.8	$365.00	Commence reviewing documents produced in adversary.	$292.00	Teresa Pilatowicz
6/8/2016	0.4	$365.00	Analysis of discovery deadlines and remaining depositions.	$146.00	Teresa Pilatowicz
6/9/2016	1	$365.00	Review documents disclosed by Bayuk and Meadows Trust in adversary proceeding.	$365.00	Teresa Pilatowicz
6/13/2016	0.6	$365.00	Review and analysis of order denying motion to quash (.5); Correspondence to client regarding same (.1)	$219.00	Teresa Pilatowicz
6/13/2016	0.4	$365.00	Strategize regarding [redacted]	$146.00	Teresa Pilatowicz
6/13/2016	0.2	$365.00	Correspondence to A. Wright and F. Gilmore regarding Bernstein deposition.	$73.00	Teresa Pilatowicz
6/14/2016	1.7	$365.00	Further analysis of additional documents produced in bankruptcy case.	$620.50	Teresa Pilatowicz
6/15/2016	0.1	$365.00	Amended notice of Bernstein depo.	$36.50	Teresa Pilatowicz
6/15/2016	0.2	$365.00	Review and analysis of letter rejecting offer of judgment.	$73.00	Teresa Pilatowicz
6/15/2016	0.1	$365.00	Review status of expert payment.	$36.50	Teresa Pilatowicz
6/20/2016	0.4	$365.00	Review status of Vacco documents.	$146.00	Teresa Pilatowicz
6/20/2016	0.2	$365.00	Multiple correspondence to A. Wright regarding Bernstein depo and payment of expenses.	$73.00	Teresa Pilatowicz
6/20/2016	0.6	$365.00	Further review Bernstein docs.	$219.00	Teresa Pilatowicz
6/21/2016	0.3	$365.00	Review status of Vacco production; Correspondence to Murtha regarding same.	$109.50	Teresa Pilatowicz
6/21/2016	0.1	$365.00	Correspondence to K. Burke regarding Vacco deposition.	$36.50	Teresa Pilatowicz
6/21/2016	0.3	$365.00	Strategize regarding [redacted]	$109.50	Teresa Pilatowicz
6/22/2016	0.2	$365.00	Conference with J. McGovern regarding status.	$73.00	Teresa Pilatowicz
6/22/2016	0.7	$365.00	Review recent bankruptcy filings regarding [redacted]	$255.50	Teresa Pilatowicz
6/23/2016	0.2	$365.00	Review and analysis from J. Murtha regarding [redacted]	$73.00	Teresa Pilatowicz
6/24/2016	0.7	$365.00	Draft fifth stipulation to extend discovery.	$255.50	Teresa Pilatowicz

DATE	HOURS	RATE	DESCRIPTION	AMOUNT	PROFESSIONAL
6/24/2016	0.4	$365.00	Research regarding procedures for discovery commissioner recommendations.	$146.00	Teresa Pilatowicz
6/24/2016	0.2	$365.00	Review Bernstein privilege log and correspondence to F. Gilmore regarding same.	$73.00	Teresa Pilatowicz
6/24/2016	1.2	$365.00	Further research regarding [redacted]	$438.00	Teresa Pilatowicz
6/27/2016	0.2	$365.00	Attention to expert payment issues.	$73.00	Teresa Pilatowicz
6/27/2016	0.4	$365.00	Review and analysis of [redacted]	$146.00	Teresa Pilatowicz
6/27/2016	0.2	$365.00	Correspondence to K. Burke regarding Vacco deposition.	$73.00	Teresa Pilatowicz
6/28/2016	0.6	$365.00	Review revisions to stipulation to extend discovery (.2); Review and analysis of withheld documents (.5)	$219.00	Teresa Pilatowicz
6/29/2016	0.1	$365.00	Correspondence to J. Murtha regarding Vacco documents.	$36.50	Teresa Pilatowicz
6/30/2016	0.2	$385.00	Conference with T. Pilatowicz regarding [redacted]	$77.00	Gabby Hamm
6/30/2016	0.2	$365.00	Strategize with G. Hamm regarding [redacted]	$73.00	Teresa Pilatowicz
6/30/2016	0.3	$365.00	Review and analysis of multiple correspondence from J. Murtha regarding [redacted]	$109.50	Teresa Pilatowicz
7/1/2016	0.1	$365.00	Review and respond to correspondence from J. McGovern regarding status.	$36.50	Teresa Pilatowicz
7/1/2016	1.2	$365.00	Commence review of Vacco documents.	$438.00	Teresa Pilatowicz
7/1/2016	0.4	$365.00	Review and analysis of Bernstein e-mails (.3); Correspondence to A. Wright regarding same (.1)	$146.00	Teresa Pilatowicz
7/5/2016	0.1	$365.00	Attention to payment to professionals.	$36.50	Teresa Pilatowicz
7/5/2016	0.4	$365.00	Call with Kevin Burke regarding Vacco deposition and documents.	$146.00	Teresa Pilatowicz
7/5/2016	1.9	$365.00	Review and analysis of [redacted]	$693.50	Teresa Pilatowicz
7/6/2016	4.3	$365.00	Further review and analysis of [redacted]	$1,569.50	Teresa Pilatowicz
7/7/2016	0.1	$365.00	Correspondence to K. Burke regarding Vacco order.	$36.50	Teresa Pilatowicz
7/7/2016	0.1	$365.00	Correspondence to A. Wright regarding document production.	$36.50	Teresa Pilatowicz
7/7/2016	0.1	$365.00	Review order on discovery commissioner recommendations.	$36.50	Teresa Pilatowicz
7/7/2016	0.6	$365.00	Further review Vacco documents.	$219.00	Teresa Pilatowicz
7/8/2016	0.1	$365.00	Call to Kevin Burke regarding Vacco documents.	$36.50	Teresa Pilatowicz
7/8/2016	2.7	$365.00	Further review of Vacco documents and summary and analysis of same.	$985.50	Teresa Pilatowicz

FEES
June 1, 2016 - March 28, 2019

DATE	HOURS	RATE	DESCRIPTION	AMOUNT	PROFESSIONAL
7/11/2016	0.3	$365.00	Draft correspondence to client regarding [redacted]	$109.50	Teresa Pilatowicz
7/11/2016	0.1	$365.00	Correspondence to K. Burke regarding Vacco deposition.	$36.50	Teresa Pilatowicz
7/13/2016	3.1	$365.00	Review and analyze documents produced from Vacco produced by Gilmore.	$1,131.50	Teresa Pilatowicz
7/13/2016	0.4	$365.00	Call with Frank Gilmore regarding trial continuance.	$146.00	Teresa Pilatowicz
7/14/2016	0.8	$365.00	Correspondence to/from J. Murtha regarding deposition scheduling (.1); Correspondence with same regarding [redacted]	$292.00	Teresa Pilatowicz
7/15/2016	0.2	$365.00	Correspondence with F. Gilmore regarding trial continuance.	$73.00	Teresa Pilatowicz
7/15/2016	0.3	$365.00	Correspondence to J. Murtha regarding [redacted]	$109.50	Teresa Pilatowicz
7/18/2016	1.1	$365.00	Draft Stipulated Motion to Continue Trial.	$401.50	Teresa Pilatowicz
7/18/2016	0.1	$365.00	Correspondence with A. Wright regarding Bernstein deposition.	$36.50	Teresa Pilatowicz
7/19/2016	0.6	$365.00	Finalize Stipulated Motion to Continue; Draft Notice of Submissions; Correspondence to F. Gilmore regarding same.	$219.00	Teresa Pilatowicz
7/20/2016	0.2	$365.00	Draft order on stipulated motion to continue.	$73.00	Teresa Pilatowicz
7/21/2016	0.4	$365.00	Address payment of professionals.	$146.00	Teresa Pilatowicz
7/21/2016	0.1	$365.00	Correspondence to A. Wright regarding Bernstein deposition.	$36.50	Teresa Pilatowicz
7/21/2016	0.3	$365.00	Commence review of [redacted]	$109.50	Teresa Pilatowicz
7/22/2016	0.7	$365.00	Review Murtha letter regarding [redacted]	$255.50	Teresa Pilatowicz
7/22/2016	0.1	$365.00	Review and respond to correspondence from Court regarding stipulation for continuance.	$36.50	Teresa Pilatowicz
7/22/2016	1.3	$365.00	Further review Vacco documents.	$474.50	Teresa Pilatowicz
7/26/2016	0.2	$365.00	Draft trial setting application; Correspondence with F. Gilmore regarding same.	$73.00	Teresa Pilatowicz
7/27/2016	0.2	$365.00	Call with J. Murtha regarding Vacco production.	$73.00	Teresa Pilatowicz
7/27/2016	1.6	$365.00	Review and analysis of [redacted]	$584.00	Teresa Pilatowicz
7/29/2016	0.3	$365.00	Review and analysis of [redacted]	$109.50	Teresa Pilatowicz
8/4/2016	1.3	$365.00	Review and analysis of SPI NO PAM production.	$474.50	Teresa Pilatowicz
8/10/2016	0.2	$365.00	Review and respond to correspondence from J. Murtha regarding [redacted]	$73.00	Teresa Pilatowicz
8/10/2016	0.2	$365.00	Correspondence to/from Kevin Burke regarding status of production.	$73.00	Teresa Pilatowicz
8/12/2016	0.2	$365.00	Review documents regarding Vacco for deposition.	$73.00	Teresa Pilatowicz
8/18/2016	0.6	$365.00	Telephonic trial setting (.4);	$219.00	Teresa Pilatowicz

DATE	HOURS	RATE	DESCRIPTION	AMOUNT	PROFESSIONAL
			Correspondence to client and witnesses regarding same (.2)		
8/29/2016	0.2	$365.00	Review and respond to correspondence from J. Murtha regarding [redacted]	$73.00	Teresa Pilatowicz
9/1/2016	0.2	$385.00	Review discovery decision regarding insurance policies.	$77.00	Gabby Hamm
9/7/2016	0.7	$365.00	Draft motion to continue trial and order thereon.	$255.50	Teresa Pilatowicz
9/8/2016	0.3	$365.00	Finalize stipulation motion to continue.	$109.50	Teresa Pilatowicz
9/9/2016	0.2	$365.00	Correspondence to and from J. Murtha regarding . [redacted])	$73.00	Teresa Pilatowicz
9/14/2016	5.4	$365.00	Commence preparing summary of [redacted]	$1,971.00	Teresa Pilatowicz
9/16/2016	0.2	$365.00	Review and analysis of correspondence from F. Gilmore regarding insurance documents.	$73.00	Teresa Pilatowicz
9/16/2016	1.1	$365.00	Further prepare summary of [redacted]	$401.50	Teresa Pilatowicz
9/16/2016	0.1	$385.00	Review of emails regarding Bayuk insurance documents.	$38.50	Gabby Hamm
9/19/2016	0.2	$365.00	Correspondence to/from Court regarding resetting trial date.	$73.00	Teresa Pilatowicz
9/19/2016	0.8	$365.00	Prepare trial setting form (.2); participate in trial setting (.2); Multiple correspondence to client and witnesses regarding trial date (.3); Correspondence to F. Gilmore regarding conflicts (.1)	$292.00	Teresa Pilatowicz
9/19/2016	0.5	$365.00	Review and respond to correspondence from F. Gilmore regarding Bayuk insurance documents.	$182.50	Teresa Pilatowicz
9/19/2016	3	$365.00	Further review discovery to create [redacted]	$1,095.00	Teresa Pilatowicz
9/20/2016	0.2	$365.00	Correspondence from F. Gilmore; Correspondence to T. Clements regarding trial date.	$73.00	Teresa Pilatowicz
9/20/2016	0.2	$365.00	Review and analysis of correspondence from F. Gilmore regarding insurance documents.	$73.00	Teresa Pilatowicz
9/20/2016	0.1	$385.00	Review of response by T. Pilatowicz to Frank Gilmore regarding insurance documents.	$38.50	Gabby Hamm
9/21/2016	4.2	$365.00	Further review discovery to create [redacted]	$1,533.00	Teresa Pilatowicz
9/22/2016	0.3	$365.00	Correspondence to Trustee and witnesses regarding trial date.	$109.50	Teresa Pilatowicz
9/22/2016	0.3	$365.00	Correspondence to F. Gilmore regarding insurance documents.	$109.50	Teresa Pilatowicz
9/22/2016	4.3	$365.00	Further review [redacted]	$1,569.50	Teresa Pilatowicz
9/23/2016	0.2	$365.00	Conference with Tim Herbst regarding trial date.	$73.00	Teresa Pilatowicz
9/23/2016	0.9	$365.00	Further review discovery regarding [redacted]	$328.50	Teresa Pilatowicz
9/27/2016	3.9	$365.00	Further review [redacted]	$1,423.50	Teresa Pilatowicz
9/27/2016	0.4	$365.00	Review and analysis of correspondence from J. Murtha regarding [redacted]	$146.00	Teresa Pilatowicz

DATE	HOURS	RATE	DESCRIPTION	AMOUNT	PROFESSIONAL
9/28/2016	2.7	$365.00	Commence reviewing [redacted]	$985.50	Teresa Pilatowicz
9/29/2016	0.8	$365.00	Further review discovery.	$292.00	Teresa Pilatowicz
9/30/2016	0.3	$365.00	Review notices of deposition for October.	$109.50	Teresa Pilatowicz
10/3/2016	2.8	$365.00	Review [redacted]	$1,022.00	Teresa Pilatowicz
10/4/2016	0.3	$365.00	Review and analysis of correspondence from F. Gilmore regarding insurance claims.	$109.50	Teresa Pilatowicz
10/4/2016	0.2	$365.00	Research and respond to correspondence from G. Gordon regarding [redacted]	$73.00	Teresa Pilatowicz
10/5/2016	0.2	$365.00	Correspondence to A. Wright regarding Bernstein documents and deposition.	$73.00	Teresa Pilatowicz
10/5/2016	1.2	$365.00	Further review [redacted]	$438.00	Teresa Pilatowicz
10/6/2016	2.7	$365.00	Review [redacted]	$985.50	Teresa Pilatowicz
10/6/2016	0.6	$365.00	Analysis of insurance policy responses and court intervention for same.	$219.00	Teresa Pilatowicz
10/7/2016	3.9	$365.00	Commence reviewing [redacted]	$1,423.50	Teresa Pilatowicz
10/10/2016	0.6	$365.00	Further research and analysis regarding [redacted]	$219.00	Teresa Pilatowicz
10/12/2016	1	$155.00	Produce out pdf format from Logikcull of all documents bates stamped Gursey00001 - Gursey023414. Upload to Box platform and send link to T. Pilatowicz.	$155.00	Michele Pori
10/13/2016	1.2	$365.00	Commence reviewing additional documents provided from Dennis Vacco.	$438.00	Teresa Pilatowicz
10/17/2016	2.3	$365.00	Further review additional document production for Vacco.	$839.50	Teresa Pilatowicz
10/18/2016	3.6	$365.00	Review [redacted]	$1,314.00	Teresa Pilatowicz
10/18/2016	6	$365.00	Further review and analysis of additional documents produced by Vacco.	$2,190.00	Teresa Pilatowicz
10/18/2016	0.4	$365.00	Correspondence to F. Gilmore regarding Bayuk insurance documents.	$146.00	Teresa Pilatowicz
10/19/2016	0.8	$365.00	Further attention to insurance issues.	$292.00	Teresa Pilatowicz
10/24/2016	1.1	$365.00	Analysis of deadlines as a result of change in trial date and strategize for same.	$401.50	Teresa Pilatowicz
10/24/2016	4.4	$365.00	Further review documents produced regarding updating disclosures (3.3); Commence drafting fourth disclosures (1.1)	$1,606.00	Teresa Pilatowicz
10/25/2016	0.5	$365.00	Prepare for (.2) and participate in (.3) call with F. Gilmore regarding insurance documents.	$182.50	Teresa Pilatowicz
10/25/2016	7	$365.00	Further review and analysis of [redacted]	$2,555.00	Teresa Pilatowicz
10/26/2016	1	$365.00	Further prepare fourth supplemental disclosure.	$365.00	Teresa Pilatowicz
10/26/2016	3.6	$365.00	Review [redacted] additional discovery needed.	$1,314.00	Teresa Pilatowicz
10/26/2016	2.7	$365.00	Research regarding [redacted]	$985.50	Teresa Pilatowicz
11/2/2016	1.1	$155.00	Produce out all Lippes documents from the Logikcull platform for production.	$170.50	Michele Pori

DATE	HOURS	RATE	DESCRIPTION	AMOUNT	PROFESSIONAL
11/4/2016	0.3	$155.00	Review docket for GTG's First Interim Fee Application and supporting documents in order to prepare for GTG's Second Interim Fee Application.	$46.50	Michele Pori
11/4/2016	0.2	$365.00	Commence preparation of second fee application.	$73.00	Teresa Pilatowicz
11/7/2016	0.1	$365.00	Correspondence to A. Wright regarding Bernstein deposition.	$36.50	Teresa Pilatowicz
11/7/2016	0.1	$365.00	Correspondence to K. Burke regarding Vacco deposition.	$36.50	Teresa Pilatowicz
11/9/2016	0.9	$365.00	Review time entries for second fee application.	$328.50	Teresa Pilatowicz
11/9/2016	0.1	$365.00	Correspondence to Wright regarding Bernstein production.	$36.50	Teresa Pilatowicz
11/9/2016	0.1	$365.00	Correspondence to F. Gilmore regarding Bernstein deposition.	$36.50	Teresa Pilatowicz
11/10/2016	1.2	$290.00	Research in connection with Bayuk OSC application.	$348.00	Erick Gjerdingen
11/10/2016	3.6	$290.00	Drafting application for order to show cause re Bauyk discovery dispute.	$1,044.00	Erick Gjerdingen
11/10/2016	7.4	$365.00	Commence preparing discovery analysis and completion strategy.	$2,701.00	Teresa Pilatowicz
11/10/2016	0.3	$365.00	Confer with E. Gjerdingen regarding discovery motions.	$109.50	Teresa Pilatowicz
11/10/2016	1	$385.00	Meeting with T. Pilatowicz regarding outstanding discovery issues and strategy.	$385.00	Gabby Hamm
11/11/2016	1.6	$290.00	Review and analysis of Vacco production.	$464.00	Erick Gjerdingen
11/11/2016	4.2	$290.00	Research and analysis [redacted]	$1,218.00	Erick Gjerdingen
11/11/2016	1.3	$290.00	Drafting NY show cause action application.	$377.00	Erick Gjerdingen
11/11/2016	6.5	$365.00	Further prepare discovery analysis and completion strategy.	$2,372.50	Teresa Pilatowicz
11/13/2016	0.6	$290.00	Revise Pilatowicz Dec re Bayuk app for order to show cause.	$174.00	Erick Gjerdingen
11/13/2016	0.5	$290.00	Revise order to show cause re Bayuk.	$145.00	Erick Gjerdingen
11/14/2016	0.1	$365.00	Call and correspondence to K. Burke regarding Vacco production.	$36.50	Teresa Pilatowicz
11/14/2016	0.1	$365.00	Correspondence to A. Wright regarding Bernstein deposition.	$36.50	Teresa Pilatowicz
11/14/2016	0.2	$365.00	Correspondence to F. Gilmore regarding discovery schedule.	$73.00	Teresa Pilatowicz
11/14/2016	3.7	$290.00	Drafting petition re Vacco compel action.	$1,073.00	Erick Gjerdingen
11/14/2016	2.2	$290.00	Drafting application for order to show cause re Vacco.	$638.00	Erick Gjerdingen
11/14/2016	1.8	$290.00	Drafting affidavit re application for Vacco order to show cause.	$522.00	Erick Gjerdingen

DATE	HOURS	RATE	DESCRIPTION	AMOUNT	PROFESSIONAL
11/14/2016	1.1	$290.00	Drafting order to show cause re Vacco compel hearing.	$319.00	Erick Gjerdingen
11/14/2016	1.7	$365.00	Draft and finalize fourth supplemental disclosure.	$620.50	Teresa Pilatowicz
11/14/2016	2.1	$365.00	Further analysis of final discovery schedule; Draft correspondence to F. Gilmore regarding same.	$766.50	Teresa Pilatowicz
11/14/2016	2	$ -	Organization of documents for final discovery review (NO CHARGE).	$ -	Teresa Pilatowicz
11/15/2016	1.6	$290.00	Revise Vacco compel documents.	$464.00	Erick Gjerdingen
11/15/2016	1.8	$365.00	Further review documents provided by Gursey regarding final discovery.	$657.00	Teresa Pilatowicz
11/15/2016	1.2	$365.00	Review and revise motion to compel regarding insurance documents.	$438.00	Teresa Pilatowicz
11/15/2016	1.8	$365.00	Review and revise application to show cause/compel in New York regarding Vacco documents (1.6); Correspondence to client regarding status (.2).	$657.00	Teresa Pilatowicz
11/15/2016	1	$ -	Attention to status of outstanding discovery items (NO CHARGE).	$ -	Teresa Pilatowicz
11/16/2016	0.3	$290.00	Correspondence exchange with NY counsel re Vacco docs.	$87.00	Erick Gjerdingen
11/16/2016	0.2	$365.00	Confer with R. Ayala regarding exhibit binders.	$73.00	Teresa Pilatowicz
11/16/2016	0.5	$365.00	Initial review of supplemental Bernstein production in bankruptcy matter.	$182.50	Teresa Pilatowicz
11/16/2016	0.4	$290.00	Call with NY counsel.	$116.00	Erick Gjerdingen
11/16/2016	0.9	$290.00	Prepare correspondence to NY counsel re compel proceedings.	$261.00	Erick Gjerdingen
11/16/2016	0.7	$290.00	Research re Bayuk compel matter.	$203.00	Erick Gjerdingen
11/16/2016	0.5	$290.00	Revise Bayuk compel motion.	$145.00	Erick Gjerdingen
11/16/2016	0.1	$290.00	Draft correspondence to NY counsel re retention issues.	$29.00	Erick Gjerdingen
11/16/2016	0.4	$365.00	Analysis of [redacted]	$146.00	Teresa Pilatowicz
11/17/2016	0.4	$365.00	Draft subpoena documents for Compass person most knowledge.	$146.00	Teresa Pilatowicz
11/17/2016	0.1	$290.00	Review Bayuk exhibits.	$29.00	Erick Gjerdingen
11/17/2016	0.4	$365.00	Final review of order to show cause regarding Bayuk insurance documents.	$146.00	Teresa Pilatowicz
11/17/2016	0.2	$365.00	Correspondence to K. Burke regarding intent to file motion to compel/OSC in New York.	$73.00	Teresa Pilatowicz
11/17/2016	0.2	$290.00	Final revisions to Bayuk Motion for OSC.	$58.00	Erick Gjerdingen
11/17/2016	0.1	$290.00	Correspondence to NY counsel re final demand on Mr. Burke re Vacco deposition.	$29.00	Erick Gjerdingen
11/17/2016	0.1	$290.00	Additional correspondence to NY counsel re compel motion status.	$29.00	Erick Gjerdingen

DATE	HOURS	RATE	DESCRIPTION	AMOUNT	PROFESSIONAL
11/17/2016	0.2	$290.00	Call with Vacco's counsel re compel.	$58.00	Erick Gjerdingen
11/17/2016	0.1	$290.00	Correspondence to NY counsel re Vacco status.	$29.00	Erick Gjerdingen
11/17/2016	0.3	$365.00	Review and analysis response from K. Burke; Call to K. Burke regarding same.	$109.50	Teresa Pilatowicz
11/17/2016	0.4	$155.00	Receive CD of Bernstein documents. Upload same to Logikcull platform for review of same.	$62.00	Michele Pori
11/17/2016	3.5	$155.00	Receive final culled costs and fees for GTG's Second Interim Fee Application. Begin and complete drafting GTG's 2nd Interim Fee Application pleading with all supporting exhibits and declarations. Draft proposed Order Approving GTG's Second Interim Fee. Application.	$542.50	Michele Pori
11/18/2016	0.8	$290.00	Revise OSC app re Bayuk.	$232.00	Erick Gjerdingen
11/18/2016	0.1	$290.00	Draft correspondence to NY counsel re status of Vacco compel motion.	$29.00	Erick Gjerdingen
11/18/2016	0.7	$365.00	Call with Kevin Burke regarding documents missing from Superpumper production.	$255.50	Teresa Pilatowicz
11/18/2016	0.1	$365.00	Call with J. Murtha regarding [redacted]	$36.50	Teresa Pilatowicz
11/18/2016	0.4	$365.00	Research regarding [redacted]	$146.00	Teresa Pilatowicz
11/21/2016	0.2	$ -	Finalize Bayuk order to show cause motion (NO CHARGE).	$ -	Teresa Pilatowicz
11/21/2016	0.9	$365.00	Finalize Nevada subpoena, Arizona subpoena, and Notice of Deposition for Compass.	$328.50	Teresa Pilatowicz
11/21/2016	0.1	$365.00	Finalize Bernstein amended notice of deposition.	$36.50	Teresa Pilatowicz
11/22/2016	0.3	$365.00	Multiple correspondence to and from F. Gilmore regarding Compass subpoena.	$109.50	Teresa Pilatowicz
11/22/2016	0.1	$365.00	Call with G. Gordon regarding [redacted].	$36.50	Teresa Pilatowicz
11/23/2016	0.1	$365.00	Review correspondence from F. Gilmore regarding Compass subpoena.	$36.50	Teresa Pilatowicz
11/23/2016	0.1	$ -	Correspondence to/from J,. Murtha regarding [redacted] (NO CHARGE).	$ -	Teresa Pilatowicz
11/28/2016	0.1	$365.00	Correspondence to F. Gilmore regarding meet and confer re: Compass subpoena.	$36.50	Teresa Pilatowicz
11/28/2016	0.2	$290.00	Review status of Vacco discovery.	$58.00	Erick Gjerdingen
11/28/2016	0.1	$290.00	Review correspondence from Burke re Vacco discovery production.	$29.00	Erick Gjerdingen
11/28/2016	0.2	$365.00	Attention to Compass subpoena service issues and deposition scheduling issues.	$73.00	Teresa Pilatowicz
11/28/2016	0.2	$365.00	Correspondence to and from K. Burke regarding Vacco documents.	$73.00	Teresa Pilatowicz

DATE	HOURS	RATE	DESCRIPTION	AMOUNT	PROFESSIONAL
11/28/2016	0.2	$365.00	Conference with G. Gordon regarding [redacted]	$73.00	Teresa Pilatowicz
11/28/2016	0.3	$365.00	Research regarding pending deposition.	$109.50	Teresa Pilatowicz
11/28/2016	0.4	$365.00	Review Bayuk documents for exhibit binders.	$146.00	Teresa Pilatowicz
11/29/2016	0.2	$365.00	Telephone call with F. Gilmore for meet and confer on Compass subpoena.	$73.00	Teresa Pilatowicz
11/29/2016	1.6	$365.00	Review and analysis of [redacted]	$584.00	Teresa Pilatowicz
11/29/2016	0.2	$365.00	Further research regarding pending deposition.	$73.00	Teresa Pilatowicz
11/30/2016	0.4	$365.00	Correspondence to F. Gilmore regarding Compass deposition (.2); Conference with Compass rep regarding deposition (.2).	$146.00	Teresa Pilatowicz
12/1/2016	0.1	$365.00	Correspondence to A. Wright confirming Bernstein deposition with notice.	$36.50	Teresa Pilatowicz
12/1/2016	0.1	$365.00	Correspondence to K. Burke confirming Vacco deposition with notice and reviewing status of additional production.	$36.50	Teresa Pilatowicz
12/1/2016	0.1	$365.00	Review [redacted]	$36.50	Teresa Pilatowicz
12/5/2016	1.1	$365.00	Review [redacted]	$401.50	Teresa Pilatowicz
12/5/2016	0.3	$365.00	Phone call with Lisa at Compass Bank regarding subpoena.	$109.50	Teresa Pilatowicz
12/7/2016	0.1	$365.00	Review and respond to correspondence from F. Gilmore regarding Compass documents.	$36.50	Teresa Pilatowicz
12/7/2016	2.9	$365.00	Revise second interim fee application and declarations.	$1,058.50	Teresa Pilatowicz
12/7/2016	0.3	$365.00	Receive and analysis of [redacted]	$109.50	Teresa Pilatowicz
12/7/2016	2.4	$365.00	Revise exhibits for fee applications (1.1); Redact work-product privileged entries as necessary (.9); Research regarding redaction of fee applications (.4).	$876.00	Teresa Pilatowicz
12/7/2016	0.3	$365.00	Review Compass documents and correspondence to L. Rios regarding documents for authentication.	$109.50	Teresa Pilatowicz
12/8/2016	1.8	$155.00	Receive marked up Exhibit 2 fees and Exhibit 3 expenses. Revise accordingly and redact all detailed fees as noted.	$279.00	Michele Pori
12/8/2016	7.2	$365.00	Commence reviewing and analysis of [redacted]	$2,628.00	Teresa Pilatowicz
12/8/2016	0.6	$385.00	Review of [redacted]	$231.00	Gabby Hamm
12/9/2016	0.9	$155.00	Revise GTG's 2nd Interim Fee Application and all supporting exhibits and declarations based on revised invoicing.	$139.50	Michele Pori
12/9/2016	4.5	$365.00	Further review and analysis of [redacted]	$1,642.50	Teresa Pilatowicz
12/9/2016	0.1	$365.00	Correspondence to client regarding [redacted]	$36.50	Teresa Pilatowicz
12/12/2016	0.1	$365.00	Correspondence to J. Murtha [redacted]	$36.50	Teresa Pilatowicz

DATE	HOURS	RATE	DESCRIPTION	AMOUNT	PROFESSIONAL
12/12/2016	0.1	$365.00	Correspondence to F. Gilmore and L. Rios regarding Compass deposition.	$36.50	Teresa Pilatowicz
12/12/2016	0.1	$365.00	Review and respond to correspondence from M. Weisenmiller [redacted]	$36.50	Teresa Pilatowicz
12/12/2016	7.2	$365.00	Further review and analysis of [redacted]	$2,628.00	Teresa Pilatowicz
12/13/2016	8	$365.00	Further review and analysis of [redacted]	$2,920.00	Teresa Pilatowicz
12/14/2016	5.4	$365.00	Further review and analysis of [redacted]	$1,971.00	Teresa Pilatowicz
12/15/2016	1	$365.00	Call with Trustee, W. Leonard, G. Gordon, and J. Murtha regarding [redacted]	$365.00	Teresa Pilatowicz
12/15/2016	4.7	$365.00	Further review and analysis of [redacted]	$1,715.50	Teresa Pilatowicz
12/15/2016	1	$365.00	Call with J. Murtha, G. Gordon, and M. Weisenmiller regarding [redacted]	$365.00	Teresa Pilatowicz
12/16/2016	3.9	$365.00	Further analysis of final discovery schedule; Draft correspondence to F. Gilmore regarding same. [redacted]	$1,423.50	Teresa Pilatowicz
12/16/2016	0.2	$365.00	Finalize fee application and related documents.	$73.00	Teresa Pilatowicz
12/19/2016	3	$365.00	Further review and analysis of . [redacted])	$1,095.00	Teresa Pilatowicz
12/20/2016	3.1	$365.00	Research and analysis regarding [redacted]	$1,131.50	Teresa Pilatowicz
12/20/2016	0.3	$365.00	Multiple correspondence with F. Gilmore and Lisa Rios (Compass) regarding Compass deposition.	$109.50	Teresa Pilatowicz
12/20/2016	0.6	$365.00	Review and analysis of [redacted]	$219.00	Teresa Pilatowicz
12/20/2016	1	$365.00	Further analysis of [redacted]	$365.00	Teresa Pilatowicz
12/21/2016	0.2	$365.00	Correspondence to telephone call with L. Rios Carroll regarding Compass deposition and COR affidavit.	$73.00	Teresa Pilatowicz
12/21/2016	0.3	$365.00	Draft and finalize Fifth Supplemental Disclosure.	$109.50	Teresa Pilatowicz
12/21/2016	2.1	$365.00	Further review of documents for trial in light of e-mails received and reviewed.	$766.50	Teresa Pilatowicz
12/21/2016	3.5	$155.00	Remove all emails from 6/20/2013 forward from Vacco email upload in Logikcull. Tag emails being produced and save. Being production of 14,000 native emails and attachments in to pdf format with bates numbers. Download production and save to flash drive for delivery to opposing counsel.	$542.50	Michele Pori
12/21/2016	2	$155.00	Produce out all separated emails from 6/20/2013 forward from Vacco email upload in Logikcull for use in an "In Camera" submission to the court.	$310.00	Michele Pori
12/21/2016	3	$365.00	Further review and analysis of [redacted]	$1,095.00	Teresa Pilatowicz
12/22/2016	0.1	$365.00	Call with Court and to F. Gilmore regarding setting OSC for hearing.	$36.50	Teresa Pilatowicz
12/22/2016	0.3	$365.00	Commence drafting subpoena to Hodkins Russ.	$109.50	Teresa Pilatowicz

DATE	HOURS	RATE	DESCRIPTION	AMOUNT	PROFESSIONAL
12/23/2016	0.9	$365.00	Correspondence to and call with Court regarding setting Order to Show Cause (.3); Review order on same (.1); Analysis of procedure and status following same (.4); Correspondence to Trustee regarding same (.1).	$328.50	Teresa Pilatowicz
12/23/2016	0.1	$365.00	Review motion for in camera review of e-mails; Correspondence to J. Murtha regarding same.	$36.50	Teresa Pilatowicz
12/27/2016	0.3	$365.00	Commend drafting subpoena to Hodgson Russ.	$109.50	Teresa Pilatowicz
12/28/2016	1.7	$365.00	Commence researching and drafting reply in support of Order to Show Cause.	$620.50	Teresa Pilatowicz
12/28/2016	2.7	$365.00	Further draft and finalize all documents (subpoenas, notices, commission and application) for Hodgson Russ subpoena.	$985.50	Teresa Pilatowicz
12/28/2016	0.1	$365.00	E-mail to Kevin Burke regarding status of additional documents.	$36.50	Teresa Pilatowicz
12/29/2016	4.8	$365.00	Further draft and revise reply in support of Order to Show Cause.	$1,752.00	Teresa Pilatowicz
12/29/2016	0.6	$290.00	Revisions to reply re Order to Show Cause.	$174.00	Erick Gjerdingen
12/30/2016	1.5	$365.00	Finalize reply in support of Order to Show Cause.	$547.50	Teresa Pilatowicz
12/30/2016	0.2	$365.00	Review status of Hodson Russ subpoena and service.	$73.00	Teresa Pilatowicz
1/3/2017	0.2	$365.00	Multiple calls with Ryan Hanna regarding service of subpoena.	$73.00	Teresa Pilatowicz
1/3/2017	0.1	$365.00	Correspondence from/to F. Gilmore and A. Wright regarding Bernstein deposition.	$36.50	Teresa Pilatowicz
1/3/2017	0.2	$365.00	Correspondence to/from J. Murtha regarding [redacted].	$73.00	Teresa Pilatowicz
1/3/2017	0.3	$155.00	Burn Lippes Supplemental production to flash drive for transmittal to counsel.	$46.50	Michele Pori
1/4/2017	0.1	$365.00	Correspondence to F. Gilmore regarding meet and confer request.	$36.50	Teresa Pilatowicz
1/4/2017	0.1	$365.00	Correspondence to K. Burke regarding status; Review response to same.	$36.50	Teresa Pilatowicz
1/5/2017	0.1	$365.00	Review bankruptcy case filings re: [redacted]	$36.50	Teresa Pilatowicz
1/9/2017	0.1	$365.00	Correspondence to R. Hanna regarding Hodgson service; Call with R. Hanna regarding same.	$36.50	Teresa Pilatowicz
1/9/2017	0.1	$365.00	Correspondence to F. Gilmore and A. Wright regarding outstanding depositions.	$36.50	Teresa Pilatowicz
1/9/2017	0.1	$365.00	Review [redacted]	$36.50	Teresa Pilatowicz
1/9/2017	0.1	$365.00	Correspondence to K. Burke regarding discovery status.	$36.50	Teresa Pilatowicz

DATE	HOURS	RATE	DESCRIPTION	AMOUNT	PROFESSIONAL
1/9/2017	0.3	$365.00	Call with F. Gilmore regarding meet and confer for Hodgson Russ and other deposition issues.	$109.50	Teresa Pilatowicz
1/10/2017	0.6	$365.00	Review [redacted]	$219.00	Teresa Pilatowicz
1/11/2017	0.2	$365.00	Correspondence to S. Yalamchili regarding subpoena to Hodgson Russ (.1); Call from/to G. Graeber regarding same (.1).	$73.00	Teresa Pilatowicz
1/11/2017	0.3	$365.00	Call with G. Graeber of Hodgson Russ regarding subpoena.	$109.50	Teresa Pilatowicz
1/12/2017	0.1	$365.00	Call to Kevin Carney at Hogsun Ross regarding subpoena.	$36.50	Teresa Pilatowicz
1/12/2017	0.1	$365.00	Correspondence to/from J. Murtha regarding [redacted]	$36.50	Teresa Pilatowicz
1/12/2017	0.1	$365.00	Attention to correspondence from T. Monsour regrading production of disclosed e-mails.	$36.50	Teresa Pilatowicz
1/16/2017	0.2	$365.00	Call with A. Wright regarding Bernstein deposition (.1); Correspondence to F. Gilmore regarding same (.1).	$73.00	Teresa Pilatowicz
1/17/2017	0.1	$365.00	Call with K. Burke regarding invoices; Draft	$36.50	Teresa Pilatowicz
1/17/2017	0.4	$365.00	Review and respond to correspondence from F. Gilmore regarding e-mails produced by Vacco.	$146.00	Teresa Pilatowicz
1/17/2017	0.1	$365.00	Correspondence to and from Court regarding OSC hearing.	$36.50	Teresa Pilatowicz
1/17/2017	0.2	$365.00	Review settlement offer from F. Gilmore regarding OSC; Draft correspondence to client regarding same.	$73.00	Teresa Pilatowicz
1/18/2017	0.1	$365.00	Strategy regarding settlement of pending matters.	$36.50	Teresa Pilatowicz
1/18/2017	0.9	$365.00	Review reply pleadings in support of in camera review (.2) Draft and finalize declaration in support for reply for motion for in camera review (.7).	$328.50	Teresa Pilatowicz
1/18/2017	0.1	$365.00	Correspondence to Hodgson Russ counsel regarding subpoena status.	$36.50	Teresa Pilatowicz
1/18/2017	1	$365.00	Commence preparing for OSC re: Bayuk discovery order.	$365.00	Teresa Pilatowicz
1/18/2017	1	$170.00	Upload all 29070 images from Lippes Supplemental production for use in sending to opposing counsel.	$170.00	Michele Pori
1/19/2017	0.4	$775.00	conf with TP re [redacted].	$310.00	Gerald Gordon
1/19/2017	2.8	$365.00	Working Flight, further prepare for hearing on OSC.	$1,022.00	Teresa Pilatowicz
1/19/2017	3.8	$182.50	Travel from Reno to Phoenix (Half Rate).	$693.50	Teresa Pilatowicz
1/19/2017	2.7	$365.00	Hearing on Order to Show Cause.	$985.50	Teresa Pilatowicz

DATE	HOURS	RATE	DESCRIPTION	AMOUNT	PROFESSIONAL
1/19/2017	0.6	$365.00	Summarize outcome of hearing on OSC for Trustee.	$219.00	Teresa Pilatowicz
1/20/2017	0.2	$365.00	Coordinate collection of Hodgson Russ correspondence.	$73.00	Teresa Pilatowicz
1/23/2017	1.3	$365.00	Further review [redacted]	$474.50	Teresa Pilatowicz
1/24/2017	0.3	$365.00	Finalize review of Sujata emails (.2); Correspondence to F. Gilmore regarding Hodgson Russ emails (.1).	$109.50	Teresa Pilatowicz
1/24/2017	0.1	$365.00	Draft Notice of Continued Bernstein deposition.	$36.50	Teresa Pilatowicz
1/24/2017	0.1	$365.00	Correspondence to A. Wright regarding continued Bernstein deposition date.	$36.50	Teresa Pilatowicz
1/25/2017	0.4	$365.00	Commence drafting letter to Hodgson Russ regarding waiver of privilege.	$146.00	Teresa Pilatowicz
1/25/2017	0.1	$365.00	Review and respond to correspondence from F. Gilmore regarding Hodgson Russ deposition.	$36.50	Teresa Pilatowicz
1/25/2017	0.2	$365.00	Call with W. Leonard regarding [redacted]	$73.00	Teresa Pilatowicz
1/26/2017	3.7	$365.00	Draft and finalize letter regarding privilege waiver to Hodgson Russ.	$1,350.50	Teresa Pilatowicz
1/27/2017	1.1	$290.00	Drafting AIG subpoena.	$319.00	Erick Gjerdingen
1/27/2017	0.7	$365.00	Draft stipulation and order for extension of discovery.	$255.50	Teresa Pilatowicz
1/27/2017	0.2	$365.00	Draft notices of continued depositions for Vacco and Hodgson Russ.	$73.00	Teresa Pilatowicz
1/27/2017	0.2	$365.00	Strategize regarding AIG subpoenas.	$73.00	Teresa Pilatowicz
1/27/2017	0.3	$365.00	Revise letter to Hogsun Russ regarding privilege waiver (.2); Correspondence to client regarding same (.1).	$109.50	Teresa Pilatowicz
1/27/2017	0.4	$365.00	Review OSC hearing transcripts.	$146.00	Teresa Pilatowicz
1/30/2017	0.1	$365.00	Finalize letter to Hodgsun Russ regarding attorney-client privilege.	$36.50	Teresa Pilatowicz
1/30/2017	0.1	$365.00	Finalize stipulation and order to extend discovery; Draft correspondence to G. Gilmore regarding same.	$36.50	Teresa Pilatowicz
1/30/2017	1.6	$290.00	Research and analysis re [redacted]	$464.00	Erick Gjerdingen
1/30/2017	0.1	$290.00	Correspondence to S. Adams re [redacted]	$29.00	Erick Gjerdingen
1/30/2017	1.4	$290.00	Drafting AIG subpoena.	$406.00	Erick Gjerdingen
1/30/2017	1.2	$290.00	Analysis re AIG successor/merger for purpose of subpoena service.	$348.00	Erick Gjerdingen
1/30/2017	0.1	$290.00	Review correspondence from S. Adams re [redacted]	$29.00	Erick Gjerdingen
1/31/2017	0.7	$290.00	Revise AIG subpoena.	$203.00	Erick Gjerdingen
1/31/2017	0.2	$290.00	Draft notice of subpoena to AIG.	$58.00	Erick Gjerdingen
1/31/2017	0.3	$365.00	Review and revise AIG subpoena.	$109.50	Teresa Pilatowicz
1/31/2017	0.2	$365.00	Commence drafting memorandum of costs for OSC hearing.	$73.00	Teresa Pilatowicz

DATE	HOURS	RATE	DESCRIPTION	AMOUNT	PROFESSIONAL
2/1/2017	0.2	$365.00	Review and an analysis of correspondence from F. Gilmore regarding insurance policies.	$73.00	Teresa Pilatowicz
2/1/2017	0.2	$365.00	Call with Kevin Burke regarding unredacted invoices.	$73.00	Teresa Pilatowicz
2/1/2017	0.3	$365.00	Call with K. Burke and J. Murtha regarding status of additional production and Vacco deposition.	$109.50	Teresa Pilatowicz
2/2/2017	1.8	$290.00	Drafting memorandum of costs for OSC and related research.	$522.00	Erick Gjerdingen
2/2/2017	0.2	$365.00	Correspondence to K. Burke regarding unredacted invoice (.1); Review response to same (.1).	$73.00	Teresa Pilatowicz
2/2/2017	0.1	$365.00	Review correspondence from J. Murtha to F. Gilmore regarding letter re: insurance policies.	$36.50	Teresa Pilatowicz
2/3/2017	0.3	$290.00	Revise and finalize AIG subpoena.	$87.00	Erick Gjerdingen
2/6/2017	0.6	$290.00	Review and revise correspondence regarding discovery dispute to Bayuk counsel.	$174.00	Erick Gjerdingen
2/6/2017	0.7	$290.00	Revise memorandum of fees and costs following TMP comments.	$203.00	Erick Gjerdingen
2/6/2017	0.7	$290.00	Drafting order approving fees and costs.	$203.00	Erick Gjerdingen
2/6/2017	1.3	$365.00	Draft and finalize response to F. Gilmore regarding insurance policies.	$474.50	Teresa Pilatowicz
2/6/2017	0.3	$365.00	Review and revise memorandum of costs in support of OSC.	$109.50	Teresa Pilatowicz
2/6/2017	1.6	$365.00	Review unredacted invoices from Lippes Mathias.	$584.00	Teresa Pilatowicz
2/7/2017	0.3	$365.00	Call with Barry Breslow regarding memorandum of fees and costs and offer (.1); Confer with Trustee regarding same.	$109.50	Teresa Pilatowicz
2/7/2017	0.1	$365.00	Correspondence to K. Kearney regarding Hodgson Russ subpoena.	$36.50	Teresa Pilatowicz
2/9/2017	0.4	$365.00	[redacted]	$146.00	Teresa Pilatowicz
2/9/2017	0.2	$365.00	Draft response to offer regarding on OSC fees.	$73.00	Teresa Pilatowicz
2/10/2017	0.2	$365.00	Draft supplement disclosure regarding representation of Biff in Mega-C.	$73.00	Teresa Pilatowicz
2/14/2017	0.2	$365.00	Finalize supplemental declaration for G. Gordon regarding special counsel employment application.	$73.00	Teresa Pilatowicz
2/15/2017	0.2	$365.00	Review pre-trial scheduling order and strategize regarding [redacted]	$73.00	Teresa Pilatowicz
2/20/2017	0.9	$365.00	Commence drafting reply in support of memorandum of fees.	$328.50	Teresa Pilatowicz
2/21/2017	3.1	$290.00	Draft reply in support of memorandum of fees.	$899.00	Erick Gjerdingen
2/21/2017	2.3	$290.00	Research in connection with fee memorandum reply.	$667.00	Erick Gjerdingen

DATE	HOURS	RATE	DESCRIPTION	AMOUNT	PROFESSIONAL
2/21/2017	1.2	$290.00	Revisions to fee memorandum reply.	$348.00	Erick Gjerdingen
2/21/2017	0.6	$290.00	Draft Pilatowicz Dec re reply to fee memorandum.	$174.00	Erick Gjerdingen
2/21/2017	0.4	$290.00	Prepare Pilatowicz Dec exhibits.	$116.00	Erick Gjerdingen
2/21/2017	1.3	$365.00	Finalize reply in support of memorandum of fees and costs.	$474.50	Teresa Pilatowicz
2/22/2017	0.3	$365.00	Review unredacted invoices provided by K. Burke.	$109.50	Teresa Pilatowicz
2/24/2017	1.2	$365.00	Review and analysis of [redacted]	$438.00	Teresa Pilatowicz
2/27/2017	0.5	$290.00	Draft and circulate order approving gtg second interim fee application.	$145.00	Mark Weisenmiller
2/27/2017	0.2	$365.00	Call with J. Murtha regarding Lippex documents.	$73.00	Teresa Pilatowicz
2/27/2017	0.1	$365.00	Correspondence to K. Kearney regarding status of production.	$36.50	Teresa Pilatowicz
2/28/2017	3.8	$365.00	Further review correspondence from Vacco's office regarding 2010 transfers.	$1,387.00	Teresa Pilatowicz
3/1/2017	0.5	$290.00	Review correspondence from chambers on gtg fee order, revise order, and email trustee and USTs office regarding approval of the GTG fee order.	$145.00	Mark Weisenmiller
3/1/2017	2.6	$365.00	Review and analysis of new discovery production from Vacco.	$949.00	Teresa Pilatowicz
3/1/2017	4	$365.00	Review [redacted]	$1,460.00	Teresa Pilatowicz
3/2/2017	0.8	$290.00	Follow up re AIG subpoena.	$232.00	Erick Gjerdingen
3/2/2017	4.9	$365.00	Further review Vacco correspondence regarding exhibits for case.	$1,788.50	Teresa Pilatowicz
3/3/2017	0.1	$365.00	Correspondence from and to K. Kearney regarding Hodgsun Russ subpoena responses.	$36.50	Teresa Pilatowicz
3/6/2017	0.2	$365.00	Call with G. Gordon regarding [redacted]	$73.00	Teresa Pilatowicz
3/8/2017	0.2	$290.00	Correspondence exchange with S. Adams re [redacted]	$58.00	Erick Gjerdingen
3/8/2017	4.2	$365.00	Review and analysis of documents produced by Hodgson Russ.	$1,533.00	Teresa Pilatowicz
3/8/2017	0.5	$170.00	Locate bates stamped versions of specific emails from 2012. Transmit bates stamped versions to T. Pilatowicz.	$85.00	Michele Pori
3/9/2017	0.1	$365.00	Correspondence to and from K. Kearney regarding document production.	$36.50	Teresa Pilatowicz
3/13/2017	0.4	$290.00	Call to AIG re subpoena.	$116.00	Erick Gjerdingen
3/13/2017	0.3	$290.00	Call from AIG re subpoena.	$87.00	Erick Gjerdingen
3/13/2017	0.2	$290.00	Draft follow up e-mail to AIG re subpoena.	$58.00	Erick Gjerdingen
3/13/2017	0.4	$290.00	Call with TMP re [redacted]	$116.00	Erick Gjerdingen
3/13/2017	0.9	$290.00	Follow up research re [redacted]	$261.00	Erick Gjerdingen
3/13/2017	0.4	$775.00	review Superpumper document re [redacted]	$310.00	Gerald Gordon

FEES
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DATE	HOURS	RATE	DESCRIPTION	AMOUNT	PROFESSIONAL
3/13/2017	0.2	$365.00	Call with J. Murtha regarding [redacted]	$73.00	Teresa Pilatowicz
3/13/2017	0.7	$365.00	Review and analysis of [redacted]	$255.50	Teresa Pilatowicz
3/14/2017	1.1	$170.00	Produce out from Logikcull platform additional Lippes documents bates stamped LMWF_SUPP109096 - 109835.	$187.00	Michele Pori
3/14/2017	0.7	$365.00	Review and analysis of [redacted]	$255.50	Teresa Pilatowicz
3/16/2017	0.5	$365.00	Call with acct regarding [redacted]	$182.50	Teresa Pilatowicz
3/16/2017	0.3	$365.00	Draft correspondence to F. Gilmore regarding discovery issues.	$109.50	Teresa Pilatowicz
3/16/2017	0.2	$365.00	Attention to correspondence from J. Murtha regarding [redacted]	$73.00	Teresa Pilatowicz
3/17/2017	0.2	$290.00	Review subpoena response.	$58.00	Erick Gjerdingen
3/17/2017	1	$365.00	Review and analysis of Nineteenth Supplemental	$365.00	Teresa Pilatowicz
3/17/2017	0.7	$365.00	Research regarding trial scheduled upon judge retirement [redacted]	$255.50	Teresa Pilatowicz
3/17/2017	0.1	$365.00	Review response from K. Kearney regarding additional discovery from Hodgsun Russ.	$36.50	Teresa Pilatowicz
3/20/2017	1.3	$290.00	Draft letter regarding insufficiency of Fourteenth Supplemental Disclosure.	$377.00	Erick Gjerdingen
3/20/2017	0.1	$365.00	Correspondence to J. Murtha regarding [redacted]	$36.50	Teresa Pilatowicz
3/20/2017	0.3	$365.00	Finalize letter to F. Gilmore regarding insurance production and deficiencies in same, as well as Hopkins appraisal.	$109.50	Teresa Pilatowicz
3/20/2017	0.2	$365.00	Draft and finalize Sixth Supplemental production.	$73.00	Teresa Pilatowicz
3/20/2017	1	$365.00	Gather and analysis of documents for review.	$365.00	Teresa Pilatowicz
3/20/2017	0.6	$365.00	Commence reviewing [redacted]	$219.00	Teresa Pilatowicz
3/21/2017	2	$365.00	Review v(.6). [redacted]	$730.00	Teresa Pilatowicz
3/22/2017	0.2	$365.00	Multiple correspondence with F. Gilmore and K. Kearney regarding Hodson depositions.	$73.00	Teresa Pilatowicz
3/23/2017	0.1	$365.00	Correspondence to and from F. Gilmore and K. Kearney regarding Hodgson Russ deposition.	$36.50	Teresa Pilatowicz
3/24/2017	3.2	$365.00	Review [redacted]	$1,168.00	Teresa Pilatowicz
3/26/2017	0.1	$365.00	Correspondence to K. Kearney and J. Murtha regarding Hodgsun deposition.	$36.50	Teresa Pilatowicz
3/27/2017	1.3	$365.00	Commence reviewing [redacted]	$474.50	Teresa Pilatowicz
3/27/2017	0.1	$ -	Correspondence from and to F. Gilmore regarding sanction payment (NO CHARGE).	$ -	Teresa Pilatowicz
3/28/2017	0.2	$365.00	Draft deposition notices' of Vacco and Hodgsun Russ.	$73.00	Teresa Pilatowicz
3/30/2017	2	$365.00	Commence reviewing [redacted]	$730.00	Teresa Pilatowicz
3/30/2017	0.3	$365.00	Briefly review additional production of insurance documents from Bayuk.	$109.50	Teresa Pilatowicz

DATE	HOURS	RATE	DESCRIPTION	AMOUNT	PROFESSIONAL
3/30/2017	0.8	$365.00	Additional research regarding [redacted]	$292.00	Teresa Pilatowicz
3/31/2017	2.1	$290.00	Review additional insurance documents produced by Bayuk.	$609.00	Erick Gjerdingen
3/31/2017	1	$365.00	Various conferences with G. Gordon and W. Weisenmiller regarding [redacted]	$365.00	Teresa Pilatowicz
4/3/2017	1.7	$365.00	Further review Vacco correspondence regarding Morabito e mails (.6); Commence reviewing bankruptcy court transcript of hearing regarding same (1.1).	$620.50	Teresa Pilatowicz
4/5/2017	0.6	$290.00	Conference and analysis re discovery and insurance issues.	$174.00	Erick Gjerdingen
4/5/2017	0.1	$365.00	Correspondence to K. Kearney regarding notice of deposition.	$36.50	Teresa Pilatowicz
4/5/2017	0.3	$365.00	Analysis of service requirements for Vacco; Correspondence to C. Valentino regarding same.	$109.50	Teresa Pilatowicz
4/5/2017	0.2	$365.00	Correspondence to F. Gilmore regarding insurance documents and Hopkins appraisal.	$73.00	Teresa Pilatowicz
4/5/2017	0.1	$365.00	Correspondence regrading analysis of documents.	$36.50	Teresa Pilatowicz
4/6/2017	0.1	$290.00	E-mail to Seth Adams re [redacted]	$29.00	Erick Gjerdingen
4/6/2017	0.1	$290.00	Review response from Seth Adams re [redacted]	$29.00	Erick Gjerdingen
4/6/2017	0.4	$290.00	Conference re [redacted]	$116.00	Erick Gjerdingen
4/6/2017	0.8	$290.00	Drafting correspondence to Scott Miller at AIG re subpoena non-response.	$232.00	Erick Gjerdingen
4/6/2017	0.3	$365.00	Review and analysis of [redacted]	$109.50	Teresa Pilatowicz
4/7/2017	0.4	$290.00	Review Miller (AIG) response and return correspondence.	$116.00	Erick Gjerdingen
4/7/2017	1.9	$290.00	Research re s [redacted]	$551.00	Erick Gjerdingen
4/7/2017	0.4	$290.00	Review orders re insurance production.	$116.00	Erick Gjerdingen
4/7/2017	0.5	$290.00	Drafting letter to Gilmore re supplemental production.	$145.00	Erick Gjerdingen
4/7/2017	0.3	$290.00	Conference call with Scott Miller AIG counsel re subpoena.	$87.00	Erick Gjerdingen
4/7/2017	2.6	$365.00	Review deposition testimony of S. Morabito in light of recent state court discovery and analysis of same.	$949.00	Teresa Pilatowicz
4/7/2017	0.3	$365.00	Attention to [redacted]	$109.50	Teresa Pilatowicz
4/7/2017	0.6	$365.00	Review research regarding (.4); Conference with AIG attorney regarding same (.2). [redacted]	$219.00	Teresa Pilatowicz
4/10/2017	0.4	$365.00	Draft Nevada subpoena for continued Vacco deposition (.2); Correspondence to Trustee and C. Valentio regarding (.2). [redacted]	$146.00	Teresa Pilatowicz

DATE	HOURS	RATE	DESCRIPTION	AMOUNT	PROFESSIONAL
4/10/2017	0.8	$365.00	Review a [redacted]	$292.00	Teresa Pilatowicz
4/10/2017	0.2	$365.00	Attention to scheduling issues with Vacco and Bernstein deposition.	$73.00	Teresa Pilatowicz
4/11/2017	0.3	$365.00	Finalize Vacco amended subpoenas and notice of deposition.	$109.50	Teresa Pilatowicz
4/17/2017	0.1	$365.00	Review and respond to correspondence from J. Murtha [redacted]	$36.50	Teresa Pilatowicz
4/18/2017	0.9	$365.00	Call regarding review of transactions (.4); Prepare correspondence regarding follow up and additional documents (.5).	$328.50	Teresa Pilatowicz
4/18/2017	1.7	$365.00	Review [redacted]	$620.50	Teresa Pilatowicz
4/20/2017	0.2	$365.00	Correspondence to and from J. Murtha regarding ; Correspondence to and from K. Kearney regarding same.	$73.00	Teresa Pilatowicz
4/21/2017	0.1	$365.00	Correspondence to F. Gilmore regarding Hodgson depo and references to Hopkins appraisal.	$36.50	Teresa Pilatowicz
4/24/2017	0.6	$365.00	Review [redacted]	$219.00	Teresa Pilatowicz
4/27/2017	0.1	$365.00	Review correspondence from Hodgson regarding deposition; Correspondence to F. Gilmore regarding Hogson Depo and Hopkins appraisal.	$36.50	Teresa Pilatowicz
5/2/2017	0.4	$365.00	Review correspondence from F. Gilmore regarding insurance documents and draft response to same.	$146.00	Teresa Pilatowicz
5/9/2017	0.1	$290.00	Review correspondence from S. Miller at AIG re subpoena.	$29.00	Erick Gjerdingen
5/11/2017	1.9	$365.00	Commence preparing for Bernstein deposition.	$693.50	Teresa Pilatowicz
5/12/2017	0.4	$365.00	Call with F. Gilmore regarding outstanding discovery issues.	$146.00	Teresa Pilatowicz
5/12/2017	2.8	$365.00	Further prepare for Bernstein deposition.	$1,022.00	Teresa Pilatowicz
5/12/2017	0.3	$365.00	Call regarding . [redacted]	$109.50	Teresa Pilatowicz
5/15/2017	1.1	$365.00	Further review documents in preparation for Bernstein deposition.	$401.50	Teresa Pilatowicz
5/15/2017	0.4	$365.00	Review exhibits from prior Bernstein depositions.	$146.00	Teresa Pilatowicz
5/15/2017	1.4	$365.00	Commence drafting Bernstein deposition outline.	$511.00	Teresa Pilatowicz
5/16/2017	8.6	$365.00	Further prepare for Bernstein deposition (6.6); Working travel to L.A. for deposition (2.0).	$3,139.00	Teresa Pilatowicz
5/17/2017	6.5	$365.00	Conduct Bernstein deposition.	$2,372.50	Teresa Pilatowicz
5/17/2017	1.8	$365.00	Further prepare for Bernstein deposition.	$657.00	Teresa Pilatowicz
5/17/2017	1.5	$182.50	Travel from Bernstein deposition (HALF RATE).	$273.75	Teresa Pilatowicz

DATE	HOURS	RATE	DESCRIPTION	AMOUNT	PROFESSIONAL
5/18/2017	0.3	$365.00	Draft summary of Bernstein deposition and related issues for G. Gordon.	$109.50	Teresa Pilatowicz
5/23/2017	0.4	$365.00	Draft discovery requests to Snowshoe and Superpumper regarding sale of assets/stock.	$146.00	Teresa Pilatowicz
5/24/2017	0.2	$365.00	Draft seventh stipulation and order to extend discovery.	$73.00	Teresa Pilatowicz
5/24/2017	1.2	$365.00	Research regarding ; Draft correspondence to G. Gordon regarding same. Research and analysis regarding [redacted]	$438.00	Teresa Pilatowicz
5/24/2017	0.4	$365.00	Correspondence to J. Murtha regarding same.	$146.00	Teresa Pilatowicz
5/25/2017	0.1	$365.00	Correspondence from and to F. Gilmore regarding stipulation to extend discovery.	$36.50	Teresa Pilatowicz
5/25/2017	0.1	$365.00	Revise stipulation to extend discovery.	$36.50	Teresa Pilatowicz
5/26/2017	0.4	$365.00	Draft summary of Bernstein deposition.	$146.00	Teresa Pilatowicz
5/26/2017	0.3	$365.00	Attention to issues related to [redacted]	$109.50	Teresa Pilatowicz
5/26/2017	0.3	$775.00	T/C with Trustee re [redacted]	$232.50	Gerald Gordon
5/26/2017	1.2	$ -	Review NO CHARGE.	$ -	Gerald Gordon
5/30/2017	0.4	$775.00	Report to Trustee re [redacted]	$310.00	Gerald Gordon
5/30/2017	0.2	$775.00	T/C with John Murtha [redacted]	$155.00	Gerald Gordon
6/2/2017	0.4	$365.00	Briefly review and analyze v [redacted]	$146.00	Teresa Pilatowicz
6/5/2017	0.1	$365.00	Call with W. Leonard's office regarding [redacted]	$36.50	Teresa Pilatowicz
6/5/2017	1.5	$290.00	Review correspondence and documents on McGovern fee application (.5); and conduct research on (.9). [redacted]	$435.00	Mark Weisenmiller
6/5/2017	0.1	$365.00	Follow up on status of Buffalo depositions.	$36.50	Teresa Pilatowicz
6/5/2017	0.2	$365.00	Briefly review [redacted]	$73.00	Teresa Pilatowicz
6/6/2017	1.1	$290.00	Draft third interim application for reimbursement of expenses.	$319.00	Mark Weisenmiller
6/6/2017	0.4	$290.00	Continue drafting third interim application.	$116.00	Mark Weisenmiller
6/6/2017	0.3	$365.00	Attention to [redacted]	$109.50	Teresa Pilatowicz
6/6/2017	0.2	$365.00	Provide status update to G. Gordon.	$73.00	Teresa Pilatowicz
6/6/2017	0.4	$365.00	Commence outlining motion for summary judgment.	$146.00	Teresa Pilatowicz
6/7/2017	2.9	$290.00	Revise and finalize GTG third application for approval of payment of expenses (1.9); draft declarations of attorney and trustee in support of same and circulate via email for approval (.9).	$841.00	Mark Weisenmiller
6/7/2017	0.2	$365.00	Conference with M. Weisenmiller regarding third application for expenses in bankruptcy case (.1); Review and execute declaration in support thereof(.1).	$73.00	Teresa Pilatowicz
6/20/2017	0.2	$365.00	Court call for trial setting regarding pre-trial conferences.	$73.00	Teresa Pilatowicz

DATE	HOURS	RATE	DESCRIPTION	AMOUNT	PROFESSIONAL
6/20/2017	0.2	$365.00	Correspondence to client regarding status of trial.	$73.00	Teresa Pilatowicz
6/24/2017	0.8	$365.00	Review Superpumper Sale documents produced in 16th supplement.	$292.00	Teresa Pilatowicz
6/26/2017	0.1	$365.00	Review documents in Eighteenth supplement.	$36.50	Teresa Pilatowicz
6/26/2017	1.2	$365.00	Commence research for Motion for Summary Judgment.	$438.00	Teresa Pilatowicz
6/27/2017	3.1	$365.00	Commence researching and drafting Motion for Summary Judgment.	$1,131.50	Teresa Pilatowicz
6/28/2017	5	$365.00	Further research and draft motion for summary judgment.	$1,825.00	Teresa Pilatowicz
6/29/2017	2.7	$365.00	Further draft Motion for Summary Judgment.	$985.50	Teresa Pilatowicz
6/30/2017	0.1	$365.00	Correspondence to K. Kearney regarding Hodgson Russ depositions.	$36.50	Teresa Pilatowicz
6/30/2017	0.1	$365.00	Correspondence to J. Murtha regarding [redacted]	$36.50	Teresa Pilatowicz
7/5/2017	4.2	$365.00	Commence reviewing and pulling documents for Vacco supplemental productions for Vacco deposition.	$1,533.00	Teresa Pilatowicz
7/5/2017	3.1	$365.00	Further review and revise Motion for Summary Judgment.	$1,131.50	Teresa Pilatowicz
7/5/2017	0.1	$365.00	Review and respond to correspondence from R. Buss	$36.50	Teresa Pilatowicz
7/5/2017	0.1	$365.00	Review bill from Pullman & Farrow and address payment of same.	$36.50	Teresa Pilatowicz
7/6/2017	3	$365.00	Review Hodgsun Russ documents for deposition preparation.	$1,095.00	Teresa Pilatowicz
7/6/2017	1.2	$365.00	Commence preparing for D. Vacco deposition.	$438.00	Teresa Pilatowicz
7/6/2017	0.7	$365.00	Commence preparing for Hodgson Russ deposition.	$255.50	Teresa Pilatowicz
7/6/2017	8.2	$170.00	Assist with deposition preparation for Dennis Vacco. Begin pulling all identified native emails to extract all bates stamped versions from Logikcull productions.	$1,394.00	Michele Pori
7/7/2017	5.3	$170.00	Continue and complete assistance with deposition preparation for Dennis Vacco. Begin pulling all identified native emails to extract all bates stamped versions from Logikcull productions.	$901.00	Michele Pori
7/9/2017	4	$365.00	Working travel to Buffalo.	$1,460.00	Teresa Pilatowicz
7/9/2017	1.5	$182.50	Travel to Buffalo for Vacco and HR depositions (non- working) - HALF RATE.	$273.75	Teresa Pilatowicz
7/9/2017	2	$365.00	Further prepare for Vacco continued deposition.	$730.00	Teresa Pilatowicz

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DATE	HOURS	RATE	DESCRIPTION	AMOUNT	PROFESSIONAL
7/10/2017	3.8	$365.00	Further prepare for (1.0) and take (2.8) deposition of Dennis Vacco.	$1,387.00	Teresa Pilatowicz
7/10/2017	6.5	$365.00	Attend Vacco 2004 exam.	$2,372.50	Teresa Pilatowicz
7/11/2017	0.5	$365.00	Prepare for and take continued depositions of Dennis Vacco.	$182.50	Teresa Pilatowicz
7/11/2017	3.7	$365.00	Attend deposition of Dennis Vacco in related adversary case.	$1,350.50	Teresa Pilatowicz
7/11/2017	2.9	$365.00	Attend deposition of Christian Lovelace.	$1,058.50	Teresa Pilatowicz
7/11/2017	1.2	$365.00	Further prepare for Hodgson Russ Depo.	$438.00	Teresa Pilatowicz
7/12/2017	0.2	$775.00	Conference with Teresa P re [redacted]	$155.00	Gerald Gordon
7/12/2017	5.6	$182.50	Travel from Buffalo for depositions (HALF RATE).	$1,022.00	Teresa Pilatowicz
7/12/2017	2	$365.00	Further prepare for and conduct deposition of Hodgson Russ (1.8); Draft summary of same (.2).	$730.00	Teresa Pilatowicz
7/13/2017	0.3	$365.00	Attention to [redacted]	$109.50	Teresa Pilatowicz
7/13/2017	0.1	$365.00	Correspondence with J. McGovern regarding case.	$36.50	Teresa Pilatowicz
7/18/2017	4.3	$250.00	Begin drafting motion for sanctions and to compel deposition.	$1,075.00	Michael Esposito
7/18/2017	0.7	$250.00	Review transcript and email communications for purpose of motion to compel.	$175.00	Michael Esposito
7/18/2017	0.2	$365.00	Conference with M. Esposito regarding motion to compel and sanctions motion.	$73.00	Teresa Pilatowicz
7/19/2017	0.2	$250.00	Confer with Teresa re: filed Motion to Quash.	$50.00	Michael Esposito
7/19/2017	0.9	$250.00	Review Motion to Quash.	$225.00	Michael Esposito
7/19/2017	0.5	$250.00	Draft opposition to Motion to quash.	$125.00	Michael Esposito
7/19/2017	0.8	$365.00	Review motion to quash (.3); Draft comments to same for incorporation into opposition (.5).	$292.00	Teresa Pilatowicz
7/20/2017	3.9	$250.00	Revise and supplement opposition to motion to quash and countermotion.	$975.00	Michael Esposito
7/21/2017	1	$365.00	Commence review and revisions to opposition to motion to quash/countermotion for sanctions.	$365.00	Teresa Pilatowicz
7/24/2017	4.8	$365.00	Further revisions to Opposition to Motion to Quash and countermotion for sanctions; Revise declaration in support of motion; Revise request for OST.	$1,752.00	Teresa Pilatowicz
7/24/2017	4.6	$250.00	Revise and finalize Reply brief. Draft ex parte application for OST. Draft Teresa declaration.	$1,150.00	Michael Esposito
7/24/2017	0.3	$250.00	Follow up on additional inquiries from Teresa regarding final filing of opposition and countermotion.	$75.00	Michael Esposito
7/24/2017	0.3	$250.00	Review and revise declaration according to TMP changes.	$75.00	Michael Esposito
7/26/2017	0.1	$250.00	Contact court re: discovery ost.	$25.00	Michael Esposito

DATE	HOURS	RATE	DESCRIPTION	AMOUNT	PROFESSIONAL
7/26/2017	0.2	$250.00	Confer with Teresa re: ex parte application for ost.	$50.00	Michael Esposito
7/26/2017	1	$250.00	Finalize ex parte application for OST and submit to court.	$250.00	Michael Esposito
7/26/2017	0.1	$365.00	Call with Discovery Commissioner regarding OST request.	$36.50	Teresa Pilatowicz
7/26/2017	0.3	$365.00	Attention to OST issues for motion for sanctions.	$109.50	Teresa Pilatowicz
7/27/2017	0.2	$250.00	Emails with Teresa re: OST questions.	$50.00	Michael Esposito
7/27/2017	0.7	$365.00	Multiple calls with DC chambers regarding OST request (.2); Correspondence to/from F. Gilmore regarding same (.2); Multiple conferences with M. Esposito regarding completion of same (.3).	$255.50	Teresa Pilatowicz
7/31/2017	0.1	$365.00	Correspondence to F. Gilmore regarding OST request.	$36.50	Teresa Pilatowicz
7/31/2017	0.3	$365.00	Multiple calls with discovery commissioners office regarding OST; Call with F. Gilmore to D/C regarding same.	$109.50	Teresa Pilatowicz
7/31/2017	0.3	$365.00	Correspondence to/from K. Kearney regarding HR rescheduled deposition dates; Review response to same; Correspondence to F. Gilmore regarding same.	$109.50	Teresa Pilatowicz
8/1/2017	6.5	$365.00	Further draft Motion for Summary Judgment.	$2,372.50	Teresa Pilatowicz
8/1/2017	0.2	$365.00	Correspondence to W. Kimmel and J. McGovern regarding status.	$73.00	Teresa Pilatowicz
8/2/2017	4.6	$365.00	Further draft motion for summary judgment.	$1,679.00	Teresa Pilatowicz
8/2/2017	0.3	$365.00	Correspondence to F. Gilmore regarding discovery hearing (.2); Call to Discovery Commissioner regarding scheduling of hearing (.1).	$109.50	Teresa Pilatowicz
8/3/2017	4.1	$365.00	Further draft motion for summary judgment.	$1,496.50	Teresa Pilatowicz
8/4/2017	0.4	$250.00	Receipt and review of reply and opposition.	$100.00	Michael Esposito
8/4/2017	0.2	$365.00	Review and analysis of reply in support of motion to quash.	$73.00	Teresa Pilatowicz
8/4/2017	0.9	$365.00	Research regarding [redacted]	$328.50	Teresa Pilatowicz
8/4/2017	1.3	$365.00	Further draft motion for summary judgment.	$474.50	Teresa Pilatowicz
8/6/2017	4.4	$365.00	Further draft Motion for Summary Judgment.	$1,606.00	Teresa Pilatowicz
8/7/2017	2	$250.00	Draft reply to opposition to countermotion for sanctions.	$500.00	Michael Esposito
8/7/2017	9	$365.00	Further research and draft motion for summary judgment.	$3,285.00	Teresa Pilatowicz
8/8/2017	5.5	$365.00	Further research and draft Motion for Summary Judgment.	$2,007.50	Teresa Pilatowicz

DATE	HOURS	RATE	DESCRIPTION	AMOUNT	PROFESSIONAL
8/8/2017	1.6	$250.00	Revise and supplement reply iso countermotions for sanctions.	$400.00	Michael Esposito
8/8/2017	4.9	$365.00	Further research, draft, and revise Motion for Summary Judgment.	$1,788.50	Teresa Pilatowicz
8/8/2017	0.6	$365.00	Revise reply in support of countermotion or sanctions.	$219.00	Teresa Pilatowicz
8/8/2017	0.1	$385.00	Emails with T. Pilatowicz regarding MSJ.	$38.50	Gabby Hamm
8/9/2017	1.7	$250.00	Revise Reply iso countermotion and circulate to Teresa for final approval. Prepare related request for submission.	$425.00	Michael Esposito
8/9/2017	4.1	$365.00	Further revisions to motion for summary judgment.	$1,496.50	Teresa Pilatowicz
8/9/2017	0.3	$365.00	Further revisions to reply in support of countermotion for sanctions.	$109.50	Teresa Pilatowicz
8/9/2017	3.7	$385.00	Review and revise summary judgment motion.	$1,424.50	Gabby Hamm
8/10/2017	1.2	$365.00	Further revise Motion for Summary Judgment.	$438.00	Teresa Pilatowicz
8/10/2017	2.2	$365.00	Prepare for hearing on motion to compel (1.4); Participate in hearing (.8).	$803.00	Teresa Pilatowicz
8/10/2017	6.5	$385.00	Continue reviewing and editing MSJ.	$2,502.50	Gabby Hamm
8/11/2017	3.2	$775.00	Review and revise draft s/j motion.	$2,480.00	Gerald Gordon
8/11/2017	0.9	$365.00	Call with G. Hamm regarding revisions to Motion for Summary Judgment.	$328.50	Teresa Pilatowicz
8/11/2017	1	$365.00	Attention to status of case and scheduled trial; Deadlines for same.	$365.00	Teresa Pilatowicz
8/11/2017	0.9	$365.00	Further attention to motion for summary judgment and revisions thereto.	$328.50	Teresa Pilatowicz
8/11/2017	4.7	$385.00	Edit summary judgment motion (3.8); telephone conference with T. Pilatowicz regarding same (.9).	$1,809.50	Gabby Hamm
8/12/2017	3.1	$385.00	Legal research on issues raised in MSJ; revise legal argument in MSJ.	$1,193.50	Gabby Hamm
8/13/2017	4.6	$385.00	Research regarding arguments raised in MSJ; continue revising legal argument.	$1,771.00	Gabby Hamm
8/14/2017	1.2	$290.00	Revise MTD.	$348.00	Erick Gjerdingen
8/14/2017	0.7	$170.00	Search Logikcull platform for specific Vacco emails.	$119.00	Michele Pori
8/14/2017	2.6	$365.00	Further revise Motion for Summary Judgment.	$949.00	Teresa Pilatowicz
8/15/2017	1.5	$365.00	Further revise motion for summary judgment (1.3); Correspondence to client regarding same (.1); Correspondence to Herbst regarding same (.1).	$547.50	Teresa Pilatowicz
8/15/2017	0.5	$290.00	Draft Motion to exceed page limits re MTD.	$145.00	Erick Gjerdingen
8/15/2017	0.4	$290.00	Draft order to exceed page limits re MTD.	$116.00	Erick Gjerdingen
8/15/2017	1.3	$290.00	Review and revise Motion to Dismiss.	$377.00	Erick Gjerdingen
8/15/2017	0.3	$290.00	Revise motion to exceed page limits.	$87.00	Erick Gjerdingen

DATE	HOURS	RATE	DESCRIPTION	AMOUNT	PROFESSIONAL
8/15/2017	0.4	$365.00	Draft and circulate Herbst declaration.	$146.00	Teresa Pilatowicz
8/15/2017	2.1	$365.00	Draft separate statement of facts.	$766.50	Teresa Pilatowicz
8/15/2017	0.2	$290.00	Draft request for submission.	$58.00	Erick Gjerdingen
8/16/2017	0.2	$290.00	Revise motion to exceed page limit.	$58.00	Erick Gjerdingen
8/16/2017	5	$365.00	Revise SSOF with cites to exhibits; Further review exhibits.	$1,825.00	Teresa Pilatowicz
8/16/2017	1.4	$365.00	Further revise motion for summary judgment.	$511.00	Teresa Pilatowicz
8/16/2017	0.5	$385.00	Conference with T. Pilatowicz regarding trial evidence.	$192.50	Gabby Hamm
8/17/2017	0.3	$775.00	Review discovery sanctions order.	$232.50	Gerald Gordon
8/17/2017	3	$365.00	Further revise and finalize Motion for Partial Summary Judgment.	$1,095.00	Teresa Pilatowicz
8/17/2017	3	$365.00	Further revise and finalize Separate Statement of Facts and Exhibits.	$1,095.00	Teresa Pilatowicz
8/17/2017	0.4	$365.00	Review and analysis of recommendation for order re: motion to quash/counter-motion for sanctions (.3); Correspondence to client regarding same (.1).	$146.00	Teresa Pilatowicz
8/18/2017	0.4	$365.00	Analysis of [redacted]	$146.00	Teresa Pilatowicz
8/21/2017	0.1	$365.00	Correspondence to J. McGovern regarding trial scheduling.	$36.50	Teresa Pilatowicz
8/21/2017	0.2	$365.00	Correspondence to K. Kearney regarding discovery recommendation and deposition scheduling.	$73.00	Teresa Pilatowicz
8/22/2017	0.1	$365.00	Review notice of recusal.	$36.50	Teresa Pilatowicz
8/25/2017	0.2	$365.00	Correspondence to F. Gilmore regarding summary judgment and HR deposition.	$73.00	Teresa Pilatowicz
8/25/2017	0.2	$365.00	Correspondence to J. McGovern and Bill Kimmel regarding trial scheduling.	$73.00	Teresa Pilatowicz
8/28/2017	0.6	$250.00	Review Objection to Report and Recommendation for Order and related Recommendation for Order.	$150.00	Michael Esposito
8/28/2017	0.2	$250.00	Confer with TMP re: objection.	$50.00	Michael Esposito
8/28/2017	0.2	$250.00	Review response to objection deadline.	$50.00	Michael Esposito
8/28/2017	2.6	$250.00	Draft Opposition to Objection to Recommendation for Order.	$650.00	Michael Esposito
8/28/2017	0.3	$365.00	Review and analysis of objection to recommendation.	$109.50	Teresa Pilatowicz
8/29/2017	0.1	$365.00	Commence analysis of Ninth Circuit precedent regarding fraudulent transfer damages.	$36.50	Teresa Pilatowicz
8/30/2017	0.2	$365.00	Email to Kevin Kearney regarding Superpumper status.	$73.00	Teresa Pilatowicz
8/31/2017	0.3	$365.00	Correspondence to client regarding status.	$109.50	Teresa Pilatowicz
8/31/2017	1	$365.00	Further revisions to opposition to objection to recommendation for order.	$365.00	Teresa Pilatowicz

DATE	HOURS	RATE	DESCRIPTION	AMOUNT	PROFESSIONAL
8/31/2017	0.1	$365.00	Correspondence to F. Gilmore regarding status of HR deposition.	$36.50	Teresa Pilatowicz
9/1/2017	0.3	$365.00	Review standard of review for objection to discovery commissioner recommendations.	$109.50	Teresa Pilatowicz
9/5/2017	2.5	$250.00	Review and revise objection to recommendation for order.	$625.00	Michael Esposito
9/5/2017	0.8	$250.00	Final Opposition to Objection and submit for filing.	$200.00	Michael Esposito
9/5/2017	0.8	$365.00	Revise and finalize opposition to objection to recommendation.	$292.00	Teresa Pilatowicz
9/6/2017	0.3	$385.00	Brief review of opposition to objection to recommendation for order.	$115.50	Gabby Hamm
9/7/2017	0.2	$365.00	Call court regarding trial setting (.1); Correspondence to F. Gilmore regarding same (.1).	$73.00	Teresa Pilatowicz
9/9/2017	0.1	$365.00	Correspondence to Audrey regarding trial setting.	$36.50	Teresa Pilatowicz
9/10/2017	0.2	$365.00	Commence review of Vacco deposition to supplement separate statement of facts.	$73.00	Teresa Pilatowicz
9/12/2017	0.1	$365.00	Finalize application for setting; Correspondence to A. Austin regarding same.	$36.50	Teresa Pilatowicz
9/13/2017	0.1	$365.00	Correspondence to C. Kemper regarding trial setting.	$36.50	Teresa Pilatowicz
9/13/2017	0.1	$365.00	Multiple correspondence to and from A. Austin and F. Gilmore regarding trial setting.	$36.50	Teresa Pilatowicz
9/16/2017	0.1	$365.00	Review reply in response to discovery commissioner order objection.	$36.50	Teresa Pilatowicz
9/20/2017	0.7	$365.00	Call with court for trial setting (.4); Correspondence to and from client regarding same (.3).	$255.50	Teresa Pilatowicz
9/22/2017	0.1	$365.00	Correspondence to Herbsts regarding trial date.	$36.50	Teresa Pilatowicz
9/22/2017	0.4	$365.00	Review and analysis of Opposition to Motion for Summary Judgment.	$146.00	Teresa Pilatowicz
9/25/2017	0.1	$365.00	Correspondence with F. Gilmore and Court regarding trial setting; Review trial setting filed by Court.	$36.50	Teresa Pilatowicz
10/9/2017	1	$365.00	Review cases cited in Opposition to Summary Judgment.	$365.00	Teresa Pilatowicz
10/9/2017	1.2	$365.00	Review Defendants' separate statement of facts and exhibits thereto.	$438.00	Teresa Pilatowicz
10/9/2017	2.5	$365.00	Commence researching and drafting reply in support of summary judgment.	$912.50	Teresa Pilatowicz
10/10/2017	0.5	$290.00	Revise reply re MSJ.	$145.00	Erick Gjerdingen
10/10/2017	6	$365.00	Further draft, revise, and finalize reply in support of motion for summary judgment.	$2,190.00	Teresa Pilatowicz

DATE	HOURS	RATE	DESCRIPTION	AMOUNT	PROFESSIONAL
10/11/2017	0.1	$365.00	Draft and finalize Request for Submission or Motion for Summary Judgment.	$36.50	Teresa Pilatowicz
10/19/2017	0.4	$365.00	Research regarding [redacted]	$146.00	Teresa Pilatowicz
10/19/2017	0.3	$365.00	Review Vacco transcript regarding supplementing Motion for Summary Judgment.	$109.50	Teresa Pilatowicz
10/24/2017	2	$200.00	Conduct legal research into [redacted]	$400.00	Stephen Davis
10/25/2017	0.1	$365.00	Review and respond to correspondence from J. Murtha regarding [redacted])	$36.50	Teresa Pilatowicz
10/26/2017	0.2	$365.00	Review and revision to proposed stipulation regarding settlement briefs.	$73.00	Teresa Pilatowicz
11/7/2017	0.5	$365.00	Research local rules regarding ; Analysis of same. [redacted]	$182.50	Teresa Pilatowicz
11/10/2017	1.3	$365.00	Commence reviewing Murtha's draft of settlement statement and revisions to same (.5); Commence drafting Superpumper specific section (.8).	$474.50	Teresa Pilatowicz
11/16/2017	1.2	$365.00	Review prior offers and analysis of (.6); Conference with J. Murtha, G. Gordon, and M. Weisenmiller (.6). [redacted])	$438.00	Teresa Pilatowicz
11/19/2017	2.4	$365.00	Further work on settlement statement.	$876.00	Teresa Pilatowicz
11/20/2017	1.8	$365.00	Further revise settlement statement for Superpumper.	$657.00	Teresa Pilatowicz
11/21/2017	0.3	$365.00	Review proposed settlement offer and comments regarding same.	$109.50	Teresa Pilatowicz
11/21/2017	0.1	$365.00	Review settlement offer from defendants.	$36.50	Teresa Pilatowicz
11/27/2017	1	$365.00	Review and comments to settlement conference statement.	$365.00	Teresa Pilatowicz
11/29/2017	0.2	$365.00	Strategize regarding settlement conference.	$73.00	Teresa Pilatowicz
11/30/2017	0.4	$365.00	Review final settlement brief.	$146.00	Teresa Pilatowicz
12/6/2017	3	$365.00	Prepare for settlement conference; Review and analysis of [redacted]	$1,095.00	Teresa Pilatowicz
12/7/2017	6	$365.00	Further prepare for (1.0) and attend (5.0) settlement conference.	$2,190.00	Teresa Pilatowicz
12/7/2017	0.3	$365.00	Review and analysis of order from state court regarding objection to discovery commissioners recommendations.	$109.50	Teresa Pilatowicz
12/8/2017	0.2	$365.00	Correspondence to and from K. Kearney regarding continued deposition of HR.	$73.00	Teresa Pilatowicz
12/12/2017	0.3	$200.00	Review file to perform requested legal research by TMP.	$60.00	Stephen Davis
12/12/2017	0.7	$200.00	Conduct legal research regarding . [redacted]	$140.00	Stephen Davis
12/12/2017	1.6	$200.00	Further research regarding [redacted]	$320.00	Stephen Davis
12/12/2017	0.1	$365.00	Review and respond to correspondence from B. Hemmila regarding remanded hearing.	$36.50	Teresa Pilatowicz

DATE	HOURS	RATE	DESCRIPTION	AMOUNT	PROFESSIONAL
12/12/2017	0.1	$365.00	Correspondence to F. Gilmore regarding rescheduled depositions; Review response to same.	$36.50	Teresa Pilatowicz
12/12/2017	0.3	$365.00	Correspondence to S. Davis with research requirements; Review and analysis of response to same.	$109.50	Teresa Pilatowicz
12/13/2017	0.4	$365.00	Prepare summary of fees for disclosure to Defendants in advance of sanctions hearing.	$146.00	Teresa Pilatowicz
12/13/2017	0.5	$365.00	Review and analysis of order denying summary judgment (.4); Correspondence to client regarding same (.1).	$182.50	Teresa Pilatowicz
12/14/2017	0.1	$365.00	Correspondence to F. Gilmore regarding Superpumper fees.	$36.50	Teresa Pilatowicz
12/15/2017	0.2	$365.00	Correspondence to F. Gilmore regarding expenses incurred in initial deposition.	$73.00	Teresa Pilatowicz
12/16/2017	0.8	$365.00	Draft letter to discovery commissioner regarding fees incurred.	$292.00	Teresa Pilatowicz
12/18/2017	0.6	$365.00	Finalize letter to Discovery Commissioner regarding fees; Correspondence to B. Hemmila regarding same.	$219.00	Teresa Pilatowicz
12/19/2017	0.2	$250.00	Post hearing follow up with TMP.	$50.00	Michael Esposito
12/19/2017	1	$365.00	Prepare for (.5) and participate (.5) in hearing on amount of sanctions.	$365.00	Teresa Pilatowicz
12/20/2017	0.1	$365.00	Review and analysis of order on sanctions.	$36.50	Teresa Pilatowicz
12/21/2017	0.2	$365.00	Review recommendation for order re: sanction amount; Correspondence to client regarding same.	$73.00	Teresa Pilatowicz
1/5/2018	0.1	$365.00	Review order confirming discovery commissioner's recommendation regarding amount of sanctions.	$36.50	Teresa Pilatowicz
1/9/2018	0.1	$365.00	Draft amended notice of deposition of PMK of HR.	$36.50	Teresa Pilatowicz
1/9/2018	0.1	$365.00	Review and respond to correspondence from F. Gilmore regarding HR deposition.	$36.50	Teresa Pilatowicz
1/11/2018	0.1	$365.00	Correspondence from and to F. Gilmore regarding HR deposition.	$36.50	Teresa Pilatowicz
1/12/2018	0.1	$365.00	Correspondence to K. Kearney regarding HR deposition.	$36.50	Teresa Pilatowicz
1/19/2018	0.1	$365.00	Correspondence to/from F. Gilmore and K. Kearney re: HR continued deposition.	$36.50	Teresa Pilatowicz
1/22/2018	0.1	$365.00	Correspondence to F. Gilmore regarding sanctions payment status.	$36.50	Teresa Pilatowicz
1/22/2018	0.1	$365.00	Draft amended notice of deposition of HR.	$36.50	Teresa Pilatowicz
1/29/2018	0.1	$365.00	Correspondence to K. Kearney regarding amended notice of deposition.	$36.50	Teresa Pilatowicz

DATE	HOURS	RATE	DESCRIPTION	AMOUNT	PROFESSIONAL
2/5/2018	0.1	$365.00	Correspondence to W. Leonard regarding (REDACT)	$36.50	Teresa Pilatowicz
3/15/2018	0.1	$365.00	Correspondence to K. Kearney regarding HR depositions.	$36.50	Teresa Pilatowicz
4/12/2018	0.8	$365.00	Draft summary of status and timeline for trial and related events.	$292.00	Teresa Pilatowicz
4/18/2018	0.2	$365.00	Review calculation of trial related to deadlines.	$73.00	Teresa Pilatowicz
4/30/2018	4.5	$365.00	Working travel to Buffalo for HR continued deposition.	$1,642.50	Teresa Pilatowicz
4/30/2018	2	$365.00	Further review documents in preparation for HR deposition.	$730.00	Teresa Pilatowicz
5/1/2018	8	$365.00	Further prepare for and attend deposition of PMK of Hodgson Russ.	$2,920.00	Teresa Pilatowicz
5/1/2018	3.1	$365.00	Travel from Buffalo Deposition (HALF RATE).	$1,131.50	Teresa Pilatowicz
5/8/2018	0.2	$365.00	Correspondence to F. Gilmore regarding sanction/fees and expenses.	$73.00	Teresa Pilatowicz
7/30/2018	1.3	$365.00	Review status of pending deadlines and draft summary of outstanding items.	$474.50	Teresa Pilatowicz
7/31/2018	0.5	$365.00	Review Superpumper fee issues; Correspondence to G. Gordon regarding same.	$182.50	Teresa Pilatowicz
7/31/2018	0.1	$365.00	Correspondence to F. Gilmore regarding pre-trial order.	$36.50	Teresa Pilatowicz
8/1/2018	5.1	$ 185.00	Receive accounting fees and costs from 11/1/16 through 7/31/2018. Begin and complete creation of excel spreadsheet exhibits for Professional Fees, Fees by Task Code and Expenses. Draft GTG 4th Interim Fee Application and corresponding declarations.	$ 943.50	Michele Pori
8/1/2018	0.6	$ 365.00	Attention to fee application issues	$ 219.00	Teresa Pilatowicz
8/1/2018	0.4	$ 365.00	Research re: Morabito's current address	$ 146.00	Teresa Pilatowicz
8/2/2018	0.1	$ 365.00	Correspondence to court regarding request for pre-trial conference	$ 36.50	Teresa Pilatowicz
8/6/2018	0.2	$ 365.00	Call to court clerk re: pre-trial conference; Correspondence to opposing counsel regarding same	$ 73.00	Teresa Pilatowicz
8/7/2018	0.1	$ 365.00	Contact court re: pre-trial conference	$ 36.50	Teresa Pilatowicz
8/7/2018	0.1	$ 365.00	Conferences with court regarding scheduling on pre-trial conference	$ 36.50	Teresa Pilatowicz
8/8/2018	1.9	$ 365.00	Prepare for meeting with E. Turner and G. Hamm regarding trial preparation and strategy	$ 693.50	Teresa Pilatowicz
8/9/2018	3	$ 365.00	Further attention to trial strategy and trial preparation; Review MSJ and order on same regarding additional documents needed for trial	$ 1,095.00	Teresa Pilatowicz

DATE	HOURS	RATE	DESCRIPTION	AMOUNT	PROFESSIONAL
8/10/2018	0.2	$ 365.00	Correspondence to and from court clerk re: pre-trial issues	$ 73.00	Teresa Pilatowicz
8/16/2018	0.8	$ 365.00	Commence developing trial theme and further prepare strategy	$ 292.00	Teresa Pilatowicz
8/16/2018	0.7	$ 365.00	Review time entries for 4th interim app	$ 255.50	Teresa Pilatowicz
8/17/2018	0.3	$ 365.00	Attention to fee application issues	$ 109.50	Teresa Pilatowicz
8/20/2018	0.8	$ 365.00	Review time entries for fourth interim fee application	$ 292.00	Teresa Pilatowicz
8/20/2018	0.9	$ 365.00	Review time entries for 4th fee application	$ 328.50	Teresa Pilatowicz
8/27/2018	5.2	$ 365.00	Revise 4th interim fee application including summary of status of application of sanctions payments and finalize exhibits in support of same	$ 1,898.00	Teresa Pilatowicz
8/28/2018	2.1	$ 365.00	Finalize 4th interim fee application (.9), declarations in support of same (.4), Draft and finalize OST documents (.5); Correspondence to/from client regarding approval (.1); Correspondence to/from opposing counsel regarding OST request (.2)	$ 766.50	Teresa Pilatowicz
8/28/2018	3	$ 365.00	Commence trial strategy preparation for theme development and opening/closing statements	$ 1,095.00	Teresa Pilatowicz
8/29/2018	0.6	$ -	Analysis of trial strategy and comments re same - No Charge	$ -	Erick Gjerdingen
8/29/2018	5	$ 365.00	Analysis of trial strategy and documents supporting same	$ 1,825.00	Teresa Pilatowicz
8/30/2018	0.4	$ -	Additional analysis re trial strategy - No Charge	$ -	Erick Gjerdingen
8/30/2018	4.9	$ 365.00	Further analysis of trial strategy and documents supporting same	$ 1,788.50	Teresa Pilatowicz
9/4/2018	6.5	$ 185.00	Trial preparation. Begin culling all operative pleadings, all written responses to Interrogatories and all deposition transcript with exhibits.	$ 1,202.50	Michele Pori
9/4/2018	1	$ 365.00	Further review documents for trial preparation	$ 365.00	Teresa Pilatowicz
9/4/2018	0.1	$ 365.00	Correspondence to Bill Kimmel regarding trial dates	$ 36.50	Teresa Pilatowicz
9/4/2018	0.1	$ 365.00	Correspondence to F. Gilmore regarding pre-trial conference	$ 36.50	Teresa Pilatowicz
9/4/2018	0.1	$ 365.00	Correspondence to client regarding trial scheduling and pre-trial conference	$ 36.50	Teresa Pilatowicz
9/5/2018	5.5	$ 185.00	Trial preparation. Continue and complete culling all operative pleadings, all written responses to Interrogatories and all deposition transcript with exhibits.	$ 1,017.50	Michele Pori
9/5/2018	1	$ 365.00	Commence drafting pre-trial statement	$ 365.00	Teresa Pilatowicz

DATE	HOURS	RATE	DESCRIPTION	AMOUNT	PROFESSIONAL
9/6/2018	0.3	$ 495.00	Review of scheduling order + follow up re same	$ 148.50	Erika Turner
9/6/2018	1.4	$ 365.00	Prepare for and participate in pre-trial conference all with F. Gilmore; Draft summary of same	$ 511.00	Teresa Pilatowicz
9/6/2018	0.2	$ 365.00	Correspondence to court regarding pre-trial conference issues	$ 73.00	Teresa Pilatowicz
9/6/2018	0.2	$ 365.00	Start exhibit list	$ 73.00	Teresa Pilatowicz
9/6/2018	0.4	$ 365.00	Call with M. Pori regarding trial preparation strategy and items needed	$ 146.00	Teresa Pilatowicz
9/6/2018	0.1	$ 365.00	Correspondence to J. Murtha regarding Vacco depositions	$ 36.50	Teresa Pilatowicz
9/6/2018	1.7	$ 365.00	Attention to trial statement and stipulated facts	$ 620.50	Teresa Pilatowicz
9/6/2018	2.5	$ 365.00	Review Morabito deposition transcript	$ 912.50	Teresa Pilatowicz
9/7/2018	1.6	$ 310.00	Research and analysis re evidence issues for trial	$ 496.00	Erick Gjerdingen
9/7/2018	2	$ 365.00	Review files and identify trial issues to address	$ 730.00	Teresa Pilatowicz
9/7/2018	0.1	$ 365.00	Correspondence to J. McGovern regarding trial status	$ 36.50	Teresa Pilatowicz
9/7/2018	1.8	$ 365.00	Further work on trial statement	$ 657.00	Teresa Pilatowicz
9/10/2018	1.6	$ 495.00	Communications re pretrial matters + review pleadings for Trial preparation	$ 792.00	Erika Turner
9/10/2018	0.6	$ -	Telephone conference with E. Turner and T. Pilatowicz regarding pretrial hearing. No Charge.	$ -	Gabby Hamm
9/10/2018	1.5	$ 365.00	Research and analysis regarding potential evidentiary issues to raise at pre-trial conference	$ 547.50	Teresa Pilatowicz
9/10/2018	3.5	$ 365.00	Further attention to trial statement and issues to address for trial	$ 1,277.50	Teresa Pilatowicz
9/10/2018	0.2	$ 365.00	Draft notice of intent to use audio-visual equipment	$ 73.00	Teresa Pilatowicz
9/10/2018	1.4	$ 365.00	Prepare for and participate in call regarding pre-trial conference	$ 511.00	Teresa Pilatowicz
9/11/2018	0.1	$ -	Review of email from T. Pilatowicz regarding pretrial conference. No Charge.	$ -	Gabby Hamm
9/11/2018	3.9	$ 365.00	Work on Bernstein and Morabito designations of deposition transcript	$ 1,423.50	Teresa Pilatowicz
9/11/2018	1.1	$ 365.00	Prepare for and attend pre-trial conference	$ 401.50	Teresa Pilatowicz
9/11/2018	0.7	$ 365.00	Draft summary of pre-trial conference and strategy based on same	$ 255.50	Teresa Pilatowicz
9/11/2018	0.3	$ 365.00	Review requirements and analysis for audio visual needs and communicate with Court re same	$ 109.50	Teresa Pilatowicz
9/11/2018	1	$ 365.00	Designations regarding Cavaliar deposition	$ 365.00	Teresa Pilatowicz

FEES
June 1, 2016 - March 28, 2019

DATE	HOURS	RATE	DESCRIPTION	AMOUNT	PROFESSIONAL
9/11/2018	0.6	$ 365.00	Research re: Moreno matter and relation to trial	$ 219.00	Teresa Pilatowicz
9/12/2018	4	$ 365.00	work on designations of Gursey, Graeber, and Sevitz depositions	$ 1,460.00	Teresa Pilatowicz
9/12/2018	0.5	$ 365.00	Review and analysis of defendants' motion in limine	$ 182.50	Teresa Pilatowicz
9/12/2018	1	$ 365.00	Attention to status of initial and supplemental disclosures	$ 365.00	Teresa Pilatowicz
9/13/2018	2.6	$ 495.00	Review Motion for SJ and other docs in file in preparation for Trial	$ 1,287.00	Erika Turner
9/13/2018	0.4	$ 495.00	Review Motion in Limine recd from opposing counsel + follow up re same	$ 198.00	Erika Turner
9/13/2018	0.2	$ 365.00	Review and respond to correspondence from EPT regarding [redacted]	$ 73.00	Teresa Pilatowicz
9/13/2018	0.8	$ 365.00	Deposition designations for Yalamachili deposition	$ 292.00	Teresa Pilatowicz
9/17/2018	0.5	$ 495.00	Attend to resolving pre-Trial issues	$ 247.50	Erika Turner
9/17/2018	1.2	$ 365.00	Attention to arguments in opposition to damages Motion in Limine and in support of Freiderich MIL; Conference with A. Dunning regarding same	$ 438.00	Teresa Pilatowicz
9/17/2018	2.3	$ 365.00	Further attention to general trial issues	$ 839.50	Teresa Pilatowicz
9/18/2018	0.2	$ 365.00	Finalize notice and request for technology use for trial	$ 73.00	Teresa Pilatowicz
9/18/2018	1.1	$ 365.00	Reviewing documents for exhibit list	$ 401.50	Teresa Pilatowicz
9/18/2018	4.8	$ 365.00	Draft summary of trial strategy, issues, and evidence	$ 1,752.00	Teresa Pilatowicz
9/19/2018	7.4	$ 385.00	Review of Jan Friedrich deposition transcript and draft motion in limine; related research regarding designation of non-retained expert witness.	$ 2,849.00	Gabby Hamm
9/19/2018	6	$ 365.00	Document review to further create exhibit list	$ 2,190.00	Teresa Pilatowicz
9/19/2018	0.8	$ 365.00	Review and comment on motion in limine	$ 292.00	Teresa Pilatowicz
9/20/2018	4.7	$ -	Continue research regarding non-retained expert witnesses and revise motion in limine. No Charge.	$ -	Gabby Hamm
9/20/2018	3	$ 185.00	Trial preparation. Receive zip file of emails without bates numbers. Begin search through Logikcull platform to identify bates stamped versions. Download same for use as trial exhibits.	$ 555.00	Michele Pori
9/20/2018	1.1	$ 365.00	Attention to finalizing Friederich MIL	$ 401.50	Teresa Pilatowicz
9/20/2018	2.9	$ 365.00	Further supplement exhibit list	$ 1,058.50	Teresa Pilatowicz
9/20/2018	1.3	$ 365.00	Further draft working summary for trial prep identifying factual summary and additional items needed for trial	$ 474.50	Teresa Pilatowicz

DATE	HOURS	RATE	DESCRIPTION	AMOUNT	PROFESSIONAL
9/21/2018	2.8	$ 775.00	review and revise internal trial memorandum	$ 2,170.00	Gerald Gordon
9/21/2018	2.6	$ 185.00	Trial preparation. Receive zip file of emails without bates numbers. Continue and complete search through Logikcull platform to identify bates stamped versions. Download same for use as trial exhibits.	$ 481.00	Michele Pori
9/21/2018	4.8	$ 365.00	Further draft working trial summary regarding evidence needed and issues to address	$ 1,752.00	Teresa Pilatowicz
9/21/2018	1.2	$ 365.00	Review additional documents to supplement exhibits for trial	$ 438.00	Teresa Pilatowicz
9/24/2018	6.9	$ 235.00	Continue drafting opposition to motion in limine	$ 1,621.50	Andrew Dunning
9/24/2018	3	$ 495.00	Meeting with TP re status and strategy on how to proceed at Trial + follow up re same with review of docs/pleadings	$ 1,485.00	Erika Turner
9/24/2018	3.5	$ 385.00	Review memoranda for trial preparation (2.4); meet with T. Pilatowicz regarding trial preparation (1.1).	$ 1,347.50	Gabby Hamm
9/24/2018	2.5	$ 185.00	Trial preparation. Begin Summary of Voluminous Documents Index for all documents for all 23,000 documents & emails received from Vacco/Lippes Mathias bates stamped LMWF_SUPP_000001 - 106280.	$ 462.50	Michele Pori
9/24/2018	0.2	$ 365.00	Correspondence with expert witnesses regarding appearance at trial	$ 73.00	Teresa Pilatowicz
9/24/2018	0.5	$ 365.00	Review and revisions to opposition to motion in limine	$ 182.50	Teresa Pilatowicz
9/24/2018	3.5	$ 365.00	Further review exhibits in preparation for trial and additional information needed	$ 1,277.50	Teresa Pilatowicz
9/24/2018	1.6	$ 365.00	Further prepare trial strategy	$ 584.00	Teresa Pilatowicz
9/25/2018	2.2	$ 235.00	Review and revise draft opposition to motion in limine; conduct supplemental research	$ 517.00	Andrew Dunning
9/25/2018	0.7	$ 495.00	Analysis re standing of liquidation trustee for trial strategy + related conference with Bk Co-counsel	$ 346.50	Erika Turner
9/25/2018	1	$ 495.00	Attend to pretrial issues with co-counsel + research re same	$ 495.00	Erika Turner
9/25/2018	2.7	$ 495.00	Review transcripts and other papers in preparation for trial	$ 1,336.50	Erika Turner
9/25/2018	0.7	$ 775.00	conferences with Erika T re UFTA and interplay with bk	$ 542.50	Gerald Gordon
9/25/2018	2	$ 185.00	Trial preparation. Cull & compile all motions to dismiss and corresponding orders and all discovery commissioner recommendations for order and corresponding court orders. Add all to trial binder Operable Pleadings.	$ 370.00	Michele Pori

DATE	HOURS	RATE	DESCRIPTION	AMOUNT	PROFESSIONAL
9/25/2018	6	$ 185.00	Trial preparation. Continue Summary of Voluminous Documents Index for all documents for all 23,000 documents & emails received from Vacco/Lippes Mathias bates stamped LMWF_SUPP_000001 - 106280.	$ 1,110.00	Michele Pori
9/25/2018	0.3	$ 365.00	Call with Jim McGovern regarding trial	$ 109.50	Teresa Pilatowicz
9/25/2018	0.2	$ 365.00	Call with Tim Herbst regarding trial	$ 73.00	Teresa Pilatowicz
9/25/2018	0.9	$ 365.00	Prepare for and attend hearing on fourth interim fee application	$ 328.50	Teresa Pilatowicz
9/25/2018	0.2	$ 365.00	Finalize order on fee application; Correspondence to N. Strozza regarding same	$ 73.00	Teresa Pilatowicz
9/25/2018	1.6	$ 365.00	Further review and revisions to opposition to motion in limine	$ 584.00	Teresa Pilatowicz
9/25/2018	0.2	$ 365.00	Correspondence to F. Gilmore regarding request for stipulation re Noble testimony	$ 73.00	Teresa Pilatowicz
9/25/2018	1.3	$ 365.00	Review Nobel deposition in response to Defendants' request for use of deposition transcript in lieu of live testimony	$ 474.50	Teresa Pilatowicz
9/25/2018	1.5	$ 365.00	Further review of documents regarding exhibits for trial	$ 547.50	Teresa Pilatowicz
9/26/2018	3.6	$ 235.00	Review and revise opposition to motion in limine	$ 846.00	Andrew Dunning
9/26/2018	0.2	$ 495.00	Review trust docs for use at trial	$ 99.00	Erika Turner
9/26/2018	0.2	$ 495.00	Communication with BLeonard re trial prep/trial + follow up re meeting with THerbst and McGovern	$ 99.00	Erika Turner
9/26/2018	0.2	$ 495.00	Attend to witness list	$ 99.00	Erika Turner
9/26/2018	0.3	$ 775.00	conf with EPT re insiders under UFTA (NRS 112)	$ 232.50	Gerald Gordon
9/26/2018	2.6	$ 300.00	trial prep: Attend to preparation of exhibits for super pumper trial	$ 780.00	Mark Weisenmiller
9/26/2018	6.5	$ 185.00	Trial preparation. Continue Summary of Voluminous Documents Index for all documents for all 23,000 documents & emails received from Vacco/Lippes Mathias bates stamped LMWF_SUPP_000001 - 106280.	$ 1,202.50	Michele Pori
9/26/2018	5.8	$ 365.00	Further revise exhibit list	$ 2,117.00	Teresa Pilatowicz
9/26/2018	0.8	$ 365.00	Further revise opposition to motion in limine	$ 292.00	Teresa Pilatowicz
9/26/2018	0.3	$ 365.00	Revise witness list	$ 109.50	Teresa Pilatowicz
9/27/2018	2.3	$ 235.00	Review EPT revisions to opposition to motion in limine; review and revise draft opposition for approval	$ 540.50	Andrew Dunning
9/27/2018	0.6	$ 495.00	Review and revise witness list and follow up re deposition transcripts	$ 297.00	Erika Turner
9/27/2018	2.1	$ 495.00	Review and revise Opposition to Motion in Limine	$ 1,039.50	Erika Turner

DATE	HOURS	RATE	DESCRIPTION	AMOUNT	PROFESSIONAL
9/27/2018	4.7	$ 385.00	Research regarding [redacted] (3.8); research regarding [redacted] (.9).	$ 1,809.50	Gabby Hamm
9/27/2018	1.4	$ 385.00	Draft proposed findings and conclusions.	$ 539.00	Gabby Hamm
9/27/2018	0.3	$ 775.00	conf with Teresa P re [redacted]	$ 232.50	Gerald Gordon
9/27/2018	7.2	$ 185.00	Trial preparation. Continue Summary of Voluminous Documents Index for all documents for all 23,000 documents & emails received from Vacco/Lippes Mathias bates stamped LMWF_SUPP_000001 - 106280.	$ 1,332.00	Michele Pori
9/27/2018	0.3	$ 365.00	Further attention to exhibit list issues	$ 109.50	Teresa Pilatowicz
9/27/2018	0.3	$ 365.00	Review Salazar expert report	$ 109.50	Teresa Pilatowicz
9/27/2018	1.3	$ 365.00	Legal analysis and summary regarding [redacted]	$ 474.50	Teresa Pilatowicz
9/27/2018	0.6	$ 365.00	Further revisions to Opposition to Motion in Limine	$ 219.00	Teresa Pilatowicz
9/27/2018	0.2	$ 365.00	Correspondence to F. Gilmore regarding witness availability	$ 73.00	Teresa Pilatowicz
9/27/2018	0.8	$ 365.00	Update working summary of trial issues	$ 292.00	Teresa Pilatowicz
9/28/2018	4.2	$ 385.00	Review discovery and prepare proposed findings and conclusions.	$ 1,617.00	Gabby Hamm
9/28/2018	0.4	$ 775.00	t/c with Trustee re trial	$ 310.00	Gerald Gordon
9/28/2018	0.4	$ 775.00	further analysis of [redacted]	$ 310.00	Gerald Gordon
9/28/2018	4.1	$ 185.00	Trial preparation. Continue and complete Summary of Voluminous Documents Index for all documents for all 23,000 documents & emails received from Vacco/Lippes Mathias bates stamped LMWF_SUPP_000001 - 106280.	$ 758.50	Michele Pori
9/28/2018	2.4	$ 365.00	Further work on exhibit list and documents for trial	$ 876.00	Teresa Pilatowicz
9/28/2018	0.7	$ 365.00	Finalize pre-trial disclosures	$ 255.50	Teresa Pilatowicz
9/28/2018	0.3	$ 365.00	Review and analysis of pre-trial disclosures from Defendants	$ 109.50	Teresa Pilatowicz
9/28/2018	1	$ 365.00	Further revisions to opposition to motion in limine	$ 365.00	Teresa Pilatowicz
9/28/2018	0.8	$ 365.00	Strategize regarding case presentation and items needed for trial	$ 292.00	Teresa Pilatowicz
10/1/2018	0.3	$ 235.00	Review correspondence from counsel and prospective research tasks	$ 70.50	Andrew Dunning
10/1/2018	0.7	$ 235.00	Attend trial strategy meeting; review correspondence from counsel regarding research tasks	$ 164.50	Andrew Dunning

DATE	HOURS	RATE	DESCRIPTION	AMOUNT	PROFESSIONAL
10/1/2018	0.1	$ -	Review of email from G. Gordon regarding insider status of Ed Bayuk. No Charge.	$ -	Gabby Hamm
10/1/2018	5.3	$ 385.00	Review of discovery produced by Defendants and disclosures.	$ 2,040.50	Gabby Hamm
10/1/2018	2.8	$ -	Review of dockets and discovery file; identify further documents to be reviewed. No Charge.	$ -	Gabby Hamm
10/1/2018	0.4	$ -	Analysis of research issues for trial and discussion with A. Dunning regarding same. No Charge.	$ -	Gabby Hamm
10/1/2018	0.4	$ 385.00	Review of current draft of exhibit list and identify additional certified copies needed.	$ 154.00	Gabby Hamm
10/1/2018	1.4	$ 365.00	Review McGovern Deposition	$ 511.00	Teresa Pilatowicz
10/1/2018	2.6	$ 365.00	Review Bayuk Deposition	$ 949.00	Teresa Pilatowicz
10/1/2018	1.9	$ 365.00	Review Sam Morabito Deposition	$ 693.50	Teresa Pilatowicz
10/1/2018	0.8	$ 365.00	Designations of Lovelace Deposition	$ 292.00	Teresa Pilatowicz
10/1/2018	2.4	$ 365.00	Designations of Vacco depositions	$ 876.00	Teresa Pilatowicz
10/1/2018	0.5	$ 365.00	Further draft proposed stipulated facts	$ 182.50	Teresa Pilatowicz
10/2/2018	0.4	$ -	Attend strategy meeting regarding trial preparation - No Charge	$ -	Andrew Dunning
10/2/2018	2.4	$ -	Discovery and deposition management. No Charge.	$ -	Gabby Hamm
10/2/2018	2.1	$ 365.00	Revise and proposed final of Vacco depo designations and summary of testimony	$ 766.50	Teresa Pilatowicz
10/2/2018	0.9	$ 365.00	Revise and proposed final of Bernstein depo designations and summary of testimony; Analysis of Bernstein as a witness	$ 328.50	Teresa Pilatowicz
10/2/2018	0.3	$ 365.00	Revise and proposed final of Lovelace depo designations and summary of testimony; Analysis of Bernstein as a witness	$ 109.50	Teresa Pilatowicz
10/2/2018	1.3	$ 365.00	Revise and proposed final of Graber depo designations and summary of testimony	$ 474.50	Teresa Pilatowicz
10/2/2018	1.1	$ 365.00	Revise and proposed final of Yalamanchili depo designations and summary of testimony	$ 401.50	Teresa Pilatowicz
10/2/2018	2	$ 365.00	Revise and proposed final of Morabito depo designations and summary of testimony	$ 730.00	Teresa Pilatowicz
10/2/2018	1.2	$ 365.00	Revise and proposed final of Kraus depo designations and summary of testimony	$ 438.00	Teresa Pilatowicz
10/2/2018	0.4	$ 365.00	Further attention to research items needed for trial	$ 146.00	Teresa Pilatowicz
10/3/2018	0.6	$ -	Continue file review - No Charge	$ -	Andrew Dunning
10/3/2018	3.5	$ 495.00	Prepare outline for determination of witnesses, arguments and presentation of deposition/exhibits	$ 1,732.50	Erika Turner
10/3/2018	7.9	$ 385.00	Further review of discovery and deposition exhibits for determination of evidence of trial.	$ 3,041.50	Gabby Hamm

DATE	HOURS	RATE	DESCRIPTION	AMOUNT	PROFESSIONAL
10/3/2018	0.3	$ 365.00	Call with and correspondence to J. McGovern regarding prep	$ 109.50	Teresa Pilatowicz
10/3/2018	1.5	$ 365.00	Review and analysis of McGovern documents in preparation for call	$ 547.50	Teresa Pilatowicz
10/3/2018	0.9	$ 365.00	Further analysis of exhibits	$ 328.50	Teresa Pilatowicz
10/4/2018	2.4	$ 495.00	Trial preparation including review papers and pleadings in file	$ 1,188.00	Erika Turner
10/4/2018	5.1	$ 385.00	Research in preparation for trial, including regarding anticipated evidentiary objections and standing evidence.	$ 1,963.50	Gabby Hamm
10/4/2018	3.2	$ 385.00	Review of proposed exhibits.	$ 1,232.00	Gabby Hamm
10/4/2018	2.2	$ 365.00	Further attention and revisions to Kraus designation	$ 803.00	Teresa Pilatowicz
10/4/2018	2	$ 365.00	Further attention and revisions to Vacco designation	$ 730.00	Teresa Pilatowicz
10/4/2018	0.8	$ 365.00	Further attention and revisions to Bernstein designation	$ 292.00	Teresa Pilatowicz
10/4/2018	0.7	$ 365.00	Further attention and revisions to Morabito designation	$ 255.50	Teresa Pilatowicz
10/4/2018	4.6	$ 365.00	Review proposed exhibit list and revisions to same	$ 1,679.00	Teresa Pilatowicz
10/5/2018	1.5	$ 235.00	Continue research regarding [redacted]	$ 352.50	Andrew Dunning
10/5/2018	2.9	$ 235.00	Continue research regarding evidentiary matters	$ 681.50	Andrew Dunning
10/5/2018	0.1	$ 385.00	Brief review of memo regarding [redacted].	$ 38.50	Gabby Hamm
10/5/2018	3.3	$ 385.00	Continue review of potential trial exhibits and other documents produced in discovery to determine if needed as exhibits.	$ 1,270.50	Gabby Hamm
10/5/2018	0.2	$ -	Email to A. Dunning regarding [redacted] No Charge.	$ -	Gabby Hamm
10/5/2018	3.1	$ 385.00	Continue drafting proposed findings of fact and conclusions of law.	$ 1,193.50	Gabby Hamm
10/5/2018	4.6	$ 365.00	Finalize deposition designations	$ 1,679.00	Teresa Pilatowicz
10/6/2018	9.8	$ 385.00	Continue drafting proposed findings and conclusions.	$ 3,773.00	Gabby Hamm
10/7/2018	0.8	$ 385.00	Emails regarding damages issues and Vacco and Lovelace not appearing for trial (.4); review of statute regarding damages (.4).	$ 308.00	Gabby Hamm
10/7/2018	2.2	$ 385.00	Review of depositions and exhibits for FFCL and exhibits.	$ 847.00	Gabby Hamm
10/7/2018	1.9	$ 365.00	Review and analysis of Gilmore correspondence regarding request for dismissal of Salvatore Morabito	$ 693.50	Teresa Pilatowicz

DATE	HOURS	RATE	DESCRIPTION	AMOUNT	PROFESSIONAL
10/8/2018	0.6	$ -	Review correspondence from counsel regarding trial preparation; prepare and upload research memorandum to file - No Charge	$ -	Andrew Dunning
10/8/2018	0.3	$ 495.00	Review correspondence from FGilmore + review and revise proposed response	$ 148.50	Erika Turner
10/8/2018	3.9	$ 495.00	Analysis and revisions to proposed FFCL + further trial preparation	$ 1,930.50	Erika Turner
10/8/2018	0.2	$ 385.00	Review of draft correspondence regarding Sam Morabito claims and related emails.	$ 77.00	Gabby Hamm
10/8/2018	0.4	$ -	Review of comments by E. Turner to proposed findings and conclusions. No Charge.	$ -	Gabby Hamm
10/8/2018	4.9	$ 385.00	Further analysis of claims and continued review of documents for evidence.	$ 1,886.50	Gabby Hamm
10/8/2018	1.3	$ -	Review of designated deposition testimony. No Charge.	$ -	Gabby Hamm
10/8/2018	0.7	$ 365.00	Draft response to Gilmore correspondence re: Salvatore Morabito; Multiple additional correspondence regarding same	$ 255.50	Teresa Pilatowicz
10/8/2018	0.6	$ 365.00	Commence analysis of Defendants' deposition designations	$ 219.00	Teresa Pilatowicz
10/8/2018	1.5	$ 365.00	Further attention to trial exhibits	$ 547.50	Teresa Pilatowicz
10/8/2018	0.5	$ 365.00	Review and analysis of reply in support of motion in limine re: damages	$ 182.50	Teresa Pilatowicz
10/8/2018	0.4	$ 365.00	Review and analysis of opposition to motion in limine re: Freiderich	$ 146.00	Teresa Pilatowicz
10/8/2018	0.5	$ 365.00	Commence review and revision to findings of fact and conclusions of law	$ 182.50	Teresa Pilatowicz
10/8/2018	0.2	$ 365.00	Correspondence to/from Bill Kimmel regarding testimony	$ 73.00	Teresa Pilatowicz
10/9/2018	0.2	$ 235.00	Review and analyze Defendants' reply in support of their motions in limine	$ 47.00	Andrew Dunning
10/9/2018	2.4	$ 235.00	Review and analyze Defendants' opposition to motion in limine; prepare to draft reply in support	$ 564.00	Andrew Dunning
10/9/2018	0.6	$ 495.00	Review Defendants' Opposition to Motion in Limine + follow up re strategy on same	$ 297.00	Erika Turner
10/9/2018	2.8	$ 495.00	Review file documents incl courtâ€™s orders and declarations in preparation for trial	$ 1,386.00	Erika Turner
10/9/2018	1.5	$ 385.00	General trial preparation, including review pretrial filings (including disclosure and deposition designations); determine outstanding pretrial matters and dates due.	$ 577.50	Gabby Hamm
10/9/2018	3.9	$ -	Continue review of depositions, exhibits, and disclosures, and general analysis of trial presentation. No Charge.	$ -	Gabby Hamm

DATE	HOURS	RATE	DESCRIPTION	AMOUNT	PROFESSIONAL
10/9/2018	3.1	$ -	Further research regarding evidentiary issues. No Charge.	$ -	Gabby Hamm
10/9/2018	4	$ 365.00	Attend to exhibits/exhibit list	$ 1,460.00	Teresa Pilatowicz
10/9/2018	1	$ 365.00	Revisions to proposed findings of fact and conclusions of law	$ 365.00	Teresa Pilatowicz
10/10/2018	1.7	$ 235.00	Finalize research/memorandum on admissibility of docs.	$ 399.50	Andrew Dunning
10/10/2018	2.6	$ 235.00	Continue trial preparation research	$ 611.00	Andrew Dunning
10/10/2018	0.2	$ 235.00	Continue drafting reply in support of Motion in Limine re Friederich	$ 47.00	Andrew Dunning
10/10/2018	4.8	$ 495.00	Review docs incl depos and discovery responses in preparation for trial	$ 2,376.00	Erika Turner
10/10/2018	0.1	$ 385.00	Review of memo regarding evidence.	$ 38.50	Gabby Hamm
10/10/2018	4.3	$ 385.00	Continue gathering/reviewing depositions and deposition exhibits for trial prep.	$ 1,655.50	Gabby Hamm
10/10/2018	4.3	$ 365.00	Further revise Defendants' designations and commence preparing counter-designations	$ 1,569.50	Teresa Pilatowicz
10/10/2018	0.9	$ 365.00	Further revise proposed findings of facts and conclusions of law	$ 328.50	Teresa Pilatowicz
10/10/2018	0.1	$ 365.00	Draft notice of appearance for EPT and GAH	$ 36.50	Teresa Pilatowicz
10/10/2018	0.9	$ 365.00	Review and edit proposed final exhibit list	$ 328.50	Teresa Pilatowicz
10/11/2018	4.3	$ 235.00	Draft, review, and finalize reply in support of motion in limine re expert witness	$ 1,010.50	Andrew Dunning
10/11/2018	3.8	$ 385.00	Review of Sewitz and Justmann deposition transcripts for counter-designation of deposition testimony; further review of deposition designations of professionals.	$ 1,463.00	Gabby Hamm
10/11/2018	3.8	$ 365.00	Revisions to exhibit list for proposed final draft	$ 1,387.00	Teresa Pilatowicz
10/11/2018	3	$ 365.00	Revisions to counter-designations	$ 1,095.00	Teresa Pilatowicz
10/11/2018	1	$ 365.00	Revisions to reply in support of Frederich MIL	$ 365.00	Teresa Pilatowicz
10/11/2018	0.7	$ 365.00	Draft objection to pre-trial disclosures	$ 255.50	Teresa Pilatowicz
10/12/2018	0.6	$ -	Continue trial preparation research - No Charge	$ -	Andrew Dunning
10/12/2018	0.7	$ -	Continue trial preparation research - No Charge	$ -	Andrew Dunning
10/12/2018	2.2	$ 310.00	Research re defendants' failure to disclose deposition designations	$ 682.00	Erick Gjerdingen
10/12/2018	3.2	$ 385.00	Further review of discovery in connection with identification of trial exhibits (3.1); email to team regarding same (.1).	$ 1,232.00	Gabby Hamm
10/12/2018	1.4	$ 385.00	Review and revise draft reply in support of motion in limine regarding Jan Friederich.	$ 539.00	Gabby Hamm
10/12/2018	1.4	$ 385.00	Review of proposed designated deposition testimony of Dennis Vacco and comment regarding same.	$ 539.00	Gabby Hamm
10/12/2018	1.6	$ -	Further research regarding anticipated evidentiary objections. No Charge.	$ -	Gabby Hamm

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10/12/2018	0.4	$ 385.00	Review and provide comments to draft objection to Defendants€™ pretrial disclosures.	$ 154.00	Gabby Hamm
10/12/2018	3.5	$ 185.00	Trial preparation. Continue work on finding bates stamped versions of identified trial exhibits.	$ 647.50	Michele Pori
10/12/2018	4	$ 365.00	Further revisions to exhibit lists	$ 1,460.00	Teresa Pilatowicz
10/12/2018	1.7	$ 365.00	Further revise and finalize counter-designations	$ 620.50	Teresa Pilatowicz
10/12/2018	0.6	$ 365.00	Finalize pre-trial objections	$ 219.00	Teresa Pilatowicz
10/12/2018	0.4	$ 365.00	Review and analysis of Defendants' pre-trial objections	$ 146.00	Teresa Pilatowicz
10/13/2018	8.2	$ 385.00	Trial preparation, including review of deposition transcripts and exhibits, review of bankruptcy docket and declarations; review of summary judgment motion papers.	$ 3,157.00	Gabby Hamm
10/14/2018	1.5	$ 365.00	Commence trial witness preparation (Herbst and McGovern)	$ 547.50	Teresa Pilatowicz
10/15/2018	3.6	$ 235.00	Trial preparation regarding beneficiary liability	$ 846.00	Andrew Dunning
10/15/2018	5.8	$ 495.00	Trial preparation - review of exhibits and prep. of testimony outline	$ 2,871.00	Erika Turner
10/15/2018	0.7	$ 385.00	Meeting with T. Pilatowicz regarding trial preparation and presentation.	$ 269.50	Gabby Hamm
10/15/2018	2.2	$ -	Prepare for and participate in meeting with Tim Herbst. No Charge.	$ -	Gabby Hamm
10/15/2018	2	$ 385.00	Prepare for and participate in telephone conference with Jim McGovern.	$ 770.00	Gabby Hamm
10/15/2018	0.4	$ 385.00	Locate prior expert report; email to Jim McGovern with Friederich documents, rebuttal expert disclosure, and prior report.	$ 154.00	Gabby Hamm
10/15/2018	1.5	$ 185.00	Trial preparation. Receive additional documents to be used as trial exhibits without bates stamp. Research and locate all bates stamped versions or unredacted versions. Transmit same to TMP for use in creation of Trial Exhibits.	$ 277.50	Michele Pori
10/15/2018	3.5	$ 365.00	Prepare for and participate in pre-trial prep meeting with J. McGovern	$ 1,277.50	Teresa Pilatowicz
10/15/2018	4	$ 365.00	Prepare for and participate in pre-trial prep meeting with T. Herbst	$ 1,460.00	Teresa Pilatowicz
10/15/2018	2	$ 365.00	Attention to trial strategy	$ 730.00	Teresa Pilatowicz
10/15/2018	0.3	$ 365.00	Call with F. Gilmore regarding trial procedural issues	$ 109.50	Teresa Pilatowicz
10/16/2018	0.3	$ 495.00	Review and revise power point slides	$ 148.50	Erika Turner
10/16/2018	3.3	$ -	Review of pleadings and written discovery and prepare case map. No Charge.	$ -	Gabby Hamm
10/16/2018	2.2	$ -	Review and analysis of summary judgment documents. No Charge.	$ -	Gabby Hamm

DATE	HOURS	RATE	DESCRIPTION	AMOUNT	PROFESSIONAL
10/16/2018	1.3	$ 385.00	Continue review of depositions of Defendantsâ€™ witnesses.	$ 500.50	Gabby Hamm
10/16/2018	0.7	$ 385.00	Review and analysis of demonstrative exhibit and provide comments to same.	$ 269.50	Gabby Hamm
10/16/2018	4.5	$ 185.00	Trial preparation. Receive trial exhibit list without bates stamped versions. Research and locate all documents with the appropriate bates stamp for use during trial.	$ 832.50	Michele Pori
10/16/2018	1.4	$ 185.00	Trial preparation. Receive list of 15 additional trial exhibits which need to be certified. Track down agencies and court's and request certified copies for use during trial.	$ 259.00	Michele Pori
10/16/2018	4	$ 365.00	Draft power-point presentation slides for trial	$ 1,460.00	Teresa Pilatowicz
10/16/2018	2.5	$ 365.00	Further revisions to exhibit list	$ 912.50	Teresa Pilatowicz
10/16/2018	1.3	$ 365.00	Further strategize regarding presentation of Superpumper transfer for trial	$ 474.50	Teresa Pilatowicz
10/17/2018	6.2	$ 385.00	Doc review for proposed FFCL	$ 2,387.00	Gabby Hamm
10/17/2018	1.8	$ 385.00	Research regarding valuation issues.	$ 693.00	Gabby Hamm
10/17/2018	4	$ 250.00	Video editing for Morabito depo - Video I	$ 1,000.00	Michael Esposito
10/17/2018	0.3	$ 365.00	Review correspondence from Court regarding Superpumper exhibits; Call with Marci regarding same	$ 109.50	Teresa Pilatowicz
10/17/2018	1.3	$ 365.00	Revise proposed slides	$ 474.50	Teresa Pilatowicz
10/17/2018	1.3	$ 365.00	Revisions to proposed findings of fact and conclusions of law	$ 474.50	Teresa Pilatowicz
10/17/2018	2	$ 365.00	Review documents referenced by opposing counsel in discovery responses	$ 730.00	Teresa Pilatowicz
10/18/2018	1.5	$ 495.00	Prepare for trial	$ 742.50	Erika Turner
10/18/2018	4.9	$ 385.00	Trial preparation, including trial exhibits and proposed findings and conclusions.	$ 1,886.50	Gabby Hamm
10/18/2018	2.8	$ 250.00	Morabito video Designation Video 2.	$ 700.00	Michael Esposito
10/18/2018	1.8	$ 250.00	Morabito Video Designation - Video 3.	$ 450.00	Michael Esposito
10/18/2018	1.2	$ 250.00	Finalize full Morabito designation video.	$ 300.00	Michael Esposito
10/18/2018	7.7	$ 365.00	Further attention to exhibits and exhibit list	$ 2,810.50	Teresa Pilatowicz
10/18/2018	3	$ 365.00	Revisions to proposed findings of fact and conclusions of law	$ 1,095.00	Teresa Pilatowicz
10/18/2018	0.7	$ 365.00	Draft proposed stipulated findings of fact and conclusions of law	$ 255.50	Teresa Pilatowicz
10/18/2018	0.8	$ 365.00	Review transcript from non-discharge hearing	$ 292.00	Teresa Pilatowicz
10/19/2018	0.2	$ 235.00	Review correspondence from counsel regarding trail; supplemental legal research	$ 47.00	Andrew Dunning
10/19/2018	2.3	$ 310.00	Research re evidentiary issues for trial, including record sealing	$ 713.00	Erick Gjerdingen
10/19/2018	2.8	$ 495.00	Trial preparation	$ 1,386.00	Erika Turner

DATE	HOURS	RATE	DESCRIPTION	AMOUNT	PROFESSIONAL
10/19/2018	1.9	$ 385.00	Review and analysis of revised exhibit list/exhibits; emails regarding same; revise exhibit list.	$ 731.50	Gabby Hamm
10/19/2018	1.1	$ 385.00	Review and revise proposed stipulated facts.	$ 423.50	Gabby Hamm
10/19/2018	7.7	$ 365.00	Further revisions to and finalize exhibit list; Review Plaintiff's exhibits;	$ 2,810.50	Teresa Pilatowicz
10/20/2018	0.4	$ 495.00	Telephone conference with co-counsel re strategy on how to proceed	$ 198.00	Erika Turner
10/20/2018	1.3	$ 385.00	Further revise proposed stipulated facts, incorporating comments from E. Turner and revisions by T. Pilatowicz, and revise proposed findings and conclusions.	$ 500.50	Gabby Hamm
10/20/2018	2.5	$ 385.00	Review of original case files in prep for trial.	$ 962.50	Gabby Hamm
10/21/2018	1	$ 235.00	Continue trial preparation legal research	$ 235.00	Andrew Dunning
10/21/2018	3.6	$ 385.00	Review and revise proposed findings of fact and conclusions of law; incorporate changes by E. Turner, T. Pilatowicz.	$ 1,386.00	Gabby Hamm
10/21/2018	5.4	$ 385.00	Further research regarding evidentiary issues (2.8); review of motion to compel and supporting documents in connection with Lippes Mathias and Hodgson Russ productions (2.6).	$ 2,079.00	Gabby Hamm
10/21/2018	0.1	$ 385.00	Email regarding meeting with Bill Kimmel.	$ 38.50	Gabby Hamm
10/21/2018	0.4	$ 385.00	Review and analysis of proposed order of witnesses and email to T. Pilatowicz and E. Turner regarding same.	$ 154.00	Gabby Hamm
10/21/2018	0.6	$ 365.00	Prepare proposed order of witnesses as required by Court	$ 219.00	Teresa Pilatowicz
10/21/2018	2.2	$ 365.00	Revisions to proposed stipulated facts	$ 803.00	Teresa Pilatowicz
10/22/2018	0.9	$ -	Continue trial preparation legal research - No Charge	$ -	Andrew Dunning
10/22/2018	2.3	$ 310.00	Review and revise proposed FFCL	$ 713.00	Erick Gjerdingen
10/22/2018	1.1	$ -	Analysis re evidentiary issues for trial - No Charge	$ -	Erick Gjerdingen
10/22/2018	2.3	$ 310.00	Continue research and analysis re introduction of sealed and vacated judgment	$ 713.00	Erick Gjerdingen
10/22/2018	1.5	$ 310.00	Draft memo re sealed and vacated judgment	$ 465.00	Erick Gjerdingen
10/22/2018	0.7	$ 495.00	Review exhibit list and proposed FFCL in preparation for trial	$ 346.50	Erika Turner
10/22/2018	1	$ 495.00	Trial preparation	$ 495.00	Erika Turner

DATE	HOURS	RATE	DESCRIPTION	AMOUNT	PROFESSIONAL
10/22/2018	13	$ 385.00	Trial preparation, including further review of documents relating to real property transfers. Email with T. Pilatowicz regarding exhibits. Emails with T. Pilatowicz and E. Turner regarding admissibility of exhibits; discuss same with E. Turner. Further revise proposed findings of fact and conclusions of law; synthesize revisions by T. Pilatowicz. Review and analysis of appraisals and related documents.	$ 5,005.00	Gabby Hamm
10/22/2018	3	$ 365.00	Finalize proposed findings of fact and conclusions of law	$ 1,095.00	Teresa Pilatowicz
10/22/2018	1.8	$ 365.00	Review and analysis of Defendant's proposed findings of facts and conclusions of law	$ 657.00	Teresa Pilatowicz
10/22/2018	3	$ 365.00	Analysis of trial evidentiary issues and solutions for same	$ 1,095.00	Teresa Pilatowicz
10/22/2018	0.8	$ 365.00	Call with Tim Herbst re: trial	$ 292.00	Teresa Pilatowicz
10/22/2018	1.1	$ 365.00	Call with J. McGovern regarding trial	$ 401.50	Teresa Pilatowicz
10/23/2018	5.7	$ 495.00	Review depos/docs and further preparation for trial	$ 2,821.50	Erika Turner
10/23/2018	4.3	$ -	Continue general trial preparation, including preparation and review of personal working binders. No Charge.	$ -	Gabby Hamm
10/23/2018	4.2	$ 385.00	Review and analysis of expert disclosures, reports, and related document productions in prep for trial.	$ 1,617.00	Gabby Hamm
10/23/2018	2.1	$ -	Continue review of deposition transcripts, including Morabito deposition. No Charge.	$ -	Gabby Hamm
10/23/2018	0.4	$ 365.00	Prepare Herbst testimony outline	$ 146.00	Teresa Pilatowicz
10/23/2018	1	$ 365.00	Prepare for McGovern testimony	$ 365.00	Teresa Pilatowicz
10/23/2018	0.8	$ 365.00	Prepare Bayuk outline of needed testimony	$ 292.00	Teresa Pilatowicz
10/23/2018	1.3	$ 365.00	Review Morabito deposition video	$ 474.50	Teresa Pilatowicz
10/23/2018	0.7	$ 365.00	review combined exhibit list and correspondence with F. Gilmore regarding same	$ 255.50	Teresa Pilatowicz
10/23/2018	1.6	$ 365.00	Strategize regarding presentation of Superpumper receivables evidence	$ 584.00	Teresa Pilatowicz
10/24/2018	5.8	$ 495.00	Trial preparation re strategy on how to proceed with evidentiary matters	$ 2,871.00	Erika Turner
10/24/2018	1.8	$ -	Gather materials needed for trial, including working binders, key exhibits, notes, deposition comments and expert report notes. No Charge.	$ -	Gabby Hamm

DATE	HOURS	RATE	DESCRIPTION	AMOUNT	PROFESSIONAL
10/24/2018	1.5	$ 385.00	Review of Defendants€™ revised proposed findings of fact and conclusions of law, and email to T. Pilatowicz and E. Turner regarding same.	$ 577.50	Gabby Hamm
10/24/2018	1.7	$ -	Review of motions in limine, oppositions, and replies. No Charge.	$ -	Gabby Hamm
10/24/2018	1	$ -	Coordinate shipping/delivery of trial materials. No Charge.	$ -	Gabby Hamm
10/24/2018	0.2	$ -	Conference call re deposition exhibits. No Charge	$ -	Michael Esposito
10/24/2018	3	$ 365.00	Review deposition excerpt exhibits and revisions to deposition transcripts	$ 1,095.00	Teresa Pilatowicz
10/24/2018	1.8	$ 365.00	Review exhibits from Defendants	$ 657.00	Teresa Pilatowicz
10/24/2018	0.7	$ 365.00	Finalize revisions to exhibits list	$ 255.50	Teresa Pilatowicz
10/24/2018	0.3	$ 365.00	Multiple correspondence with opposing counsel regarding exhibits, depositions designations	$ 109.50	Teresa Pilatowicz
10/24/2018	1.5	$ 365.00	Further general trial strategy preparation	$ 547.50	Teresa Pilatowicz
10/25/2018	10.5	$ 495.00	Trial preparation re party examination	$ 5,197.50	Erika Turner
10/25/2018	0.8	$ 495.00	Meet with client BLeonard in preparation for trial	$ 396.00	Erika Turner
10/25/2018	1.6	$ 385.00	Travel from Las Vegas to Reno. (3.2 hrs. billed at 1/2 time)	$ 616.00	Gabby Hamm
10/25/2018	2.8	$ 385.00	Exhibit marking and audio visual testing with clerk at 2nd Judicial District Court; meeting with opposing counsel and Judge Steinheimer in chambers regarding trial schedule.	$ 1,078.00	Gabby Hamm
10/25/2018	3.5	$ -	Review and organization of materials shipped from Las Vegas, including exhibits, working binders, and other trial materials (1.4); review of exhibit list and exhibits (2.1). No Charge.	$ -	Gabby Hamm
10/25/2018	1.3	$ 385.00	Review of Kimmel appraisal, notes/questions regarding same, and Defendants' exhibits regarding Panorama property.	$ 500.50	Gabby Hamm
10/25/2018	0.5	$ 365.00	Further revise Herbst questions	$ 182.50	Teresa Pilatowicz
10/25/2018	2	$ 365.00	Review and finalize exhibit list re: documents to admit; Review Defendants' stipulated admitted exhibits	$ 730.00	Teresa Pilatowicz
10/25/2018	0.3	$ 365.00	Further revise McGovern questioning	$ 109.50	Teresa Pilatowicz
10/25/2018	2.5	$ 365.00	Further strategize regarding exhibit admissions and presentation of case facts	$ 912.50	Teresa Pilatowicz
10/25/2018	1	$ 365.00	Further review and analysis of proposed revisions to stipulated facts	$ 365.00	Teresa Pilatowicz
10/25/2018	2.8	$ 365.00	Meeting with Court Clerk regarding exhibit marking and meeting with judge regarding trial scheduling issues	$ 1,022.00	Teresa Pilatowicz

DATE	HOURS	RATE	DESCRIPTION	AMOUNT	PROFESSIONAL
10/26/2018	0.3	$ 310.00	Assist in trial prep re evidentiary strategy	$ 93.00	Erick Gjerdingen
10/26/2018	2.3	$ 495.00	Prepare for trial- witness exam and opening outlines	$ 1,138.50	Erika Turner
10/26/2018	4.6	$ -	Review of exhibit binders and further analysis of evidentiary issues. No Charge.	$ -	Gabby Hamm
10/26/2018	2.2	$ 385.00	Meeting with Bill Kimmel and visit to property on Panorama.	$ 847.00	Gabby Hamm
10/26/2018	1.4	$ 385.00	Prepare witness outline for Bill Kimmel, begin analysis of Noble cross-exam.	$ 539.00	Gabby Hamm
10/26/2018	0.8	$ 365.00	Commence draft of Salazar cross	$ 292.00	Teresa Pilatowicz
10/26/2018	0.8	$ 365.00	Further revise McGovern question	$ 292.00	Teresa Pilatowicz
10/26/2018	1	$ 365.00	Review exhibit binders for further trial prep	$ 365.00	Teresa Pilatowicz
10/26/2018	2.2	$ -	Meeting with Bill Kimmel; View Panorama property - No Charge	$ -	Teresa Pilatowicz
10/26/2018	0.7	$ 365.00	Attend to stipulated facts	$ 255.50	Teresa Pilatowicz
10/26/2018	1.8	$ 365.00	Further prepare strategy regarding presentation of Superpumper evidence	$ 657.00	Teresa Pilatowicz
10/27/2018	9	$ 495.00	Trial preparation- witness exam outlines/opening	$ 4,455.00	Erika Turner
10/27/2018	7.1	$ 385.00	General trial preparation, including review of Defendants' trial exhibits and analysis of evidentiary issues regarding same.	$ 2,733.50	Gabby Hamm
10/27/2018	0.6	$ 385.00	Review and analysis of revised stipulated facts.	$ 231.00	Gabby Hamm
10/27/2018	1.8	$ 385.00	Review of Sewitz and Justmann deposition designations and mark objections to same.	$ 693.00	Gabby Hamm
10/27/2018	10.5	$ 365.00	Trial preparation including reviewing and revising evidentiary issue summaries, reviewing and revising stipulated facts, supplementing outline for Bayuk and Morabito	$ 3,832.50	Teresa Pilatowicz
10/28/2018	1.5	$ 495.00	Travel to Reno for trial (Billed half time)	$ 742.50	Erika Turner
10/28/2018	7.8	$ 495.00	Prepare for trial with exhibit/witness analysis and preparation of witness exam detail	$ 3,861.00	Erika Turner
10/28/2018	7.3	$ 385.00	General trial preparation, including review of Defendants' exhibits and proposed findings; analysis of admissibility objections.	$ 2,810.50	Gabby Hamm
10/28/2018	1	$ 385.00	Meeting with E. Turner and T. Pilatowicz regarding outstanding issues with exhibits, key issues, and trial presentation.	$ 385.00	Gabby Hamm
10/28/2018	0.6	$ 385.00	Review of evidentiary objections memo and supplement same.	$ 231.00	Gabby Hamm
10/28/2018	11	$ 365.00	Trial preparation including, refining Herbst questions, preparing motion in limine arguments, reviewing evidence for admissibility objections,	$ 4,015.00	Teresa Pilatowicz
10/29/2018	11.5	$ 495.00	Prepare for and attend trial	$ 5,692.50	Erika Turner
10/29/2018	7.8	$ 385.00	Attend trial, day 1.	$ 3,003.00	Gabby Hamm

DATE	HOURS	RATE	DESCRIPTION	AMOUNT	PROFESSIONAL
10/29/2018	1.4	$ 385.00	Draft proposed statement of non-stipulated facts per Court directive.	$ 539.00	Gabby Hamm
10/29/2018	11.3	$ 365.00	Trial Day, prep (2.0); in trial (7.5); revise FF&CL consistent with judge's request (.8); review evidentiary issues from trial (1.0)	$ 4,124.50	Teresa Pilatowicz
10/30/2018	14	$ 495.00	Prepare for and attend trial	$ 6,930.00	Erika Turner
10/30/2018	3.5	$ 385.00	Attend morning portion of trial, day 2.	$ 1,347.50	Gabby Hamm
10/30/2018	9.6	$ 385.00	Review of defendants' trial brief regarding hearsay and authenticity issues (.3); further research regarding various evidentiary objections, including cases cited by defendants, and research regarding dates of relevant document productions (4.0); draft trial brief regarding evidentiary objections (5.3).	$ 3,696.00	Gabby Hamm
10/30/2018	0.6	$ 385.00	Review document production regarding Glenneyre lease.	$ 231.00	Gabby Hamm
10/30/2018	8.5	$ 365.00	Trial day 2 - Further prep and attendance	$ 3,102.50	Teresa Pilatowicz
10/30/2018	2	$ 365.00	Commence review of designated transcripts in anticipation of objections and responses to same	$ 730.00	Teresa Pilatowicz
10/30/2018	0.9	$ 365.00	Attention to exhibit evidentiary issues raised at trial and response to same	$ 328.50	Teresa Pilatowicz
10/30/2018	1.4	$ 365.00	Analysis of items required for Bayuk's testimony for FF&CL	$ 511.00	Teresa Pilatowicz
10/31/2018	2.4	$ 310.00	Research re evidentiary issues for trial per TMP	$ 744.00	Erick Gjerdingen
10/31/2018	14	$ 495.00	Prepare for and attend trial	$ 6,930.00	Erika Turner
10/31/2018	3.1	$ 385.00	Attend afternoon portion of trial, day 3.	$ 1,193.50	Gabby Hamm
10/31/2018	2.5	$ 385.00	Review of document production vis-a-vis potential rebuttal exhibits.	$ 962.50	Gabby Hamm
10/31/2018	2.6	$ 385.00	Finalize and file trial brief regarding evidentiary objections.	$ 1,001.00	Gabby Hamm
10/31/2018	1.4	$ 385.00	Redact Paul Morabito deposition transcript per Court directive.	$ 539.00	Gabby Hamm
10/31/2018	14.5	$ 365.00	Further prepare for trial and trial day; Prepare for Thursday (McGovern, deposition changes)	$ 5,292.50	Teresa Pilatowicz
11/1/2018	0.7	$ 310.00	Drafting brief memo re offset issues in BK with fraudulent transfers	$ 217.00	Erick Gjerdingen
11/1/2018	12	$ 495.00	Prepare for and attend trial	$ 5,940.00	Erika Turner
11/1/2018	9.5	$ 385.00	Attend trial, day 4.	$ 3,657.50	Gabby Hamm
11/1/2018	2.8	$ 385.00	Review appraisal and notes, and revise direct exam outline for Bill Kimmel.	$ 1,078.00	Gabby Hamm
11/1/2018	1.2	$ 385.00	Discuss client direct exam with E. Turner and client (.6); review of LMWF document production issues (.4); telephone call with J. Murtha regarding same (.2).	$ 462.00	Gabby Hamm

DATE	HOURS	RATE	DESCRIPTION	AMOUNT	PROFESSIONAL
11/1/2018	11.5	$ 365.00	Further prepare for and trial day	$ 4,197.50	Teresa Pilatowicz
11/2/2018	11.5	$ 495.00	Prepare for and attend trial	$ 5,692.50	Erika Turner
11/2/2018	1.5	$ -	Travel re trial (billed half time)	$ -	Erika Turner
11/2/2018	6.7	$ 385.00	Attend trial, day 5.	$ 2,579.50	Gabby Hamm
11/2/2018	1	$ 385.00	Meet with Bill Kimmel.	$ 385.00	Gabby Hamm
11/2/2018	6.7	$ 365.00	Further prepare for and attend trial day 5	$ 2,445.50	Teresa Pilatowicz
11/3/2018	2	$ 495.00	Prepare for trial re Salazar expected testimony and cross	$ 990.00	Erika Turner
11/3/2018	1.8	$ 385.00	Research regarding Darryl Noble appraisal.	$ 693.00	Gabby Hamm
11/4/2018	1.5	$ -	Travel re trial (billed half time)	$ -	Erika Turner
11/4/2018	2.8	$ 385.00	Review of designated deposition testimony of defense witnesses (Dennis Vacco, Christian Lovelace, Stanton Bernstein, Spencer Cavalier).	$ 1,078.00	Gabby Hamm
11/4/2018	4.8	$ 385.00	Review of deposition testimony of Darryl Noble, appraisal, work file, and related exhibits, and prepare cross-examination outline of Darryl Noble.	$ 1,848.00	Gabby Hamm
11/4/2018	0.7	$ 385.00	Brief review of Dennis Banks deposition testimony and outline cross-examination.	$ 269.50	Gabby Hamm
11/4/2018	0.4	$ -	Brief review of proposed findings of fact and conclusions of law. No Charge.	$ -	Gabby Hamm
11/4/2018	4.3	$ 365.00	Prepare for Frederich testimony	$ 1,569.50	Teresa Pilatowicz
11/5/2018	11.5	$ 495.00	Prepare for and attend trial	$ 5,692.50	Erika Turner
11/5/2018	2.2	$ 385.00	Prepare for trial day 7, including witnesses Dennis Banks and Darryl Noble.	$ 847.00	Gabby Hamm
11/5/2018	1.4	$ 385.00	Coordinate copies of revised deposition designations for court, witness, opposing counsel.	$ 539.00	Gabby Hamm
11/5/2018	5.1	$ 385.00	Attend trial, day 6.	$ 1,963.50	Gabby Hamm
11/5/2018	8	$ 365.00	Further prepare for and attend trial day 6	$ 2,920.00	Teresa Pilatowicz
11/6/2018	9.5	$ 495.00	Prepare for and attend trial	$ 4,702.50	Erika Turner
11/6/2018	9.5	$ 385.00	Prepare for and attend trial, day 7.	$ 3,657.50	Gabby Hamm
11/6/2018	0.6	$ -	Discussion and analysis of trial testimony with E. Turner, T. Pilatowicz, and client. No Charge.	$ -	Gabby Hamm
11/6/2018	9.5	$ 365.00	Further prepare for and attend trial day 7	$ 3,467.50	Teresa Pilatowicz
11/7/2018	4.9	$ 310.00	Research re judgment offset treatment in BK	$ 1,519.00	Erick Gjerdingen
11/7/2018	2.5	$ 495.00	Attend trial	$ 1,237.50	Erika Turner
11/7/2018	1	$ 495.00	Attend to preparation of closing argument	$ 495.00	Erika Turner
11/7/2018	1.5	$ 495.00	Travel from trial (billed half time)	$ 742.50	Erika Turner
11/7/2018	0.4	$ 385.00	Telephone call with G. Gordon regarding trial and bankruptcy case issues/Virsenet litigation.	$ 154.00	Gabby Hamm
11/7/2018	1.6	$ 385.00	Travel from Reno to Las Vegas. (3 hrs. billed at 1/2 time)	$ 616.00	Gabby Hamm
11/7/2018	3.2	$ 385.00	Attend trial, day 8.	$ 1,232.00	Gabby Hamm

DATE	HOURS	RATE	DESCRIPTION	AMOUNT	PROFESSIONAL
11/7/2018	2.6	$ 365.00	Final trial day	$ 949.00	Teresa Pilatowicz
11/7/2018	0.3	$ 365.00	Conference with G. Gordon regarding trial summary	$ 109.50	Teresa Pilatowicz
11/7/2018	1.5	$ 365.00	Travel from Reno (this is half time)	$ 547.50	Teresa Pilatowicz
11/8/2018	0.5	$ 310.00	Follow up research re treatment of setoff in BK	$ 155.00	Erick Gjerdingen
11/8/2018	2.5	$ 385.00	Analysis of trial notes in preparation for revision of proposed findings.	$ 962.50	Gabby Hamm
11/9/2018	0.1	$ 365.00	Review court minutes	$ 36.50	Teresa Pilatowicz
11/11/2018	0.5	$ 495.00	Telephone conference with team re status and strategy on how to proceed	$ 247.50	Erika Turner
11/13/2018	0.4	$ -	(NO CHARGE) Coordinate all hands call	$ -	Teresa Pilatowicz
11/13/2018	0.8	$ 365.00	Commence review and revisions to FF&CL	$ 292.00	Teresa Pilatowicz
11/14/2018	4.2	$ 495.00	Attend to preparation of amended FFCL to reflect evidence at trial	$ 2,079.00	Erika Turner
11/14/2018	0.1	$ 385.00	Review of email and invoice from Bill Kimmel + follow-up	$ 38.50	Gabby Hamm
11/14/2018	1.3	$ 385.00	Analysis of [redacted]	$ 500.50	Gabby Hamm
11/14/2018	0.2	$ -	Attention to status of court documents - No Charge	$ -	Teresa Pilatowicz
11/15/2018	3.3	$ 495.00	Attend to FFCL	$ 1,633.50	Erika Turner
11/15/2018	0.4	$ -	Meet with A. Dunning regarding further research on value issue. No Charge.	$ -	Gabby Hamm
11/15/2018	3.8	$ 385.00	Research regarding [redacted]	$ 1,463.00	Gabby Hamm
11/15/2018	0.1	$ 365.00	Correspondence from and to Bill Kimmel	$ 36.50	Teresa Pilatowicz
11/15/2018	0.8	$ 365.00	Review and attention to notes re: points for amended FFCL	$ 292.00	Teresa Pilatowicz
11/15/2018	0.1	$ 365.00	Further communications with all interested parties regarding strategy for remedies	$ 36.50	Teresa Pilatowicz
11/16/2018	0.3	$ 235.00	Conduct supplemental research regarding [redacted]	$ 70.50	Andrew Dunning
11/16/2018	6.2	$ 385.00	Research regarding [redacted]	$ 2,387.00	Gabby Hamm
11/16/2018	0.6	$ 775.00	conf with G Hamm re finding and conclusions	$ 465.00	Gerald Gordon
11/18/2018	0.4	$ 365.00	Review and analysis of memorandum regarding [redacted]	$ 146.00	Teresa Pilatowicz
11/19/2018	2.5	$ 235.00	Continue supplemental research regarding [redacted]	$ 587.50	Andrew Dunning
11/19/2018	3.9	$ 495.00	Attend to preparation of amended FFCL	$ 1,930.50	Erika Turner

DATE	HOURS	RATE	DESCRIPTION	AMOUNT	PROFESSIONAL
11/19/2018	3.9	$ 385.00	Review of trial minutes and final exhibit list (.6); review of proposed findings and stipulated facts (.7); gather and begin reviewing marked deposition transcripts (and validate to changes during trial) in light of trial transcripts not being received (2.6).	$ 1,501.50	Gabby Hamm
11/19/2018	0.4	$ -	Receipt and brief overview of trial transcript (first 5 days). No Charge.	$ -	Gabby Hamm
11/19/2018	0.5	$ 365.00	All hands call regarding remedy request	$ 182.50	Teresa Pilatowicz
11/19/2018	3.6	$ 365.00	Review transcripts for trial days 1 and 2 for closing citations	$ 1,314.00	Teresa Pilatowicz
11/20/2018	11.5	$ 495.00	Prepare for closing arguments	$ 5,692.50	Erika Turner
11/20/2018	3.5	$ 365.00	Review and mark transcripts for trials days 3 and 4	$ 1,277.50	Teresa Pilatowicz
11/21/2018	7.6	$ 495.00	Review transcripts for evidence to include in proposed FFCL + research re same	$ 3,762.00	Erika Turner
11/21/2018	3.5	$ 385.00	Review of admitted exhibits (1.7); research regarding miscellaneous legal issues for proposed conclusions of law (1.8).	$ 1,347.50	Gabby Hamm
11/21/2018	4.3	$ 365.00	Commence review and revisions to amended proposed FF&CL	$ 1,569.50	Teresa Pilatowicz
11/23/2018	8.2	$ 385.00	Review of admitted exhibits and trial testimony in connection with proposed findings (4.4); review of research from A. Dunning regarding value issue (.2); research in connection with proposed conclusions (3.6).	$ 3,157.00	Gabby Hamm
11/23/2018	0.8	$ 775.00	assist with [redacted]	$ 620.00	Gerald Gordon
11/23/2018	1.9	$ 365.00	Further review and revisions to FF&CL	$ 693.50	Teresa Pilatowicz
11/24/2018	6.5	$ 495.00	Review evidence and attend to FFCL	$ 3,217.50	Erika Turner
11/24/2018	7.4	$ 385.00	Continue working on proposed findings and conclusions.	$ 2,849.00	Gabby Hamm
11/25/2018	14.8	$ 495.00	Attend to amended FFCL and preparation of closing arguments	$ 7,326.00	Erika Turner
11/25/2018	1.5	$ 495.00	Travel to Reno for closing arguments (billed at half time)	$ 742.50	Erika Turner
11/25/2018	10.4	$ 385.00	Continue working on proposed findings and conclusions.	$ 4,004.00	Gabby Hamm
11/25/2018	14	$ 365.00	Further review and revisions to FF&CL, including working travel to Reno	$ 5,110.00	Teresa Pilatowicz
11/26/2018	1.9	$ 310.00	Research re FFCL issues	$ 589.00	Erick Gjerdingen
11/26/2018	11	$ 495.00	Prepare for and attend trial closing arguments	$ 5,445.00	Erika Turner
11/26/2018	1.5	$ 495.00	Travel from trial (billed at half time)	$ 742.50	Erika Turner
11/26/2018	4.3	$ -	Continue revising and finalizing proposed findings and conclusions. No Charge.	$ -	Gabby Hamm

DATE	HOURS	RATE	DESCRIPTION	AMOUNT	PROFESSIONAL
11/26/2018	0.5	$ 775.00	conf with assoc attys re bk issues	$ 387.50	Gerald Gordon
11/26/2018	7	$ 365.00	Further revise and finalize FF&CL	$ 2,555.00	Teresa Pilatowicz
11/26/2018	7	$ 365.00	Attend closing arguments	$ 2,555.00	Teresa Pilatowicz
11/26/2018	2.8	$ 365.00	Travel from Reno (this is half time)	$ 1,022.00	Teresa Pilatowicz
11/27/2018	0.1	$ 365.00	Call with C. Kemper regarding closing arguments	$ 36.50	Teresa Pilatowicz
11/27/2018	0.8	$ 365.00	Analysis of remaining issues raised in closing and method to address same	$ 292.00	Teresa Pilatowicz
11/30/2018	1.3	$ 365.00	Review Vacco e-mails regarding additional evidence of off-shore trusts in light of evidence from Superpumper trial	$ 474.50	Teresa Pilatowicz
11/30/2018	1	$ 365.00	Call with J. Murtha and G. Gordon regarding Superpumper trial and evidence resulting therefrom	$ 365.00	Teresa Pilatowicz
12/9/2018	0.2	$ 495.00	Review and finalize declaration in support of Motion to Compel	$ 99.00	Erika Turner
1/4/2019	0.3	$ 365.00	Correspondence to W. Leonard regarding expert payment; Call with J. McGovern regarding same; Correspondence from and to W. Kimmel regarding same	$ 109.50	Teresa Pilatowicz
1/11/2019	0.1	$ 365.00	Follow up re: expert payment issues	$ 36.50	Teresa Pilatowicz
1/12/2019	0.2	$ 365.00	Review status of proceedings and recent updates regarding bankruptcy case	$ 73.00	Teresa Pilatowicz
1/16/2019	0.3	$ 365.00	Attention to fee application	$ 109.50	Teresa Pilatowicz
1/16/2019	0.1	$ 495.00	Email communication with creditor rep re status	$ 49.50	Erika Turner
1/17/2019	4.5	$ 195.00	Receive accounting fees and costs for 8/1/2018 - 12/31/2018. Create excel spreadsheet of Fees by Professional, Fees by Task Code and Expenses. Draft GTG Fifth Interim Fee Application and corresponding declarations and order.	$ 877.50	Michele Pori
1/21/2019	0.9	$ 365.00	Review and revisions to fee application exhibits	$ 328.50	Teresa Pilatowicz
1/23/2019	0.5	$ 775.00	conf with assoc atty Erika T re [redacted]	$ 387.50	Gerald Gordon
1/23/2019	3.5	$ 195.00	Receive revised accounting fees and costs for 8/1/2018 - 12/31/2018. Revise excel spreadsheet of Fees by Professional, Fees by Task Code and Expenses.	$ 682.50	Michele Pori
1/23/2019	1	$ 495.00	Review Frank Gilmore response to post-Judgment subpoena requests for production + conference/analysis re strategy on how to proceed to address same	$ 495.00	Erika Turner

DATE	HOURS	RATE	DESCRIPTION	AMOUNT	PROFESSIONAL
1/23/2019	0.2	$ 385.00	Discuss RSSB subpoena response with E. Turner and G. Gordon, and motion to reopen Superpumper matter in connection with same.	$ 77.00	Gabby Hamm
1/24/2019	0.5	$ 365.00	Further revise fourth interim fee application	$ 182.50	Teresa Pilatowicz
1/24/2019	0.2	$ 775.00	t/c with client Leonard re [redacted]	$ 155.00	Gerald Gordon
1/24/2019	1.5	$ 195.00	Receive accounting fees and costs for 8/1/2018 - 12/31/2018. Continue and complete creation of excel spreadsheet of Fees by Professional, Fees by Task Code and Expenses. Continue and complete revised GTG Fifth Interim Fee Application with corresponding declarations and order.	$ 292.50	Michele Pori
1/24/2019	0.2	$ 495.00	Analysis with GHamm re [redacted]	$ 99.00	Erika Turner
1/24/2019	6	$ 385.00	Research regarding motion to reopen (2.9); review of discovery and trial transcript in connection with motion to reopen (2.8); discussions with E. Turner and G. Gordon regarding reopening (.3).	$ 2,310.00	Gabby Hamm
1/25/2019	0.1	$ 495.00	Follow up analysis re motion to reopen evidence	$ 49.50	Erika Turner
1/25/2019	6.6	$ 385.00	Review trial transcript and discovery in connection with motion to reopen (5.4); email T. Pilatowicz regarding same (.1); begin drafting motion to reopen (1.1)	$ 2,541.00	Gabby Hamm
1/26/2019	1.3	$ 365.00	Review and summarize trial testimony regarding cites for motion to reopen	$ 474.50	Teresa Pilatowicz
1/27/2019	1.6	$ 385.00	Review trial transcript in connection with motion to reopen.	$ 616.00	Gabby Hamm
1/28/2019	5.1	$ 385.00	Continue drafting motion to reopen and related review of trial transcript and proposed findings and conclusions.	$ 1,963.50	Gabby Hamm
1/29/2019	0.7	$ 775.00	review and revise motion to reopen evidence	$ 542.50	Gerald Gordon
1/29/2019	1	$ 365.00	Further research deposition testimony to support motion to reopen; Review motion to reopen	$ 365.00	Teresa Pilatowicz
1/29/2019	0.7	$ 365.00	Finalize fifth interim fee application and supporting documents	$ 255.50	Teresa Pilatowicz
1/29/2019	1.9	$ 495.00	Review and revise Motion to Reopen Evidence	$ 940.50	Erika Turner
1/29/2019	8.7	$ 385.00	Continue drafting motion to reopen evidence, including review of trial transcript, trial exhibits, and discovery.	$ 3,349.50	Gabby Hamm

DATE	HOURS	RATE	DESCRIPTION	AMOUNT	PROFESSIONAL
1/30/2019	0.3	$ 365.00	Review OST requests for motion to reopen and respond re: same	$ 109.50	Teresa Pilatowicz
1/30/2019	0.5	$ 495.00	Conference with GMG re status and strategy [redacted]	$ 247.50	Erika Turner
1/30/2019	3.4	$ 385.00	Finalize motion to reopen; prepare declaration in support thereof; gather exhibits; coordinate filing.	$ 1,309.00	Gabby Hamm
1/30/2019	0.2	$ -	Coordinate filing of errata to motion to reopen due to technical issue with pdf conversion. No Charge.	$ -	Gabby Hamm
1/30/2019	3.5	$ 385.00	Prepare motion for order shortening time on motion to reopen.	$ 1,347.50	Gabby Hamm
1/31/2019	0.2	$ 365.00	Review and analysis for ex parte request for expedited hearing	$ 73.00	Teresa Pilatowicz
1/31/2019	1.8	$ -	Revise motion for order shortening time; draft declaration in support of same; coordinate filing. No Charge.	$ -	Gabby Hamm
2/4/2019	2.1	$ 195.00	Preparation for OST Hearing on Motion to Re-Open Discovery. Pull all cited references to trial transcripts and highlight all cited lines for use in hearing.	$ 409.50	Michele Pori
2/4/2019	0.2	$ 365.00	Review OST re: motion to reopen evidence (.1); Correspondence to J. Murtha and client regarding same (.1)	$ 73.00	Teresa Pilatowicz
2/4/2019	0.1	$ 495.00	Review order from court setting hearing on Motion to Reopen	$ 49.50	Erika Turner
2/4/2019	0.2	$ 495.00	Review FGilmore declaration filed in BK + attend to preparation of supplement to Motion to Reopen re same	$ 99.00	Erika Turner
2/4/2019	0.3	$ 495.00	Review closing re [redacted]	$ 148.50	Erika Turner
2/4/2019	0.1	$ 495.00	Review Gilmore motion to withdraw filed in other actions	$ 49.50	Erika Turner
2/4/2019	3.7	$ 385.00	Receipt and review of Court's OST and discuss same with E. Turner (.2); plan for hearing, exhibits, demonstratives, etc., and begin review/compilation of same (1.8); discuss same with E. Turner (.2); review of F. Gilmore declaration regarding RSSB transaction ledger, and prepare supplement to motion to reopen and declaration in support of same to submit declaration (1.5).	$ 1,424.50	Gabby Hamm
2/4/2019	1.1	$ 385.00	Review of closing argument transcript.	$ 423.50	Gabby Hamm
2/4/2019	0.2	$ 775.00	review ost and email with analysis of various Gilmore withdrawals and impact on hearing	$ 155.00	Gerald Gordon

DATE	HOURS	RATE	DESCRIPTION	AMOUNT	PROFESSIONAL
2/5/2019	0.4	$ 365.00	Review and analysis of multiple correspondence from F. Gilmore related to motion to reopen	$ 146.00	Teresa Pilatowicz
2/5/2019	2.4	$ 495.00	Multiple communications re Gilmore withdrawal, emails with a Gilmore re his request to continue hearing -+ follow up re strategy on [redacted]	$ 1,188.00	Erika Turner
2/5/2019	0.5	$ -	Emails (3) regarding continuance of hearing. No Charge.	$ -	Gabby Hamm
2/5/2019	0.4	$ 385.00	Further correspondence between E. Turner and opposing counsel regarding his travel and hearing date, and analysis of response regarding same.	$ 154.00	Gabby Hamm
2/6/2019	0.7	$ 365.00	Review and analysis of response re: motion to re-open; Review closing arguments regarding cites for use in reply	$ 255.50	Teresa Pilatowicz
2/6/2019	0.9	$ 495.00	review FGilmore response to Motion to Reopen Evidence + Research re reopening evidence in preparation for hearing	$ 445.50	Erika Turner
2/6/2019	2.8	$ 385.00	Analysis of Defendants' opposition to motion to reopen and discuss same with E. Turner and G. Gordon (.5); research regarding issues raised in defendants' response and use of depositions for trial (2.3).	$ 1,078.00	Gabby Hamm
2/7/2019	0.4	$ 365.00	Review and revisions to reply in support of motion to reopen	$ 146.00	Teresa Pilatowicz
2/7/2019	1	$ 495.00	Revise and finalize Reply in support of Motion to Reopen Evidence	$ 495.00	Erika Turner
2/7/2019	2.8	$ 495.00	Travel to hearing on Motion to Reopen Evidence, preparing for hearing at airport and during flight	$ 1,386.00	Erika Turner
2/7/2019	6.3	$ 385.00	Draft reply in support of motion to reopen and related research (5.1); incorporate revisions by T. Pilatowicz and E. Turner, edit and finalize same for filing (1.2).	$ 2,425.50	Gabby Hamm
2/7/2019	0.4	$ -	Hearing prep, including identifying and gathering trial exhibits and transcript excerpts needed for hearing on motion to reopen. No Charge.	$ -	Gabby Hamm
2/8/2019	0.1	$ 495.00	Review correspondence from opposing counsel FGilmore re EBayuk attendance at hearing + court's response	$ 49.50	Erika Turner
2/8/2019	1.7	$ 495.00	Attend hearing on Motion to Reopen Evidence	$ 841.50	Erika Turner

FEES
June 1, 2016 - March 28, 2019

DATE	HOURS	RATE	DESCRIPTION	AMOUNT	PROFESSIONAL
2/8/2019	2.5	$ -	Travel from hearing - no charge	$ -	Erika Turner
2/8/2019	1.4	$ 385.00	Brief research regarding attendance/testimony by remote transmission in light of Bayuk request to appear telephonically; email to E. Turner re same.	$ 539.00	Gabby Hamm
2/8/2019	0.3	$ 385.00	Telephone call with E. Turner regarding outcome of hearing on motion to reopen, and discussion with G. Gordon regarding rebuttal testimony.	$ 115.50	Gabby Hamm
2/12/2019	0.1	$ 495.00	Review FGilmore motion to withdraw in Superpumper case	$ 49.50	Erika Turner
2/13/2019	0.2	$ -	Review Gilmore motion to withdraw (no charge)	$ -	Andrew Dunning
2/13/2019	0.2	$ 365.00	Attention to March 1 continued trial matters	$ 73.00	Teresa Pilatowicz
2/13/2019	0.4	$ 495.00	Review correspondence from opposing counsel FGilmore + prepare response and follow up	$ 198.00	Erika Turner
2/13/2019	0.1	$ 385.00	Review of emails regarding Bayuk attendance at March 1 hearing.	$ 38.50	Gabby Hamm
2/14/2019	0.6	$ 365.00	Conference with G. Gordon regarding impact of various documents on Superpumper litigation (.2); review recent pleadings from Bayuk and Morabito regarding same (.4)	$ 219.00	Teresa Pilatowicz
2/14/2019	0.2	$ 495.00	Email communications with opposing counsel FGilmore re his request for continuation of hearing	$ 99.00	Erika Turner
2/15/2019	0.1	$ 495.00	Review Shemano invoice to [redacted]	$ 49.50	Erika Turner
2/15/2019	3.1	$ 385.00	Draft response to motion to withdraw and related research.	$ 1,193.50	Gabby Hamm
2/20/2019	0.8	$ 495.00	Review Motion to Continue March 1 trial and OST request on the Motion + follow up to address same	$ 396.00	Erika Turner
2/20/2019	0.4	$ 385.00	Brief review of defendants' motion to continue and discuss with E. Turner vis-a-vis strategy.	$ 154.00	Gabby Hamm
2/20/2019	0.4	$ 385.00	Review of email from D. Shemano (counsel for Morabito/Bayuk) regarding Snowshoe checks; discuss with G. Gordon and M. Weisenmiller vis-a-vis defendants' positions for March 1 trial date.	$ 154.00	Gabby Hamm
2/21/2019	0.1	$ 495.00	Email communications with Court re briefing and hearing on Motion to Continue March 1 Trial	$ 49.50	Erika Turner

DATE	HOURS	RATE	DESCRIPTION	AMOUNT	PROFESSIONAL
2/21/2019	8.2	$ 385.00	Analysis of motion to continue and related declarations and exhibits, and review of bankruptcy court filings relevant to same (1.5); draft opposition to motion to continue and contemporaneous research regarding same (6.7).	$ 3,157.00	Gabby Hamm
2/22/2019	0.3	$ 365.00	Review and proposed edits to opposition to motion to continue	$ 109.50	Teresa Pilatowicz
2/22/2019	0.2	$ 365.00	Review and revise response to motion to withdraw	$ 73.00	Teresa Pilatowicz
2/22/2019	1	$ 495.00	Revise Opposition to Motion to Continue	$ 495.00	Erika Turner
2/22/2019	2.2	$ 385.00	Revise opposition to motion to continue hearing and draft declaration in support of same; identify exhibits in support of same.	$ 847.00	Gabby Hamm
2/22/2019	0.4	$ 385.00	Revise opposition to motion to withdraw and circulate same for review and comment.	$ 154.00	Gabby Hamm
2/22/2019	0.2	$ 385.00	Email to M. Trabert and opposing counsel with courtesy copy of filing.	$ 77.00	Gabby Hamm
2/25/2019	0.8	$ 495.00	Prepare for hearing on Motion to Continue Trial	$ 396.00	Erika Turner
2/25/2019	0.5	$ 495.00	Review Chemano/Bayuk productions in the BK case and analysis re use in cross exam on March 1	$ 247.50	Erika Turner
2/25/2019	0.3	$ 495.00	Review and analyze Reply on Motion to Continue	$ 148.50	Erika Turner
2/25/2019	0.7	$ 385.00	Review of Defendants' reply in support of motion to continue and declaration and exhibits in support of same; analysis of response and discuss same with E. Turner.	$ 269.50	Gabby Hamm
2/26/2019	0.2	$ 365.00	Review and analysis of additional documents and checks produced by Morabito as they relate to Superpumper action	$ 73.00	Teresa Pilatowicz
2/26/2019	0.3	$ 775.00	conf with EPT re Friday hearing and new snowshoe petroleum production of checks	$ 232.50	Gerald Gordon
2/26/2019	0.5	$ 495.00	Attend telephonic hearing on Motion to Continue Trial + follow up communications with opposing counsel FGilmore and with Court re same	$ 247.50	Erika Turner
2/26/2019	4.6	$ 495.00	Prepare for trial cross-examination of Sam and Ed and analysis of FGilmore as surrebuttal witness + analysis of exhibits to be used in crossexam and surrebuttal	$ 2,277.00	Erika Turner
2/26/2019	0.3	$ 385.00	Prepare for and attend telephonic hearing on defendants' motion to continue.	$ 115.50	Gabby Hamm

DATE	HOURS	RATE	DESCRIPTION	AMOUNT	PROFESSIONAL
2/26/2019	0.2	$ 385.00	Review of Supreme Court rules on simultaneous audiovisual transmission, and forward same to E. Turner in connection with Bayuk remote appearance.	$ 77.00	Gabby Hamm
2/26/2019	0.3	$ 385.00	Review and analysis of correspondence regarding additional Snowshoe checks and Sam Morabito travel to the Caribbean.	$ 115.50	Gabby Hamm
2/26/2019	4.1	$ 385.00	Identify and gather potential exhibits for hearing, including review of trial exhibits (admitted and not offered), including for impeachment or rebuttal.	$ 1,578.50	Gabby Hamm
2/26/2019	0.4	$ 385.00	Email to opposing counsel identifying exhibits and potential exhibits to be provided to defendants in advance of hearing.	$ 154.00	Gabby Hamm
2/27/2019	1	$ 495.00	Multiple email communications with opposing counsel and Court re FGilmore as witness on surrebuttal	$ 495.00	Erika Turner
2/27/2019	0.5	$ 495.00	Multiple email communications with opposing counsel re defendants' waiver of rebuttal + follow up re same	$ 247.50	Erika Turner
2/27/2019	1.5	$ 385.00	Review of emails regarding designation of potential exhibits and rebuttal/sur-rebuttal testimony by Frank Gilmore, and analysis of [redacted].	$ 577.50	Gabby Hamm
2/27/2019	3.2	$ 385.00	Preparation for continued trial date, including examination of exhibits, review of trial transcript and exhibits for impeachment and rebuttal, review of papers on motion to reopen, and review of defendants' declarations.	$ 1,232.00	Gabby Hamm
2/27/2019	0.2	$ 385.00	Discussion with T. Pilatowicz regarding planning for hearing and issues to address.	$ 77.00	Gabby Hamm
2/27/2019	0.1	$ 385.00	Discussion with E. Turner regarding defendants' waiver of rebuttal.	$ 38.50	Gabby Hamm
2/28/2019	0.6	$ 495.00	Review and revise proposed stipulation and order + related communications with opposing counsel	$ 297.00	Erika Turner
2/28/2019	0.2	$ 495.00	Multiple communications with court re vacating hearing and amending the proposed FFCL + follow up with JMurtha and CKemper re status in light of Defendants' waiver of rebuttal	$ 99.00	Erika Turner
3/1/2019	0.1	$ 365.00	Finalize fifth interim fee order; Correspondence to N. Strozza regarding same	$ 36.50	Teresa Pilatowicz
3/1/2019	0.3	$ 385.00	Brief review of findings and conclusions and judgment.	$ 115.50	Gabby Hamm

DATE	HOURS	RATE	DESCRIPTION	AMOUNT	PROFESSIONAL
3/4/2019	0.1	$ 365.00	Review and comment on revisions re: FF&CL to address new evidence	$ 36.50	Teresa Pilatowicz
3/4/2019	0.1	$ 495.00	Attend to amended FFCL in light of new evidence	$ 49.50	Erika Turner
3/4/2019	2.5	$ 385.00	Revise proposed findings and conclusions to add findings regarding Snowshoe payments pursuant to motion to reopen.	$ 962.50	Gabby Hamm
3/6/2019	0.5	$ -	Conferences with co-counsel on how to proceed - no charge	$ -	Erika Turner
3/6/2019	1.1	$ 385.00	Revise and finalize proposed findings and submit to clerk.	$ 423.50	Gabby Hamm
3/11/2019	0.3	$ 775.00	reply to Gilmore re treatment of Snowshoe Petroleum payments to firm on behalf of Morabito	$ 232.50	Gerald Gordon
3/11/2019	0.1	$ -	Review request for submission re: motion to withdraw (NO CHARGE)	$ -	Teresa Pilatowicz
3/11/2019	0.1	$ 495.00	Review correspondence re RSSB law firm subpoena response	$ 49.50	Erika Turner
3/11/2019	0.1	$ 495.00	Review correspondence from opposing counsel FGilmore	$ 49.50	Erika Turner
3/12/2019	0.1	$ 365.00	Correspondence to B. Leonard regarding fee order and payment of Kimmel invoice	$ 36.50	Teresa Pilatowicz
	2050.9		**TOTAL**	**$731,166.00**	

Exhibit 5

1953
GARMAN TURNER GORDON LLP
ERIKA PIKE TURNER, ESQ.
Nevada Bar No. 6454
E-mail: eturner@gtg.legal
TERESA M. PILATOWICZ, ESQ.
Nevada Bar No. 9605
E-mail: tpilatowicz@gtg.legal
GABRIELLE A. HAMM, ESQ.
Nevada Bar No. 11588
E-mail: ghamm@gtg.legal
650 White Drive, Ste. 100
Las Vegas, Nevada 89119
Telephone 725-777-3000
Counsel to Plaintiff

IN THE SECOND JUDICIAL DISTRICT COURT OF

THE STATE OF NEVADA, IN AND FOR THE COUNTY OF WASHOE

WILLIAM A. LEONARD, Trustee for the Bankruptcy Estate of Paul Anthony Morabito,

Plaintiff,

vs.

SUPERPUMPER, INC., an Arizona corporation; EDWARD BAYUK, individually and as Trustee of the EDWARD WILLIAM BAYUK LIVING TRUST; SALVATORE MORABITO, and individual; and SNOWSHOE PETROLEUM, INC., a New York corporation,

Defendants.

CASE NO.: CV13-02663

DEPT. NO.: 4

MEMORANDUM OF COSTS AND DISBURSEMENTS

NRS 18.005	Description[1]	Amount
(1)	Odyssey E-File & E-Serve.	$200.00
(2)	Reporters' fees for depositions, including a reporter's fee for one copy of each deposition.	$18,200.50
(3)	Jurors' fees and expenses, together with reasonable compensation of an officer appointed to act in accordance with NRS 16.120.	$0.00
(4)	Fees for witnesses at trial, pretrial hearings and deposing witnesses, unless the court finds that the witness was called at the instance of the prevailing party without reason or necessity.	$515.00

[1] All costs are identified in the attached invoice of costs.

NRS 18.005	Description[1]	Amount
(5)	Reasonable fees of not more than five expert witnesses in an amount of not more than $1,500 for each witness unless the court allows a larger fee after determining that the circumstances surrounding the expert's testimony were of such necessity as to require the larger fee.	$77,201.80
(6)	Reasonable fees of necessary interpreters.	$
(7)	The fee of any sheriff or licensed process server for the delivery or service of any summons or subpoena used in the action, unless the court determines that the service was not necessary.	$1,552.95
(8)	Compensation for the official reporter or reporter pro tempore.	$6,071.25
(9)	Reasonable costs for any bond or undertaking required as part of the action.	$
(10)	Fees of a court bailiff or deputy marshal who was required to work overtime.	$
(11)	Reasonable costs for telecopies.	$
(12)	Reasonable costs for photocopies. (.25 per page)	$17,961.67
(13)	Reasonable costs for long distance telephone calls.	$
(14)	Reasonable costs for postage.	$5,184.05
(15)	Reasonable costs for travel and lodging incurred taking depositions and conducting discovery.	$10,167.61
(16)	Fees charged pursuant to NRS 19.0335.	$
(17)	Reasonable and necessary expense incurred in connection with the action	$1,795.46
	Travel for Hearings and Trial	$15,059.78
	Messenger Service	$1,032.16
	TOTAL	**$154,942.24**

Dated this 11th day of April, 2019.

GARMAN TURNER GORDON LLP

/s/ Teresa M. Pilatowicz
ERIKA PIKE TURNER, ESQ.
TERESA M. PILATOWICZ, ESQ.
GABRIELLE A. HAMM, ESQ.
650 White Drive, Ste. 100
Las Vegas, Nevada 89119
Telephone 725-777-3000
Counsel for Plaintiff

DECLARATION OF TERESA M. PILATOWICZ, ESQ. IN SUPPORT OF MEMORANDUM OF COSTS AND DISBURSEMENTS

1. I am an attorney with the law firm of Garman Turner Gordon, LLP, counsel for Plaintiff, William Leonard ("Plaintiff"), in the above-captioned matter. I am duly licensed to practice law in the State of Nevada.

2. I make this declaration in support of Plaintiff's Memorandum of Costs and Disbursements. I am over the age of eighteen and am competent to testify to the matters and facts set forth herein. I state the following matters and facts upon my own personal knowledge, except where stated upon information and belief, and as to those statements made upon information and belief, I believe them to be true.

3. The items contained in the above memorandum are true and correct to the best of my knowledge and belief; and the said disbursements have been necessarily incurred and paid in this action.

4. The fees for the experts identified in Section (4), and specifically for James McGovern (valuation expert), William Kimmel (appraiser), and Ronald Buss (appraiser), are typical and commensurate of the fees charged by experts of similar experience and expertise, which experts could not be retained for less than the $1,500 limit. Mr. McGovern, and associates working at McGovern and Greene LLP, bill at an hourly rate of between $350 and $400 for partners (Mr. McGovern at $400.00), between $200-$250 for managers, between $150 and $175 for senior consultants, $125 for consultants, and between $60 and $75 for paraprofessionals. McGovern & Greene billed a total of $64,076.80, which included travel associated with trial testimony. Mr. Kimmel billed $2,000 for appraisals of two Nevada properties and completed and billed additional work and trial testimony at an hourly rate of $300.00, for a total billed of $3,200. Mr. Buss billed $9,000 for the appraisals of four California properties and completed additional work at an hourly rate of $350 for additional work, for a total billed of $9,925.00. The rates charged are prevailing market rates and are the actual costs billed without mark up.

5. Attached hereto as **Exhibit 1** is a true and correct copy of a ledger of costs from the law firm of Garman Turner Gordon, LLP.

Garman Turner Gordon
650 White Dr., Suite 100
Las Vegas, Nevada 89119
(725) 777-3000

I declare under penalty of perjury under the law of the State of Nevada (NRS 53.045), that the foregoing is true and correct.

Dated this 11 day of April, 2019.

/s/ Teresa Pilatowicz
TERESA M. PILATOWICZ

German Turner Gordon
650 White Dr., Suite 100
Las Vegas, Nevada 89119
(725) 777-3000

AFFIRMATION

Pursuant to NRS 239B.030

The undersigned does hereby affirm that the preceding document does not contain the social security number of any person.

Dated this 11th day of April, 2019.

GARMAN TURNER GORDON LLP

/s/ Teresa Pilatowicz
ERIKA PIKE TURNER, ESQ.
TERESA M. PILATOWICZ, ESQ.
GABRIELLE A. HAMM, ESQ.
650 White Drive, Ste. 100
Las Vegas, Nevada 89119
Telephone 725-777-3000
Counsel for Plaintiff

INDEX OF EXHIBITS

Exhibit	Description	Pages[2]
1	Ledger of Costs	23

[2] Exhibit pagination excludes exhibit slip sheets.

German Turner Gordon
650 White Dr., Suite 100
Las Vegas, Nevada 89119
(725) 777-3000

CERTIFICATE OF SERVICE

I certify that I am an employee of GARMAN TURNER GORDON LLP, and that on this date, pursuant to NRCP 5(b), I am serving a true and correct copy of the foregoing **PLAINTIFF'S MEMORANDUM OF COSTS AND DISBURSEMENTS** on the parties as set forth below:

XXX Placing an original or true copy thereof in a sealed envelope placed for collection and mailing in the United States Mail, Reno, Nevada, postage prepaid, following ordinary business practices addressed as follows:

Edward Bayuk
668 N. Pacific Coast Highway, #517
Laguna Beach, CA 92651

Salvatore R. Morabito
10645 N. Tatum Blvd. #200-626
Phoenix, AZ 95028

Snowshoe Petroleum, Inc.
10645 N. Tatum Blvd. #200-626
Phoenix, AZ 95028

Superpumper, Inc.
14631 N. Scottsdale Road, #125
Scottsdale, AZ 85254-2711

_____ Certified Mail, Return Receipt Requested

_____ Via Facsimile (Fax)

_____ Via E-Mail

_____ Placing an original or true copy thereof in a sealed envelope and causing the same to be personally Hand Delivered

_____ Federal Express (or other overnight delivery)

__X__ By using the Court's CM/ECF Electronic Notification System addressed to:

Frank C. Gilmore, Esq.
E-mail: fgilmore@rssblaw.com

Lindsay L. Liddell, Esq.
E-mail: lliddell@rssblaw.com

Dated this 11th day of April, 2019.

/s/ Kelli Wightman
An Employee of GARMAN TURNER GORDON LLP

Garman Turner Gordon
650 White Dr., Suite 100
Las Vegas, Nevada 89119
(725) 777-3000

Exhibit 1

(1)	Date	Description	Amount	
Odyssey E-File & E-Serve				
	8/18/2017	Second Judicial District Court - Washoe County - E-Filing	$	200.00
		TOTAL	**$**	**200.00**

(2)	Date	Description	Amount	
Reporters' fees for depositions, including a reporter's fee for one copy of each deposition.				
	7/13/2015	Deposition transcript of Spencer Cavalier (Deposition in Baltimore on 6/19/15)	$	326.40
	10/8/2015	Litigation Services - Invoice #1026046 - Original and Certified Copy of Transcript of Edward William Bayuk	$	1,579.00
	10/21/2015	Litigation Services - Invoice #1032617 - Original and certified copy of transcript of Salvatore R. Morabito and Christian Mark Lovelace	$	2,072.40
	10/30/2015	Litigation Services - Invoice 1031990 - Original and certified copy of transcript of Dennis C. Vacco & Dennis C. Vacco, PMK of Snowshoe Petroleum, Inc.	$	245.00
	2/16/2016	Atkinson-Baker, Inc. - Invoice AA0075B AB - Video Conference room fee and electronic transcript of deposition of Mark S. Justmann, taken 01/27/2016 (7)	$	1,411.55
	3/31/2016	Litigation Services - Invoice #1059506 - Original and certified copy of Transcript of Paul Morabito	$	2,355.85
	4/5/2016	Litigation Services - Invoice 1060434 - Videography Service of Paul Morabito	$	1,485.00
	4/6/2016	Litigation Services - Invoice #1056846 - Original and certified copy of transcript of Gary L. Krausz, C.P.A.	$	1,262.95
	4/6/2016	Litigation Services - Invoice #1059928 - Certified copy of William A. Leonard Transcript	$	403.40
	4/7/2016	Atkinson-Baker, Inc. - Invoice No. AA028A0 AB - Electronic transcript of Michael Sewitz deposition	$	159.70
	4/14/2016	Litigation Services - Invoice #1060728 - Certified copy of James L. McGovern, CPA/CFF, CVA transcript	$	731.55
	4/14/2016	Litigation Services - Invoice #1058104 - Certified copy of Ronald L. Buss Transcript	$	609.35

4/15/2016	Litigation Services - Invoice #1060235 - Original and certified copy of Dennis Banks transcript	$	349.00
4/26/2016	Litigation Services - Invoice #1062924 - Original and certified copy of Jan Friederich transcript	$	788.00
1/26/2017	Sunshine Litigation Services - Invoice #1126321 - Original and Certified Copy of Edward Bayuk Transcript	$	295.00
6/6/2017	Litigation Services - Invoice #1153416 - Original and Certified Copy of Stanton R. Bernstein, CPA Transcript (7)	$	1,423.75
7/20/2017	Litigation Services - Invoice #1164431 - Original and Certified Copy of Garry M. Graber Transcript	$	447.75
8/9/2017	Jack W Hunt & Associates, Inc. - Invoice #291295 - ck #3481 - Original and Copy of Dennis C. Vacco Transcript	$	553.33
8/17/2017	Jack W. Hunt & Associates, Inc. - Invoice #291564 - Transcript of Dennis C. Vacco	$	95.72
5/29/2018	Oasis Reporting Services - Invoice #33913 - Original and Certified Copy of Transcript and Index of Sujata Yalamanchili, Esq.	$	806.00
5/29/2018	Oasis Reporting Services - Invoice #33912 - Original and Certified Copy of Transcript and Index of Garry Graber, Esq.	$	799.80
	TOTAL	**$**	**18,200.50**

(4)	Date	Description	Amount	
Fees for witnesses at trial, pretrial hearings and deposing witnesses, unless the court finds that the witness was called at the instance of the prevailing party without reason or necessity				
	8/4/2015	J & L Legal Service Inc. - Invoice 2015344 - Service - Commission to take deposition - Witness Fee	$	65.00
	8/27/2015	J&L Legal Service Inc. - Invoice #2015344 - Service on William Leonard - Witness Fee	$	65.00
	3/7/2016	J&L Process Service - Invoice 2016009 - Issue 2 Commissions - Witness Fee	$	65.00
	8/4/2015	J & L Legal Service Inc. - Invoice 2015344 - Service - Commission to take deposition (7)	$	65.00
	3/7/2016	J&L Process Service - Invoice 2016025 - File/issue commission to take deposition (Morabito) - Witness Fee	$	65.00
	1/25/2017	Sunshine Litigation Services - Invoice #1126260 - Civil Appearance Fee	$	60.00
	2/3/2017	J&L Process Service - Invoice #17-2086 - Service on Washoe County Dist. Co. - Witness Fee	$	65.00
	2/10/2017	J&L Process Service - Invoice #17-2091 - Service on AIG Property Casualty - Witness Fee	$	65.00
		TOTAL	**$**	**515.00**

(5)	Date	Description		Amount
Reasonable fees of not more than five expert witnesses in an amount of not more than $1,500 for each witness unless the court allows a larger fee after determining that the circumstances surrounding the expert's testimony were of such necessity as to require the larger fee.				
	11/1/2015	Advance Payment for McGovern & Green LLP fees and expenses of James McGovern, the Trustee's valuation expert	$	10,000.00
	11/1/2015	Kimmel Payment for Appraisals	$	2,000.00
	1/6/2016	Buss-Shelger Associates - Invoice 7405 - Appraisal Services	$	4,500.00
	7/22/2016	McGovern & Green LLP fees and expenses of James McGovern, the Trustee's valuation expert in the Superpumper Action with respect to the value of Superpumper	$	41,000.00
	7/22/2016	Buss-Shelger Associates fees and expenses of Ronald Buss, the Trustee's valuation expert in the Superpumper Action with respect to the value of the California real properties.	$	5,425.00
	10/8/2018	McGovern & Greene LLP - Invoice #02-18-0206	$	1,160.00
	11/5/2018	McGovern & Greene LLP - Invoice #02-18-0216	$	11,796.80
	11/8/2018	William G. Kimmel - Invoice #15-064 - Pre-Trial and Trial work	$	1,200.00
	12/4/2018	McGovern & Greene LLP - Invoice #02-18-0242	$	120.00
		TOTAL	**$**	**77,201.80**

(7)	Date	Description	Amount
The fee of any sheriff or licensed process server for the delivery or service of any summons or subpoena used in the action, unless the court determines that the service was not necessary			
	2/9/2016	Nationwide Legal Nevada, LLC - Invoice 219092 - Service on Compass Bank in Phoenix, AZ	$ 200.00
	2/10/2016	SoCal Subpoena Services LLC - Service on Gursey Schneider LLP, Hancock Insurance Services	$ 225.33
	2/17/2016	SoCal Subpoena - Invoice 15122 - Service on PMK for Gursey Schneider LLP	$ 7.00
	3/7/2016	J&L Process Service - Invoice 2016020 - Service on Dennis Banks	$ 115.00
	3/7/2016	J&L Process Service - Invoice 2016022 - Service on Michele Salazar	$ 115.00
	3/8/2016	SoCal Subpoena - Invoice 15259	$ 8.62
	3/9/2016	J&L Process Service - Invoice 2016019 - Service on Paul Alves	$ 115.00
	3/9/2016	J&L Process Service - Invoice 2016021 - Service on Darryl Noble	$ 115.00
	3/31/2016	Nationwide Legal - Invoice #219349	$ 102.00
	1/3/2017	Ryan P. Hanna - Execution & Personal Service/Subpoena for Hodgson Russ LLP	$ 550.00
		TOTAL	**$ 1,552.95**

(8)	Date	Description	Amount
Compensation for the official reporter or reporter pro tempore			
	2/7/2017	Sunshine Litigation Services - Invoice #1126832 - Certified Copy of Hearing - Order to Show Cause Transcript	$ 83.85
	11/20/2018	Sunshine Litigation Services - Invoice #1273647 - Original Transcript of Trial, Non Jury	$ 653.80
	11/21/2018	Sunshine Litigation Services - Invoice #1273878 - Original and Certified Copy of Nonjury Trial Transcript (8)	$ 314.60
	11/26/2018	Sunshine Litigation Services - Invoice #1274582 - Original and Certified Copy of Morabito vs. Superpumper Transcript	$ 736.00
	11/26/2018	Sunshine Litigation Services - Invoice #1274604 - Original and Certified Copy of Morabito vs. Superpumper Transcript	$ 454.40
	11/26/2018	Sunshine Litigation Services - Invoice #1274593 - Original and Certified Copy of Morabito vs. Superpumper Transcript	$ 788.80
	11/26/2018	Sunshine Litigation Services - Invoice #1274590 - Original and Certified Copy of Morabito vs. Superpumper Transcript	$ 751.20
	11/26/2018	Sunshine Litigation Services - Invoice #1274589 - Original and Certified Copy of Morabito vs. Superpumper Transcript	$ 576.00
	11/26/2018	Sunshine Litigation Services - Invoice #1274598 - Original and Certified Copy of Morabito vs. Superpumper Transcript	$ 788.80
	11/26/2018	Sunshine Litigation Services - Invoice #1274645 - Trial Non Jury	$ 140.00
	11/27/2018	Sunshine Litigation Services - Invoice #1275076	$ 20.00
	2/4/2019	Sunshine Litigation Services - Invoice #1288019 - Original Transcript of Closing Arguments	$ 763.80
		TOTAL	**$ 6,071.25**

(12)	Date	Description	Amount
Reasonable costs for photocopies.			
	12/31/2015	Photocopies - 45 pgs @ .25/pg	$ 11.25
	1/31/2016	Photocopies	$ 11.25
	2/29/2016	Photocopies	$ 21.50
	3/29/2016	Photocopies	$ 47.25
	4/5/2016	BBVA Compass - Invoice #03-16-0512 - Copies of Bank records	$ 435.00
	4/29/2016	Photocopies	$ 1,189.47
	5/31/2016	Photocopies	$ 19.00
	6/30/2016	Photocopies	$ 28.75
	7/15/2016	Photocopies	$ 4.50
	7/22/2016	Chapman, Glucksman, Dean, Roeb & Barger - copies of documents produced by Stanton Bernstein pursuant to the Trustee's discovery	$ 2,896.24
	9/12/2016	Photocopies - Second Stipulation Motion to Continue Trial	$ 3.00
	11/8/2016	The Litigation Document Group - Invoice #16-11036 - Blowbacks, 3-Hole Drill, Slip Sheets, 3" 3-ring binders	$ 424.33
	11/10/2016	Photocopies	$ 77.50
	11/15/2016	Photocopies	$ 1.00
	11/21/2016	Photocopies	$ 604.50
	11/21/2016	Photocopies	$ 536.75
	11/28/2016	Photocopies	$ 18.50
	11/29/2016	Photocopies	$ 7.00
	11/30/2016	Photocopies	$ 7.50
	11/30/2016	Litigation Document Group - Invoice #16-11168 - Copies, Tabs, Binders	$ 666.15
	12/8/2016	Photocopies	$ 7.50
	12/14/2016	Photocopies	$ 3.75
	12/16/2016	Photocopies	$ 12.75
	12/22/2016	Photocopies	$ 41.50
	12/23/2016	Photocopies	$ 1.50
	12/27/2016	Photocopies	$ 165.75
	12/28/2016	Photocopies	$ 115.75
	12/29/2016	Photocopies	$ 0.50
	12/30/2016	Photocopies	$ 3.50
	1/3/2017	Photocopies	$ 9.25
	1/23/2017	Photocopies	$ 4.25
	1/24/2017	Photocopies	$ 1.00
	1/27/2017	Photocopies	$ 1.75
	1/30/2017	Photocopies	$ 5.00
	1/31/2017	Photocopies	$ 2.75

2/3/2017	Photocopies	$	4.00
2/6/2017	Photocopies	$	2.75
2/21/2017	Photocopies	$	15.00
3/7/2017	Photocopies	$	44.50
3/8/2017	Photocopies	$	17.50
3/9/2017	Photocopies	$	234.50
3/10/2017	Photocopies	$	251.25
3/14/2017	Photocopies	$	1.50
3/15/2017	Photocopies	$	5.50
3/16/2017	Photocopies	$	270.25
3/20/2017	Photocopies	$	2.00
3/28/2017	Photocopies	$	1.50
3/29/2017	Photocopies	$	7.25
3/30/2017	Photocopies	$	47.25
4/17/2017	Photocopies	$	1.00
4/27/2017	Photocopies	$	2.00
5/15/2017	Photocopies	$	523.75
5/24/2017	Photocopies	$	8.50
5/25/2017	Photocopies	$	3.00
6/8/2017	Photocopies	$	39.75
6/29/2017	Photocopies	$	0.25
7/6/2017	Photocopies	$	150.00
7/7/2017	Photocopies	$	242.00
7/13/2017	Photocopies	$	23.00
7/13/2017	Photocopies	$	2.75
7/18/2017	Photocopies	$	9.00
7/19/2017	Photocopies	$	3.75
7/20/2017	Photocopies	$	1.00
7/25/2017	Photocopies	$	3.25
8/4/2017	Photocopies	$	2.75
8/9/2017	Photocopies	$	15.25
8/16/2017	Photocopies	$	71.25
8/18/2017	Photocopies	$	432.50
8/21/2017	Photocopies	$	274.25
8/22/2017	Photocopies	$	127.00
8/25/2017	Photocopies	$	234.25
8/28/2017	Photocopies	$	5.25
8/31/2017	Photocopies	$	2.50
9/6/2017	Photocopies	$	8.75
9/13/2017	Photocopies	$	2.25
10/11/2017	Photocopies	$	0.25
10/23/2017	Photocopies	$	2.25
11/10/2017	Photocopies	$	6.25
12/22/2017	Photocopies	$	4.00
1/23/2018	Photocopies	$	0.25
7/6/2018	Photocopies	$	2.00
7/31/2018	Photocopies	$	2.00

8/9/2018	Photocopies	$	254.50
8/17/2018	Photocopies	$	8.50
8/23/2018	Photocopies - .10/page	$	244.60
8/24/2018	Photocopies	$	0.75
8/28/2018	Photocopies	$	9.50
8/28/2018	Photocopies	$	24.50
9/4/2018	Photocopies	$	23.75
9/6/2018	Photocopies	$	38.75
9/7/2018	Photocopies	$	52.75
9/19/2018	Photocopies	$	43.00
9/20/2018	Photocopies	$	3.00
9/24/2018	Photocopies	$	11.75
9/25/2018	Photocopies	$	21.00
9/25/2018	Photocopies	$	25.25
9/26/2018	Photocopies	$	1.50
9/28/2018	Photocopies - .10/page	$	190.00
10/1/2018	Photocopies (12)	$	564.50
10/2/2018	Photocopies	$	5.25
10/3/2018	Photocopies	$	0.50
10/4/2018	Photocopies	$	105.50
10/5/2018	Photocopies	$	72.25
10/9/2018	Photocopies	$	145.50
10/10/2018	Photocopies	$	17.25
10/11/2018	Photocopies	$	8.25
10/12/2018	Photocopies	$	205.75
10/15/2018	Photocopies - .10/page	$	243.80
10/16/2018	Photocopies	$	54.50
10/17/2018	Photocopies	$	405.25
10/18/2018	Photocopies	$	15.75
10/19/2018	Photocopies	$	794.50
10/22/2018	Photocopies	$	177.00
10/23/2018	Photocopies - .10/page	$	210.70
10/24/2018	Photocopies	$	19.50
10/25/2018	Photocopies	$	244.50
10/31/2018	Photocopies	$	4.00
11/19/2018	Photocopies	$	399.00
11/20/2018	Photocopies	$	35.25
11/27/2018	Photocopies	$	15.00
11/28/2018	Photocopies	$	8.25
11/29/2018	Photocopies	$	5.50
11/30/2018	Robison, Sharp, Sullivan & Brust - Invoice for share of costs for trial binders	$	682.63
12/10/2018	Photocopies	$	1.00
1/25/2019	Photocopies	$	0.50
1/30/2019	Photocopies	$	55.25
2/1/2019	Photocopies	$	2.00

2/4/2019	Photocopies	$	269.25
2/6/2019	Photocopies	$	26.50
2/7/2019	Photocopies (12)	$	146.50
2/7/2019	Photocopies	$	146.50
2/7/2019	Photocopies	$	146.50
2/15/2019	Photocopies	$	1.25
2/21/2019	Photocopies	$	6.50
2/22/2019	Photocopies	$	3.00
2/25/2019	Photocopies	$	486.50
2/26/2019	Photocopies	$	17.75
2/27/2019	Photocopies	$	72.75
2/28/2019	Photocopies	$	0.75
3/2/2019	Photocopies	$	9.75
3/4/2019	Photocopies	$	16.25
3/11/2019	Photocopies	$	1.75
3/14/2019	Photocopies	$	0.25
3/20/2019	Photocopies	$	5.50
3/29/2019	Photocopies	$	655.00
	TOTAL	**$**	**17,961.67**

(14)	Date	Description	Amount

Reasonable costs for postage.

6/11/2015	Federal Express - Invoice 4-969-39499 - Tracking #773815064813	$ 25.75
8/20/2015	Postage	$ 0.48
10/16/2015	Federal Express - Tracking number 774757741763 - Deposition Exhibits	$ 113.12
11/4/2015	Federal Express - Tracking: 774904843624	$ 26.22
11/4/2015	Federal Express - Tracking: 774904824191	$ 17.86
1/28/2016	Postage	$ 34.37
2/3/2016	United Parcel Service from Laura Mitz-Roberts to Jenifer Cannon - Tracking #1Z18E07VNT92680888	$ 11.55
2/3/2016	Postage	$ 2.54
2/5/2016	Postage	$ 0.70
2/10/2016	Postage	$ 1.06
2/18/2016	Postage	$ 6.85
2/19/2016	Postage	$ 1.14
2/23/2016	Postage	$ 0.96
2/26/2016	Postage	$ 0.48
3/8/2016	Postage	$ 1.20
3/11/2016	Postage	$ 0.48
3/14/2016	United Parcel Service - Tracking #1Z18E07V0191582204	$ 30.64
3/14/2016	United Parcel Service - Tracking #1Z18E07V0192737590	$ 30.64
3/17/2016	Postage	$ 0.48
3/18/2016	United Parcel Service - Invoice #000018E07V136 - Tracking #1Z18E07V4490575812 - Delivery to Teresa Pilatowicz	$ 50.71
3/18/2016	United Parcel Service - Invoice #000018E07V136 - Tracking #1Z18E07V4493818429 - Delivery to Teresa Pilatowicz	$ 50.71
3/18/2016	Postage	$ 1.64
3/23/2016	Postage	$ 11.06
3/31/2016	Postage	$ 0.48
4/4/2016	Postage	$ 0.70
4/6/2016	Postage	$ 0.48
4/29/2016	Postage	$ 2.84
5/3/2016	Postage	$ 1.57
5/31/2016	Postage	$ 46.00
9/12/2016	Postage	$ 1.15

11/15/2016	Postage	$	1.15
11/21/2016	Postage	$	3.25
11/30/2016	United Parcel Service - Tracking #1Z18E07V0390231313 - Delivery to Teresa Pilatowicz	$	14.95
11/30/2016	Postage	$	0.46
12/14/2016	Postage	$	1.36
12/21/2016	Postage	$	1.15
12/23/2016	Postage	$	0.46
12/29/2016	United Parcel Service - Tracking #1Z18E07V0394144197 - Delivery to Teresa Pilatowicz	$	13.28
12/30/2016	Postage	$	1.36
1/3/2017	Postage	$	1.57
1/23/2017	Postage	$	0.46
1/27/2017	Postage	$	1.19
1/30/2017	Postage	$	1.86
2/2/2017	Postage (14)	$	1.19
2/6/2017	Postage	$	1.19
2/15/2017	Postage	$	2.03
3/14/2017	United Parcel Service - Tracking #1Z18E07V0193214081 - Delivery to John Murtha @ Woodburn & Wedge	$	20.58
3/20/2017	Postage	$	1.19
3/29/2017	Postage	$	0.67
4/17/2017	Postage	$	0.46
4/27/2017	Postage	$	0.67
5/24/2017	Postage	$	1.86
6/8/2017	Postage	$	23.46
7/7/2017	United Parcel Service - Tracking #1Z18E07V4496320577 - Delivery to Teresa Pilatowicz	$	75.67
7/25/2017	Postage	$	2.03
8/9/2017	Postage	$	0.92
8/18/2017	United Parcel Service - Tracking #1Z18E07V0390467140 - Delivery to Teresa Pilatowicz	$	15.68
8/25/2017	United Parcel Service - Tracking #1Z18E07V0398698725 - Delivery to Second Judicial Court	$	12.07
9/6/2017	Postage	$	2.28
9/6/2017	Postage	$	2.28
1/23/2018	Postage	$	0.47
8/24/2018	United Parcel Service - Tracking #1Z18E07VP291122210 - Delivery to Teresa Pilatowicz	$	15.65

8/28/2018	Postage	$	1.64
9/19/2018	United Parcel Service - Tracking #1Z18E07V1391626653 - Delivery to Clerk of the Court in Reno, NV	$	37.38
9/28/2018	Postage	$	1.63
10/1/2018	Postage	$	9.59
10/2/2018	United Parcel Service - Tracking #1Z18E07V1590109700 - Delivery to Teresa Pilatowicz	$	147.55
10/5/2018	Postage	$	0.68
10/12/2018	Postage	$	9.43
10/17/2018	United Parcel Service - Tracking #1Z18E07V0796804696 - Delivery to Dept. 4, Second Judicial District Court in Reno, NV	$	52.72
10/19/2018	United Parcel Service - Tracking #1Z18E07V0295235526 - Delivery to Teresa Pilatowicz	$	31.32
10/19/2018	United Parcel Service - Tracking #1Z18E07V0298697906 - Delivery to John F. Murtha	$	47.62
10/19/2018	United Parcel Service - Tracking #1Z18E07V0299529514 - Delivery to John F. Murtha	$	56.68
10/22/2018	United Parcel Service - Tracking #1Z18E07V1399814748 - Delivery to Teresa Pilatowicz	$	22.06
10/24/2018	United Parcel Service - Tracking #1Z18E07V1396289983 - Delivery to Reno	$	174.62
10/24/2018	United Parcel Service - Tracking #1Z18E07V1397159951 - Delivery to Reno	$	205.33
10/24/2018	United Parcel Service - Tracking #1Z18E07V1398041576 - Delivery to Reno	$	174.31
10/24/2018	United Parcel Service - Tracking #1Z18E07V1398523564 - Delivery to Reno	$	204.13
11/13/2018	United Parcel Service - Tracking #1Z4708X61592336653 - Deliver trial boxes to Las Vegas from Reno	$	553.28
11/13/2018	United Parcel Service - Tracking #1Z4708X61590001268 - Deliver trial boxes to Las Vegas from Reno	$	285.62

11/13/2018	United Parcel Service - Tracking #1Z4708X61591658870 - Deliver trial boxes to Las Vegas from Reno	$	294.84
11/13/2018	United Parcel Service - Tracking #1Z4708X61593209486 - Deliver trial boxes to Las Vegas from Reno	$	224.16
11/13/2018	United Parcel Service - Tracking #1Z4708X61590553092 - Deliver trial boxes to Las Vegas from Reno	$	224.16
11/13/2018	United Parcel Service - Tracking #1Z4708X61594589707 - Deliver trial boxes to Las Vegas from Reno	$	553.28
11/13/2018	United Parcel Service - Tracking #1Z4708X61591219317 - Deliver trial boxes to Las Vegas from Reno	$	376.73
11/13/2018	United Parcel Service - Tracking #1Z4708X61591341925 - Deliver trial boxes to Las Vegas from Reno	$	204.96
11/13/2018	United Parcel Service - Tracking #1Z4708X61590857531 - Deliver trial boxes to Las Vegas from Reno	$	235.25
11/13/2018	United Parcel Service - Tracking #1Z4708X61590666149 - Deliver trial boxes to Las Vegas from Reno	$	171.14
2/1/2019	United Parcel Service - Tracking #1Z18E07V1390887463 - Delivery to Washoe County Court	$	30.63
2/5/2019	United Parcel Service - Tracking #1Z18E07V1394615070 - Delivery to Washoe County Court	$	17.26
2/25/2019	United Parcel Service - Tracking #1Z18E07V1595608153 - Delivery to Washoe County Court, Department 4	$	72.34
2/28/2019	Postage	$	0.50
3/29/2019	Postage	$	66.50
	TOTAL	**$**	**5,184.05**

(15)	Date	Description	Amount
Reasonable costs for travel and lodging incurred taking depositions and conducting discovery.			
	6/22/2015	Airfare (835.51), Taxi (64.35, Lodging (270.50) and Meals (36.04)	$ 1,206.40
	9/28/2015	Teresa Pilatowicz - Airfare, lodging, meals and car for deposition in CA	$ 742.94
	10/19/2015	Teresa Pilatowicz - Airfare for Deposition	$ 361.82
	10/19/2015	Teresa Pilatowicz for Deposition of Dennis Vacco, S. Morabito and PMK of Snowshoe - Airfare (1530.30) Taxi (116.52) Lodging (59.53) and Meals (109.60)	$ 1,815.95
	3/15/2016	Teresa Pilatowicz - lodging in LA for Deposition	$ 273.31
	3/15/2016	Teresa Pilatowicz - Airfare for Deposition	$ 493.96
	3/15/2016	Teresa Pilatowicz - Transportation while in Los Angeles for Deposition	$ 95.51
	3/15/2016	Teresa Pilatowicz - Fed Ex for copies	$ 26.21
	3/20/2016	Teresa Pilatowicz - Lodging for Deposition	$ 750.14
	3/20/2016	Teresa Pilatowicz - Airfare for Deposition	$ 493.96
	3/20/2016	Teresa Pilatowicz - Meals while in Los Angeles for deposition	$ 34.54
	3/21/2016	Teresa Pilatowicz - Meals while in Los Angeles for deposition	$ 65.67
	3/21/2016	Teresa Pilatowicz - Transportation while in Los Angeles for Deposition	$ 185.63
	3/21/2016	Teresa Pilatowicz - Fed Ex for copies	$ 91.77
	3/24/2016	Gabby Hamm - Airfare to Reno for Deposition of Dennis Banks & Bif Leonard	$ 499.96
	3/24/2016	Gabby Hamm - Lodging while in Reno for Deposition of Dennis Banks & Bif Leonard	$ 79.95
	3/24/2016	Gabby Hamm - Uber while in Reno for Deposition of Dennis Banks & Bif Leonard	$ 50.56

3/24/2016	Gabby Hamm - Parking at Airport while in Reno for Deposition of Dennis Banks & Bif Leonard	$	25.00
3/24/2016	Gabby Hamm - Meals while in Reno for Deposition of Dennis Banks & Bif Leonard	$	38.32
5/15/2017	Teresa Pilatowicz - Airfare, Taxi, Hotel, Meals and Parking while in Los Angeles, CA for Deposition of Stanton Bernstein	$	479.28
7/9/2017	Teresa Pilatowicz - Airfare, Lodging, Taxi and Meals while in Buffalo, NY for Deposition of Dennis Vacco & PMK of Hodgson Russ	$	1,273.47
12/6/2017	Teresa Pilatowicz - Airfare and Parking for Settlement conference	$	410.96
4/30/2018	Teresa Pilatowicz - Travel expenses to attend deposition of person most knowledgeable of Hodgson Russ	$	672.30
	TOTAL	**$**	**10,167.61**

(17)	Date	Description	Amount
Reasonable and necessary expense incurred in connection with the action - Court costs, Certified Records for Trial & Legal Research.			
	10/14/2015	Pacer	$ 3.70
	1/7/2016	Pacer	$ 12.30
	3/7/2016	Sierra Document Management - Invoice MAR 16 012 - document production	$ 112.74
	3/31/2016	Westlaw Research for March 2016	$ 357.93
	3/31/2016	Pacer	$ 7.50
	6/30/2016	Pacer	$ 3.10
	9/1/2016	Pacer	$ 26.30
	10/3/2016	Pacer	$ 1.30
	11/1/2016	Pacer	$ 16.40
	11/7/2016	New York Dept. of State, Division of Corporations	$ 20.00
	1/3/2017	Pacer	$ 7.00
	4/3/2017	Pacer (17)	$ 10.10
	5/31/2017	Pacer (17)	$ 6.70
	6/30/2017	Pacer	$ 11.10
	8/1/2017	Pacer	$ 3.40
	8/10/2017	Court Call ID: 8519396 - Motion Hearing	$ 65.00
	10/2/2017	Pacer	$ 4.80
	12/19/2017	Telephonic Conference Court Call - ID: 8782205 (17)	$ 65.00
	7/31/2018	Pacer (17)	$ 1.40
	9/19/2018	Teresa Pilatowicz - Obtain California Court Records	$ 22.50
	10/1/2018	U.S. Bankruptcy Court Clerk - ck #5335 - Certified Copies	$ 269.00
	10/1/2018	Orange County - Certified Copies - Order #148884	$ 14.00
	10/1/2018	Riverside County Recorder - Transaction #74536076	$ 32.50
	10/2/2018	Washoe County Recorder - Receipt: 20181002-063550 - Certified Copies	$ 14.49
	10/4/2018	Nevada Secretary of State - Job: C20181002-2119 - Entity Copies and Certification of Document	$ 42.00
	10/4/2018	Nevada Secretary of State - Job: C20181002-2128 - Entity Copies and Certification of Document	$ 50.00

10/12/2018	Clerk of the Court - United States Bankruptcy Court - ck #5400 - Certified Copies	$	298.00
10/12/2018	New York Secretary of State - Certified Copies	$	85.00
10/15/2018	Washoe County Recorder - Receipt #20181015-066448 - Certified Copy of Document	$	6.21
10/19/2018	US Bankruptcy Court - Certified Copies	$	141.00
10/19/2018	New York Secretary of State - Certified Copies	$	85.00
	TOTAL	**$**	**1,795.47**

Messenger	Date	Description	Amount
	5/29/2015	J & L Legal Service Invoice 2015282 - Service to Washoe 2nd Judicial Court (7)	$ 72.50
	10/13/2015	J&L Legal Service - Invoice 2015385 - File/Sign 3 Commissions @ 2nd Judicial Court	$ 73.00
	12/5/2016	Hot Shot Delivery, Inc. - Invoice #141344 - Delivery to Superior Court and Compass Bank	$ 131.16
	1/3/2017	J&L Process Service - Invoice #17-1098 - Delivery to Second Judicial Court - Reno (7)	$ 65.00
	2/3/2017	J&L Process Service - Invoice #17-2043 - Service on Washoe County Dist. Ct.	$ 100.00
	6/14/2017	J&L Process Service - Invoice #17-2440 - Rush Court Run in Reno and Copies (17)	$ 68.50
	8/7/2017	J&L Process Service - Invoice #17-2599 - Rush Court Run to Reno Discovery Commissioner (17)	$ 65.00
	9/19/2017	J&L Process Service - Invoice #17-2673 - Copies and Delivery to 71 Washington Street, Reno, NV (17)	$ 190.00
	10/24/2018	J&L Process Service - Invoice #18-6542 - CA Secretary of State/Certificate of Merger, Certified Copy Fees and Over Night Fees (17)	$ 152.00
	11/3/2018	J&L Process Service - Invoice #18-6577 - Certified Copy Fee and Court Run to Washoe County District Court (17)	$ 60.00
	11/3/2018	J&L Process Service - Invoice #18-6541 - Court Run to Washoe County District Court (17)	$ 55.00
		TOTAL	**$ 1,032.16**

Tarvel Related to Hearing & Trial	Date	Description	Amount
	2/23/2016	Teresa Pilatowicz - Travel to hearing	$ 711.96
	2/23/2016	Teresa Pilatowicz - Siena Hotel Spar Casino for hearing	$ 115.50
	2/23/2016	Teresa Pilatowicz - Uber	$ 9.58
	2/24/2016	Teresa Pilatowicz - Uber	$ 10.79
	2/24/2016	Gabby Hamm - Airfare to Reno for Pretrial Conference	$ 477.96
	2/24/2016	Gabby Hamm - Transportation while in Reno for Pretrial Conference	$ 22.61
	4/5/2016	Gerald Gordon - Ct Appearance, Motion to Compel 364, 331 - Airfare, Car Rental & Parking	$ 295.50
	1/19/2017	Teresa Pilatowicz - Airfare, Meals and Parking for travel to Reno to attend hearing for App for Order to show cause (Bayuk)	$ 439.40
	9/11/2018	Erika Turner - Airfare to Reno	$ 531.96
	9/11/2018	Teresa Pilatowicz - Travel Expenses to Reno to attend Pretrial Conference	$ 282.66
	10/15/2018	Teersa Pilatowicz - Travel expenses to meet with Client for trial prep in Las Vegas	$ 303.72
	10/25/2018	Teresa Pilatowicz - Hotel, Airfare, Parking, Uber and Meals while in Reno for trial	$ 1,989.15
	10/25/2018	Gabby Hamm - Airfare to Reno	$ 511.50
	10/25/2018	Gabby Hamm - Car Rental while in Reno for Trial	$ 468.87
	10/25/2018	Gabby Hamm - Uber while in Reno for Trial	$ 88.38
	10/25/2018	Gabby Hamm - Airport Parking while in Reno for Trial	$ 25.75
	10/25/2018	Gabby Hamm - Lodging while in Reno for Trial	$ 1,267.10
	10/25/2018	Gabby Hamm - Meals while in Reno for Trial	$ 137.61
	10/25/2018	Gabby Hamm - Photocopies while in Reno for Trial	$ 515.18
	10/25/2018	Gabby Hamm - Office Supplies while in Reno for Trial	$ 243.83
	10/28/2018	Erika Turner - Airfare to Reno	$ 531.96
	10/28/2018	Erika Turner - Hotel while in Reno	$ 1,591.13

10/28/2018	Erika Turner - Car rental while in Reno for trial	$	1,100.74
11/4/2018	Erika Turner - Airfare to Reno	$	531.96
11/6/2018	Erika Turner - Return flight from Reno while attending Trial	$	531.96
11/25/2018	Teresa Pilatowicz - Airfare to Reno for Closing Arguments at Trial	$	623.56
11/25/2018	Teresa Pilatowicz - Uber for Closing Arguments at Trial	$	47.95
11/25/2018	Teresa Pilatowicz - Meals for Closing Arguments at Trial	$	15.35
11/25/2018	Teresa Pilatowicz - Lodging for Closing Arguments at Trial	$	241.63
11/25/2018	Teresa Pilatowicz - Photocopies for Closing Arguments at Trial	$	9.52
2/7/2019	Erika Turner - Hotel while in Reno	$	286.12
2/7/2019	Erika Turner - Airfare to Reno	$	541.96
2/10/2019	Erika Turner - Uber in Reno	$	14.97
3/1/2019	Erika Turner - Airfare to Reno	$	541.96
	TOTAL	**$**	**15,059.78**