

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

**UNITED STATES SECURITIES  
AND EXCHANGE COMMISSION,**

**Plaintiff,**

**V.**

**EQUITYBUILD, INC., EQUITYBUILD  
FINANCE, LLC, JEROME H. COHEN,  
and SHAUN D. COHEN,**

**Defendants.**

**Civil Action No. 18-cv-5587**

**Hon. Manish S. Shah**

**Magistrate Judge Young B. Kim**

**RECEIVER'S THIRTY-SECOND INTERIM APPLICATION AND MOTION  
FOR COURT APPROVAL OF PAYMENT OF FEES AND EXPENSES  
OF RECEIVER AND RECEIVER'S RETAINED PROFESSIONALS**

Kevin B. Duff, as the receiver (“Receiver”) for the Estate of Defendants EquityBuild, Inc., EquityBuild Finance, LLC, their affiliates, and the affiliate entities of Defendants Jerome Cohen and Shaun Cohen, as defined in the Order Appointing Receiver entered August 17, 2018 (Dkt. 16), as supplemented by Order entered March 14, 2019 (Dkt. 290) and Order entered February 21, 2020 (Dkt. 634) (collectively, the “Receivership Defendants”), and pursuant to the powers vested in him by Order of this Court, respectfully submits this Thirty-Second Interim Application (“Application”) for the Second Quarter 2026, and moves this Court for an order approving payment of the fees and expenses of the Receiver, the Receiver’s counsel, Rachlis Duff & Peel, LLC (“RDP”), the Receiver’s tax counsel and administrator Miller Kaplan Arase LLP (“Miller Kaplan”), and the Receiver’s accountant Sorren. In support of his Application and Motion, the Receiver states as follows:

## **I. BACKGROUND**

On August 15, 2018, the United States Securities and Exchange Commission (“SEC”) filed a civil Complaint against Jerome Cohen, Shaun Cohen, EquityBuild Inc., and EquityBuild Finance LLC (collectively the “Defendants”) alleging violations of federal securities laws, along with a motion for entry of an asset freeze, preliminary injunction, and other ancillary relief. (Dkt. 1 & 3, respectively)

In their Complaint against the Defendants, the SEC alleged violations of Section 10(b) of the Securities Exchange Act of 1934 (the “Exchange Act”), 15 U.S.C. § 78j(b), and Rule 10b-5 promulgated thereunder, 17 C.F.R. § 240.10b-5, Section 20(a) of the Exchange Act, 15 U.S.C. § 78t(a), Sections 5(a) and 5(c) of the Securities Act of 1933 (the “Securities Act”), 15 U.S.C. § 77e(a) and (c), and Section 17(a) of the Securities Act, 15 U.S.C. § 77q(a). (Dkt. 1)

The Complaint further alleged that the Defendants operated a Ponzi-scheme that raised at least \$135 million from more than 900 investors by, among other things, making untrue statements of material fact in connection with the sale of promissory notes allegedly secured by commercial and residential real estate primarily located on the south side of Chicago. (*Id.* ¶¶ 1-7, 17, 20-51)

On August 28, 2018, the Court entered a judgment against defendants Jerome Cohen and Shaun Cohen which, among other things, enjoined future violations of federal securities laws. (Dkt. 40)

In connection with its civil action, the SEC sought and obtained Court approval for the appointment of a Receiver, and on August 17, 2018, this Court entered an Order Appointing Receiver. (Dkt. 16)

Under the Order Appointing Receiver, the Receiver was authorized to engage and employ persons and entities in his discretion to assist him in carrying out the duties and responsibilities set forth in the Order. (*Id.* ¶ 54)

Accordingly, the Receiver retained RDP as special counsel, and, on August 20, 2018, the Court entered an Order approving RDP's rates. (Dkt. 19) On August 23, 2018, the Receiver retained Miller Kaplan to provide tax advice services and serve as Tax Administrator of the Settlement Fund, and Sorren, to provide accounting services and to perform tax and related work regarding the assets of the Receivership Estate. (Dkt. 32) On August 28, 2018, the Court entered an Order approving Miller Kaplan's and Sorren's<sup>1</sup> rates. (Dkt. 39 & 45)

Pursuant to the Order Appointing Receiver, the Receiver and his retained personnel are entitled to "reasonable compensation and expense reimbursement" from the Receivership Estate, as described in the "Billing Instructions for Receivers in Civil Actions Commenced by the U.S. Securities and Exchange Commission" (the "Billing Instructions") agreed to by the Receiver. (Dkt. 16, ¶ 69)

## **II. THIRTY-SECOND INTERIM APPLICATION**

Pursuant to the Billing Instructions, the Receiver provides the following information regarding this Application:

- a. The Application covers the period from April 1, 2026 through June 30, 2026.
- b. The names or job titles and hourly rates of all professionals for RDP, Sorren, and Miller Kaplan are attached as **Exhibit A**.

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<sup>1</sup> At the time the court approved the rates for these accounting professionals (Dkt. 45), the firm was called BrookWeiner LLC. Although the firm name subsequently changed from BrookWeiner to KMA SC to Sorren, the rates charged to the Receivership have remained constant.

- c. This is the Receiver's Thirty-Second Interim Application. The attached **Exhibit B** summarizes (1) the fees approved with respect to the Receiver's prior interim fee applications, (2) the amounts paid pursuant to approved allocations, (3) the unallocated amounts paid from the Receiver's account, (4) the amounts paid in final distributions, (5) the amounts paid at property closings as Agency Fees, (6) the amounts held back pursuant to court order and the previously held-back fees paid pursuant to final distributions, and (7) any approved amounts that were unpaid as of June 30, 2026.

### **III. CASE STATUS**

Pursuant to the Billing Instructions, the Receiver provides the following information regarding the status of the case, and activities performed during the period covered by this Application. *See also* Receiver's Thirty-Second Status Report (Second Quarter 2026) for additional information. (Dkt. 1972)

**a. Cash on Hand and Assets in the Receivership Estate**

The Receiver's Standardized Fund Accounting Report ("SFAR") for the Second Quarter 2026 is attached as **Exhibit C**. The SFAR sets forth the funds received and disbursed from the Receivership estate during this reporting period. As reported in the SFAR, the amount of cash on hand as of June 30, 2026 was \$20,343,117.51.

All known Receivership Property is identified and described in the Master Asset List attached hereto as **Exhibit D**. The Master Asset List identifies funds in the Receiver's account in the amount of \$20,343,117.51, and an additional real estate asset that may potentially be recovered for the receivership estate. Additionally, the separate interest-bearing accounts established by the Receiver to hold the proceeds from sold real estate are identified on **Exhibit E**, which collectively

contained \$10,400.35 after the interest earned through June 30, 2026 was deposited into the two accounts that were remaining on June 30, 2026. Both of these accounts have now been closed.

**b. Receiver's Administration of the Case**

Upon his appointment, the Receiver began making efforts to determine the nature, location, and value of all property interests of the Receivership Defendants, including monies, funds, securities, credits, effects, goods, chattels, lands, premises, leases, claims, choses in action, rights and other assets, together with all profits, interest, or other income attributable thereto, which the Receivership Defendants owned, possessed, retained a beneficial interest in, or controlled directly or indirectly, and to preserve and maintain those assets. In furtherance of such, the Receiver took, *inter alia*, the following actions:

i. Identification, Preservation, and Recovery of Assets

During the quarter, the Receiver worked with the SEC to determine whether an existing asset has equity that could potentially be recovered by the Estate.

ii. Financial Reporting

The Receiver only needed to devote a minimal amount of work during the quarter to financial reporting.

iii. Open Litigation

During the quarter, the Receiver negotiated and reached a settlement with the City of Chicago to resolve all outstanding claims and disputes relating to EquityBuild properties, liens, and other matters asserted by the City with respect to the Receivership Estate. The Receiver prepared a Motion to Approve Settlement with the City of Chicago, which was filed on June 10, 2026. (Dkt. 1961) After the period set by the Court for objections to the Receiver's motion passed with no objections, the Receiver prepared and submitted a proposed order approving the settlement, which the Court entered on June 25, 2026. (Dkt. 1964)

iv. Control of Receivership Property and Records

During the Second Quarter 2026, the Receiver continued efforts to maintain, preserve, and use EquityBuild's internal documents during the pendency of this matter.

v. Factual Investigation

During the Second Quarter 2026, the Receiver and his retained professionals continued to review and analyze the various and sundry records recovered in connection with this action, as necessary in connection with the ongoing and remaining work for the receivership.

vi. Accounts Established by Receiver for the Benefit of the Receivership Estate

The Receiver established custodial accounts at a federally insured financial institution to hold all cash equivalent Receivership property. The interest-bearing checking accounts are used by the Receiver to collect liquid assets of the estate and to pay the portfolio-related and administrative expenses.

For each property encumbered by secured debt that was sold, the Receiver also established a separate interest-bearing account for the purpose of depositing and holding funds until such time as the Court ordered distributions, following a claims process, to the creditors of the Estate, including the defrauded investors. (Dkt. 230, 311, 344 & 346) As of the filing of this report, all funds in each of these accounts have been distributed and the accounts have been closed.

c. Creditors and Claims Against the Receivership Estate

During the quarter, the Receiver and his team completed the review and analysis of the unsecured claims against the Estate needed to prepare the Receiver's proposed distribution plan for Group 10, including (1) those claims asserting an interest in equity funds or unsecured promissory notes; (2) previously secured claims that were rolled to unsecured investments; (3) the claims of trade creditors and other non-lender creditors; and (4) secured claims that were not completely satisfied in claim Groups 1-9 (and have not been waived and/or compromised). As part

of this work, the Receiver grouped related claims into “Claim Sets,” analyzed the total moneys recovered and net remaining loss for each of the Claim Sets, confirmed the amounts and balances of loans rolled from other properties to unsecured investments, and in certain situations worked with claimants to obtain additional information needed to make a determination and recommendation. The Receiver also evaluated distribution methodologies for the remaining unencumbered funds in the estate, and considered the potential outcomes of employing different methodologies before selecting the rising tide methodology. The Receiver then finished preparing a thorough narrative and detailed distribution spreadsheet showing each claimant whether the Receiver recommends to the Court that they receive a distribution in Group 10, and in what amount, if any. This proposed distribution plan was filed on June 30, 2026. (Dkt. 1967)

During the quarter, the Receiver and his team engaged in various other activities relating to the claims process as reflected in the submitted invoices. Most notably, the Receiver and his professionals communicated with claimants and certain claimants’ counsel regarding the claims process, informal discovery efforts, and distributions, continuously updating all claimants on the developments in this action, and responding in a timely manner to the various communications from investors and others.

To ease the burden and provide basic information, the Receiver established a web page (<https://rdaplawnet/equitybuild-receivership/>) for claimants and other interested parties to obtain information and certain court filings related to the Receivership estate, which remains in place today and continues to be the best and most cost-effective means of obtaining information regarding the status of this action.

#### IV. BILLING ADDRESSED IN THIS APPLICATION

Pursuant to the Billing Instructions, the Receiver provides the following information regarding current billing:

**a. Total Compensation and Expenses Requested.**

- i. In connection with his duties, the Receiver respectfully requests compensation for services rendered, totaling \$72,501.00 for the period of this Application. Copies of the Receiver's invoices for April, May, and June, 2026 are attached as **Exhibit F**.
- ii. In connection with the legal services provided to the Receiver by RDP, the Receiver respectfully requests compensation for services rendered, along with reimbursement of expenses, totaling \$110,348.59 for the period of this Application. Copies of RDP's invoices April, May, and June, 2026 are attached as **Exhibit G**.
- iii. In connection with the accounting provided to the Receiver by Miller Kaplan, the Receiver respectfully requests compensation for services rendered, along with reimbursement of expenses, totaling \$1,176.80. These fees relate to services rendered during the Second Quarter 2026. A copy of Miller Kaplan's invoice is attached as **Exhibit H**.
- iv. In connection with the accounting provided to the Receiver by Sorren, the Receiver respectfully requests compensation for services rendered during the Second Quarter 2026, totaling \$165.00. A copy of Sorren's invoice is attached as **Exhibit I**.

**b. Source of Funds for Requested Compensation and Expenses.**

The Receiver requests that the above fees be paid from the Receiver's operating account.

**c. Thirty-Second Application for Payment of Professional Fees and Expenses.**

This is the Receiver's Thirty-Second Interim Application.

**d. Summary of Activity.**

A "Summary of Activity," providing the total hours billed and the amount of billing for each person who billed time during the Application period (April 1, 2026 through June 30, 2026) can be found at the end of the Receiver's invoices (Exhibit F) and RDP's invoices (Exhibit G). The average hourly billing rate reflected by RDP's invoices for the application period was \$306.67. The value of the billed hours in relation to the fees sought by this fee application equates to a 49% discount off the Receiver and RDP's standard rates.

**V. CONCLUSION**

WHEREFORE, the Receiver respectfully requests that the Court approve the Receiver's Thirty-Second Interim Fee Application and enter an Order as follows:

- a. finding the fees and expenses of the Receiver and Receiver's retained professionals, Rachlis Duff & Peel, LLC, Miller Kaplan Arase LLP, and Sorren, as described in Exhibits F-I, respectively, to be reasonable and necessary to the Receivership;
- b. approving the Receiver's payment to the Receiver and the Receiver's retained professionals of the fees and expenses approved in this application from the Receiver's account as described and recommended in this fee application; and
- c. granting the Receiver all other relief which this Court deems just and proper.

Dated: August 10, 2026

Kevin B. Duff, Receiver

By: /s/ Michael Rachlis

Michael Rachlis  
Jodi Rosen Wine  
Rachlis Duff & Peel, LLC  
216 W. Jackson Boulevard, Suite 975  
Chicago, IL 60606  
Phone (312) 733-3950  
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**RECEIVER'S CERTIFICATION**

1. Pursuant to the Billing Instructions, the Receiver certifies as follows regarding the Receiver's Thirty-Second Interim Application and Motion for Court Approval of Payment of Fees and Expenses of Receiver and Receiver's Retained Professionals:

- a. The Receiver has read the foregoing Application and Motion;
- b. To the best of the Receiver's knowledge, information and belief formed after reasonable inquiry, the Application and Motion and all fees and expenses therein are true and accurate and comply with the Billing Instructions (with any exceptions specifically noted in this Certification, Application, and Motion);
- c. All fees contained in the Application and Motion are based on the rates listed in the Fee Schedule attached hereto as Exhibit A, and such fees are reasonable, necessary, and commensurate with the skill and experience required for the activity performed;
- d. The Application and Motion does not include in the amount for which reimbursement is sought, the amortization of the cost of any investment, equipment, or capital outlay (except to the extent any such amortization is included within the permitted allowable amounts set forth herein); and
- e. In seeking reimbursement for a service which the Receiver or the Receiver's Retained Professionals justifiably purchased or contracted for from a third-party (such as copying, imaging, bulk mail, messenger service, overnight courier, computerized research, or title and lien searches), reimbursement is requested only for the amount billed to the Receiver or Receiver's Retained Professionals by the third-party vendor and paid by the Receiver or Receiver's Retained Professionals to such vendor. If such services were performed by the Receiver or Receiver's Retained Professionals, the Receiver certifies that no profit has been made on such reimbursable service.

2. On August 6, 2026, the Receiver provided to Mr. Benjamin Hanauer, of the SEC, a complete draft copy of this Application and Motion, and Exhibits A-I thereto, in a format specified by the SEC. The Receiver was subsequently notified by Mr. Hanauer that the SEC had reviewed and approved the bills.

Dated: August 10, 2026

/s/ Kevin B. Duff  
Kevin B. Duff, Receiver (kduff@rdaplawn.net)  
EquityBuild, Inc., et al.  
c/o Rachlis Duff & Peel, LLC  
216 W. Jackson Blvd., Suite 975  
Chicago, IL 60606

**CERTIFICATE OF SERVICE**

I hereby certify that I provided service of the foregoing Receiver's Thirty-Second Interim Application and Motion for Court Approval of Payment of Fees and Expenses of Receiver and Receiver's Retained Professionals, via the Court's CM/ECF system, to all counsel of record on August 10, 2026.

/s/ Michael Rachlis

Michael Rachlis  
Rachlis Duff & Peel, LLC  
216 W. Jackson Blvd., Suite 975  
Chicago, IL 60606  
Phone (312) 733-3950  
mrachlis@rdaplawn.net

# Exhibit A

## Rachlis Duff &amp; Peel, LLC Rates

| <b>Professional/<br/>Paraprofessional</b> | <b>Position</b>     | <b>2026<br/>Standard<br/>Hourly Rates</b> | <b>2026<br/>Discounted<br/>Hourly Rates</b> |
|-------------------------------------------|---------------------|-------------------------------------------|---------------------------------------------|
| Michael Rachlis                           | RDP Member          | \$750                                     | \$390                                       |
| Jodi Rosen Wine                           | RDP Senior Counsel  | \$695                                     | \$390                                       |
| Kathleen Pritchard                        | RDP Paralegal       | \$295                                     | \$140                                       |
| Ania Watychowicz                          | RDP Paralegal       | \$295                                     | \$140                                       |
| Justyna Rak                               | RDP Paralegal       | \$295                                     | \$140                                       |
| Stoja Zjalic                              | RDP Legal Assistant | \$265                                     | \$110                                       |



**Schedule of Current Fees**  
**With SEC Discounted Rates**  
March 1, 2018

| <b>Service provider</b> | <b>Rate, per hour</b> | <b>SEC Discounted rate at<br/>80% of standard, per hour</b> |
|-------------------------|-----------------------|-------------------------------------------------------------|
| Administrative Staff    | \$35 - \$125          | \$28 - \$100                                                |
| Accounting Staff        | \$100 - \$200         | \$80 - \$160                                                |
| Senior Accounting Staff | \$225 - \$275         | \$180 - \$220                                               |
| Attorney                | \$250 - \$350         | \$200 - \$280                                               |
| Partner                 | \$400 - \$550         | \$320 - \$440                                               |

Sorren (f/k/a KMA S.C.;  
f/k/a BrookWeiner) Billing  
Rates

20% discount from  
current standard rates

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|                  |            |
|------------------|------------|
| Staff Accountant | \$110/hour |
| Manager          | \$210/hour |
| Partner          | \$275/hour |

Prometheum's Hourly Rate

| <b>Position</b>             | <b>Hourly Rate</b> |
|-----------------------------|--------------------|
| Senior Technical Consultant | \$110              |

# Exhibit B

|                                                        | <i>Total Approved Fees</i> | <i>Allocated Fees Paid</i> | <i>Unallocated Fees Paid</i> | <i>Fees Paid Pursuant to Property Distributions</i> | <i>Agency Fees Paid</i> | <i>Total Held Back</i> | <i>Previously Held Back Fees Paid</i> | <i>Total Fees Paid and Held Back</i> | <i>Unpaid Approved Fees (as of 6/30/2026)</i> |
|--------------------------------------------------------|----------------------------|----------------------------|------------------------------|-----------------------------------------------------|-------------------------|------------------------|---------------------------------------|--------------------------------------|-----------------------------------------------|
| <i>1st - 13th Fee Apps</i>                             | \$ 4,906,931.50            | \$ 2,392,609.18            | \$ 771,310.87                | \$ 551,398.94                                       | \$ 259,373.97           | \$ 932,238.54          |                                       | \$ 4,906,931.50                      | \$0.00                                        |
| <i>14th - 16th Fee Apps</i>                            | \$ 527,136.00              | \$ 284,859.90              | \$ 52,607.89                 | \$ 101,846.45                                       | \$ -                    | \$ 87,821.76           |                                       | \$ 527,136.00                        | \$0.00                                        |
| <i>17th Fee App</i>                                    | \$ 137,379.00              | \$ 60,558.97               | \$ 17,857.07                 | \$ 39,100.01                                        | \$ -                    | \$ 19,862.95           |                                       | \$ 137,379.00                        | \$0.00                                        |
| <i>18th Fee App</i>                                    | \$ 112,410.00              | \$ 48,478.75               | \$ 15,997.68                 | \$ 7,969.50                                         | \$ -                    | \$ 39,964.07           |                                       | \$ 112,410.00                        | \$0.00                                        |
| <i>19th Fee App</i>                                    | \$ 172,360.00              | \$ 87,176.50               | \$ 27,981.50                 | \$ -                                                | \$ -                    | \$ 57,202.00           |                                       | \$ 172,360.00                        | \$0.00                                        |
| <i>20th Fee App</i>                                    | \$ 215,254.00              | \$ 142,861.42              | \$ 26,164.17                 | \$ -                                                | \$ -                    | \$ 46,228.41           |                                       | \$ 215,254.00                        | \$0.00                                        |
| <i>21st Fee App</i>                                    | \$ 161,419.00              | \$ 84,998.87               | \$ 32,759.41                 | \$ 4,213.69                                         | \$ -                    | \$ 39,447.03           |                                       | \$ 161,419.00                        | \$0.00                                        |
| <i>22nd Fee App</i>                                    | \$ 296,717.00              | \$ 149,305.29              | \$ 68,680.13                 | \$ 8,500.00                                         | \$ -                    | \$ 70,231.58           |                                       | \$ 296,717.00                        | \$0.00                                        |
| <i>23rd Fee App</i>                                    | \$ 273,699.50              | \$ 171,436.20              | \$ 47,523.38                 | \$ -                                                | \$ -                    | \$ 54,739.92           |                                       | \$ 273,699.50                        | \$0.00                                        |
| <i>24th Fee App</i>                                    | \$ 175,199.00              | \$ 45,317.11               | \$ 53,091.50                 | \$ 52,188.22                                        | \$ -                    | \$ 24,602.17           |                                       | \$ 175,199.00                        | \$0.00                                        |
| <i>25th Fee App</i>                                    | \$ 225,865.50              | \$ 77,164.40               | \$ 96,968.65                 | \$ 8,199.19                                         | \$ -                    | \$ 43,533.26           |                                       | \$ 225,865.50                        | \$0.00                                        |
| <i>26th Fee App</i>                                    | \$ 247,059.50              | \$ 120,640.38              | \$ 67,585.21                 | \$ 11,777.52                                        | \$ -                    | \$ 47,056.39           |                                       | \$ 247,059.50                        | \$0.00                                        |
| <i>27th Fee App</i>                                    | \$ 269,807.00              | \$ 39,264.66               | \$ 92,376.59                 | \$ 107,658.21                                       | \$ -                    | \$ 30,507.54           |                                       | \$ 269,807.00                        | \$0.00                                        |
| <i>28th Fee App</i>                                    | \$ 193,828.00              | \$ 29,611.36               | \$ 112,055.39                | \$ 16,744.56                                        | \$ -                    | \$ 35,416.69           |                                       | \$ 193,828.00                        | \$0.00                                        |
| <i>29th Fee App</i>                                    | \$ 151,194.00              | \$ 22,424.80               | \$ 98,530.40                 | \$ -                                                | \$ -                    | \$ 30,238.80           |                                       | \$ 151,194.00                        | \$0.00                                        |
| <i>30th Fee App</i>                                    | \$ 69,616.00               | \$ 2,361.00                | \$ 53,804.00                 | \$ -                                                | \$ -                    | \$ 13,451.00           |                                       | \$ 69,616.00                         | \$0.00                                        |
| <i>31st Fee App</i>                                    | \$ 82,131.00               | \$ -                       | \$ 57,704.80                 | \$ 10,000.00                                        | \$ -                    | \$ 14,426.20           |                                       | \$ 82,131.00                         | \$0.00                                        |
| <b>Total</b>                                           | <b>\$ 8,218,006.00</b>     | <b>\$ 3,759,068.79</b>     | <b>\$ 1,692,998.63</b>       | <b>\$ 919,596.29</b>                                | <b>\$ 259,373.97</b>    | <b>\$ 1,586,968.31</b> | <b>\$ -</b>                           | <b>\$ 8,218,006.00</b>               | <b>\$ (0.00)</b>                              |
| <i>Held Back Fees Paid</i>                             |                            |                            |                              |                                                     |                         | \$ (84,102.88)         |                                       |                                      |                                               |
| <i>Held Back Fees Paid 6/4/2024 (Dkt. 1666)</i>        |                            |                            |                              |                                                     |                         | \$ (212,348.42)        |                                       |                                      |                                               |
| <i>Held Back Fees Paid 6/11/2024 (Dkt. 1675, 1676)</i> |                            |                            |                              |                                                     |                         | \$ (29,233.49)         |                                       |                                      |                                               |
| <i>Held Back Fees Paid 6/12/2024 (Dkt. 1675, 1677)</i> |                            |                            |                              |                                                     |                         | \$ (33,366.96)         |                                       |                                      |                                               |
| <i>Held Back Fees Paid 7/31/24 (Dkt. 1695)</i>         |                            |                            |                              |                                                     |                         | \$ (114,393.45)        |                                       |                                      |                                               |
| <i>Held Back Fees Paid 7/17/2024 (Dkt. 1700)</i>       |                            |                            |                              |                                                     |                         | \$ (24,709.37)         |                                       |                                      |                                               |
| <i>Held Back Fees Paid 8/22/2024 (Dkt. 1699)</i>       |                            |                            |                              |                                                     |                         | \$ (53,813.96)         |                                       |                                      |                                               |
| <i>Held Back Fees Paid 8/23/2024 (Dkt. 1717)</i>       |                            |                            |                              |                                                     |                         | \$ (111,867.05)        |                                       |                                      |                                               |
| <i>Held Back Fees Paid 9/25/2024 (Dkt. 1752)</i>       |                            |                            |                              |                                                     |                         | \$ (24,235.02)         |                                       |                                      |                                               |
| <i>Held Back Fees Paid 12/10/2024 (Dkt. 1788)</i>      |                            |                            |                              |                                                     |                         | \$ (20,072.46)         |                                       |                                      |                                               |
| <i>Held Back Fees Paid 2/4/2025 (Dkt. 1830)</i>        |                            |                            |                              |                                                     |                         | \$ (18,929.52)         |                                       |                                      |                                               |
| <i>Held Back Fees Paid 3/13/2025 (Dkt. 1854)</i>       |                            |                            |                              |                                                     |                         | \$ (45,839.16)         |                                       |                                      |                                               |
| <i>Held Back Fees Paid 4/2/2025 (Dkt. 1871)</i>        |                            |                            |                              |                                                     |                         | \$ (157,648.34)        |                                       |                                      |                                               |
| <i>Held Back Fees Paid 5/5/2025 (Dkt. 1877)</i>        |                            |                            |                              |                                                     |                         | \$ (27,428.37)         |                                       |                                      |                                               |
| <i>Held Back Fees Paid 7/9/2025 (Dkt. 1902)</i>        |                            |                            |                              |                                                     |                         | \$ (53,677.52)         |                                       |                                      |                                               |
| <i>Held Back Fees Paid 7/9/2025 (Dkt. 1903)</i>        |                            |                            |                              |                                                     |                         | \$ (22,983.45)         |                                       |                                      |                                               |
| <i>Held Back Fees Paid 7/29/2025 (Dkt. 1905)</i>       |                            |                            |                              |                                                     |                         | \$ (20,400.31)         |                                       |                                      |                                               |
| <i>Held Back Fees Paid 8/14/2025 (Dkt. 1907)</i>       |                            |                            |                              |                                                     |                         | \$ (40,508.32)         |                                       |                                      |                                               |
| <i>Held Back Fees Paid 2/20/26 (Dkt. 1954)</i>         |                            |                            |                              |                                                     |                         | \$ (68,160.73)         |                                       |                                      |                                               |
| <b>Holdbacks as of 6/30/2026</b>                       | <b>\$ 8,218,006.00</b>     | <b>\$ 3,759,068.79</b>     | <b>\$ 1,692,998.63</b>       | <b>\$ 919,596.29</b>                                | <b>\$ 259,373.97</b>    | <b>\$ 423,249.53</b>   | <b>\$ 1,163,718.78</b>                | <b>\$ 8,218,006.00</b>               | <b>\$0.00</b>                                 |

# Exhibit C

STANDARDIZED FUND ACCOUNTING REPORT for EQUITYBUILD, INC., et al. - Cash Basis  
 Receivership; Civil Court Docket No. 18-cv-05587  
 Reporting Period 4/1/2026 to 6/30/2026

| Fund Accounting (See Instructions): |                                                                  |                 |                 |                        |
|-------------------------------------|------------------------------------------------------------------|-----------------|-----------------|------------------------|
|                                     |                                                                  | <u>Detail</u>   | <u>Subtotal</u> | <u>Grand Total</u>     |
| Line 1                              | Beginning Balance (As of 4/1/2026):                              | \$20,230,150.03 |                 | \$20,230,150.03        |
|                                     | <b><i>Increases in Fund Balance:</i></b>                         |                 |                 |                        |
| Line 2                              | Business Income                                                  |                 |                 |                        |
| Line 3                              | Cash and unliquidated assets                                     |                 |                 |                        |
| Line 4                              | Interest/Dividend Income                                         | \$186,298.67    |                 |                        |
| Line 5                              | Business Asset Liquidation                                       |                 |                 |                        |
| Line 6                              | Personal Asset Liquidation                                       |                 |                 |                        |
| Line 7                              | Net Income from Properties                                       |                 |                 |                        |
| Line 8                              | Miscellaneous - Other <sup>1</sup>                               | \$3,494.33      |                 |                        |
|                                     | <b>Total Funds Available (Line 1-8):</b>                         |                 |                 | <b>\$20,419,943.03</b> |
|                                     | <b><i>Decrease in Fund Balance:</i></b>                          |                 |                 |                        |
| Line 9                              | Disbursements to Investors                                       |                 |                 |                        |
| Line 10                             | Disbursements for receivership operations                        |                 |                 |                        |
| Line 10a                            | Disbursements to receiver or Other Professionals <sup>2</sup>    | (\$72,825.52)   |                 |                        |
| Line 10b                            | Business Asset Expenses                                          |                 |                 |                        |
| Line 10c                            | Personal Asset Expenses                                          |                 |                 |                        |
| Line 10d                            | Investment Expenses                                              |                 |                 |                        |
| Line 10e                            | Third-Party Litigation Expenses <sup>3</sup>                     | (\$4,000.00)    |                 |                        |
|                                     | 1. Attorney Fees                                                 |                 |                 |                        |
|                                     | 2. Litigation Expenses                                           |                 |                 |                        |
|                                     | <b>Total Third-Party Litigation Expenses</b>                     |                 | \$0.00          |                        |
| Line 10f                            | Tax Administrator Fees and Bonds                                 |                 |                 |                        |
| Line 10g                            | Federal and State Tax Payments                                   |                 |                 |                        |
|                                     | <b>Total Disbursements for Receivership Operations</b>           |                 | (\$76,825.52)   |                        |
| Line 11                             | <b>Disbursements for Distribution Expenses Paid by the Fund:</b> |                 |                 |                        |
| Line 11a                            | Distribution Plan Development Expenses:                          |                 |                 |                        |
|                                     | 1. Fees:                                                         |                 |                 |                        |
|                                     | Fund Administrator.....                                          |                 |                 |                        |
|                                     | Independent Distribution Consultant (IDC).....                   |                 |                 |                        |
|                                     | Distribution Agent.....                                          |                 |                 |                        |
|                                     | Consultants.....                                                 |                 |                 |                        |
|                                     | Legal Advisers.....                                              |                 |                 |                        |
|                                     | Tax Advisers.....                                                |                 |                 |                        |
|                                     | 2. Administrative Expenses                                       |                 |                 |                        |
|                                     | 3. Miscellaneous                                                 |                 |                 |                        |
|                                     | <b>Total Plan Development Expenses</b>                           |                 | \$0.00          |                        |
| Line 11b                            | Distribution Plan Implementation Expenses:                       |                 |                 |                        |
|                                     | 1. Fees:                                                         |                 |                 |                        |
|                                     | Fund Administrator.....                                          |                 |                 |                        |
|                                     | IDC.....                                                         |                 |                 |                        |

STANDARDIZED FUND ACCOUNTING REPORT for EQUITYBUILD, INC., et al. - Cash Basis  
 Receivership; Civil Court Docket No. 18-cv-05587  
 Reporting Period 4/1/2026 to 6/30/2026

|                |                                                                          |                 |                        |
|----------------|--------------------------------------------------------------------------|-----------------|------------------------|
|                | Distribution Agent.....                                                  |                 |                        |
|                | Consultants.....                                                         |                 |                        |
|                | Legal Advisers.....                                                      |                 |                        |
|                | Tax Advisers.....                                                        |                 |                        |
|                | 2. Administrative Expenses                                               |                 |                        |
|                | 3. Investor identification                                               |                 |                        |
|                | Notice/Publishing Approved Plan.....                                     |                 |                        |
|                | Claimant Identification.....                                             |                 |                        |
|                | Claims Processing.....                                                   |                 |                        |
|                | Web Site Maintenance/Call Center.....                                    |                 |                        |
|                | 4. Fund Administrator Bond                                               |                 |                        |
|                | 5. Miscellaneous                                                         |                 |                        |
|                | 6. Federal Account for Investor Restitution<br>(FAIR) reporting Expenses |                 |                        |
|                | Total Plan Implementation Expenses                                       |                 |                        |
|                | Total Disbursement for Distribution Expenses Paid by the Fund            |                 | \$0.00                 |
| <b>Line 12</b> | <b>Disbursement to Court/Other:</b>                                      |                 |                        |
| Line 12a       | Investment Expenses/Court Registry Investment<br>System (CRIS) Fees      |                 |                        |
| Line 12b       | Federal Tax Payments                                                     |                 |                        |
|                | Total Disbursement to Court/Others:                                      |                 |                        |
|                | <b>Total Funds Disbursed (Lines 1-12):</b>                               |                 | <b>(\$76,825.52)</b>   |
| <b>Line 13</b> | <b>Ending Balance (As of 6/30/2026):</b>                                 |                 | <b>\$20,343,117.51</b> |
| <b>Line 14</b> | <b>Ending Balance of Fund - Net Assets:</b>                              |                 |                        |
| Line 14a       | Cash & Cash Equivalents                                                  | \$20,343,117.51 |                        |
| Line 14b       | Investments (unliquidated EquityBuild investments)                       |                 |                        |
| Line 14c       | Other Assets or uncleared Funds                                          |                 |                        |
|                | <b>Total Ending Balance of Fund - Net Assets</b>                         |                 | <b>\$20,343,117.51</b> |

<sup>1</sup>Restitution payment from USA v. Almonor, \$199.06;  
 transfer in of residual fees and interest from 7749 Yates to  
 close account, \$3,295.27. Total = \$3,494.33

<sup>2</sup>Fees disbursed to Receiver and other professionals for 31st  
 fee application per 5/27/26 Order (#1960), (\$72,825.52).

<sup>3</sup>Payment to City of Chicago in settlement of claim per  
 6/25/26 Order (#1964), (\$4,000.00).

Receiver:

/s/ Kevin B. Duff

(Signature)

Kevin B. Duff, Receiver EquityBuild, Inc., et al.

(Printed Name)

Date: 7/24/26

# Exhibit D

**Master Asset List**

| <b>Receiver's Account (as of 6/30/2026)</b> |                            |                 |
|---------------------------------------------|----------------------------|-----------------|
| <b>Institution</b>                          | <b>Account Information</b> | <b>Amount</b>   |
| AXOS Fiduciary Services                     | Checking #0181             | \$20,343,117.51 |

| <b>Other, Non-Illinois Real Estate</b> |                                                                                        |
|----------------------------------------|----------------------------------------------------------------------------------------|
| <b>Description</b>                     | <b>Estimated Current Market Value</b>                                                  |
| Single family home in Plano, Texas     | ±\$700,000.00 <sup>1</sup>                                                             |
|                                        | Estimated mortgage amount: \$500,000.00<br>Estimated value less mortgage: \$200,000.00 |

<sup>1</sup> Source: www.zillow.com

# Exhibit E

*SEC v. EquityBuild, Inc., et al.*

No. 18-cv-5587

## Balances of Funds in Property Specific Accounts as of June 30, 2026

| Account Number | Account Name             | Property Number | Account Balance<br>as of 6/30/26 (including June<br>2026 interest posted July 1,<br>2026) | Date of Settlement | Date of Distribution | Reason for Change (if any)<br>4/1/26 - 6/30/26                                                                                                     |
|----------------|--------------------------|-----------------|-------------------------------------------------------------------------------------------|--------------------|----------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|
| 0371           | 5450 S. Indiana          | 4               | \$10,400.35                                                                               | 6/25/2020          | 3/6/2026             | Interest earned, \$861.07; fee charged by claimant's receiving bank for check disbursement (\$35.00)                                               |
| 0231           | 7749-59 S. Yates         | 5               | \$0.00                                                                                    | 4/22/2020          | 3/6/2026             | Interest earned, \$300.13; transfer residual balance and interest to Receiver's account per 2/19/26 Order (Dkt 1954), (\$3,295.27); account closed |
|                | <b>TOTAL FUNDS HELD:</b> |                 | <b>\$10,400.35</b>                                                                        |                    |                      |                                                                                                                                                    |

# Exhibit F

## Rachlis Duff & Peel, LLC

542 SOUTH DEARBORN STREET  
SUITE 900  
CHICAGO, ILLINOIS 60605

TEL (312) 733-3950  
FAX (312) 733-3952

July 8, 2026

Kevin B. Duff, Receiver  
c/o Rachlis Duff & Peel, LLC  
542 S. Dearborn Street, Suite 900  
Chicago, IL 60605

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Re: *SEC v. EquityBuild Inc., EquityBuild Finance, LLC, Jerome H. Cohen, and Shaun D. Cohen*  
No. 18-cv-5587, US Dist. Ct., Northern Dist. Of Illinois, Eastern Div.

Fed. I.D. No. 61-1421786  
Invoice No. 6621194

|                           |                    |
|---------------------------|--------------------|
| Legal Fees for April 2026 | \$18,252.00        |
| Expenses Disbursed        | <u>\$0.00</u>      |
| <b>Due this Invoice</b>   | <b>\$18,252.00</b> |

| <u>Date</u>                                   | <u>Indiv</u> | <u>Hours</u> | <u>Description</u>                                                                                                                                                                                                                                              |       |          |
|-----------------------------------------------|--------------|--------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|----------|
| <u>Accounting/Auditing</u>                    |              |              |                                                                                                                                                                                                                                                                 |       |          |
| 4/1/2026                                      | KBD          | 0.3          | Attention to deposit of funds and related correspondence.<br>Accounting/Auditing                                                                                                                                                                                |       |          |
| 4/2/2026                                      | KBD          | 0.1          | Attention to correspondence from bank representative regarding potential issue relating to distribution check.<br>Accounting/Auditing                                                                                                                           |       |          |
| 4/4/2026                                      | KBD          | 0.1          | Attention to communication from bank regarding distribution check issue and draft correspondence to K. Pritchard regarding same.<br>Accounting/Auditing                                                                                                         |       |          |
| SUBTOTAL:                                     |              |              |                                                                                                                                                                                                                                                                 | [ 0.5 | 195.00 ] |
| <u>Case Administration</u>                    |              |              |                                                                                                                                                                                                                                                                 |       |          |
| 4/13/2026                                     | KBD          | 0.2          | Confer with M. Rachlis regarding communication with claimant's counsel regarding procedural issue.<br>Case Administration                                                                                                                                       |       |          |
| 4/24/2026                                     | KBD          | 0.1          | Study accounting firm invoice and related correspondence from K. Pritchard.<br>Case Administration                                                                                                                                                              |       |          |
| 4/27/2026                                     | KBD          | 0.1          | Exchange correspondence with K. Pritchard regarding accounting firm invoice.<br>Case Administration                                                                                                                                                             |       |          |
| 4/29/2026                                     | KBD          | 0.2          | Study professional service provider invoice and exchange correspondence with K. Pritchard regarding same.<br>Case Administration                                                                                                                                |       |          |
| SUBTOTAL:                                     |              |              |                                                                                                                                                                                                                                                                 | [ 0.6 | 234.00 ] |
| <u>Claims Administration &amp; Objections</u> |              |              |                                                                                                                                                                                                                                                                 |       |          |
| 4/1/2026                                      | KBD          | 0.4          | Study memorandum regarding analysis of complex claim.<br>Claims Administration & Objections                                                                                                                                                                     |       |          |
| 4/8/2026                                      | KBD          | 0.6          | Study correspondence regarding potential claim and exchange correspondence with J. Wine and A. Watychowicz (.3); study correspondence relating to additional potential claim and related research (.3).<br>Claims Administration & Objections                   |       |          |
| 4/9/2026                                      | KBD          | 1.2          | Exchange correspondence with M. Rachlis and J. Wine regarding negotiation to resolve claim (.1); confer with M. Rachlis and J. Wine regarding resolution of claim, analysis of complex claim, and late claim issue (1.1).<br>Claims Administration & Objections |       |          |

| Date      | Indiv | Hours | Description                                                                                                                                                                                                                                                                                                                                                                                                 |
|-----------|-------|-------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 4/10/2026 | KBD   | 1.2   | Study correspondence regarding communication with claimant relating to claim, and draft further correspondence to J. Wine relating to same (.3); study and revise draft language relating to resolution of claims and exchange related correspondence with J. Wine and M. Rachlis (.5); research correspondence, and exchange additional related correspondence (.4).<br>Claims Administration & Objections |
| 4/13/2026 | KBD   | 0.4   | Exchange correspondence with M. Rachlis and J. Wine regarding negotiations to resolve claims (.2); exchange correspondence with J. Wine and A. Watychowicz regarding communication with potential claimant regarding bar date and claim submission record (.2).<br>Claims Administration & Objections                                                                                                       |
| 4/14/2026 | KBD   | 0.1   | Review correspondence from J. Wine regarding negotiation relating to resolution of claims.<br>Claims Administration & Objections                                                                                                                                                                                                                                                                            |
| 4/15/2026 | KBD   | 0.9   | Draft proposed language for resolution of claims and exchange related correspondence with J. Wine regarding further negotiation relating to resolution of claims (.5); confer with J. Wine regarding analysis of claim and review of various related information (.4).<br>Claims Administration & Objections                                                                                                |
| 4/16/2026 | KBD   | 0.4   | Exchange correspondence with J. Wine and M. Rachlis regarding issue relating to resolution of claims and related language for agreement.<br>Claims Administration & Objections                                                                                                                                                                                                                              |
| 4/18/2026 | KBD   | 0.9   | Study analysis of claim (.4); research and study record relating to claim , and exchange related correspondence with J. Wine (.5).<br>Claims Administration & Objections                                                                                                                                                                                                                                    |
| 4/20/2026 | KBD   | 0.1   | Review correspondence from J. Wine regarding resolution of claims.<br>Claims Administration & Objections                                                                                                                                                                                                                                                                                                    |
| 4/22/2026 | KBD   | 0.3   | Study and revise language for resolution of claims and exchange correspondence with J. Wine regarding same.<br>Claims Administration & Objections                                                                                                                                                                                                                                                           |
| 4/23/2026 | KBD   | 0.1   | Attention to communication from claimant and exchange related correspondence with A. Watychowicz.<br>Claims Administration & Objections                                                                                                                                                                                                                                                                     |
| 4/24/2026 | KBD   | 0.5   | Exchange correspondence with J. Wine regarding terms for resolution of claims (.3); study correspondence from claimant regarding claim and exchange related correspondence with J. Wine (.2).<br>Claims Administration & Objections                                                                                                                                                                         |
| 4/28/2026 | KBD   | 0.1   | Draft correspondence to J. Wine and M. Rachlis regarding negotiation for resolution of claims.<br>Claims Administration & Objections                                                                                                                                                                                                                                                                        |

| <u>Date</u> | <u>Indiv</u> | <u>Hours</u> | <u>Description</u>                                                                                                                                                                                                                                                                                                                                                                           |
|-------------|--------------|--------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 4/29/2026   | KBD          | 0.8          | Exchange correspondence with A. Watychowicz regarding communication with claimant regarding claim (.2); exchange correspondence with A. Watychowicz regarding communication with another claimant regarding claim, distribution planning, and correction of claimant's misstatement (.3); exchange correspondence with J. Wine and M. Rachlis regarding terms for resolution of claims (.3). |
|             |              |              | Claims Administration & Objections                                                                                                                                                                                                                                                                                                                                                           |
| 4/30/2026   | KBD          | 0.2          | Exchange correspondence with A. Watychowicz regarding claims.                                                                                                                                                                                                                                                                                                                                |
|             |              |              | Claims Administration & Objections                                                                                                                                                                                                                                                                                                                                                           |
| SUBTOTAL:   |              |              | [ 8.2 3,198.00 ]                                                                                                                                                                                                                                                                                                                                                                             |

Distributions

|           |     |     |                                                                                                                                                                                                                                                                                      |
|-----------|-----|-----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 4/1/2026  | KBD | 0.4 | Study various correspondence regarding distribution spreadsheet information, division of claims, and related functionality, and confer regarding same.                                                                                                                               |
|           |     |     | Distributions                                                                                                                                                                                                                                                                        |
| 4/3/2026  | KBD | 0.3 | Study report regarding split claims and updated version of distribution spreadsheet.                                                                                                                                                                                                 |
|           |     |     | Distributions                                                                                                                                                                                                                                                                        |
| 4/6/2026  | KBD | 1   | Work on distribution plan (.5); attention to distribution planning (.1); exchange various correspondence regarding distribution to claimant (.4).                                                                                                                                    |
|           |     |     | Distributions                                                                                                                                                                                                                                                                        |
| 4/7/2026  | KBD | 1.3 | Work on distribution plan.                                                                                                                                                                                                                                                           |
|           |     |     | Distributions                                                                                                                                                                                                                                                                        |
| 4/8/2026  | KBD | 0.6 | Work on distribution plan.                                                                                                                                                                                                                                                           |
|           |     |     | Distributions                                                                                                                                                                                                                                                                        |
| 4/9/2026  | KBD | 0.9 | Confer with M. Rachlis and J. Wine regarding various distribution issues (.3); review revised draft distribution spreadsheet and related correspondence from bank representative and J. Wine (.6).                                                                                   |
|           |     |     | Distributions                                                                                                                                                                                                                                                                        |
| 4/10/2026 | KBD | 2.1 | Study notes relating to distribution issues (.2); draft distribution plan approval motion (1.6); exchange correspondence with A. Watychowicz regarding distribution issue (.2); review correspondence from bank representative regarding revisions to distribution spreadsheet (.1). |
|           |     |     | Distributions                                                                                                                                                                                                                                                                        |
| 4/11/2026 | KBD | 2.1 | Work on distribution plan, including review of court record.                                                                                                                                                                                                                         |
|           |     |     | Distributions                                                                                                                                                                                                                                                                        |
| 4/12/2026 | KBD | 1.7 | Work on distribution plan, including review of court record (1.4); exchange correspondence with J. Wine regarding distribution plan spreadsheet (.1); confer with J. Wine regarding distribution spreadsheet data presentation (.2).                                                 |

| <u>Date</u> | <u>Indiv</u> | <u>Hours</u> | <u>Description</u>                                                                                                                                                                                                                                                                                                                                                                                          |
|-------------|--------------|--------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|             |              |              | Distributions                                                                                                                                                                                                                                                                                                                                                                                               |
| 4/13/2026   | KBD          | 3.7          | Work on distribution plan, including review of court record, and exchange related correspondence with A. Watychowicz and K. Pritchard (3.2); study revised distribution spreadsheet and draft related correspondence to M. Rachlis (.4); telephone conference with SEC (.1).                                                                                                                                |
|             |              |              | Distributions                                                                                                                                                                                                                                                                                                                                                                                               |
| 4/14/2026   | KBD          | 4.2          | Work on distribution plan, including review of court record, and exchange related correspondence with A. Watychowicz (3.5); research regarding distribution plan methodologies and variations (.7).                                                                                                                                                                                                         |
|             |              |              | Distributions                                                                                                                                                                                                                                                                                                                                                                                               |
| 4/15/2026   | KBD          | 5.1          | Work on distribution plan , various related record research, and exchange related correspondence with A. Watychowicz and J. Wine.                                                                                                                                                                                                                                                                           |
|             |              |              | Distributions                                                                                                                                                                                                                                                                                                                                                                                               |
| 4/16/2026   | KBD          | 4.8          | Confer with J. Wine regarding distribution plan (.3); work on distribution plan and exchange related correspondence with J. Wine and A. Watychowicz (4.0); attention to distribution to claimant and related telephone conference with bank representative (.3); confer with J. Wine regarding draft distribution plan (.2).                                                                                |
|             |              |              | Distributions                                                                                                                                                                                                                                                                                                                                                                                               |
| 4/21/2026   | KBD          | 0.1          | Attention to correspondence regarding distribution issue.                                                                                                                                                                                                                                                                                                                                                   |
|             |              |              | Distributions                                                                                                                                                                                                                                                                                                                                                                                               |
| 4/22/2026   | KBD          | 0.2          | Exchange correspondence with J. Wine regarding revised distribution plan (.1); review correspondence regarding distribution issue (.1).                                                                                                                                                                                                                                                                     |
|             |              |              | Distributions                                                                                                                                                                                                                                                                                                                                                                                               |
| 4/23/2026   | KBD          | 0.4          | Attention to distribution issue and related communications with K. Pritchard and bank representatives.                                                                                                                                                                                                                                                                                                      |
|             |              |              | Distributions                                                                                                                                                                                                                                                                                                                                                                                               |
| 4/24/2026   | KBD          | 0.2          | Study correspondence from bank representative and J. Wine regarding distribution spreadsheet and related issues.                                                                                                                                                                                                                                                                                            |
|             |              |              | Distributions                                                                                                                                                                                                                                                                                                                                                                                               |
| 4/29/2026   | KBD          | 0.5          | Work on distribution plan and revisions to same.                                                                                                                                                                                                                                                                                                                                                            |
|             |              |              | Distributions                                                                                                                                                                                                                                                                                                                                                                                               |
| 4/30/2026   | KBD          | 5            | Confer with K. Pritchard regarding distribution factors influencing final distribution amount (.2); study distribution spreadsheets (.7); revise distribution plan (3.7); exchange correspondence with A. Watychowicz regarding communication with claimant regarding distribution plan (.1); draft correspondence to claims vendor regarding issue relating to claimants on distribution spreadsheet (.3). |
|             |              |              | Distributions                                                                                                                                                                                                                                                                                                                                                                                               |

| <u>Date</u> | <u>Indiv</u> | <u>Hours</u> | <u>Description</u> |        |             |
|-------------|--------------|--------------|--------------------|--------|-------------|
| SUBTOTAL:   |              |              |                    | [ 34.6 | 13,494.00 ] |

Status Reports

|           |     |     |                                                                                                                                                                                                             |
|-----------|-----|-----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 4/6/2026  | KBD | 0.2 | Exchange correspondence with J. Wine and M. Rachlis regarding status report and related information to be included.<br>Status Reports                                                                       |
| 4/8/2026  | KBD | 0.4 | Study exhibits, revisions to accounting report, and exchange related correspondence.<br>Status Reports                                                                                                      |
| 4/9/2026  | KBD | 0.5 | Confer with M. Rachlis and J. Wine regarding preparation of status report (.3); review correspondence from K. Pritchard regarding revision to status report exhibits and study same (.2).<br>Status Reports |
| 4/10/2026 | KBD | 0.6 | Study and revise draft status report and exchange correspondence regarding same.<br>Status Reports                                                                                                          |
| 4/13/2026 | KBD | 0.4 | Study and revise draft status report and exchange related correspondence.<br>Status Reports                                                                                                                 |
| 4/23/2026 | KBD | 0.2 | Study changes to draft status report and exchange related correspondence.<br>Status Reports                                                                                                                 |
| 4/28/2026 | KBD | 0.1 | Review status report and exchange correspondence related to filing with K. Pritchard.<br>Status Reports                                                                                                     |
| 4/29/2026 | KBD | 0.1 | Exchange correspondence with A. Watychowicz regarding communication with claimant regarding status report.<br>Status Reports                                                                                |

|           |  |  |  |       |          |
|-----------|--|--|--|-------|----------|
| SUBTOTAL: |  |  |  | [ 2.5 | 975.00 ] |
|-----------|--|--|--|-------|----------|

Tax Issues

|           |     |     |                                                                                                                                      |
|-----------|-----|-----|--------------------------------------------------------------------------------------------------------------------------------------|
| 4/13/2026 | KBD | 0.3 | Attention to tax form , and exchange correspondence with tax administrator and confer with J. Kalish relating to same.<br>Tax Issues |
| 4/14/2026 | KBD | 0.1 | Attention to submission of tax document and related correspondence.<br>Tax Issues                                                    |

|           |  |  |  |       |          |
|-----------|--|--|--|-------|----------|
| SUBTOTAL: |  |  |  | [ 0.4 | 156.00 ] |
|-----------|--|--|--|-------|----------|

46.8      \$18,252.00

Summary of Activity

|                | <u>Hours</u> | <u>Rate</u> |             |
|----------------|--------------|-------------|-------------|
| Duff, Kevin B. | 46.80        | 390.00      | \$18,252.00 |

**SUMMARY**

|                  |                    |
|------------------|--------------------|
| Legal Services   | \$18,252.00        |
| Other Charges    | \$0.00             |
| <b>TOTAL DUE</b> | <b>\$18,252.00</b> |
|                  |                    |

## Rachlis Duff & Peel, LLC

542 SOUTH DEARBORN STREET  
SUITE 900  
CHICAGO, ILLINOIS 60605

TEL (312) 733-3950  
FAX (312) 733-3952

July 10, 2026

Kevin B. Duff, Receiver  
c/o Rachlis Duff & Peel, LLC  
542 S. Dearborn Street, Suite 900  
Chicago, IL 60605

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Re: *SEC v. EquityBuild Inc., EquityBuild Finance, LLC, Jerome H. Cohen, and Shaun D. Cohen*  
No. 18-cv-5587, US Dist. Ct., Northern Dist. Of Illinois, Eastern Div.

Fed. I.D. No. 61-1421786  
Invoice No. 6621195

|                         |                    |
|-------------------------|--------------------|
| Legal Fees for May 2026 | \$26,559.00        |
| Expenses Disbursed      | <u>\$0.00</u>      |
| <b>Due this Invoice</b> | <b>\$26,559.00</b> |

| <u>Date</u>                                   | <u>Indiv</u> | <u>Hours</u> | <u>Description</u>                                                                                                                                                                                                                                                                                                                                                                                |       |          |
|-----------------------------------------------|--------------|--------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|----------|
| <u>Accounting/Auditing</u>                    |              |              |                                                                                                                                                                                                                                                                                                                                                                                                   |       |          |
| 5/4/2026                                      | KBD          | 0.1          | Attention to bank statements and draft correspondence to K. Pritchard regarding same.<br>Accounting/Auditing                                                                                                                                                                                                                                                                                      |       |          |
| 5/5/2026                                      | KBD          | 0.1          | Review banking information and related correspondence.<br>Accounting/Auditing                                                                                                                                                                                                                                                                                                                     |       |          |
| 5/20/2026                                     | KBD          | 0.1          | Exchange correspondence with K. Pritchard regarding bank statements.<br>Accounting/Auditing                                                                                                                                                                                                                                                                                                       |       |          |
| SUBTOTAL:                                     |              |              |                                                                                                                                                                                                                                                                                                                                                                                                   | [ 0.3 | 117.00 ] |
| <u>Case Administration</u>                    |              |              |                                                                                                                                                                                                                                                                                                                                                                                                   |       |          |
| 5/2/2026                                      | KBD          | 0.1          | Study correspondence from retained professional firm relating to billing issue and exchange related correspondence with K. Pritchard.<br>Case Administration                                                                                                                                                                                                                                      |       |          |
| 5/4/2026                                      | KBD          | 0.1          | Review correspondence from K. Pritchard relating to billing issues.<br>Case Administration                                                                                                                                                                                                                                                                                                        |       |          |
| 5/13/2026                                     | KBD          | 0.2          | Exchange correspondence with accounting firm representatives regarding billing issue.<br>Case Administration                                                                                                                                                                                                                                                                                      |       |          |
| 5/19/2026                                     | KBD          | 0.1          | Attention to bank statement records issue.<br>Case Administration                                                                                                                                                                                                                                                                                                                                 |       |          |
| SUBTOTAL:                                     |              |              |                                                                                                                                                                                                                                                                                                                                                                                                   | [ 0.5 | 195.00 ] |
| <u>Claims Administration &amp; Objections</u> |              |              |                                                                                                                                                                                                                                                                                                                                                                                                   |       |          |
| 5/1/2026                                      | KBD          | 0.5          | Exchange correspondence with A. Watychowicz regarding communication with claimants (.3); exchange correspondence with A. Watychowicz regarding records relating to claims (.2).<br>Claims Administration & Objections                                                                                                                                                                             |       |          |
| 5/4/2026                                      | KBD          | 0.5          | Attention to communication from claimant and exchange related correspondence with A. Watychowicz (.1); study, draft, and revise correspondence to claimant representative regarding deceased claimant (.2); attention to communication from representative for other claimants and exchange related correspondence with A. Watychowicz regarding same (.2).<br>Claims Administration & Objections |       |          |

| Date      | Indiv | Hours | Description                                                                                                                                                                                                                                                                                                                                                                                                                         |
|-----------|-------|-------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 5/5/2026  | KBD   | 3.4   | Analysis of claim and various related records (2.7); telephone conference with A. Watychowicz regarding records relating to claim and analysis of claim (.2); exchange correspondence with A. Watychowicz regarding distributions and related records relating to claim (.2); study records regarding deceased claimant claim , and exchange related correspondence with A. Watychowicz (.3).<br>Claims Administration & Objections |
| 5/6/2026  | KBD   | 2     | Further analysis of claim and related information and communicate with K. Pritchard regarding same.<br>Claims Administration & Objections                                                                                                                                                                                                                                                                                           |
| 5/11/2026 | KBD   | 0.2   | Study correspondence from K. Pritchard regarding notice relating to potential claims.<br>Claims Administration & Objections                                                                                                                                                                                                                                                                                                         |
| 5/12/2026 | KBD   | 0.3   | Exchange correspondence with A. Watychowicz regarding claim (.1); exchange correspondence with A. Watychowicz regarding records relating to claim (.2).<br>Claims Administration & Objections                                                                                                                                                                                                                                       |
| 5/13/2026 | KBD   | 1.2   | Exchange correspondence with A. Watychowicz requesting records relating to claim and related analysis (.9); exchange correspondence with J. Wine regarding accounting for investor funds (.1); study analysis of funds (.2).<br>Claims Administration & Objections                                                                                                                                                                  |
| 5/14/2026 | KBD   | 0.6   | Study proofs of claim and exchange related correspondence with J. Wine (.4); study analysis of claim and related correspondence from J. Wine and A. Watychowicz (.2).<br>Claims Administration & Objections                                                                                                                                                                                                                         |
| 5/15/2026 | KBD   | 1     | Exchange correspondence with J. Wine, and study records, regarding deceased claimants and related trust issue (.4); study analysis of claims (.3); telephone conference with J. Wine regarding distribution issues (.1); telephone conference with J. Wine regarding claim analysis (.2).<br>Claims Administration & Objections                                                                                                     |
| 5/18/2026 | KBD   | 0.6   | Confer with M. Rachlis and J. Wine regarding request to claimants for information (.3); study and revise correspondence to claimants' counsel for information relating to claim and exchange related correspondence with J. Wine and M. Rachlis (.3).<br>Claims Administration & Objections                                                                                                                                         |
| 5/19/2026 | KBD   | 0.2   | Exchange correspondence with J. Wine regarding efforts to resolve claim.<br>Claims Administration & Objections                                                                                                                                                                                                                                                                                                                      |
| 5/21/2026 | KBD   | 0.5   | Exchange correspondence with M. Rachlis and J. Wine regarding resolution of claim.<br>Claims Administration & Objections                                                                                                                                                                                                                                                                                                            |
| 5/26/2026 | KBD   | 0.5   | Communicate with A. Watychowicz regarding status reports and notice, and review same (.4); exchange correspondence with M. Rachlis and J. Wine regarding resolution of claims (.1).                                                                                                                                                                                                                                                 |

| <u>Date</u>          | <u>Indiv</u> | <u>Hours</u> | <u>Description</u>                                                                                                                                                                                                                                                                |        |            |
|----------------------|--------------|--------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|------------|
|                      |              |              | Claims Administration & Objections                                                                                                                                                                                                                                                |        |            |
| 5/27/2026            | KBD          | 0.2          | Exchange correspondence with M. Rachlis and J. Wine regarding terms for resolution of claims (.1); study information regarding claims updates in portal and related correspondence from J. Wine (.1).                                                                             |        |            |
|                      |              |              | Claims Administration & Objections                                                                                                                                                                                                                                                |        |            |
| 5/28/2026            | KBD          | 0.6          | Confer with M. Rachlis and J. Wine regarding resolution of claim (.2); exchange correspondence with M. Rachlis and J. Wine regarding resolution of claim (.3); exchange correspondence with A. Watychowicz and J. Wine regarding claim (.1).                                      |        |            |
|                      |              |              | Claims Administration & Objections                                                                                                                                                                                                                                                |        |            |
| 5/29/2026            | KBD          | 0.1          | Attention to analysis of claim.                                                                                                                                                                                                                                                   |        |            |
|                      |              |              | Claims Administration & Objections                                                                                                                                                                                                                                                |        |            |
| SUBTOTAL:            |              |              |                                                                                                                                                                                                                                                                                   | [ 12.4 | 4,836.00 ] |
| <u>Distributions</u> |              |              |                                                                                                                                                                                                                                                                                   |        |            |
| 5/1/2026             | KBD          | 0.2          | Exchange correspondence with claims vendor representative regarding distribution spreadsheet issues.                                                                                                                                                                              |        |            |
|                      |              |              | Distributions                                                                                                                                                                                                                                                                     |        |            |
| 5/4/2026             | KBD          | 1.3          | Analysis of claim and draft distribution plan (1.1); exchange correspondence with A. Watychowicz regarding records relating to claim (.1); exchange correspondence with A. Watychowicz regarding status of distribution efforts (.1).                                             |        |            |
|                      |              |              | Distributions                                                                                                                                                                                                                                                                     |        |            |
| 5/5/2026             | KBD          | 1.1          | Analysis of claim and draft distribution plan.                                                                                                                                                                                                                                    |        |            |
|                      |              |              | Distributions                                                                                                                                                                                                                                                                     |        |            |
| 5/6/2026             | KBD          | 3.2          | Draft distribution plan (2.3); analysis of claim and factual background in relation to distribution plan, and exchange related correspondence with K. Pritchard (.9).                                                                                                             |        |            |
|                      |              |              | Distributions                                                                                                                                                                                                                                                                     |        |            |
| 5/7/2026             | KBD          | 1.4          | Work on objection procedures to distribution plan , and exchange related correspondence with K. Pritchard.                                                                                                                                                                        |        |            |
|                      |              |              | Distributions                                                                                                                                                                                                                                                                     |        |            |
| 5/8/2026             | KBD          | 3.3          | Attention to communication from claimant regarding distribution and draft related correspondence to A. Watychowicz (.1); draft correspondence to K. Pritchard and A. Watychowicz regarding information relating to notice and claims process (.2); draft distribution plan (3.0). |        |            |
|                      |              |              | Distributions                                                                                                                                                                                                                                                                     |        |            |
| 5/9/2026             | KBD          | 1.8          | Work on distribution plan.                                                                                                                                                                                                                                                        |        |            |
|                      |              |              | Distributions                                                                                                                                                                                                                                                                     |        |            |

| Date      | Indiv | Hours | Description                                                                                                                                                                                                              |
|-----------|-------|-------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 5/11/2026 | KBD   | 2.4   | Work on distribution plan (1.8); confer with M. Rachlis regarding issues relating to distribution and claims (.5); attention to distribution issue and bank communication (.1).<br>Distributions                         |
| 5/12/2026 | KBD   | 5     | Draft distribution plan regarding subordination analysis and study record relating to same (2.2); further draft distribution plan relating to methodology (2.8).<br>Distributions                                        |
| 5/13/2026 | KBD   | 4.9   | Draft and revise distribution plan motion and study various related records and research (4.7); communicate with M. Rachlis regarding distribution and claims issues (.2).<br>Distributions                              |
| 5/14/2026 | KBD   | 4.7   | Draft and revise distribution plan motion and study various related records and research.<br>Distributions                                                                                                               |
| 5/15/2026 | KBD   | 5     | Revise distribution plan motion and draft related correspondence to J. Wine.<br>Distributions                                                                                                                            |
| 5/18/2026 | KBD   | 0.1   | Study correspondence from J. Wine regarding distribution plan issues.<br>Distributions                                                                                                                                   |
| 5/19/2026 | KBD   | 0.4   | Exchange correspondence with J. Wine and A. Watychowicz regarding distribution issue and communication with claimant regarding same.<br>Distributions                                                                    |
| 5/20/2026 | KBD   | 0.5   | Confer with J. Wine regarding distribution terminology and presentation issues (.4); exchange correspondence with J. Wine and A. Watychowicz regarding distribution administrative issue (.1).<br>Distributions          |
| 5/21/2026 | KBD   | 0.3   | Review correspondence from J. Wine regarding fund recovery and distribution issue (.1); exchange correspondence with J. Wine regarding analysis of claims (.2).<br>Distributions                                         |
| 5/22/2026 | KBD   | 3.9   | Legal research and review record regarding distribution plan (1.7); study draft distribution plan (2.2).<br>Distributions                                                                                                |
| 5/25/2026 | KBD   | 1.3   | Study revised distribution plan, further revise, and exchange related correspondence with J. Wine (1.1); study correspondence from J. Wine regarding distribution spreadsheet and related changes (.2).<br>Distributions |

| <u>Date</u>       | <u>Indiv</u> | <u>Hours</u> | <u>Description</u>                                                                                                                                                                                                                                                                                                                                                                              |        |             |
|-------------------|--------------|--------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|-------------|
| 5/26/2026         | KBD          | 6.3          | Continue work to revise distribution plan (5.7); exchange correspondence with J. Wine regarding distribution amount and motion exhibit (.2); study correspondence from claims vendor representative and J. Wine regarding distribution spreadsheet (.2); review draft declaration relating to distribution for deceased claimants' claim and exchange related correspondence with J. Wine (.2). |        |             |
|                   |              |              | Distributions                                                                                                                                                                                                                                                                                                                                                                                   |        |             |
| 5/27/2026         | KBD          | 4            | Further revision of distribution plan (3.3); confer with A. Watychowicz regarding court rulings and study same (.3); confer with J. Wine regarding distribution plan (.1); exchange correspondence with K. Pritchard regarding record research and distribution plan, and study same (.3).                                                                                                      |        |             |
|                   |              |              | Distributions                                                                                                                                                                                                                                                                                                                                                                                   |        |             |
| 5/28/2026         | KBD          | 1.4          | Study and revise distribution plan and exchange related correspondence with J. Wine.                                                                                                                                                                                                                                                                                                            |        |             |
|                   |              |              | Distributions                                                                                                                                                                                                                                                                                                                                                                                   |        |             |
| 5/29/2026         | KBD          | 0.3          | Exchange correspondence with J. Wine regarding distribution plan (.2); attention to information relating to claims and related correspondence (.1).                                                                                                                                                                                                                                             |        |             |
|                   |              |              | Distributions                                                                                                                                                                                                                                                                                                                                                                                   |        |             |
| 5/31/2026         | KBD          | 1.8          | Continue work on and revisions to distribution plan and exchange related correspondence with M. Rachlis and J. Wine.                                                                                                                                                                                                                                                                            |        |             |
|                   |              |              | Distributions                                                                                                                                                                                                                                                                                                                                                                                   |        |             |
| SUBTOTAL:         |              |              |                                                                                                                                                                                                                                                                                                                                                                                                 | [ 54.6 | 21,294.00 ] |
| <u>Tax Issues</u> |              |              |                                                                                                                                                                                                                                                                                                                                                                                                 |        |             |
| 5/8/2026          | KBD          | 0.3          | Exchange correspondence with tax advisor regarding steps in anticipation of receivership termination.                                                                                                                                                                                                                                                                                           |        |             |
|                   |              |              | Tax Issues                                                                                                                                                                                                                                                                                                                                                                                      |        |             |
| SUBTOTAL:         |              |              |                                                                                                                                                                                                                                                                                                                                                                                                 | [ 0.3  | 117.00 ]    |
|                   |              |              |                                                                                                                                                                                                                                                                                                                                                                                                 | 68.1   | \$26,559.00 |

## Summary of Activity

|                | <u>Hours</u> | <u>Rate</u> |             |
|----------------|--------------|-------------|-------------|
| Duff, Kevin B. | 68.10        | 390.00      | \$26,559.00 |

**SUMMARY**

|                  |                    |
|------------------|--------------------|
| Legal Services   | \$26,559.00        |
| Other Charges    | \$0.00             |
| <b>TOTAL DUE</b> | <b>\$26,559.00</b> |
|                  |                    |

## Rachlis Duff & Peel, LLC

542 SOUTH DEARBORN STREET  
SUITE 900  
CHICAGO, ILLINOIS 60605

TEL (312) 733-3950  
FAX (312) 733-3952

August 4, 2026

Kevin B. Duff, Receiver  
c/o Rachlis Duff & Peel, LLC  
542 S. Dearborn Street, Suite 900  
Chicago, IL 60605

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Re: *SEC v. EquityBuild Inc., EquityBuild Finance, LLC, Jerome H. Cohen, and Shaun D. Cohen*  
No. 18-cv-5587, US Dist. Ct., Northern Dist. Of Illinois, Eastern Div.

Fed. I.D. No. 61-1421786  
Invoice No. 6621196

|                          |                    |
|--------------------------|--------------------|
| Legal Fees for June 2026 | \$27,690.00        |
| Expenses Disbursed       | <u>\$0.00</u>      |
| <b>Due this Invoice</b>  | <b>\$27,690.00</b> |

| <u>Date</u>                                   | <u>Indiv</u> | <u>Hours</u> | <u>Description</u>                                                                                                                                                                                                                                                                                        |       |          |
|-----------------------------------------------|--------------|--------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|----------|
| <u>Asset Analysis &amp; Recovery</u>          |              |              |                                                                                                                                                                                                                                                                                                           |       |          |
| 6/5/2026                                      | KBD          | 0.1          | Draft correspondence to J. Wine regarding potential recovery of asset.                                                                                                                                                                                                                                    |       |          |
|                                               |              |              | Asset Analysis & Recovery                                                                                                                                                                                                                                                                                 |       |          |
| SUBTOTAL:                                     |              |              |                                                                                                                                                                                                                                                                                                           | [ 0.1 | 39.00 ]  |
| <u>Case Administration</u>                    |              |              |                                                                                                                                                                                                                                                                                                           |       |          |
| 6/1/2026                                      | KBD          | 0.5          | Attention to closing of account and related communications (.3);<br>attention payment of professional accounting and tax consulting fees<br>(.2).<br>Case Administration                                                                                                                                  |       |          |
| 6/2/2026                                      | KBD          | 0.1          | Exchange correspondence with bank representative regarding closing of<br>account.<br>Case Administration                                                                                                                                                                                                  |       |          |
| 6/8/2026                                      | KBD          | 0.2          | Draft correspondence to J. Wine regarding property violation notice<br>issue.<br>Case Administration                                                                                                                                                                                                      |       |          |
| 6/9/2026                                      | KBD          | 0.2          | Attention to correspondence relating to account closure (.1); study<br>correspondence from J. Wine regarding municipal building violation<br>notice and related communication (.1).<br>Case Administration                                                                                                |       |          |
| 6/30/2026                                     | KBD          | 0.1          | Exchange correspondence with SEC.<br>Case Administration                                                                                                                                                                                                                                                  |       |          |
| SUBTOTAL:                                     |              |              |                                                                                                                                                                                                                                                                                                           | [ 1.1 | 429.00 ] |
| <u>Claims Administration &amp; Objections</u> |              |              |                                                                                                                                                                                                                                                                                                           |       |          |
| 6/1/2026                                      | KBD          | 2.6          | Study analysis from J. Wine regarding claims (.3); confer with J. Wine<br>regarding analysis of certain claims (1.0); confer with M. Rachlis and J.<br>Wine regarding claim analysis (.9); study analysis of claim (.2); study<br>documents relating to claim (.2).<br>Claims Administration & Objections |       |          |
| 6/2/2026                                      | KBD          | 0.5          | Confer with M. Rachlis regarding analysis of claims and classes in<br>distribution plan (.3); draft correspondence to J. Wine regarding claim<br>analysis and review document (.2).<br>Claims Administration & Objections                                                                                 |       |          |
| 6/3/2026                                      | KBD          | 0.3          | Exchange correspondence with J. Wine and M. Rachlis regarding claim<br>and correspondence with claimant's representative (.1); study<br>correspondence related to claim, investigation, and exchange related<br>correspondence with J. Wine (.2).<br>Claims Administration & Objections                   |       |          |
| 6/4/2026                                      | KBD          | 0.5          | Confer with M. Rachlis and J. Wine regarding analysis of claim.                                                                                                                                                                                                                                           |       |          |

| <u>Date</u> | <u>Indiv</u> | <u>Hours</u> | <u>Description</u>                                                                                                                                                                                                                                                                                                                                         |
|-------------|--------------|--------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|             |              |              | Claims Administration & Objections                                                                                                                                                                                                                                                                                                                         |
| 6/5/2026    | KBD          | 0.6          | Review correspondence from J. Wine regarding claim (.1); confer with M. Rachlis and J. Wine regarding claim analysis (.5).                                                                                                                                                                                                                                 |
|             |              |              | Claims Administration & Objections                                                                                                                                                                                                                                                                                                                         |
| 6/8/2026    | KBD          | 0.5          | Attention to communication with claimant regarding claim issue (.1); draft correspondence to J. Wine regarding potential resolution of claim (.2); study correspondence regarding resolution of claim and related correspondence from M. Rachlis and J. Wine (.2).                                                                                         |
|             |              |              | Claims Administration & Objections                                                                                                                                                                                                                                                                                                                         |
| 6/9/2026    | KBD          | 0.4          | Exchange correspondence with J. Wine regarding analysis of claim and related work with claims database vendor (.3); study claim metrics (.1).                                                                                                                                                                                                              |
|             |              |              | Claims Administration & Objections                                                                                                                                                                                                                                                                                                                         |
| 6/11/2026   | KBD          | 0.4          | Exchange correspondence with J. Wine regarding communication with claimant's counsel regarding information related to claim and recovery.                                                                                                                                                                                                                  |
|             |              |              | Claims Administration & Objections                                                                                                                                                                                                                                                                                                                         |
| 6/14/2026   | KBD          | 0.4          | Analysis and research regarding potential claim and exchange related correspondence with J. Wine and A. Watychowicz.                                                                                                                                                                                                                                       |
|             |              |              | Claims Administration & Objections                                                                                                                                                                                                                                                                                                                         |
| 6/15/2026   | KBD          | 0.4          | Confer with J. Wine regarding claim analysis (.1); confer with M. Rachlis and J. Wine regarding claim and communications with claimant's counsel (.1); study information relating to analysis of claim (.2).                                                                                                                                               |
|             |              |              | Claims Administration & Objections                                                                                                                                                                                                                                                                                                                         |
| 6/17/2026   | KBD          | 0.2          | Telephone conference with J. Wine regarding order relating to resolution of claim (.1); attention to communication with claimant's counsel relating to claim (.1).                                                                                                                                                                                         |
|             |              |              | Claims Administration & Objections                                                                                                                                                                                                                                                                                                                         |
| 6/18/2026   | KBD          | 1.4          | Telephone conference with counsel for claimant, M. Rachlis, and J. Wine regarding issues relating to claim (.5); confer with M. Rachlis and J. Wine regarding issues relating to claim (.5); study information from J. Wine regarding claimants (.1); study draft correspondence from J. Wine regarding claimant and exchange related correspondence (.3). |
|             |              |              | Claims Administration & Objections                                                                                                                                                                                                                                                                                                                         |
| 6/22/2026   | KBD          | 0.1          | Draft correspondence to J. Wine regarding communication with claimant's counsel.                                                                                                                                                                                                                                                                           |
|             |              |              | Claims Administration & Objections                                                                                                                                                                                                                                                                                                                         |
| 6/23/2026   | KBD          | 0.5          | Exchange correspondence, analyze claim, and confer with J. Wine regarding claim analysis (.4); study correspondence from claimant's counsel regarding information from claimant (.1).                                                                                                                                                                      |
|             |              |              | Claims Administration & Objections                                                                                                                                                                                                                                                                                                                         |
| 6/24/2026   | KBD          | 0.5          | Telephone conference with J. Wine regarding claims and related communication with counsel for claimant (.2); exchange correspondence with J. Wine regarding analysis of claim (.3).                                                                                                                                                                        |

| <u>Date</u> | <u>Indiv</u> | <u>Hours</u> | <u>Description</u>                 |       |            |
|-------------|--------------|--------------|------------------------------------|-------|------------|
|             |              |              | Claims Administration & Objections |       |            |
| SUBTOTAL:   |              |              |                                    | [ 9.3 | 3,627.00 ] |

Distributions

|          |     |     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|----------|-----|-----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 6/1/2026 | KBD | 0.9 | Confer with J. Wine regarding distribution spreadsheet information (.2); confer with M. Rachlis and J. Wine regarding draft distribution plan (.7).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|          |     |     | Distributions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 6/2/2026 | KBD | 0.5 | Exchange correspondence with J. Wine and M. Rachlis regarding updated information relating to distribution analysis (.1); review revised distribution plan (.4).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|          |     |     | Distributions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 6/3/2026 | KBD | 3   | Study revisions for distribution plan and exchange related correspondence with J. Wine (.5); exchange correspondence with M. Rachlis and J. Wine regarding receivership funds and estimated distribution amount (.4); further revise distribution plan (1.7); attention to reconciliation of distributions and related correspondence with claims database vendor (.1); confer with J. Wine regarding distribution plan issues (.3).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|          |     |     | Distributions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 6/4/2026 | KBD | 4.4 | Telephone conferences with A. Watychowicz regarding distribution plan review and exhibits (.2); study, draft, and revise distribution plan and related review of record (2.8); draft correspondence to K. Pritchard and A. Watychowicz regarding record cites for distribution plan (.2); legal research regarding potential distribution issue and exchange related correspondence with M. Rachlis and J. Wine (.4); exchange various correspondence with M. Rachlis and J. Wine regarding distribution plan (.2); draft correspondence to A. Watychowicz regarding materials relating to claim and related correspondence (.1); draft correspondence to M. Rachlis regarding complex claim analysis, distribution plan, and related materials (.3); draft correspondence to J. Wine regarding claim and distribution plan (.1); review correspondence from J. Wine and M. Rachlis regarding distribution plan procedure and schedule (.1). |
|          |     |     | Distributions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 6/5/2026 | KBD | 4.1 | Study revised distribution plan, further revise to generate multiple drafts, and undertake related legal research (3.9); exchange correspondence with J. Wine regarding claim metrics and communication with claimant's counsel (.1); study correspondence from A. Watychowicz regarding record cites for distribution plan (.1).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|          |     |     | Distributions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 6/6/2026 | KBD | 0.2 | Exchange correspondence with SEC (.1); draft correspondence to M. Rachlis and J. Wine regarding distribution record issue (.1).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|          |     |     | Distributions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |

| Date      | Indiv | Hours | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|-----------|-------|-------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 6/8/2026  | KBD   | 0.4   | Attention to communication from claimant regarding distribution (.1); study draft motion to approve settlement and distribution (.2); confer with J. Wine regarding distribution plan (.1).<br>Distributions                                                                                                                                                                                                                                                                                                                                                                                                                |
| 6/9/2026  | KBD   | 0.7   | Study revisions to, and further revise, motion to approve settlement and distribution (.4); exchange correspondence with J. Wine and A. Watychowicz regarding motion to approve settlement and distribution (.2); exchange correspondence with J. Wine regarding communication with claims vendor relating to distribution spreadsheet functionality (.1).<br>Distributions                                                                                                                                                                                                                                                 |
| 6/10/2026 | KBD   | 2.6   | Study draft distribution plan and related legal research (.3); confer with J. Wine and call with accounting firm representative regarding distribution spreadsheet, function and calculation issues (.3); study and revise distribution motion relating to certain issues and legal research regarding same (.8); exchange correspondence with J. Wine regarding analysis of distribution issues and revisions to distribution motion (.4); attention to motion to approve settlement and distribution and related correspondence (.1); study legal research and related correspondence from J. Wine (.7).<br>Distributions |
| 6/11/2026 | KBD   | 0.3   | Study revised correspondence regarding motion to approve settlement and distribution (.1); study revised distribution plan and exchange related correspondence with J. Wine regarding same (.2).<br>Distributions                                                                                                                                                                                                                                                                                                                                                                                                           |
| 6/15/2026 | KBD   | 0.6   | Telephone conference with SEC , M. Rachlis, and J. Wine regarding distribution plan (.3); exchange correspondence with A. Watychowicz regarding distribution plan and revisions to same (.2); draft correspondence to J. Wine regarding claimant and claim review (.1).<br>Distributions                                                                                                                                                                                                                                                                                                                                    |
| 6/16/2026 | KBD   | 1.4   | Confer with M. Rachlis and J. Wine regarding distribution plan issues (.6); exchange correspondence with K. Pritchard regarding distribution to claimant (.1); communicate with bank representatives regarding distribution (.3); exchange correspondence with J. Wine regarding new version of distribution spreadsheet (.1); study correspondence from J. Wine and SEC and confer with J. Wine regarding same (.2); study updated claim metrics (.1).<br>Distributions                                                                                                                                                    |
| 6/17/2026 | KBD   | 4.2   | Study revised distribution plan and revise same (.5); telephone conferences with A. Watychowicz regarding distribution plan and record cites (.1); study and further revise distribution plan and exchange related correspondence with A. Watychowicz (3.2); study correspondence from J. Wine, claims database vendor , and accounting firm representative regarding distribution spreadsheet (.4).<br>Distributions                                                                                                                                                                                                       |

| Date      | Indiv | Hours | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|-----------|-------|-------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 6/18/2026 | KBD   | 1.3   | Confer with A. Watychowicz regarding distribution plan (.1); legal research regarding distribution issue and confer with K. Pritchard regarding same (.5); confer with M. Rachlis regarding distribution plan (.2); study revised distribution plan and related correspondence (.5).<br><br>Distributions                                                                                                                                                                                                                                                                                                                                                                                  |
| 6/19/2026 | KBD   | 1.6   | Confer with J. Wine regarding comment and related information (.2); study revised distribution plan (.7); exchange correspondence with A. Watychowicz regarding distribution plan revisions (.2); confer with J. Wine regarding distribution plan (.2); confer with M. Rachlis regarding revisions to distribution plan and related issues (.3).<br><br>Distributions                                                                                                                                                                                                                                                                                                                      |
| 6/22/2026 | KBD   | 1.9   | Study correspondence from claims vendor regarding distribution spreadsheet and claims confirmation and exchange related correspondence with J. Wine and A. Watychowicz (.3); confer with A. Watychowicz regarding review of distribution plan (.1); study and revise draft distribution plan (1.5).<br><br>Distributions                                                                                                                                                                                                                                                                                                                                                                   |
| 6/23/2026 | KBD   | 2.3   | Study correspondence regarding distribution spreadsheet and claims confirmation (.2); study revised draft distribution plan, and further revise (1.3); exchange correspondence with J. Wine and accounting firm representative regarding distribution plan spreadsheet (.2); study motion to approve resolution of claim and distribution and confer with J. Wine regarding same (.2); draft correspondence to accounting firm representative regarding draft distribution plan (.1); exchange correspondence with J. Wine regarding claimant recovery percentages (.1); exchange correspondence with claims database vendor regarding distribution spreadsheet (.2).<br><br>Distributions |
| 6/24/2026 | KBD   | 3.8   | Confer and exchange correspondence with M. Rachlis and J. Wine regarding distribution plan, exhibits, revisions to same, and various related issues (.8); study and revise draft distribution plan (2.7); study correspondence from claims data vendor and revisions to distribution spreadsheet (.3).<br><br>Distributions                                                                                                                                                                                                                                                                                                                                                                |
| 6/25/2026 | KBD   | 3     | Exchange correspondence with M. Rachlis, J. Wine regarding distribution plan (.3); confer with J. Wine regarding analysis of claim in distribution plan motion, and study related revisions (.5); revise draft distribution plan (.6); study revisions to distribution plan and exhibits, and further revise same (1.6).<br><br>Distributions                                                                                                                                                                                                                                                                                                                                              |

| <u>Date</u> | <u>Indiv</u> | <u>Hours</u> | <u>Description</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|-------------|--------------|--------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 6/26/2026   | KBD          | 6.7          | Telephone conference with J. Wine regarding distribution plan revisions (.2); revise distribution plan (1.4); attention to distribution to claimant and various related communications with K. Pritchard and bank representatives (.5); exchange correspondence with K. Pritchard and J. Kalish regarding revisions to distribution plan (.2); confer with M. Rachlis regarding revised distribution plan (.2); draft to A. Watychowicz regarding distribution plan and tables of contents and authorities (.2); further revise multiple additional drafts of distribution plan and exchange related correspondence (3.6); draft correspondence to SEC (.4).                                                                                                                                                                                |
|             |              |              | Distributions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| 6/29/2026   | KBD          | 8.2          | Study and revise distribution plan, exhibits, and related items (5.2); confer with M. Rachlis regarding exhibits to distribution plan (.2); exchange various correspondence with J. Wine, M. Rachlis, and A. Watychowicz regarding distribution plan and revisions (.4); telephone conference with M. Rachlis regarding distribution plan, analysis of claim , and various related issues (.4); exchange correspondence with M. Rachlis and J. Wine regarding claim analysis, and review related record (2.0).                                                                                                                                                                                                                                                                                                                              |
|             |              |              | Distributions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| 6/30/2026   | KBD          | 8.4          | Study multiple drafts of distribution plan, and finalize same (4.5); legal research regarding case law in motion and exchange related correspondence with M. Rachlis and J. Wine (.4); exchange various correspondence with J. Wine and M. Rachlis regarding exhibits to distribution plan and study same (.4); exchange various correspondence with J. Wine, M. Rachlis, and A. Watychowicz regarding revisions to and finalizing distribution plan (2.0); confer with K. Pritchard regarding filing of distribution plan motion (.2); exchange correspondence with K. Pritchard and tax advisors regarding notice of distribution plan motion (.2); exchange various correspondence with M. Rachlis and J. Wine regarding proposed order and revisions to same (.4); study correspondence and record information regarding claimant (.3). |
|             |              |              | Distributions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |

SUBTOTAL:

[ 60.5 23,595.00 ]

71 \$27,690.00

## Summary of Activity

|                | <u>Hours</u> | <u>Rate</u> |             |
|----------------|--------------|-------------|-------------|
| Duff, Kevin B. | 71.00        | 390.00      | \$27,690.00 |

**SUMMARY**

|                  |                    |
|------------------|--------------------|
| Legal Services   | \$27,690.00        |
| Other Charges    | \$0.00             |
| <b>TOTAL DUE</b> | <b>\$27,690.00</b> |
|                  |                    |

# Exhibit G

## Rachlis Duff & Peel, LLC

542 SOUTH DEARBORN STREET  
SUITE 900  
CHICAGO, ILLINOIS 60605

TEL (312) 733-3950  
FAX (312) 733-3952

July 13, 2026

Kevin B. Duff, Receiver  
c/o Rachlis Duff & Peel, LLC  
542 S. Dearborn Street, Suite 900  
Chicago, IL 60605

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Re: *SEC v. EquityBuild Inc., EquityBuild Finance, LLC, Jerome H. Cohen, and Shaun D. Cohen*  
No. 18-cv-5587, US Dist. Ct., Northern Dist. Of Illinois, Eastern Div.

Fed. I.D. No. 61-1421786  
Invoice No. 6622194

|                           |                    |
|---------------------------|--------------------|
| Legal Fees for April 2026 | \$17,322.00        |
| Expenses Disbursed        | <u>\$3,902.54</u>  |
| <b>Due this Invoice</b>   | <b>\$21,224.54</b> |

| Date                                          | Indiv | Hours | Description                                                                                                                                                                                                                                                                                                                   |       |          |
|-----------------------------------------------|-------|-------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|----------|
| <u>Accounting/Auditing</u>                    |       |       |                                                                                                                                                                                                                                                                                                                               |       |          |
| 4/1/2026                                      | JK    | 0.5   | Communication with K. Pritchard and K. Duff regarding account deposit.                                                                                                                                                                                                                                                        |       |          |
|                                               |       |       | Accounting/Auditing                                                                                                                                                                                                                                                                                                           |       |          |
| 4/1/2026                                      | KMP   | 0.3   | Several exchanges with K. Duff, J. Kalish, and bank representative regarding Receiver's account.                                                                                                                                                                                                                              |       |          |
|                                               |       |       | Accounting/Auditing                                                                                                                                                                                                                                                                                                           |       |          |
| 4/6/2026                                      | JK    | 0.6   | Review email communication from K. Duff regarding account deposit, prepare same.                                                                                                                                                                                                                                              |       |          |
|                                               |       |       | Accounting/Auditing                                                                                                                                                                                                                                                                                                           |       |          |
| 4/6/2026                                      | KMP   | 0.2   | Exchanges with K. Duff, J. Kalish, and bank representative regarding property account.                                                                                                                                                                                                                                        |       |          |
|                                               |       |       | Accounting/Auditing                                                                                                                                                                                                                                                                                                           |       |          |
| 4/10/2026                                     | JRW   | 0.3   | Work with A. Watychowicz to reconcile distribution amounts in various reports.                                                                                                                                                                                                                                                |       |          |
|                                               |       |       | Accounting/Auditing                                                                                                                                                                                                                                                                                                           |       |          |
| SUBTOTAL:                                     |       |       |                                                                                                                                                                                                                                                                                                                               | [ 1.9 | 341.00 ] |
| <u>Case Administration</u>                    |       |       |                                                                                                                                                                                                                                                                                                                               |       |          |
| 4/6/2026                                      | JRW   | 0.1   | Correspondence to bank representative regarding returned funds.                                                                                                                                                                                                                                                               |       |          |
|                                               |       |       | Case Administration                                                                                                                                                                                                                                                                                                           |       |          |
| 4/13/2026                                     | JK    | 0.5   | Communication with K. Duff regarding transmittal of tax document and related preparation.                                                                                                                                                                                                                                     |       |          |
|                                               |       |       | Case Administration                                                                                                                                                                                                                                                                                                           |       |          |
| 4/28/2026                                     | AW    | 0.3   | Email claimants regarding filed status report.                                                                                                                                                                                                                                                                                |       |          |
|                                               |       |       | Case Administration                                                                                                                                                                                                                                                                                                           |       |          |
| 4/29/2026                                     | KMP   | 0.2   | Communicate with K. Duff and tax administrator regarding 1Q2026 invoice.                                                                                                                                                                                                                                                      |       |          |
|                                               |       |       | Case Administration                                                                                                                                                                                                                                                                                                           |       |          |
| 4/30/2026                                     | KMP   | 0.1   | Further communicate with tax administrator regarding 1Q2026 invoice.                                                                                                                                                                                                                                                          |       |          |
|                                               |       |       | Case Administration                                                                                                                                                                                                                                                                                                           |       |          |
| SUBTOTAL:                                     |       |       |                                                                                                                                                                                                                                                                                                                               | [ 1.2 | 193.00 ] |
| <u>Claims Administration &amp; Objections</u> |       |       |                                                                                                                                                                                                                                                                                                                               |       |          |
| 4/1/2026                                      | AW    | 1.3   | Follow up with investor lender regarding potential claim (.1); attention to memorandum and confirm documents available to RDP domain (.1); attention to communications regarding final distribution plan and communicate with B. Hines and J. Wine regarding split claim (.3); start research regarding submitted claim (.8). |       |          |

| <u>Date</u> | <u>Indiv</u> | <u>Hours</u> | <u>Description</u>                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|-------------|--------------|--------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|             |              |              | Claims Administration & Objections                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 4/1/2026    | JRW          | 0.4          | Confer with A. Watychowicz regarding claims portal updates (.3); review and revise draft correspondence to claims vendor (.1).                                                                                                                                                                                                                                                                                                                          |
|             |              |              | Claims Administration & Objections                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 4/1/2026    | MR           | 0.5          | Begin analysis of evidence memorandum regarding certain claims.                                                                                                                                                                                                                                                                                                                                                                                         |
|             |              |              | Claims Administration & Objections                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 4/2/2026    | AW           | 1.1          | Complete research regarding submitted claim.                                                                                                                                                                                                                                                                                                                                                                                                            |
|             |              |              | Claims Administration & Objections                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 4/2/2026    | MR           | 0.5          | Continue reviewing evidence memorandum issues relating to claims.                                                                                                                                                                                                                                                                                                                                                                                       |
|             |              |              | Claims Administration & Objections                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 4/3/2026    | AW           | 0.2          | Review split claims spreadsheet.                                                                                                                                                                                                                                                                                                                                                                                                                        |
|             |              |              | Claims Administration & Objections                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 4/8/2026    | AW           | 0.7          | Communicate with J. Wine regarding potential claimant , lack of proof of claim, and related communications , follow up communications with K. Duff and J. Wine (.5); attention to email from custodian , research institution and related communication with J. Wine (.2).                                                                                                                                                                              |
|             |              |              | Claims Administration & Objections                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 4/8/2026    | JRW          | 0.7          | Exchange correspondence with A. Watychowicz and K. Duff regarding unasserted claim (.1); exchange correspondence with A. Watychowicz and K. Duff regarding notice and demand regarding claimant and related research (.2); confer with A. Watychowicz regarding claim (.2); telephone conference with A. Watychowicz regarding claim and related factual research (.2).                                                                                 |
|             |              |              | Claims Administration & Objections                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 4/8/2026    | MR           | 1.3          | Attention to email on status of potential claims resolution (.1); review memorandum and materials on claims issues in preparation for upcoming meeting (1.2).                                                                                                                                                                                                                                                                                           |
|             |              |              | Claims Administration & Objections                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 4/9/2026    | AW           | 0.4          | Research and communications with J. Wine regarding claim and Receiver's recommendation.                                                                                                                                                                                                                                                                                                                                                                 |
|             |              |              | Claims Administration & Objections                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 4/9/2026    | JRW          | 1.8          | Review research regarding claim and related exchange with A. Watychowicz (.4); exchange correspondence with claimant's counsel regarding potential resolution of claims (.1); review and revise worksheet regarding claim (.2); correspondence to K. Duff and M. Rachlis regarding settlement discussions (.1); conference with K. Duff and M. Rachlis regarding potential resolution of claim, analysis of complex claim , and late claim issue (1.0). |
|             |              |              | Claims Administration & Objections                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 4/9/2026    | MR           | 1.9          | Further attention to claims issues (.1); further analysis of claims (.8); discussion with K. Duff and J. Wine regarding resolution of certain claims (1.0).                                                                                                                                                                                                                                                                                             |
|             |              |              | Claims Administration & Objections                                                                                                                                                                                                                                                                                                                                                                                                                      |

| Date      | Indiv | Hours | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|-----------|-------|-------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 4/10/2026 | AW    | 4.3   | Attention to email and submitted claim and email claimant regarding claims process from Group 10 (.1); follow up with J. Wine regarding potential claimant (.1); review communications with claimants regarding bar date and extensions of same and email K. Duff summarizing same (.7); attention to orders approving distributions and claims database information, attempt to reconcile same, and related communications with J. Wine (3.4).<br>Claims Administration & Objections |
| 4/10/2026 | JRW   | 1.1   | Exchange correspondence with A. Watychowicz regarding claimant inquiry (.1); exchange with K. Duff regarding correspondence to claimant (.1); draft correspondence to claimant, review redline, finalize and send same (.4); draft and revise correspondence to claimant regarding potential resolution of claims (.3); exchange with K. Duff and M. Rachlis regarding settlement correspondence, finalize and send same (.2).<br>Claims Administration & Objections                  |
| 4/10/2026 | MR    | 0.2   | Attention to responses to claimant issues and possible resolution , and conferences with K. Duff and J. Wine regarding same.<br>Claims Administration & Objections                                                                                                                                                                                                                                                                                                                    |
| 4/13/2026 | AW    | 0.8   | Attention to communications regarding proposed response to claimant and correspondence to claimant regarding bar date and request to send confirmation email (.2); communications with K. Duff regarding proof of claim form issue (.6).<br>Claims Administration & Objections                                                                                                                                                                                                        |
| 4/13/2026 | JRW   | 0.5   | Draft response to settlement counterproposal (.1); draft response to claimant correspondence and related exchange with K. Duff (.2); exchange correspondence with K. Duff regarding settlement correspondence and send same (.2).<br>Claims Administration & Objections                                                                                                                                                                                                               |
| 4/13/2026 | MR    | 0.4   | Conference with claimant's counsel on status issues and related follow up with K. Duff (.3); attention to issues on potential claims resolution (.1).<br>Claims Administration & Objections                                                                                                                                                                                                                                                                                           |
| 4/14/2026 | AW    | 1.4   | Provide cite records relating to claims process and related communications with K. Duff.<br>Claims Administration & Objections                                                                                                                                                                                                                                                                                                                                                        |
| 4/14/2026 | JRW   | 0.1   | Exchange correspondence with K. Duff regarding settlement correspondence.<br>Claims Administration & Objections                                                                                                                                                                                                                                                                                                                                                                       |
| 4/15/2026 | JRW   | 1.7   | Correspondence from claimant's counsel regarding potential resolution of claims (.1); review and revise settlement terms and related exchanges with K. Duff and M. Rachlis (.4); detailed review of claims and related research and analysis (1.2).<br>Claims Administration & Objections                                                                                                                                                                                             |
| 4/15/2026 | MR    | 0.4   | Response to claims issues and review emails regarding same (.2); attention to claim and related analysis (.2).<br>Claims Administration & Objections                                                                                                                                                                                                                                                                                                                                  |

| Date      | Indiv | Hours | Description                                                                                                                                                                                                         |
|-----------|-------|-------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 4/16/2026 | AW    | 0.6   | Research regarding claims process issues and related communication with K. Duff.<br>Claims Administration & Objections                                                                                              |
| 4/16/2026 | JRW   | 0.6   | Exchange with K. Duff regarding terms of release (.2); draft language for motion approving settlement (.3); review comments and further revision of settlement language (.1).<br>Claims Administration & Objections |
| 4/16/2026 | MR    | 0.2   | Attention to potential claims resolution issues.<br>Claims Administration & Objections                                                                                                                              |
| 4/21/2026 | JRW   | 0.1   | Correspondence to claimant's counsel regarding settlement and release terms.<br>Claims Administration & Objections                                                                                                  |
| 4/21/2026 | MR    | 0.1   | Attention to various emails regarding claims.<br>Claims Administration & Objections                                                                                                                                 |
| 4/22/2026 | JRW   | 0.1   | Review correspondence from claimant's counsel and related exchange with K. Duff.<br>Claims Administration & Objections                                                                                              |
| 4/22/2026 | MR    | 0.2   | Attention to various emails regarding claims.<br>Claims Administration & Objections                                                                                                                                 |
| 4/24/2026 | JRW   | 0.2   | Review proposed release language and related exchange with K. Duff (.1); exchange correspondence with K. Duff regarding claimant communication and claim recommendation (.1).<br>Claims Administration & Objections |
| 4/28/2026 | AW    | 0.1   | Work with K. Duff on response to claimant's inquiries.<br>Claims Administration & Objections                                                                                                                        |
| 4/28/2026 | MR    | 0.1   | Attention to emails on status of claims.<br>Claims Administration & Objections                                                                                                                                      |
| 4/29/2026 | AW    | 0.5   | Correspondence with K. Duff and claimants regarding Receiver's recommendations, claims process for Group 10, and proposed distribution plan.<br>Claims Administration & Objections                                  |
| 4/29/2026 | MR    | 0.2   | Review response to claimant regarding claims and resolution.<br>Claims Administration & Objections                                                                                                                  |
| 4/30/2026 | AW    | 0.2   | Draft response to custodian and related communications with K. Duff.<br>Claims Administration & Objections                                                                                                          |

SUBTOTAL:

[ 24.9 6,811.00 ]

Distributions

| Date      | Indiv | Hours | Description                                                                                                                                                                                                                                                                                                                                                                            |
|-----------|-------|-------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 4/1/2026  | JRW   | 0.6   | Exchange correspondence with claims vendor regarding updated version of final distribution report (.1); study updated final distribution report and related analysis and inquiry to claims vendor and accounting firm representative (.5).<br>Distributions                                                                                                                            |
| 4/6/2026  | AW    | 0.4   | Communicate with K. Duff regarding attempts to reach claimant regarding distribution issue (.1); attention to files from claimant, related communications with J. Wine and respond to claimant (.3).<br>Distributions                                                                                                                                                                  |
| 4/6/2026  | JRW   | 0.2   | Confer with A Watychowicz regarding distribution to claimant custodian and related review of documentation regarding account closure (.1); review and comment on draft correspondence to claimant (.1).<br>Distributions                                                                                                                                                               |
| 4/6/2026  | KMP   | 0.1   | Confer with A. Watychowicz regarding distribution proceeds.<br>Distributions                                                                                                                                                                                                                                                                                                           |
| 4/6/2026  | MR    | 0.2   | Attention to scheduling issues regarding final distribution plan and status report.<br>Distributions                                                                                                                                                                                                                                                                                   |
| 4/8/2026  | AW    | 0.1   | Email claimant with request to confirm mailing address for approved distribution.<br>Distributions                                                                                                                                                                                                                                                                                     |
| 4/8/2026  | JRW   | 0.1   | Confer with A. Watychowicz regarding account closure and distribution.<br>Distributions                                                                                                                                                                                                                                                                                                |
| 4/9/2026  | AW    | 0.4   | Attention to final distribution plan and communicate with J. Wine regarding its components.<br>Distributions                                                                                                                                                                                                                                                                           |
| 4/9/2026  | JRW   | 3.8   | Study new version of final distribution report and related exchanges with claims vendor (1.5); prepare analysis of Group 10 distributions under various methodologies (1.1); work with A. Watychowicz and claims vendor to address distribution discrepancies (.9); conference with K. Duff and M. Rachlis regarding distribution methodologies and spreadsheet (.3).<br>Distributions |
| 4/9/2026  | MR    | 0.3   | Conference with K. Duff and J. Wine regarding issues on distribution plan, methodology issues, and various elements and issues for plan.<br>Distributions                                                                                                                                                                                                                              |
| 4/9/2026  | MR    | 0.4   | Review draft distribution spreadsheets.<br>Distributions                                                                                                                                                                                                                                                                                                                               |
| 4/10/2026 | JRW   | 0.1   | Exchange correspondence with claims vendor regarding adjustments to final distribution report.<br>Distributions                                                                                                                                                                                                                                                                        |

| Date      | Indiv | Hours | Description                                                                                                                                                                                                                                                                                                                            |
|-----------|-------|-------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 4/11/2026 | AW    | 0.1   | Follow up correspondence to claimant regarding approved distribution.<br><br>Distributions                                                                                                                                                                                                                                             |
| 4/12/2026 | JRW   | 0.2   | Confer with K. Duff regarding claims metrics on final distribution report.<br><br>Distributions                                                                                                                                                                                                                                        |
| 4/13/2026 | AW    | 0.5   | Communications with K. Pritchard and K. Duff regarding issued distributions.<br><br>Distributions                                                                                                                                                                                                                                      |
| 4/13/2026 | JRW   | 0.3   | Review updated distribution plan and related exchange with claims vendor.<br><br>Distributions                                                                                                                                                                                                                                         |
| 4/13/2026 | KMP   | 0.3   | Communications with K. Duff and A. Watychowicz and review materials regarding claims distribution issues.<br><br>Distributions                                                                                                                                                                                                         |
| 4/14/2026 | AW    | 0.1   | Attention to issued check and confirm mailed distribution check.<br><br>Distributions                                                                                                                                                                                                                                                  |
| 4/15/2026 | AW    | 0.2   | Communicate with K. Pritchard regarding pending distribution and related email to accountant.<br><br>Distributions                                                                                                                                                                                                                     |
| 4/15/2026 | JRW   | 0.5   | Exchange correspondence with K. Duff and A. Watychowicz regarding distribution metrics (.1); confer with K. Duff regarding final distribution plan analysis and related review of memorandum and case law (.4).<br><br>Distributions                                                                                                   |
| 4/15/2026 | KMP   | 0.1   | Confer with A. Watychowicz regarding reissuance of claimant distribution.<br><br>Distributions                                                                                                                                                                                                                                         |
| 4/16/2026 | AW    | 0.9   | Attention to wire transfer form, confirm amounts, related communication with K. Pritchard (.1); update distribution worksheet and email K. Duff and J. Wine regarding same (.6); review claims records, communicate with J. Wine regarding submitted documents, and confirm type of account with accountant (.2).<br><br>Distributions |
| 4/16/2026 | JRW   | 0.9   | Review and comment on distribution analysis (.2); conferences with K. Duff regarding final distribution plan recommendations (.3); research regarding evidence produced in discovery (.2); confer with K. Duff regarding final distribution plan narrative (.2).<br><br>Distributions                                                  |
| 4/16/2026 | KMP   | 0.3   | Prepare form for reissuance of claimant distribution, and related exchanges with K. Duff, A. Watychowicz, tax administrator, and bank representatives.<br><br>Distributions                                                                                                                                                            |
| 4/16/2026 | MR    | 0.3   | Attention to issues on final distribution plan.<br><br>Distributions                                                                                                                                                                                                                                                                   |

| Date      | Indiv | Hours | Description                                                                                                                                                                                                                                                                                                                                                            |
|-----------|-------|-------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 4/17/2026 | JRW   | 2.7   | Review and revise final distribution narrative.<br>Distributions                                                                                                                                                                                                                                                                                                       |
| 4/20/2026 | AW    | 1.1   | Attention to correspondence from claimant regarding approved distribution, confirm the distributions, review records and communicate with bank representative regarding reissuance of distributions (.5); review bank account activity, prepare detailed information regarding outstanding distributions and related communication with J. Wine (.6).<br>Distributions |
| 4/20/2026 | JRW   | 0.2   | Confer with A. Watychowicz regarding outstanding distribution issues.<br>Distributions                                                                                                                                                                                                                                                                                 |
| 4/21/2026 | AW    | 0.1   | Attention to communication regarding incoming wire and related follow up with K. Pritchard.<br>Distributions                                                                                                                                                                                                                                                           |
| 4/21/2026 | JRW   | 1.7   | Continued review, revision, and drafting of final distribution plan narrative (1.6); exchange correspondence with claims vendor regarding distribution spreadsheet (.1).<br>Distributions                                                                                                                                                                              |
| 4/21/2026 | KMP   | 0.2   | Communicate with A. Watychowicz and tax administrator regarding issue with distribution funds.<br>Distributions                                                                                                                                                                                                                                                        |
| 4/22/2026 | AW    | 0.5   | Attention to correspondence regarding wire, review amounts and communicate with J. Wine regarding withholding (.1); review reissued checks and confirm details of same (.2); attention to correspondence from claimant, update mailing address and confirm distribution check will be reissued (.2).<br>Distributions                                                  |
| 4/22/2026 | JRW   | 1.5   | Continued review, revision, and drafting of final distribution plan narrative and related correspondence to K. Duff.<br>Distributions                                                                                                                                                                                                                                  |
| 4/22/2026 | KMP   | 0.2   | Communicate with tax administrator regarding issue with distribution funds and prepare related form.<br>Distributions                                                                                                                                                                                                                                                  |
| 4/23/2026 | AW    | 0.2   | Attention to voice message from claimant and related communication with K. Duff (.1); correspond with K. Pritchard regarding issued and outstanding distributions (.1).<br>Distributions                                                                                                                                                                               |
| 4/23/2026 | KMP   | 0.3   | Revise and finalize form for distribution of claimant funds and related communications with K. Duff, bank representative, and tax administrator.<br>Distributions                                                                                                                                                                                                      |
| 4/24/2026 | AW    | 0.2   | Request reissuance of distribution.<br>Distributions                                                                                                                                                                                                                                                                                                                   |

| Date      | Indiv | Hours | Description                                                                                                                                     |
|-----------|-------|-------|-------------------------------------------------------------------------------------------------------------------------------------------------|
| 4/24/2026 | JRW   | 0.5   | Study final distribution report and related exchange with claims vendor regarding spreadsheet functionality and discrepancies.<br>Distributions |
| 4/29/2026 | AW    | 0.2   | Review records and email claimant regarding approved distributions.<br>Distributions                                                            |
| 4/30/2026 | KMP   | 0.2   | Conference with K. Duff regarding issues relating to calculations for final distribution plan.<br>Distributions                                 |

|           |   |      |            |
|-----------|---|------|------------|
| SUBTOTAL: | [ | 21.2 | 6,593.00 ] |
|-----------|---|------|------------|

#### Status Reports

|          |     |     |                                                                                                                                                                                                                                                                                                                                                                                             |
|----------|-----|-----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 4/6/2026 | JRW | 2   | Exchange correspondence with K. Duff and M. Rachlis regarding meeting to discuss upcoming status report and Group 10 proceedings (.2); exchange correspondence with K. Pritchard regarding first quarter status report (.1); drafting of status report for first quarter of 2026 (1.6); correspondence to accounting firm regarding work performed in first quarter (.1).<br>Status Reports |
| 4/6/2026 | KMP | 0.3 | Communicate with J. Wine regarding timing of preparation of financial exhibits for status report (.1); check status of property accounts for report and related communication with J. Wine (.2).<br>Status Reports                                                                                                                                                                          |
| 4/7/2026 | JRW | 0.1 | Exchange correspondence with K. Pritchard regarding status of property accounts.<br>Status Reports                                                                                                                                                                                                                                                                                          |
| 4/7/2026 | KMP | 0.1 | Further communicate with J. Wine regarding status of property accounts for report.<br>Status Reports                                                                                                                                                                                                                                                                                        |
| 4/8/2026 | JRW | 0.9 | Correspondence with accounting firm representative regarding status report narrative (.1); review and comment on exhibits to first quarter status report (.5); revisions to draft status report (.3).<br>Status Reports                                                                                                                                                                     |
| 4/8/2026 | KMP | 3.2 | Prepare financial exhibits for 1Q2026 status report, and forward to J. Wine.<br>Status Reports                                                                                                                                                                                                                                                                                              |
| 4/9/2026 | JRW | 0.4 | Review revised exhibits to status report (.1); conference with K. Duff and M. Rachlis regarding preparation of status report (.3).<br>Status Reports                                                                                                                                                                                                                                        |
| 4/9/2026 | KMP | 0.2 | Revise financial exhibits for 1Q2026 status report, and forward to J. Wine.<br>Status Reports                                                                                                                                                                                                                                                                                               |
| 4/9/2026 | MR  | 0.3 | Conference with K. Duff and J. Wine regarding status reports.                                                                                                                                                                                                                                                                                                                               |

| <u>Date</u> | <u>Indiv</u> | <u>Hours</u> | <u>Description</u>                                                                                                                                                                  |
|-------------|--------------|--------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|             |              |              | Status Reports                                                                                                                                                                      |
| 4/10/2026   | AW           | 0.3          | Provide information regarding recently approved distributions and outstanding checks.                                                                                               |
|             |              |              | Status Reports                                                                                                                                                                      |
| 4/10/2026   | JRW          | 0.9          | Review notes from meeting relating to status report (.1); preparation of status report for first quarter 2026 and related exchanges with K. Duff, M. Rachlis and K. Pritchard (.8). |
|             |              |              | Status Reports                                                                                                                                                                      |
| 4/10/2026   | KMP          | 0.6          | Review and revise draft 1Q2026 status report, and forward to K. Duff, M. Rachlis, and J. Wine for further review.                                                                   |
|             |              |              | Status Reports                                                                                                                                                                      |
| 4/10/2026   | MR           | 0.3          | Review and comment on status report and follow up on same.                                                                                                                          |
|             |              |              | Status Reports                                                                                                                                                                      |
| 4/13/2026   | AW           | 0.2          | Attention to correspondence relating to status and provide update regarding same to J. Wine.                                                                                        |
|             |              |              | Status Reports                                                                                                                                                                      |
| 4/13/2026   | JRW          | 0.6          | Review redlines and further revisions to first quarter status report (.5); exchange correspondence with A. Watychowicz regarding metrics for status report (.1).                    |
|             |              |              | Status Reports                                                                                                                                                                      |
| 4/13/2026   | MR           | 0.2          | Follow up on status report revisions and conference with K. Duff.                                                                                                                   |
|             |              |              | Status Reports                                                                                                                                                                      |
| 4/21/2026   | JRW          | 0.1          | Correspondence to SEC regarding draft status report.                                                                                                                                |
|             |              |              | Status Reports                                                                                                                                                                      |
| 4/23/2026   | JRW          | 0.2          | Exchange correspondence with SEC regarding first quarter status report and related revisions to same.                                                                               |
|             |              |              | Status Reports                                                                                                                                                                      |
| 4/23/2026   | KMP          | 0.7          | Finalize exhibits to 1Q2026 status report (.3); revise and finalize status report for filing and circulate to EB team for final review (.4).                                        |
|             |              |              | Status Reports                                                                                                                                                                      |
| 4/27/2026   | AW           | 0.3          | Attention to draft status report.                                                                                                                                                   |
|             |              |              | Status Reports                                                                                                                                                                      |
| 4/27/2026   | KMP          | 0.2          | Communicate with K. Duff and A. Watychowicz regarding revisions to 1Q2026 status report and revise report.                                                                          |
|             |              |              | Status Reports                                                                                                                                                                      |
| 4/28/2026   | KMP          | 0.6          | Revise and finalize 1Q2026 status report, file with the court, and related communications with K. Duff and A. Watychowicz.                                                          |
|             |              |              | Status Reports                                                                                                                                                                      |
| 4/28/2026   | MR           | 0.2          | Attention to status report filing.                                                                                                                                                  |
|             |              |              | Status Reports                                                                                                                                                                      |

SUBTOTAL:

[ 12.9      3,356.00 ]

| <u>Date</u>       | <u>Indiv</u> | <u>Hours</u> | <u>Description</u>                                                                                                                 |       |             |
|-------------------|--------------|--------------|------------------------------------------------------------------------------------------------------------------------------------|-------|-------------|
| <u>Tax Issues</u> |              |              |                                                                                                                                    |       |             |
| 4/13/2026         | KMP          | 0.2          | Communications with K. Duff and tax administrator regarding federal tax filing, access forms for execution and forward to K. Duff. |       |             |
|                   |              |              | Tax Issues                                                                                                                         |       |             |
| SUBTOTAL:         |              |              |                                                                                                                                    | [ 0.2 | 28.00 ]     |
|                   |              |              |                                                                                                                                    | 62.3  | \$17,322.00 |

| <u>Other Charges</u> | <u>Description</u>                  |              |
|----------------------|-------------------------------------|--------------|
|                      | DISCO database fees for April 2026  | 3,622.36     |
|                      | Online research for April 2026      | 68.98        |
|                      | Google Suite charges for April 2026 | 211.20       |
|                      |                                     | <hr/>        |
| SUBTOTAL:            |                                     | [ 3,902.54 ] |
|                      |                                     | <hr/>        |
| Total Other Charges  |                                     | \$3,902.54   |

| <u>Summary of Activity</u> |              |             |             |
|----------------------------|--------------|-------------|-------------|
|                            | <u>Hours</u> | <u>Rate</u> |             |
| Pritchard, Kathleen M.     | 8.60         | 140.00      | \$1,204.00  |
| Rachlis, Michael           | 8.20         | 390.00      | \$3,198.00  |
| Watychowicz, Ania          | 17.70        | 140.00      | \$2,478.00  |
| Wine, Jodi Rosen           | 26.20        | 390.00      | \$10,218.00 |
| Kalish, Justyna            | 1.60         | 140.00      | \$224.00    |

**SUMMARY**

|                  |                    |
|------------------|--------------------|
| Legal Services   | \$17,322.00        |
| Other Charges    | \$3,902.54         |
|                  | <hr/>              |
| <b>TOTAL DUE</b> | <b>\$21,224.54</b> |
|                  | <hr/> <hr/>        |

## Rachlis Duff & Peel, LLC

542 SOUTH DEARBORN STREET  
SUITE 900  
CHICAGO, ILLINOIS 60605

TEL (312) 733-3950  
FAX (312) 733-3952

July 13, 2026

Kevin B. Duff, Receiver  
c/o Rachlis Duff & Peel, LLC  
542 S. Dearborn Street, Suite 900  
Chicago, IL 60605

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Re: *SEC v. EquityBuild Inc., EquityBuild Finance, LLC, Jerome H. Cohen, and Shaun D. Cohen*  
No. 18-cv-5587, US Dist. Ct., Northern Dist. Of Illinois, Eastern Div.

Fed. I.D. No. 61-1421786  
Invoice No. 6622195

Legal Fees for May 2026

\$17,952.00

Expenses Disbursed

\$4,365.23

**Due this Invoice**

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**\$22,317.23**

| <u>Date</u>                | <u>Indiv</u> | <u>Hours</u> | <u>Description</u>                                                                                                                                            |       |          |
|----------------------------|--------------|--------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|----------|
| <u>Accounting/Auditing</u> |              |              |                                                                                                                                                               |       |          |
| 5/5/2026                   | KMP          | 0.3          | Review bank statements and related materials, and communicate with K. Duff regarding same.<br>Accounting/Auditing                                             |       |          |
| 5/8/2026                   | KMP          | 0.3          | Prepare schedule of receipts and disbursements for Receiver's account for April 2026.<br>Accounting/Auditing                                                  |       |          |
| 5/19/2026                  | KMP          | 0.1          | Exchanges with K. Duff regarding bank statements.<br>Accounting/Auditing                                                                                      |       |          |
| 5/20/2026                  | KMP          | 0.1          | Further exchange with K. Duff regarding bank statements.<br>Accounting/Auditing                                                                               |       |          |
| SUBTOTAL:                  |              |              |                                                                                                                                                               | [ 0.8 | 112.00 ] |
| <u>Case Administration</u> |              |              |                                                                                                                                                               |       |          |
| 5/4/2026                   | AW           | 0.1          | Attention to correspondence from claimant and update contact information.<br>Case Administration                                                              |       |          |
| 5/4/2026                   | KMP          | 1.4          | Communicate with representative for retained professional regarding issues related to payment of fees and prepare related spreadsheet.<br>Case Administration |       |          |
| 5/11/2026                  | AW           | 0.1          | Correspond with claimant regarding recently filed status report.<br>Case Administration                                                                       |       |          |
| 5/13/2026                  | KMP          | 0.1          | Attention to communications with Receivership professional firm relating to billing.<br>Case Administration                                                   |       |          |
| 5/18/2026                  | AW           | 0.5          | Review docket and entered appearances and communications with J. Wine regarding represented claimants.<br>Case Administration                                 |       |          |
| 5/21/2026                  | AW           | 0.1          | Communicate with claimant's beneficiary regarding filed status report.<br>Case Administration                                                                 |       |          |
| 5/26/2026                  | JRW          | 0.2          | Exchange correspondence with claims vendor regarding identification of claim classes in portal.<br>Case Administration                                        |       |          |
| 5/27/2026                  | AW           | 0.6          | Review claims spreadsheet and communicate with J. Wine regarding potential updates to claims database.<br>Case Administration                                 |       |          |
| 5/28/2026                  | AW           | 0.4          | Attention to Receiver's quarterly status report, update Receivership website and email claimants regarding same.<br>Case Administration                       |       |          |

| <u>Date</u> | <u>Indiv</u> | <u>Hours</u> | <u>Description</u> |       |          |
|-------------|--------------|--------------|--------------------|-------|----------|
| SUBTOTAL:   |              |              |                    | [ 3.5 | 540.00 ] |

Claims Administration & Objections

|           |     |     |                                                                                                                                                                                                                                                                                                                |
|-----------|-----|-----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 5/1/2026  | AW  | 0.4 | Communicate with K. Duff regarding and respond to correspondence from claimant (.2); work with K. Duff on draft response to claimant and related correspondence (.2).<br>Claims Administration & Objections                                                                                                    |
| 5/4/2026  | AW  | 0.3 | Attention to correspondence from claimant's beneficiary, review claims and records, draft email response for K. Duff's review and related response.<br>Claims Administration & Objections                                                                                                                      |
| 5/5/2026  | AW  | 1.2 | Review claimant's proof of claim and email K. Duff requested supporting documents (.4); follow up communications with K. Duff regarding records relating to claims (.7); attention to documents from claimant's beneficiary and related communication with K. Duff (.1).<br>Claims Administration & Objections |
| 5/6/2026  | KMP | 0.3 | Review files and correspondence relating to claim and related communications with K. Duff.<br>Claims Administration & Objections                                                                                                                                                                               |
| 5/11/2026 | AW  | 0.1 | Correspond with claimant's representative regarding claims process for Group 10.<br>Claims Administration & Objections                                                                                                                                                                                         |
| 5/11/2026 | KMP | 1.1 | Factual research regarding communications with potential claimants relating to potential claims, and summarize findings in email memorandum to K. Duff.<br>Claims Administration & Objections                                                                                                                  |
| 5/12/2026 | AW  | 0.5 | Review submitted claims and communications with claimant and detailed email summary to K. Duff.<br>Claims Administration & Objections                                                                                                                                                                          |
| 5/13/2026 | AW  | 0.9 | Review claim and communications with K. Duff regarding evidence memorandum.<br>Claims Administration & Objections                                                                                                                                                                                              |
| 5/13/2026 | JRW | 0.6 | Review accumulated correspondence and analysis regarding claims and related response to same.<br>Claims Administration & Objections                                                                                                                                                                            |
| 5/14/2026 | AW  | 0.5 | Communicate with J. Wine regarding transfer documents, review and update records, and confirm same with claimant's beneficiary (.4); email copy of proof of claim requested by K. Duff (.1).<br>Claims Administration & Objections                                                                             |
| 5/14/2026 | JRW | 0.6 | Confer with M. Rachlis and related correspondence to claimant's counsel regarding terms of release (.2); exchange correspondence with K. Duff regarding proofs of claim and related research (.4).                                                                                                             |

| <u>Date</u> | <u>Indiv</u> | <u>Hours</u> | <u>Description</u>                                                                                                                                                                                                                                                                                                           |
|-------------|--------------|--------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|             |              |              | Claims Administration & Objections                                                                                                                                                                                                                                                                                           |
| 5/14/2026   | MR           | 0.4          | Conference with J. Wine regarding claims issues (.2); follow up with K. Duff regarding claims issues (.2).                                                                                                                                                                                                                   |
|             |              |              | Claims Administration & Objections                                                                                                                                                                                                                                                                                           |
| 5/15/2026   | JRW          | 2            | Analyze documentation submitted by claimants and related analysis to K. Duff.                                                                                                                                                                                                                                                |
|             |              |              | Claims Administration & Objections                                                                                                                                                                                                                                                                                           |
| 5/18/2026   | JRW          | 0.4          | Draft correspondence to claimant's counsel regarding potential funds recovery by claimants (.1); confer with K. Duff and M. Rachlis regarding request for information from claimants and revisions to correspondence, finalize same (.3).                                                                                    |
|             |              |              | Claims Administration & Objections                                                                                                                                                                                                                                                                                           |
| 5/18/2026   | MR           | 0.3          | Attention to correspondence on discovery from various claimants and follow up regarding same with K. Duff and J. Wine.                                                                                                                                                                                                       |
|             |              |              | Claims Administration & Objections                                                                                                                                                                                                                                                                                           |
| 5/19/2026   | AW           | 0.1          | Communicate with claimant's beneficiary regarding additional documents to update payee.                                                                                                                                                                                                                                      |
|             |              |              | Claims Administration & Objections                                                                                                                                                                                                                                                                                           |
| 5/19/2026   | JRW          | 0.2          | Review correspondence from claimant's counsel regarding release terms and related exchange with K. Duff.                                                                                                                                                                                                                     |
|             |              |              | Claims Administration & Objections                                                                                                                                                                                                                                                                                           |
| 5/20/2026   | AW           | 0.3          | Attention to custodian change information, related communications with J. Wine and claimant and related docket update.                                                                                                                                                                                                       |
|             |              |              | Claims Administration & Objections                                                                                                                                                                                                                                                                                           |
| 5/21/2026   | AW           | 1.8          | Communications with J. Wine regarding claimant funds recovery (.2); review received records, communicate with J. Wine regarding same and update claims portal (.4); communications with J. Wine regarding claims metrics and update same (.6); review emails, submitted claims and related communications with J. Wine (.6). |
|             |              |              | Claims Administration & Objections                                                                                                                                                                                                                                                                                           |
| 5/21/2026   | MR           | 0.3          | Attention to issues on claims and exchanges on same with J. Wine and K. Duff.                                                                                                                                                                                                                                                |
|             |              |              | Claims Administration & Objections                                                                                                                                                                                                                                                                                           |
| 5/26/2026   | AW           | 1.1          | Draft responses and correspondence with claimants regarding Group 10 claims process (.3); review filed status reports and communicate with K. Duff regarding record citation (.8).                                                                                                                                           |
|             |              |              | Claims Administration & Objections                                                                                                                                                                                                                                                                                           |
| 5/26/2026   | JRW          | 0.3          | Review claimant inquiry and revise draft response to same (.2); review correspondence with K. Duff and A. Watychowicz regarding claimant inquiry (.1).                                                                                                                                                                       |
|             |              |              | Claims Administration & Objections                                                                                                                                                                                                                                                                                           |
| 5/27/2026   | AW           | 0.1          | Communicate with K. Duff regarding entered orders.                                                                                                                                                                                                                                                                           |
|             |              |              | Claims Administration & Objections                                                                                                                                                                                                                                                                                           |
| 5/28/2026   | AW           | 0.2          | Communicate with J. Wine regarding research relating to claims and share entered order.                                                                                                                                                                                                                                      |

| <u>Date</u> | <u>Indiv</u> | <u>Hours</u> | <u>Description</u>                                                                                                                                             |        |            |
|-------------|--------------|--------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|------------|
|             |              |              | Claims Administration & Objections                                                                                                                             |        |            |
| 5/28/2026   | MR           | 0.3          | Further attention to comments from J. Wine regarding claims release issues (.1); review and revise claims release and follow up with K. Duff and J. Wine (.2). |        |            |
|             |              |              | Claims Administration & Objections                                                                                                                             |        |            |
| 5/29/2026   | AW           | 0.4          | Communicate with J. Wine regarding submitted claim (.2); review records and communicate with J. Wine regarding assigned set numbers (.2).                      |        |            |
|             |              |              | Claims Administration & Objections                                                                                                                             |        |            |
| 5/29/2026   | JRW          | 0.1          | Exchange correspondence with claimant representative regarding information requested.                                                                          |        |            |
|             |              |              | Claims Administration & Objections                                                                                                                             |        |            |
| 5/29/2026   | MR           | 0.1          | Attention to email and voicemail from claimant on discovery issues for unsecured claims.                                                                       |        |            |
|             |              |              | Claims Administration & Objections                                                                                                                             |        |            |
| SUBTOTAL:   |              |              |                                                                                                                                                                | [ 14.9 | 3,486.00 ] |

Distributions

|          |     |     |                                                                                                                                                                                                                                                                                                                                                                                                     |
|----------|-----|-----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 5/1/2026 | AW  | 0.5 | Attention to correspondence from claimant regarding outreach from custodian, confirm approved distributions, and confirm when distribution was mailed (.2); review correspondence from custodian regarding issued distributions, related communications with K. Duff, and respond to custodian (.3).                                                                                                |
|          |     |     | Distributions                                                                                                                                                                                                                                                                                                                                                                                       |
| 5/4/2026 | AW  | 1.2 | Confirm issued distributions (.1); review account activity and communicate with claimants regarding issued distributions (.5); attention to voice message from claimant and email response requesting additional records (.2); attention to correspondence regarding processed distribution from accountant (.1); update distribution track sheet and communicate with K. Duff regarding same (.3). |
|          |     |     | Distributions                                                                                                                                                                                                                                                                                                                                                                                       |
| 5/4/2026 | MR  | 0.2 | Conference regarding issues on distribution plan with K. Duff.                                                                                                                                                                                                                                                                                                                                      |
|          |     |     | Distributions                                                                                                                                                                                                                                                                                                                                                                                       |
| 5/5/2026 | AW  | 0.4 | Review approved and issued distributions and email K. Duff regarding same.                                                                                                                                                                                                                                                                                                                          |
|          |     |     | Distributions                                                                                                                                                                                                                                                                                                                                                                                       |
| 5/5/2026 | MR  | 0.2 | Attention to order on status conference and distribution plan.                                                                                                                                                                                                                                                                                                                                      |
|          |     |     | Distributions                                                                                                                                                                                                                                                                                                                                                                                       |
| 5/7/2026 | KMP | 0.3 | Factual research regarding issues relating to distribution methodology and related communications with K. Duff.                                                                                                                                                                                                                                                                                     |
|          |     |     | Distributions                                                                                                                                                                                                                                                                                                                                                                                       |

| Date      | Indiv | Hours | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|-----------|-------|-------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 5/11/2026 | AW    | 0.4   | Attention to correspondence and voice message from claimant, review records, and communicate with claimant and bank representative regarding reissuance of distribution (.3); follow up with K. Duff regarding reissued distribution (.1).<br>Distributions                                                                                                                                                                                                                                                                                                                                                                                                        |
| 5/11/2026 | MR    | 0.5   | Conference with K. Duff regarding issues associated with review of claims for final distribution plan.<br>Distributions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 5/13/2026 | AW    | 0.2   | Correspond with claimant's beneficiary regarding trust documents (.1); review reissued distribution and confirm it can be issued (.1).<br>Distributions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 5/13/2026 | MR    | 0.3   | Further review of information regarding certain claims in connection with distribution plan and follow up with K. Duff.<br>Distributions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| 5/14/2026 | AW    | 0.2   | Communicate with J. Wine regarding and follow up correspondence with claimant's beneficiary regarding original trust documents.<br>Distributions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| 5/14/2026 | JRW   | 1.3   | Confer with A. Watychowicz regarding status of distributions (.1); review documentation from claimant and related exchange with A. Watychowicz regarding distribution payment to trustee (.2); review correspondence from claimant beneficiary, related review of documentation, and preparation of analysis for K. Duff (.5); exchange correspondence and related telephone conference with A. Watychowicz regarding claimant communications regarding custodial accounts (.2); confer with A. Watychowicz regarding confirmation of class action distributions and related correspondence to plaintiff's counsel and claims administrator (.3).<br>Distributions |
| 5/15/2026 | AW    | 0.2   | Communicate with J. Wine and claimant's beneficiary regarding options to receive distribution.<br>Distributions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| 5/15/2026 | JRW   | 1.2   | Exchange correspondence with K. Duff regarding distribution issue (.5); telephone conference with A. Watychowicz regarding various distribution issues (.1); telephone conference with K. Duff regarding distribution to claimant representative (.1); telephone conference with K. Duff regarding analysis of claim for final distribution plan (.2); additional research related to distribution and related correspondence to K. Duff and A. Watychowicz regarding response to claimant inquiry (.2); follow up correspondence with plaintiff's counsel regarding class action distributions (.1).<br>Distributions                                             |
| 5/18/2026 | AW    | 0.1   | Attention to email from claimant's beneficiary and related follow up with J. Wine.<br>Distributions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |

| Date      | Indiv | Hours | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|-----------|-------|-------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 5/18/2026 | JRW   | 1.2   | Confer with K. Duff regarding final distribution plan and information needed for same (.1); confer with A. Watychowicz regarding counsel of record and related exchange with K. Duff (.2); review and comment on new versions of final distribution spreadsheets (.3); begin review and revision of draft final distribution plan (.6).<br><br>Distributions                                                                                                                                                                                                                                                                                                                                                                                                             |
| 5/19/2026 | AW    | 0.1   | Communicate with J. Wine regarding additional information from claimant's beneficiary.<br><br>Distributions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 5/19/2026 | JRW   | 0.9   | Review correspondence from claimant's representative and draft proposed response (.4); various communications with K. Duff and A. Watychowicz regarding distribution issue and revise correspondence to claimant representative accordingly (.5).<br><br>Distributions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| 5/20/2026 | AW    | 1     | Work with J. Wine on correspondence to claimant regarding received trust documents and approved distribution (.2); email reminder to claimants regarding approved distributions and related communications with claimants (.4); communications with J. Wine regarding final distribution plan (.4).<br><br>Distributions                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 5/20/2026 | JRW   | 1.9   | Exchange correspondence with A. Watychowicz regarding transfer of custodial account (.1); exchange correspondence with A. Watychowicz and K. Duff regarding distribution checks (.1); confer with A. Watychowicz regarding distributions and communications with class action counsel (.1); confer with A. Watychowicz regarding final distribution spreadsheet columns and nomenclature (.4); continue working on final distribution plan narrative and related conference with K. Duff (1.2).<br><br>Distributions                                                                                                                                                                                                                                                     |
| 5/21/2026 | AW    | 0.5   | Follow up correspondence to claimant regarding approved distribution (.1); communicate with J. Wine regarding affidavit and request additional information from claimant's beneficiary to reissue distribution pursuant to trust (.3); correspond with claimant regarding issued distributions (.1).<br><br>Distributions                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 5/21/2026 | JRW   | 3.5   | Exchange correspondence with A. Watychowicz regarding claimant inquiry regarding distributions (.1); exchange correspondence with plaintiff's counsel in class action, review distribution spreadsheet, and related communications with A. Watychowicz and K. Duff (.3); telephone conference with A. Watychowicz regarding distribution plan (.1); exchange correspondence with K. Duff and M. Rachlis regarding release language for settlement and related revision of same (.4); continued review and revision of final distribution plan (1.6); exchange correspondence with K. Duff regarding claim analysis , and related updating of spreadsheet and analysis (.7); conferences with A. Watychowicz regarding distribution statistics (.3).<br><br>Distributions |

| Date      | Indiv | Hours | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|-----------|-------|-------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 5/22/2026 | AW    | 0.6   | Follow up correspondence to claimant regarding issued distributions (.1); communicate with J. Wine regarding declaration language (.2); review final distribution plan and communicate with J. Wine regarding legal citations (.3).<br>Distributions                                                                                                                                                                                                          |
| 5/22/2026 | JRW   | 3.8   | Draft response to claimant inquiry regarding distributions (.2); confer with A. Watychowicz regarding nomenclature for distribution plan (.1); drafting and revision of final distribution plan (3.5).<br>Distributions                                                                                                                                                                                                                                       |
| 5/23/2026 | JRW   | 1.9   | Drafting and revision of final distribution plan.<br>Distributions                                                                                                                                                                                                                                                                                                                                                                                            |
| 5/25/2026 | JRW   | 2.8   | Attention to calculations and related revision of final distribution plan (2.4); correspondence to K. Duff and claims vendor regarding final distribution plan (.4).<br>Distributions                                                                                                                                                                                                                                                                         |
| 5/26/2026 | AW    | 0.5   | Attention to draft declaration and communicate with J. Wine regarding proposed revisions.<br>Distributions                                                                                                                                                                                                                                                                                                                                                    |
| 5/26/2026 | JRW   | 3.4   | Prepare analysis of available funds and related correspondence to K. Duff (.5); draft declaration for claimant representative (.8); analyze claims recommendations and related conference with K. Duff (1.8); review exchange regarding proposed revisions to release language and related correspondence to claimant's counsel (.2); review redline of draft declaration and related exchange with K. Duff (.1).<br>Distributions                            |
| 5/27/2026 | AW    | 0.2   | Correspondence and follow up with claimant's beneficiary regarding approved declaration.<br>Distributions                                                                                                                                                                                                                                                                                                                                                     |
| 5/27/2026 | JRW   | 0.7   | Confer with K. Duff regarding final distribution plan (.1); exchange correspondence with A. Watychowicz regarding review of claim categories for certain claims (.4); exchange correspondence with A. Watychowicz regarding supporting materials from claimant and begin to review same (.2).<br>Distributions                                                                                                                                                |
| 5/27/2026 | KMP   | 0.4   | Factual research related to final distribution plan and related communications with K. Duff.<br>Distributions                                                                                                                                                                                                                                                                                                                                                 |
| 5/28/2026 | JRW   | 4.5   | Review correspondence from K. Duff and M. Rachlis regarding negotiations with claimant regarding release terms, revise same accordingly, and follow-up exchange with M. Rachlis (.7); study excluded claims, subordinated claims, and claims receiving no distributions under proposed distribution plan and prepare spreadsheet and notes regarding same (3.7); correspondence to claimant's counsel regarding settlement discussions (.1).<br>Distributions |

| <u>Date</u> | <u>Indiv</u> | <u>Hours</u> | <u>Description</u>                                                                                                                                                                                      |
|-------------|--------------|--------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 5/29/2026   | AW           | 0.3          | Attention to executed declaration and communicate with J. Wine regarding details of approved distribution.<br>Distributions                                                                             |
| 5/29/2026   | JRW          | 4.5          | Review, revision and drafting of distribution plan narrative (4.4); confer with A. Watychowicz regarding declaration from claimant representative and reissuance of distribution (.1).<br>Distributions |

|           |   |      |           |   |
|-----------|---|------|-----------|---|
| SUBTOTAL: | [ | 39.9 | 13,786.00 | ] |
|-----------|---|------|-----------|---|

Tax Issues

|          |     |     |                                                                                                             |
|----------|-----|-----|-------------------------------------------------------------------------------------------------------------|
| 5/8/2026 | KMP | 0.2 | Forward account schedules to tax administrator in connection with preparation of tax returns.<br>Tax Issues |
|----------|-----|-----|-------------------------------------------------------------------------------------------------------------|

|           |   |     |       |   |
|-----------|---|-----|-------|---|
| SUBTOTAL: | [ | 0.2 | 28.00 | ] |
|-----------|---|-----|-------|---|

|      |             |
|------|-------------|
| 59.3 | \$17,952.00 |
|------|-------------|

| <u>Other Charges</u> |  | <u>Description</u>                |              |
|----------------------|--|-----------------------------------|--------------|
|                      |  | Online research for May 2026      | 64.39        |
|                      |  | Online research for May 2026      | 467.28       |
|                      |  | DISCO database fees for May 2026  | 3,622.36     |
|                      |  | Google Suite charges for May 2026 | 211.20       |
| SUBTOTAL:            |  |                                   | [ 4,365.23 ] |
| Total Other Charges  |  |                                   | \$4,365.23   |

| <u>Summary of Activity</u> |              |             |             |
|----------------------------|--------------|-------------|-------------|
|                            | <u>Hours</u> | <u>Rate</u> |             |
| Pritchard, Kathleen M.     | 4.60         | 140.00      | \$644.00    |
| Rachlis, Michael           | 2.60         | 390.00      | \$1,014.00  |
| Watychowicz, Ania          | 16.10        | 140.00      | \$2,254.00  |
| Wine, Jodi Rosen           | 36.00        | 390.00      | \$14,040.00 |

**SUMMARY**

|                  |                    |
|------------------|--------------------|
| Legal Services   | \$17,952.00        |
| Other Charges    | \$4,365.23         |
|                  | <hr/>              |
| <b>TOTAL DUE</b> | <b>\$22,317.23</b> |
|                  | <hr/> <hr/>        |

## Rachlis Duff & Peel, LLC

542 SOUTH DEARBORN STREET  
SUITE 900  
CHICAGO, ILLINOIS 60605

TEL (312) 733-3950  
FAX (312) 733-3952

August 4, 2026

Kevin B. Duff, Receiver  
c/o Rachlis Duff & Peel, LLC  
542 S. Dearborn Street, Suite 900  
Chicago, IL 60605

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Re: *SEC v. EquityBuild Inc., EquityBuild Finance, LLC, Jerome H. Cohen, and Shaun D. Cohen*  
No. 18-cv-5587, US Dist. Ct., Northern Dist. Of Illinois, Eastern Div.

Fed. I.D. No. 61-1421786  
Invoice No. 6622196

|                          |                    |
|--------------------------|--------------------|
| Legal Fees for June 2026 | \$59,854.00        |
| Expenses Disbursed       | <u>\$6,952.82</u>  |
| <b>Due this Invoice</b>  | <b>\$66,806.82</b> |

| <u>Date</u>                | <u>Indiv</u> | <u>Hours</u> | <u>Description</u>                                                                                                                                                                                                                     |       |         |
|----------------------------|--------------|--------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|---------|
| <u>Accounting/Auditing</u> |              |              |                                                                                                                                                                                                                                        |       |         |
| 6/1/2026                   | KMP          | 0.3          | Exchange with A. Watychowicz regarding status of property account, review account record, and related communications with K. Duff, J. Wine, A. Watychowicz, and bank representatives regarding account closure.<br>Accounting/Auditing |       |         |
| 6/9/2026                   | KMP          | 0.1          | Communicate with bank representative regarding confirmation of closure of property account.<br>Accounting/Auditing                                                                                                                     |       |         |
| SUBTOTAL:                  |              |              |                                                                                                                                                                                                                                        | [ 0.4 | 56.00 ] |
| <u>Case Administration</u> |              |              |                                                                                                                                                                                                                                        |       |         |
| 6/1/2026                   | AW           | 0.3          | Communications with J. Wine regarding updates to portal and update as discussed.<br>Case Administration                                                                                                                                |       |         |
| 6/1/2026                   | JK           | 0.2          | Review email from K. Pritchard, prepare vendor payment.<br>Case Administration                                                                                                                                                         |       |         |
| 6/1/2026                   | KMP          | 0.4          | Calculate holdbacks, prepare checks and transmittal letters for fee distribution to retained professionals and related exchanges with J. Kalish.<br>Case Administration                                                                |       |         |
| 6/2/2026                   | AW           | 0.4          | Attention to set numbers and update claimant's set number.<br>Case Administration                                                                                                                                                      |       |         |
| 6/5/2026                   | AW           | 0.4          | Call with J. Wine and claims administrator regarding updates to database.<br>Case Administration                                                                                                                                       |       |         |
| 6/5/2026                   | KMP          | 0.2          | Attention to receipt of building code violation notice, and related communications with K. Duff and J. Wine.<br>Case Administration                                                                                                    |       |         |
| 6/8/2026                   | AW           | 0.3          | Attention to correspondence regarding classification of claims and update claims portal.<br>Case Administration                                                                                                                        |       |         |
| 6/9/2026                   | JRW          | 0.3          | Exchange correspondence with K. Duff regarding notice of building code violation and related review of prior correspondence.<br>Case Administration                                                                                    |       |         |
| 6/10/2026                  | AW           | 0.1          | Attention to filed motion to approve settlement and update Receivership page.<br>Case Administration                                                                                                                                   |       |         |
| 6/11/2026                  | AW           | 0.4          | Attention to entered order and update Receivership page (.1); prepare database report export and communications with J. Wine regarding metrics (.3).                                                                                   |       |         |

| <u>Date</u> | <u>Indiv</u> | <u>Hours</u> | <u>Description</u>                                                                                                                               |
|-------------|--------------|--------------|--------------------------------------------------------------------------------------------------------------------------------------------------|
|             |              |              | Case Administration                                                                                                                              |
| 6/11/2026   | JRW          | 0.1          | Review court order and confer with A. Watychowicz regarding service of same.                                                                     |
|             |              |              | Case Administration                                                                                                                              |
| 6/12/2026   | AW           | 0.2          | Review claims database and communications with J. Wine regarding updates to database.                                                            |
|             |              |              | Case Administration                                                                                                                              |
| 6/25/2026   | JRW          | 0.1          | Review court order and related exchange with K. Pritchard regarding settlement payment and with A. Watychowicz regarding docketing of deadlines. |
|             |              |              | Case Administration                                                                                                                              |
| 6/29/2026   | AW           | 0.1          | Attention to entered order regarding approved settlement and related docket update.                                                              |
|             |              |              | Case Administration                                                                                                                              |
| SUBTOTAL:   |              |              | [ 3.5 615.00 ]                                                                                                                                   |

Claims Administration & Objections

|          |     |     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|----------|-----|-----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 6/1/2026 | AW  | 0.2 | Communicate with J. Wine regarding draft response to claimant and related correspondence to claimant.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|          |     |     | Claims Administration & Objections                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| 6/1/2026 | JRW | 2.8 | Telephone conference with claimant's counsel regarding third-party distributions paid to claimant (.1); review and revise draft response to claimant inquiry regarding claims and claims process (.1); review claimant records and related exchange with J. Rak and A. Watychowicz (.2); meet with K. Duff regarding claims analysis (1.0); study claims and records related to claim set and related calculation of recoveries to date (.4); confer with K. Duff and K. Pritchard regarding claimant recovery to date (.1); confer with K. Duff and M. Rachlis regarding claim analysis (.9). |
|          |     |     | Claims Administration & Objections                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| 6/1/2026 | MR  | 0.9 | Attention to issues regarding claim and confer with K. Duff and J. Wine regarding same.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|          |     |     | Claims Administration & Objections                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| 6/2/2026 | AW  | 1.2 | Follow up correspondence to claimant confirming details of claim (.1); review claims details (.1); attention to assignment documents, update records and related communications with J. Kalish and J. Wine (.3); communications with K. Pritchard regarding claimant's submission, review database and email K. Pritchard regarding same (.7).                                                                                                                                                                                                                                                 |
|          |     |     | Claims Administration & Objections                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |

| Date     | Indiv | Hours | Description                                                                                                                                                                                                                                                                                                                                                                                                       |
|----------|-------|-------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 6/2/2026 | JRW   | 0.5   | Confer with A. Watychowicz regarding correspondence from claim custodian (.1); exchange correspondence with claimant regarding distributions received and related exchange with K. Duff and M. Rachlis (.1); exchange correspondence with claimants' counsel regarding distributions received (.1); review research regarding claim and related exchange with K. Duff (.2).<br>Claims Administration & Objections |
| 6/2/2026 | KMP   | 1.2   | Investigate claim issues and related communications with J. Wine and A. Watychowicz.<br>Claims Administration & Objections                                                                                                                                                                                                                                                                                        |
| 6/2/2026 | MR    | 0.4   | Conferences with K. Duff on various issues on claims (.3); attention to various emails regarding discovery of claims from various sources (.1).<br>Claims Administration & Objections                                                                                                                                                                                                                             |
| 6/3/2026 | AW    | 0.2   | Communications with J. Wine regarding details of claim.<br>Claims Administration & Objections                                                                                                                                                                                                                                                                                                                     |
| 6/3/2026 | JRW   | 0.3   | Exchange correspondence with claimant's counsel regarding distributions received (.1); confer with M. Rachlis regarding follow-up to claimant's counsel regarding distributions received and related revision of draft correspondence (.2).<br>Claims Administration & Objections                                                                                                                                 |
| 6/3/2026 | MR    | 3.6   | Attention to issues on certain claims and follow up with J. Wine regarding same (.2); further research, review and revise narrative (3.4).<br>Claims Administration & Objections                                                                                                                                                                                                                                  |
| 6/4/2026 | AW    | 0.7   | Attention to request for claimant's submission and Receiver's filings and submission, compile requested files and share same with counsel.<br>Claims Administration & Objections                                                                                                                                                                                                                                  |
| 6/4/2026 | MR    | 1.5   | Further work on claims issues and conferences on same.<br>Claims Administration & Objections                                                                                                                                                                                                                                                                                                                      |
| 6/5/2026 | AW    | 0.7   | Communicate with M. Rachlis regarding supporting documents (.1); communications with J. Wine regarding Group 10 claims and provide details regarding same (.6).<br>Claims Administration & Objections                                                                                                                                                                                                             |
| 6/5/2026 | JRW   | 1.3   | Review correspondence from counsel regarding response to Receiver's inquiry regarding payments (.1); review additional materials regarding claim and related analysis to K. Duff (.2); review draft narrative regarding claim , review and further revise redline of same (.5); confer with K. Duff and M. Rachlis regarding claim analysis (.5).<br>Claims Administration & Objections                           |
| 6/5/2026 | MR    | 0.5   | Confer with K. Duff and J. Wine regard analysis of claim distribution plan.<br>Claims Administration & Objections                                                                                                                                                                                                                                                                                                 |

| Date      | Indiv | Hours | Description                                                                                                                                                                                                                                                                                                                                              |
|-----------|-------|-------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 6/8/2026  | AW    | 0.2   | Detailed correspondence to claimant regarding claims process and scheduled hearing.<br>Claims Administration & Objections                                                                                                                                                                                                                                |
| 6/8/2026  | KMP   | 0.1   | Exchange with J. Wine regarding potential claim settlement.<br>Claims Administration & Objections                                                                                                                                                                                                                                                        |
| 6/9/2026  | AW    | 0.4   | Review Receiver's recommendation and related communications with J. Wine.<br>Claims Administration & Objections                                                                                                                                                                                                                                          |
| 6/9/2026  | JRW   | 0.2   | Update spreadsheet of claim metrics and related analysis to K. Duff.<br>Claims Administration & Objections                                                                                                                                                                                                                                               |
| 6/10/2026 | AW    | 1.2   | Communicate with J. Wine regarding correspondence from investor lender (.1); finalize and file motion to approve settlement and schedule same for presentment (.7); draft proposed order approving motion and related email to J. Wine (.4).<br>Claims Administration & Objections                                                                       |
| 6/10/2026 | MR    | 0.2   | Attention to issues on motion to approve settlement.<br>Claims Administration & Objections                                                                                                                                                                                                                                                               |
| 6/11/2026 | AW    | 0.4   | Attention to entered order, draft transmittal email and email same and motion to approve settlement to claimants.<br>Claims Administration & Objections                                                                                                                                                                                                  |
| 6/11/2026 | JRW   | 0.7   | Review correspondence with counsel for claimant regarding receipt of payment (.1); confer with K. Duff and M. Rachlis regarding communication from claimant and review and revise draft response to counsel (.3); analyze and update claim and related exchanges with claims vendor , K. Duff and M. Rachlis (.3).<br>Claims Administration & Objections |
| 6/11/2026 | MR    | 0.4   | Conference regarding issues on claim and responses and further exchanges on same.<br>Claims Administration & Objections                                                                                                                                                                                                                                  |
| 6/12/2026 | AW    | 0.2   | Communicate with J. Wine regarding and correspond with claimant's beneficiary regarding Receiver's proposed settlement.<br>Claims Administration & Objections                                                                                                                                                                                            |
| 6/12/2026 | JRW   | 0.1   | Review and revise draft response to claimant inquiry regarding motion.<br>Claims Administration & Objections                                                                                                                                                                                                                                             |
| 6/14/2026 | JRW   | 0.1   | Update portal record for claim and related correspondence to claims vendor.<br>Claims Administration & Objections                                                                                                                                                                                                                                        |
| 6/15/2026 | JRW   | 0.2   | Confer with K. Duff and M. Rachlis regarding claim and follow-up (.1); confer with K. Duff regarding claim (.1).<br>Claims Administration & Objections                                                                                                                                                                                                   |
| 6/15/2026 | MR    | 0.1   | Attention to follow up regarding claims issues.<br>Claims Administration & Objections                                                                                                                                                                                                                                                                    |

| <u>Date</u> | <u>Indiv</u> | <u>Hours</u> | <u>Description</u>                                                                                                                                                                                                                                                                                   |
|-------------|--------------|--------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 6/17/2026   | AW           | 0.2          | Research and communicate with K. Duff regarding order granting government's motion for financial remedies.<br>Claims Administration & Objections                                                                                                                                                     |
| 6/17/2026   | JRW          | 0.7          | Review prior correspondence and final distribution spreadsheet regarding claim recommendations and related correspondence (.6); exchange correspondence with claimant's counsel regarding meeting request (.1).<br>Claims Administration & Objections                                                |
| 6/17/2026   | MR           | 0.1          | Attention to exchanges on draft order.<br>Claims Administration & Objections                                                                                                                                                                                                                         |
| 6/23/2026   | JRW          | 0.7          | Further analysis of claim and recommendation and related conferences with K. Duff.<br>Claims Administration & Objections                                                                                                                                                                             |
| 6/24/2026   | JRW          | 0.6          | Review correspondence from claimant's counsel and related exchanges with K. Duff (.2); exchange correspondence with K. Duff regarding claim analysis (.4).<br>Claims Administration & Objections                                                                                                     |
| 6/24/2026   | MR           | 0.1          | Attention to e-mails and issues regarding claims.<br>Claims Administration & Objections                                                                                                                                                                                                              |
| 6/26/2026   | JRW          | 0.1          | Telephone conference with claimant's counsel regarding further information requested.<br>Claims Administration & Objections                                                                                                                                                                          |
| 6/29/2026   | JRW          | 0.7          | Study correspondence from claimant's counsel and related exchanges with K. Duff and M. Rachlis (.2); confer with A. Watychowicz regarding claimant inquiry (.1); exchanges with K. Duff and M. Rachlis regarding complex claim and related record review (.4).<br>Claims Administration & Objections |
| 6/29/2026   | MR           | 0.3          | Attention to various emails and issues regarding certain claimants and related exchanges.<br>Claims Administration & Objections                                                                                                                                                                      |
| 6/30/2026   | JRW          | 0.5          | Claims database research.<br>Claims Administration & Objections                                                                                                                                                                                                                                      |

SUBTOTAL: [ 24.5      7,830.00 ]

Distributions

|          |    |     |                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|----------|----|-----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 6/1/2026 | AW | 1.5 | Review activity in bank accounts to confirm outstanding distributions (.1); communicate with K. Pritchard regarding distributed funds (.1); communicate with bank representative regarding new distributions to beneficiaries (.1); attention to draft brief and communicate with K. Pritchard and J. Wine regarding final distribution plan (.3); start review of legal and record citations to proposed final distribution plan (.9). |
|----------|----|-----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

| <u>Date</u> | <u>Indiv</u> | <u>Hours</u> | <u>Description</u>                                                                                                                                                                                                                                                                                                                                                                                                  |
|-------------|--------------|--------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|             |              |              | Distributions                                                                                                                                                                                                                                                                                                                                                                                                       |
| 6/1/2026    | JRW          | 1.6          | Review redline of draft distribution plan and related conferences with K. Duff and A. Watychowicz (.9); confer with K. Duff and M. Rachlis regarding draft distribution plan (.7).                                                                                                                                                                                                                                  |
|             |              |              | Distributions                                                                                                                                                                                                                                                                                                                                                                                                       |
| 6/1/2026    | KMP          | 0.2          | Confer with A. Watychowicz regarding draft final distribution plan and related issues.                                                                                                                                                                                                                                                                                                                              |
|             |              |              | Distributions                                                                                                                                                                                                                                                                                                                                                                                                       |
| 6/1/2026    | MR           | 5.9          | Further review and revise draft distribution plan (5.2); conference with K. Duff and J. Wine regarding same (.7).                                                                                                                                                                                                                                                                                                   |
|             |              |              | Distributions                                                                                                                                                                                                                                                                                                                                                                                                       |
| 6/2/2026    | AW           | 2.4          | Confirm reissued distribution with beneficiary (.1); review approved distributions and communications with J. Wine regarding claim sets with no distributions (1.2); communicate with J. Wine regarding proposed distribution plan and reconciliation (.3); communicate with claims database specialist regarding update (.1); revisions to proposed distribution plan and related communication with J. Wine (.7). |
|             |              |              | Distributions                                                                                                                                                                                                                                                                                                                                                                                                       |
| 6/2/2026    | JRW          | 3.6          | Work with A. Watychowicz on calculation of distribution plan metrics (.5); confer with A. Watychowicz regarding Group 1-9 distribution (.1); review and revise draft distribution plan narrative (3.0).                                                                                                                                                                                                             |
|             |              |              | Distributions                                                                                                                                                                                                                                                                                                                                                                                                       |
| 6/2/2026    | MR           | 1.5          | Further work on draft distribution plan and revisions to same.                                                                                                                                                                                                                                                                                                                                                      |
|             |              |              | Distributions                                                                                                                                                                                                                                                                                                                                                                                                       |
| 6/3/2026    | AW           | 0.5          | Communications with J. Wine regarding distribution plan and metrics.                                                                                                                                                                                                                                                                                                                                                |
|             |              |              | Distributions                                                                                                                                                                                                                                                                                                                                                                                                       |
| 6/3/2026    | JRW          | 2.9          | Confer with A. Watychowicz regarding treatment of related claims as claim set in distribution plan (.1); conferences with K. Duff regarding draft distribution plan (.3); prepare and refine distribution example (.8); work with A. Watychowicz on analysis of claim metrics (1.4); revisions to draft distribution plan and related exchanges with K. Duff and M. Rachlis (.3).                                   |
|             |              |              | Distributions                                                                                                                                                                                                                                                                                                                                                                                                       |
| 6/3/2026    | KMP          | 0.2          | Communications with J. Wine regarding fee issues relating to final distribution plan.                                                                                                                                                                                                                                                                                                                               |
|             |              |              | Distributions                                                                                                                                                                                                                                                                                                                                                                                                       |
| 6/3/2026    | MR           | 0.3          | Exchanges with K. Duff and J. Wine regarding issues on distribution plan including amounts available to distribute.                                                                                                                                                                                                                                                                                                 |
|             |              |              | Distributions                                                                                                                                                                                                                                                                                                                                                                                                       |
| 6/4/2026    | AW           | 3            | Communicate with claimant's beneficiary regarding reissued distributions (.1); attention to final distribution plan, review record citations, and communications with J. Wine regarding same and metrics (2.9).                                                                                                                                                                                                     |

| Date     | Indiv | Hours | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|----------|-------|-------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|          |       |       | Distributions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 6/4/2026 | JRW   | 4.8   | Draft and revise distribution plan narrative (3.7); work with A. Watychowicz on analysis of claim metrics (.7); analysis and related communications regarding proposed Group 10 procedures (.4).                                                                                                                                                                                                                                                                                                                                                                                                                    |
|          |       |       | Distributions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 6/4/2026 | MR    | 1.3   | Attention to distribution motion and further revisions and review of same (1.0); communications with K. Duff and J. Wine regarding same (.3).                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|          |       |       | Distributions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 6/5/2026 | AW    | 3.7   | Communicate with K. Duff regarding final distribution plan (.1); attention to final distribution plan, review record and legal citations, revise draft and email counsel regarding same (3.6).                                                                                                                                                                                                                                                                                                                                                                                                                      |
|          |       |       | Distributions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 6/5/2026 | JRW   | 5     | Review multiple redlines and further revise distribution plan narrative (3.3); confer with A. Watychowicz and finalize analysis of claim metrics (.5); confer with K. Duff regarding distribution plan (.1); work with claims vendor and A. Watychowicz regarding updates to final distribution spreadsheet (1.1).                                                                                                                                                                                                                                                                                                  |
|          |       |       | Distributions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 6/5/2026 | MR    | 5.2   | Review and revise distribution plan narrative and research regarding same.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|          |       |       | Distributions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 6/8/2026 | AW    | 1.2   | Attention to voice messages from claimants and draft correspondence to claimants regarding approved distributions and documents required to update payee information (.3); request updates to issued distributions and reissuance of same (.2); attention to motion to approve settlement and related communications with J. Wine (.7).                                                                                                                                                                                                                                                                             |
|          |       |       | Distributions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 6/8/2026 | JRW   | 2.9   | Exchange correspondence with claimant's counsel regarding settlement agreement and related exchange with K. Duff and M. Rachlis (.1); confer with A. Watychowicz and K. Duff regarding distribution plan (.1); exchange correspondence with claims vendor regarding distribution amounts (.2); work with A. Watychowicz regarding portal updates for (.1); draft motion to approve settlement and related exchange with claimant's counsel (1.7); exchanges of correspondence with SEC regarding distribution plan (.3); review redline of motion, further revise, and related exchanges with K. Duff and SEC (.4). |
|          |       |       | Distributions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 6/8/2026 | MR    | 0.2   | Attention to issues related to distribution to Group 2 claimant and regarding distribution plan.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|          |       |       | Distributions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 6/9/2026 | AW    | 1     | Follow up correspondence with bank representative regarding request to reissue distribution checks (.1); review Court's orders to establish status of claims, review draft motion to approve settlement and communications with J. Wine regarding proposed revisions (.9).                                                                                                                                                                                                                                                                                                                                          |

| <u>Date</u> | <u>Indiv</u> | <u>Hours</u> | <u>Description</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|-------------|--------------|--------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|             |              |              | Distributions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 6/9/2026    | JRW          | 1.6          | Exchange correspondence with M. Rachlis and SEC regarding draft motion to approve settlement (.1); confer with K. Duff and A. Watychowicz regarding treatment of claims in distribution spreadsheet and related instructions to claims vendor (.5); confer with A. Watychowicz regarding court orders and related exchange with K. Duff and M. Rachlis regarding draft motion to approve settlement (.3); further revise motion to approve settlement and related correspondence to claimant's counsel (.4); exchange correspondence with claims vendor regarding distribution spreadsheet (.2); confer with claims vendor and K. Duff regarding spreadsheet formula (.1).                                                                                                    |
|             |              |              | Distributions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 6/9/2026    | MR           | 0.3          | Attention to motion for approval of settlement with claimant and follow up on various emails regarding scheduling and other issues.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|             |              |              | Distributions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 6/10/2026   | JRW          | 3.1          | Review claimant's redline of draft motion to approve settlement and related exchange with K. Duff and M. Rachlis (.1); confer with K. Duff regarding citations in brief (.2); confer with claims vendor regarding portal updates (.1); work with A. Watychowicz regarding finalization and filing of motion to approve settlement (.2); confer with K. Duff regarding potential legal precedent (.1); confer with K. Duff regarding revisions to draft distribution plan and communication with claims vendor (.2); telephone conference with accounting firm representative and K. Duff regarding spreadsheet formulas and finalization of distribution plan (.3); legal research and related revision of draft distribution plan narrative and exchange with K. Duff (1.9). |
|             |              |              | Distributions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 6/10/2026   | MR           | 0.1          | Attention to issues regarding distribution plan.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|             |              |              | Distributions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 6/11/2026   | AW           | 0.8          | Attention to assignment and related correspondence with claimant (.1); correspondence with bank representative regarding reversed distribution (.1); correspondence with K. Pritchard and Receiver's tax administrator regarding issuance of wire transfer to distribute funds to claimant that left custodian (.2); review records and communications with J. Wine and Receiver's tax administrator regarding approved amounts of distributions (.4).                                                                                                                                                                                                                                                                                                                        |
|             |              |              | Distributions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 6/11/2026   | JRW          | 2.5          | Legal research regarding treatment of claims in final distribution plan and related revision of narrative section (1.9); confer with A. Watychowicz regarding reissuing distribution through tax administrator and related exchange regarding distribution amount (.2); conferences with A. Watychowicz regarding claim metrics (.2); review revisions to draft distribution plan (.1); draft correspondence to SEC (.1).                                                                                                                                                                                                                                                                                                                                                     |
|             |              |              | Distributions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |

| Date      | Indiv | Hours | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|-----------|-------|-------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 6/11/2026 | KMP   | 0.4   | Communicate with A. Watychowicz regarding claimant distribution details (.2); attention to exchange with tax administrator regarding distribution (.2).<br>Distributions                                                                                                                                                                                                                                                                                              |
| 6/11/2026 | MR    | 0.4   | Further revisions to distribution plan and follow up regarding same.<br>Distributions                                                                                                                                                                                                                                                                                                                                                                                 |
| 6/12/2026 | AW    | 0.1   | Correspondence with claimant regarding proposed distribution plan.<br>Distributions                                                                                                                                                                                                                                                                                                                                                                                   |
| 6/15/2026 | JRW   | 1.1   | Exchange correspondence with SEC and related communications with K. Duff and M. Rachlis (.1); confer with SEC, K. Duff and M. Rachlis regarding draft distribution plan (.4); prepare summary of claims and related correspondence to SEC (.6).<br>Distributions                                                                                                                                                                                                      |
| 6/15/2026 | MR    | 0.5   | Attention to correspondence regarding meeting on distribution plan and prepare for same (.1); participate in conference with J. Wine, K. Duff and SEC (.4).<br>Distributions                                                                                                                                                                                                                                                                                          |
| 6/16/2026 | AW    | 1.3   | Attention to wire form and related communications with K. Pritchard (.1); review database to confirm court approved distributions (.4); detailed email to claims administrator and follow up communications regarding reconciliation of database amounts and final distribution report (.6); communications with J. Wine related to reconciliation of database amounts and final distribution report (.2).<br>Distributions                                           |
| 6/16/2026 | JRW   | 4     | Work with claims vendor and A. Watychowicz on distribution spreadsheet issues and related database research (.3); review new version of distribution spreadsheet and related exchange with claims vendor (1.4); correspondence to SEC (.2); confer with K. Duff and M. Rachlis regarding distribution plan and related issues (.6); correspondence to claimant's counsel and related research (.2); prepare updated analysis of claim metrics (1.3).<br>Distributions |
| 6/16/2026 | KMP   | 0.5   | Prepare form for claimant distribution and related communications with K. Duff, A. Watychowicz, and bank representative (.4); exchange with tax administrator regarding confirmation of distribution (.1).<br>Distributions                                                                                                                                                                                                                                           |
| 6/16/2026 | MR    | 1     | Confer with K. Duff and J. Wine regarding various issues on distribution plan (.6); review various items regarding distribution plan (.4).<br>Distributions                                                                                                                                                                                                                                                                                                           |
| 6/17/2026 | AW    | 2.8   | Revisions to final distribution plan and related communications with counsel (2.4); further review of draft to confirm revisions are correct and related communications with K. Duff (.3); follow up communication with J. Wine regarding filed motion to approve settlement and lack of objections to same (.1).<br>Distributions                                                                                                                                    |

| Date      | Indiv | Hours | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|-----------|-------|-------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 6/17/2026 | JRW   | 1.9   | Confer with A. Watychowicz regarding draft distribution plan (.3); exchange correspondence with claims vendor regarding distribution spreadsheet (.1); review redlines of draft distribution plan and related conference with A. Watychowicz regarding same (.6); draft proposed order approving settlement and related telephone conference with K. Duff (.9).<br>Distributions                                                                                                                                             |
| 6/18/2026 | AW    | 2.9   | Review motion to approve final distribution plan and related communications with K. Duff and J. Wine (2.8); communicate with J. Wine regarding claims metrics (.1).<br>Distributions                                                                                                                                                                                                                                                                                                                                         |
| 6/18/2026 | JRW   | 3     | Review and revise draft distribution plan (1.3); prepare for call with claimants' counsel and related preparatory and follow-up conferences with K. Duff and M. Rachlis (.6); confer with claimants' counsel regarding evaluation of claim, proposed recommendation, and additional information needed (.5); confer with K. Duff and M. Rachlis regarding issues related to distribution plan and related analysis (.3); draft correspondence to claimant's counsel and related exchange with K. Duff (.3).<br>Distributions |
| 6/18/2026 | KMP   | 0.3   | Compile materials for distribution plan, and forward materials to K. Duff.<br>Distributions                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 6/18/2026 | MR    | 3.8   | Further work and review on distribution plan (2.0); confer with counsel for claimants (.5); separate conference with K. Duff regarding communications with claimants (.2); confer with J. Wine and K. Duff on various issues regarding the distribution plan (.6); separate conference with K. Duff regarding distribution plan (.2); further confer with J. Wine and K. Duff regarding distribution methodology issues (.3).<br>Distributions                                                                               |
| 6/19/2026 | AW    | 2     | Review final distribution plan and records and communicate with K. Duff, J. Wine and claims vendor regarding same (1.8); generate report and communications with J. Wine regarding claims metrics (.2).<br>Distributions                                                                                                                                                                                                                                                                                                     |
| 6/19/2026 | JRW   | 3.5   | Work with A. Watychowicz on claim verification and related review of claims and response to claims vendor (1.0); conference with K. Duff regarding distribution plan (.2); update claim metrics sheet (.3); research portal for claims data and related analysis to A. Watychowicz (.7); review redline of distribution plan and further revise same (1.3).<br>Distributions                                                                                                                                                 |
| 6/19/2026 | MR    | 1     | Further review, revise and follow up with J. Wine and K. Duff on draft distribution plan.<br>Distributions                                                                                                                                                                                                                                                                                                                                                                                                                   |

| Date      | Indiv | Hours | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|-----------|-------|-------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 6/22/2026 | AW    | 1.5   | Attention to current draft of final distribution plan and email counsel regarding proposed revisions (1.3); further communications with J. Wine regarding reports confirming claims metrics (.2).<br>Distributions                                                                                                                                                                                                                                                                                                           |
| 6/22/2026 | JRW   | 2.1   | Further review and revision of distribution plan (.9); continued verification and updating of claim metrics and related exchanges with A. Watychowicz (1.0); exchanges with claims vendor and A. Watychowicz regarding claims (.2).<br>Distributions                                                                                                                                                                                                                                                                         |
| 6/23/2026 | AW    | 0.6   | Attention to email regarding claims metrics, review records and communicate with J. Wine regarding same.<br>Distributions                                                                                                                                                                                                                                                                                                                                                                                                    |
| 6/23/2026 | JRW   | 3.7   | Continued review and revision of distribution plan (1.9); correspondence to claims vendor regarding claim verification issues (.2); calculate metrics for distribution plan narrative (.2); update metrics calculations for new version of distribution plan and related communications with A. Watychowicz (1.4).<br>Distributions                                                                                                                                                                                          |
| 6/23/2026 | KMP   | 0.1   | Attention to communications with K. Duff and J. Wine regarding draft order relating to claim settlement.<br>Distributions                                                                                                                                                                                                                                                                                                                                                                                                    |
| 6/23/2026 | MR    | 2     | Review of draft motion for distribution and exchanges regarding same.<br>Distributions                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 6/24/2026 | AW    | 0.1   | Follow up communication with J. Wine regarding claims metrics.<br>Distributions                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 6/24/2026 | JRW   | 5.6   | Continued analysis of claim metrics and related exchange with M. Rachlis regarding updates to distribution plan narrative (1.0); review new version of distribution plan spreadsheet and related exchanges with claims vendor (.5); draft new section of distribution plan regarding excluded claim (.8); confer with A. Watychowicz regarding distribution plan (.1); continued drafting and revision of Group 10 distribution plan (3.1); prepare correspondence to court forwarding proposed order (.1).<br>Distributions |
| 6/24/2026 | MR    | 4.4   | Further review and work on draft distribution plan and exchanges with J. Wine and K. Duff regarding various issues on claim metrics and related materials (4.3); attention to proposed order on claims settlement (.1).<br>Distributions                                                                                                                                                                                                                                                                                     |
| 6/25/2026 | AW    | 0.6   | Attention to motion to approve final distribution plan and related communications with counsel.<br>Distributions                                                                                                                                                                                                                                                                                                                                                                                                             |
| 6/25/2026 | JRW   | 3.2   | Work on exhibits to distribution plan (.7); review and revise distribution plan narrative (1.4); update metrics calculations for new version of distribution plan (1.1).                                                                                                                                                                                                                                                                                                                                                     |

| <u>Date</u> | <u>Indiv</u> | <u>Hours</u> | <u>Description</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|-------------|--------------|--------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|             |              |              | Distributions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 6/25/2026   | MR           | 2            | Further review, revise and comment on distribution plan and related exchanges with K. Duff and J. Wine.                                                                                                                                                                                                                                                                                                                                                                                               |
|             |              |              | Distributions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 6/26/2026   | JK           | 0.3          | Communication with K. Pritchard regarding revisions to Receiver's motion to approve distribution plan, prepare same and forward to K. Duff and K. Pritchard.                                                                                                                                                                                                                                                                                                                                          |
|             |              |              | Distributions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 6/26/2026   | JRW          | 4            | Review and revise draft distribution plan (2.4); study distribution spreadsheets and confirm consistency (.7); conferences with K. Duff regarding issue related to recommendation regarding complex claim and related review of revisions to same (.6); telephone conference and work with claims vendor regarding necessary change to spreadsheet to reflect updated recommendation (.2); exchanges with K. Pritchard and bank representative regarding request for certified settlement check (.1). |
|             |              |              | Distributions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 6/26/2026   | KMP          | 0.8          | Attention to entered order approving settlement of claim and related communication with J. Wine (.2); prepare, revise and finalize form for disbursement of claim distribution funds and related exchanges with K. Duff, J. Wine, and bank representatives (.3); attention to bank confirmation of disbursement of settlement funds (.1); communicate with K. Duff and J. Kalish regarding drafts of distribution plan (.2).                                                                          |
|             |              |              | Distributions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 6/26/2026   | MR           | 2.2          | Additional review of distribution plan drafts and follow up with K. Duff regarding same.                                                                                                                                                                                                                                                                                                                                                                                                              |
|             |              |              | Distributions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 6/29/2026   | AW           | 2.9          | Work on components of motion to approve final distribution plan and related communications with counsel (2.3); communications with J. Wine regarding exhibits to final distribution plan and revisions to same (.4); draft correspondence and communications regarding received distributions and proposed distribution plan (.2).                                                                                                                                                                    |
|             |              |              | Distributions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 6/29/2026   | JRW          | 5.4          | Work on distribution plan and related communications with K. Duff, M. Rachlis and A. Watychowicz (2.5); work with A. Watychowicz on creating and updating exhibits to distribution plan (2.6); review and revise table of contents and table of authorities for distribution plan and related exchanges (.3).                                                                                                                                                                                         |
|             |              |              | Distributions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 6/29/2026   | MR           | 1.8          | Attention to issues on distribution plan and emails on same.                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|             |              |              | Distributions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 6/30/2026   | AW           | 7.7          | Update components of motion to approve final distribution and related communications with counsel (1.2); communications with J. Wine regarding proposed exhibits to final distribution plan and revisions to same (1.7); further revisions to motion to approve final distribution plan (.9); work with counsel and K. Pritchard to finalize motion to approve final distribution and file same (3.9).                                                                                                |

| <u>Date</u> | <u>Indiv</u> | <u>Hours</u> | <u>Description</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|-------------|--------------|--------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|             |              |              | Distributions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 6/30/2026   | JRW          | 10.3         | Work with A. Watychowicz on finalizing exhibits to motion to approve distribution plan (5.0); confer with K. Duff and A. Watychowicz regarding redaction of exhibit (.2); review multiple rounds of redlines, further revise and finalize motion to approve Group 10 distributions (4.1); confer with K. Duff and M. Rachlis regarding proposed motion schedule (.2); revise and send correspondence to courtroom deputy regarding proposed schedule (.3); review and revise scheduling order (.2); review case files and related exchange regarding discovery (.3). |
|             |              |              | Distributions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 6/30/2026   | KMP          | 5.1          | Confer with A. Watychowicz regarding draft motion to approve final distribution plan (.2); prepare draft proposed order regarding Receiver's proposed objection procedure for final distribution plan (.4); confer with K. Duff regarding issues relating to filing of final distribution plan (.2); confer with K. Duff regarding service of final distribution plan and attention to related emails (.2); work on draft distribution plan and exhibits, and related communications with K. Duff, M. Rachlis, J. Wine, and A. Watychowicz (4.1).                    |
|             |              |              | Distributions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 6/30/2026   | MR           | 6            | Further review and work on motion for final distribution and follow up exchanges with K. Duff, J. Wine and A. Watychowicz (5.1); attention to draft order, correspondence, follow up on legal research, and issues on exhibits (.9).                                                                                                                                                                                                                                                                                                                                 |
|             |              |              | Distributions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |

|           |             |  |             |             |
|-----------|-------------|--|-------------|-------------|
| SUBTOTAL: | <div></div> |  | <div></div> |             |
|           |             |  | [ 160.2     | 51,353.00 ] |
|           |             |  | 188.6       | \$59,854.00 |

Other Charges

|                     | Description                             |              |
|---------------------|-----------------------------------------|--------------|
|                     | DISCO database fees for June 2026       | 3,622.36     |
|                     | Online research for June 2026           | 2,333.44     |
|                     | Online research for June 2026           | 635.61       |
|                     | Google Suite charges for June 2026      | 211.20       |
|                     | Overnight delivery of distribution plan | 150.21       |
|                     |                                         |              |
| SUBTOTAL:           |                                         | [ 6,952.82 ] |
|                     |                                         |              |
| Total Other Charges |                                         | \$6,952.82   |

Summary of Activity

|                        | <u>Hours</u> | <u>Rate</u> |             |
|------------------------|--------------|-------------|-------------|
| Pritchard, Kathleen M. | 9.90         | 140.00      | \$1,386.00  |
| Rachlis, Michael       | 48.00        | 390.00      | \$18,720.00 |
| Watychowicz, Ania      | 44.40        | 140.00      | \$6,216.00  |
| Wine, Jodi Rosen       | 85.80        | 390.00      | \$33,462.00 |
| Kalish, Justyna        | 0.50         | 140.00      | \$70.00     |

**SUMMARY**

|                  |                    |
|------------------|--------------------|
| Legal Services   | \$59,854.00        |
| Other Charges    | \$6,952.82         |
| <b>TOTAL DUE</b> | <b>\$66,806.82</b> |
|                  |                    |

# Exhibit H



3900 W. Alameda Avenue Suite 2400  
Burbank, CA 91505

O. 818.769.2010

millerkaplan.com

FED EIN 95-2036255

Receiver for EquityBuild Inc  
Kevin B. Duff  
Rachlis Duff & Peel, LLC  
216 West Jackson Blvd, Suite 975  
Chicago, IL 60606

**Invoice:** 734874  
**Date:** 7/23/2026  
**Due Date:** 8/22/2026  
**Client ID:** 3077400

For professional services rendered as follows:

| Description                                                                                                        | Hours | Amount      |
|--------------------------------------------------------------------------------------------------------------------|-------|-------------|
| QSF Tax Consulting                                                                                                 |       |             |
| 4/17/2026:<br>Project Management:<br>Jacqueline Ortega:<br>Payment document management                             | 0.10  | \$10.80     |
| 4/20/2026:<br>Project Management:<br>Jacqueline Ortega:<br>Document management                                     | 0.10  | \$10.80     |
| 4/22/2026:<br>Project Management:<br>Jacqueline Ortega:<br>Payment document management                             | 0.10  | \$10.80     |
| 4/24/2026:<br>Project Management:<br>Jacqueline Ortega:<br>Payment document management                             | 0.10  | \$10.80     |
| 5/18/2026:<br>Project Management:<br>Jacqueline Ortega:<br>Payment account status                                  | 0.10  | \$10.80     |
| QSF Tax Consulting Total                                                                                           |       | <hr/> 54.00 |
| QSF Distribution Consulting                                                                                        |       |             |
| 4/16/2026:<br>Discuss/Meet:<br>Emily Ransom:<br>Distribution for Charles Smith                                     | 0.10  | \$16.00     |
| 4/17/2026:<br>Discuss/Meet:<br>Emily Ransom:<br>Send tax election outreach to Charles Smith.                       | 0.20  | \$32.00     |
| 4/20/2026:<br>Discuss/Meet:<br>Emily Ransom:<br>emails with Charles Smith for coordination of 401(k) distribution. | 0.10  | \$16.00     |
| 5/1/2026:<br>Final Approval:                                                                                       |       |             |

Miller Kaplan Arase LLP

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| Description                                                                                                | Hours | Amount       |
|------------------------------------------------------------------------------------------------------------|-------|--------------|
| Emily Ransom:<br>Charles Smith reissue - delivery confirmation.                                            | 0.10  | \$16.00      |
| 6/11/2026:<br>Discuss/Meet:<br>Emily Ransom:<br>Verdell Michaux                                            | 0.20  | \$32.00      |
| 6/16/2026:<br>Final Approval:<br>Emily Ransom:<br>Confirm incoming wire                                    | 0.10  | \$16.00      |
| 6/25/2026:<br>Final Approval:<br>Emily Ransom:<br>Verdell Michaux payment coordination.                    | 0.30  | \$48.00      |
| 6/26/2026:<br>Approval & Funds Request:<br>Arpy Farajian:<br>Prepared FedEx labels for distribution check. | 0.30  | \$50.40      |
| 6/29/2026:<br>Final Approval:<br>Emily Ransom:<br>Verdell Michaux                                          | 0.20  | \$32.00      |
| QSF Distribution Consulting Total                                                                          |       | <hr/> 258.40 |
| QSF Tax Return 2025                                                                                        |       |              |
| 4/13/2026:<br>Preparation:<br>Jessica Corbin:<br>2025 income tax returns.                                  | 0.30  | \$50.40      |
| Assemble:<br>Emily Ransom:<br>Extension                                                                    | 0.10  | \$16.00      |
| 4/14/2026:<br>Preparation:<br>Carrie Barnewitz:<br>Confirm extension accepted                              | 0.10  | \$11.20      |
| 4/30/2026:<br>Deliver:<br>Brian Torres:<br>Dispatched check                                                | 0.30  | \$24.00      |
| QSF Tax Return 2025 Total                                                                                  |       | <hr/> 101.60 |
| QSF Estimated Taxes 2026                                                                                   |       |              |
| 4/13/2026:<br>Assemble:<br>Emily Ransom:<br>Form 8842 for client to file                                   | 0.10  | \$16.00      |
| 4/20/2026:<br>Preparation:                                                                                 |       |              |

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| Description                                                                                       | Hours        | Amount               |
|---------------------------------------------------------------------------------------------------|--------------|----------------------|
| Carrie Barnewitz:<br>Q1 returns to states                                                         | 0.40         | \$44.80              |
| 4/21/2026:<br>Preparation:<br>Carrie Barnewitz:<br>Confirm filings accepted                       | 0.10         | \$11.20              |
| 5/7/2026:<br>Bank Stmt Acquisition:<br>Carrie Barnewitz:<br>Document Mgmt                         | 0.10         | \$11.20              |
| Preparation:<br>Brendan Everton:<br>QSF Estimate                                                  | 0.60         | \$84.00              |
| 5/8/2026:<br>Bank Stmt Acquisition:<br>Carrie Barnewitz:<br>Document Mgmt                         | 0.10         | \$11.20              |
| 5/30/2026:<br>Preparation:<br>Brendan Everton:<br>2Q Estimate                                     | 0.80         | \$112.00             |
| 6/1/2026:<br>Preparation:<br>Brendan Everton:<br>2Q Estimate<br>2Q Estimate                       | 0.80<br>1.00 | \$112.00<br>\$140.00 |
| 6/22/2026:<br>Client Trust Banking/Payments:<br>Jacqueline Ortega:<br>Payment document management | 0.10         | \$10.80              |
| 6/30/2026:<br>Client Trust Banking/Payments:<br>Jacqueline Ortega:<br>Payment document management | 0.10         | \$10.80              |
| QSF Estimated Taxes 2026 Total                                                                    |              | <hr/> 564.00         |
| QSF Withholding 945/1042 & States 2026                                                            |              |                      |
| 4/21/2026:<br>Review:<br>Emily Ransom:<br>Q1 multistate withholding reports.                      | 0.10         | \$16.00              |
| 5/14/2026:<br>Client Trust Banking/Payments:<br>Emily Ransom:<br>Form 945 EFTPS - Charles Smith   | 0.10         | \$16.00              |
| 6/18/2026:<br>Client Trust Banking/Payments:<br>Jacqueline Ortega:<br>Payment document management | 0.10         | \$10.80              |
| 6/25/2026:<br>Preparation:                                                                        |              |                      |

Miller Kaplan Arase LLP

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| Description                                                                                | Hours | Amount                      |
|--------------------------------------------------------------------------------------------|-------|-----------------------------|
| Carrie Barnewitz:<br>Q2 filings for CA and OK                                              | 0.50  | \$56.00                     |
| <b>4/23/2026:</b><br><b>Payment Facilitation Cost:</b><br>\$27,431.26 Reissue Distribution |       | \$50.00                     |
| <b>6/16/2026:</b><br><b>Payment Facilitation Cost:</b><br>\$3,423.82 Reissue Distribution  |       | \$50.00                     |
| QSF Withholding 945/1042 & States 2026 Total                                               |       | 198.80                      |
|                                                                                            |       | <b>Total Due</b> \$1,176.80 |

Please remit payment via wire transfer or check according to the instructions below:

**Wire/ACH funds to:**

City National Bank  
 ABA Number: 122016066 SWIFT Code: CINAUS6L  
 Account Number: 113238313  
 Account Name: Miller Kaplan Arase LLP

**Make check payable to:**

Miller Kaplan Arase LLP  
 3900 W. Alameda Avenue Suite 2400, Burbank, CA 91505

For inquiries send email to AR@millerkaplan.com

# Exhibit I



Equitybuild Inc Receivership  
542 S Dearborn #900  
Chicago, IL 60605

Date: 7/22/2026  
Invoice Number: 702-105865  
Client: 702002450.  
Due Date: Upon Receipt

---

Services rendered through June 30, 2026 as follows:

| <u>Date</u> | <u>Staff</u>                                                                                                                                                                                                           | <u>Hours</u> |
|-------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|
| 06/22/2026  | Castaldi, Giorgio<br>Review final distribution report version 24 for the following: 1) rising tide<br>with institutional lenders (the eligible claims)<br>2) ineligible (or excluded) claims<br>3) subordinated claims | 1.50         |

Invoice Total: \$165.00

Please remit payment to: Sorren Inc., 225 W Washington St, Suite 200, Chicago, IL 60606

Or you may pay online at <https://sorren.com/firm/aiwyn-client-payments/>

\*ACH - no fee; Credit Cards - 3% convenience fee