

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

COMMODITY FUTURES TRADING COMMISSION,	)	
	)	
Plaintiff,	)	Civil Action No. 22-cv-02465
	)	
v.	)	Honorable Mary M. Roland
	)	
SAM IKKURTY A/K/A SREENIVAS I RAO, RAVISHANKAR AVADHANAM, AND JAFIA, LLC,	)	Magistrate Judge Jeffrey Cummings
	)	
Defendants,	)	
	)	
IKKURTY CAPITAL, LLC D/BA/ ROSE CITY INCOME FUND, ROSE CITY INCOME FUND II LP, AND SENECA VENTURES, LLC,	)	
	)	
Relief Defendants.	)	
	)	

**RECEIVER’S FIRST REQUEST FOR  
PAYMENT OF REASONABLE COMPENSATION**

James L. Kopecky, not individually, but solely as the Court-appointed Receiver (the “Receiver”) for the Receivership Estate, as defined by the Order Appointing Temporary Receiver dated May 11, 2022 (Dkt. 18) (“Receivership Order”), and pursuant to the Receivership Order, makes the following (a) Request for Payment of Reasonable Compensation; and (b) approval of rates and retentions. In support thereof, the Receiver states:

**I. Background of Receiver’s Appointment and Request**

1. On May 10, 2022, the Commodity Futures Trading Commission (“CFTC”) filed a Complaint (Dkt. 1) against Sam Ikkurty a/k/a Sreenivas I Rao, Ravishankar Avadhanam, and Jafia, LLC (“Defendants”) and Ikkurty Capital, LLC d/b/a Rose City Income Fund, I LP, Rose

City Income Fund II, LP, and Seneca Ventures, LLC (“Relief Defendants”)<sup>1</sup> alleging that Defendants fraudulently solicited and accepted over forty million dollars from at least 170 investors.

2. At the same time, the CFTC filed a Motion for an *ex parte* Statutory Restraining Order (Dkt. 6), a Motion for a Preliminary Injunction (Dkt. 8) and a Motion to Appoint Receiver (Dkt. 7), seeking to, among other things, freeze the assets of the Defendants and Relief Defendants and to appoint a Receiver and create a Receivership Estate to preserve and protect the assets and to help maximize restitution to investors. This Court granted the *ex parte* Motion for a Statutory Restraining Order and on May 11, 2022, and entered an order appointing the Temporary Receiver. (Dkt. 16) On July 18, 2022, the Court entered a preliminary injunction against the Receivership Defendants. (Dkt 37, p. 10) That same Order appointed the Temporary Receiver as Receiver over the Receivership Defendants and Receivership Estate. *Id.*

3. That Receivership Order provides that the Receiver and all personnel hired by the Receiver, including counsel to the Receiver, are entitled to reasonable compensation for the performance of duties and out-of-pocket expense incurred for services authorized by the Receivership Order that when rendered were (1) reasonably likely to benefit the Receivership Estate or (2) necessary to the administration of the Receivership Estate. (Dkt. 18, p. 9)

4. The Receivership Order further requires the Receiver to file with Court and serve on the parties periodic requests for the payment of such reasonable compensation, with the first request due within 90 days of the entry of Order Appointing Temporary Receiver. (Dkt. 18, p. 10) This is the first such request and covers the period May 12, 2022, through August 9, 2022.

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<sup>1</sup> Defendants and Relief Defendants are collectively referred to as “Receivership Defendants.”

5. The Receivership Order also requires that the Receiver periodically report to the Court and the parties on the status of the Receivership Estate. The Receiver filed the first such report on July 11, 2022. (Dkt. 36). The Receiver's next report is due October 31, 2022.

## **II. Receiver's Retention of Personnel And Expenses Associated Therewith**

6. Upon his appointment as Receiver, and in effort to preserve assets and books and records of the Receivership Estate, the Receiver retained Percipient, LLC and Verity Group to image computers and electronic devices of the Defendants. These services benefited the Receivership Estate by preserving assets and information and providing access to books and records of the Defendants. Percipient, LLC's invoice in the amount of \$4,750 is attached hereto as **Exhibit A** and has not been paid. Verity's invoices to date amount to \$1,526.05. The Receiver's law firm, Kopecky Schumacher Rosenberg LLC ("KSR"), paid the Verity invoices and those expenses are reflected as disbursements on KSR's invoice (discussed below). Verity's invoices for services are attached as **Exhibit B**.

7. In addition, the Receiver retained a law firm, KSR, to provide legal counsel to the Receiver. This is both necessary for the protection of the Receivership Estate and will aid in the Receiver's administration of the Receivership Estate. KSR partners bill time at \$500 per hour; KSR associates bill time at \$275 per hour, and KSR law clerks bill time at \$100 per hour. KSR's fees to date are \$53,990.00 and expenses to date are \$4,033.88. KSR's invoice is attached as **Exhibit C**.

8. Further, the Receiver retained Miller Kaplan to provide tax and accounting services necessary to the administration of the Receivership Estate. The Engagement Agreement with Miller Kaplan, attached as **Exhibit D**, details Miller Kaplan's fee structure.

9. The Receiver also retained Project B LLC and Max Aliapoulios to consult and assist with the collection, and likely liquidation, of cryptocurrencies and digital assets. This will assist the Receiver given the skill and expertise required to understand and facilitate the liquidation of cryptocurrencies and digital assets. It will also aid in administering the Receivership Estate. Project B bills time at \$500 per hour for consulting work. Project B's invoice in the amount of \$5,500 is attached as **Exhibit E**.

10. Finally, the Receiver established a website, [www.rosecityreceivershipfund.com](http://www.rosecityreceivershipfund.com), to communicate with investors and creditors. The Receiver retained Sea Saw Marketing to facilitate and host the website, and the Receiver's law firm paid \$1,479.50 for services relating to the website. Sea Saw Marketing's invoice in the amount of \$1,479.50 is attached as **Exhibit F**.

11. In addition to professional services, the Receiver incurred expenses associated with a trip to Portland, Oregon with the CFTC to take possession of the digital wallets and other books and records from the home of Defendant Ikkurty. Expenses for that trip amounted to \$1,028.33 as follows: the cost of airfare for the Receiver was \$637.00 and the hotel expense was \$391.33. Receipts for these expenses are attached as **Exhibit G**.

### **III. Notice and Service**

12. The Receiver posted this request to the website shortly after filing it and served it on the parties. The attached invoices itemize the time and nature of the services.

In conclusion, the Receiver requests that this Court:

- (a) authorize and approve the retention of the above-referenced professionals and personnel at the agreed-upon rates described above;
- (b) approve the expenses that the Receiver incurred on behalf of the Receivership Estate, which KSR advanced on behalf of the Receivership Estate;

- (c) approve payment of the Receiver's and Kopecky Schumacher Rosenberg LLC's invoice of \$53,990.00 in fees and \$4,033.88 in expenses;
- (d) approve payment of Percipient's invoice in the amount of \$4,750;
- (e) approve payment of Sea Saw Marketing's invoice in the amount of \$1,479.50; and
- (e) approve payment of Project B's invoice in the amount of \$5,500.

Finally, the Receiver requests that the next request for compensation be due November 11, 2022.

Respectfully submitted,

<p>Daryl M. Schumacher (6244815) Kopecky Schumacher Rosenberg LLC 120 N. LaSalle St., Suite 2000 Chicago, IL 60602 Telephone: (312) 380-6556</p>	<p><u>/s/ James L. Kopecky</u> <i>Receiver for Defendants Jafia, LLC, Sam Ikkurty a/k/a Sreenivas I Rao, Ikkurty Capital LLC d/b/a/ Rose City Income Fund I, Rose City Income Fund II, LP and Seneca Ventures, LLC</i></p>
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**CERTIFICATE OF SERVICE**

I hereby certify that on August 10, 2022, I electronically filed the foregoing document with the Clerk of the Court by using the CM/ECF system, which will provide electronic notice and an electronic link to this document to all counsel of record.

DATED: August 10, 2022

/s/ Daryl M. Schumacher



# INVOICE

Jim Kopecky (as Receiver, Rose City Income Fund II)  
 Attention: Jim Kopecky  
 120 N. LaSalle Street, Suite 2000  
 CHICAGO IL 60305

**Invoice Date**  
 May 31, 2022

**Invoice Number**  
 INV-4388

PLEASE NOTE NEW  
 PAYMENT ADDRESS:  
 Percipient, LLC  
 Attention: Accounting  
 PO Box 411823  
 CHICAGO IL 60641  
 USA

Description	Quantity	Unit Price	Amount USD
Forensic project management time for onsite device collectiotn (Rose Hill) (May 1, 2022 - May 31, 2022)(Collect multiple devices).	14.80	200.00	2,960.00
Hard Drive to store device	1.00	250.00	250.00
Federal Express to send data to CFTC	1.00	40.00	40.00
Forensic device collection (by device charge)	2.00	750.00	1,500.00
		Subtotal	4,750.00
		<b>TOTAL USD</b>	<b>4,750.00</b>

**Due Date: Jun 14, 2022**

WIRE AND ACH INFORMATION (Silicon Valley Bank):  
 Bank Routing Number: 121140399  
 Account Number: 3301528754



[View and pay online now](#)

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# PAYMENT ADVICE

To: PLEASE NOTE NEW PAYMENT ADDRESS:

Percipient, LLC  
Attention: Accounting  
PO Box 411823  
CHICAGO IL 60641  
USA

<b>Customer</b>	Jim Kopecky (as Receiver, Rose City Income Fund II)
<b>Invoice Number</b>	INV-4388
<b>Amount Due</b>	<b>4,750.00</b>
<b>Due Date</b>	Jun 14, 2022
<b>Amount Enclosed</b>	

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Enter the amount you are paying above





**INVOICE**

Chicago

Date	Invoice #
5/31/2022	05220041

[www.verityinc.com](http://www.verityinc.com)

(312) 704-0247

Job #: 05220041

Bill To
Daryl Schumacher Kopecky Schumacher Rosenberg PC 120 N. LaSalle Street, , Suite 2000 Chicago, IL 60602

Client Ref. #	Terms	Rep	Ordered By
RCIF-001	Net 30	JW	Daryl Schumacher

Description	Qty	Rate	Amount
Processing:Technical Time (Hourly)	2	\$250.000	\$500.00
Forensics:Copy	1	\$500.000	\$500.00

Please Remit to: Verity Group 220 Sauk Drive Batavia, IL. 60510

For invoice questions, please contact your Verity Representative or [gbrown@verityinc.com](mailto:gbrown@verityinc.com)

We appreciate your business. Our Terms are net 15 days from date of invoice. All delinquent accounts shall bear interest at a rate of 3.5% per month in addition a one time late fee of \$25 will be assessed. Commencing 10 days after the invoice date. Signature for acceptance of services represented by this invoice.	<b>Subtotal:</b>	\$1,000.00
	<b>Tax(0):</b>	\$0.00
<b>Customer Signature:</b>	<b>Date:</b>	<b>Total:</b> \$1,000.00

Tax ID Number:  
36-4386183



# INVOICE

Chicago

Date	Invoice #
5/25/2022	05220038

[www.verityinc.com](http://www.verityinc.com)

(312) 704-0247

Job #: 05220038

**Bill To**

Daryl Schumacher  
 Kopecky Schumacher Rosenberg PC  
 120 N. LaSalle Street, , Suite 2000  
 Chicago, IL 60602

Client Ref. #	Terms	Rep	Ordered By
RCIR-001	Net 30	JW	Daryl Schumacher

Description	Qty	Rate	Amount
Copy:(D)Heavy Litigation Copies	785	\$0.210	\$164.85
Imaging:(E)Glasswork Imaging	65	\$0.320	\$20.80
Imaging:Color Imaging	157	\$0.950	\$149.15
Processing:Technical Time (Hourly)	0.55	\$195.000	\$107.25
Misc:Email Delivery	2	\$12.000	\$24.00
Misc:Pick Up Charge / Delivery	4	\$15.000	\$60.00

Please Remit to: Verity Group 220 Sauk Drive Batavia, IL. 60510

For invoice questions, please contact your Verity Representative or [gbrown@verityinc.com](mailto:gbrown@verityinc.com)

We appreciate your business. Our Terms are net 15 days from date of invoice. All delinquent accounts shall bear interest at a rate of 3.5% per month in addition a one time late fee of \$25 will be assessed. Commencing 10 days after the invoice date. Signature for acceptance of services represented by this invoice.

**Subtotal:** \$526.05

**Tax(0):** \$0.00

**Customer Signature:**

**Date:**

**Total:** \$526.05

Tax ID Number:  
 36-4386183

***Kopecky Schumacher Rosenberg LLC***120 N. LaSalle Street  
Suite 2000  
Chicago, IL 60602

www.ksrlaw.com

(312) 380-6631

Rose City Income Fund

August 10, 2022

<b>Attention:</b>	Client number	RCIF
<b>Rose City Income Fund Receivership</b>	Inv #:	Sample

<b>DATE</b>	<b>DESCRIPTION</b>	<b>HOURS</b>	<b>AMOUNT</b>	<b>LAWYER</b>
May-12-22	Call with D. Terrell re: strategy for service and seizure of electronics; call with J. Kopecky re: same; coordinate with forensic data team to arrange on site tech services in connection with the seizure of electronics; review sealed complaint, order appointing receiver; statutory restraining order and supporting materials.	1.80	900.00	DMS
May-13-22	Review legal content of receivership websites in similar matters to determine plan for receivership website; confer with web developer regarding same.	0.60	300.00	HJR
May-15-22	Travel to Portland and meeting with CFTC to plan and prepare.	5.00	2,500.00	JLK
May-16-22	Execute service and forensics relating to electronics; coordinate with tech team re: imaging issues. [Hours capped at 8]	8.00	4,000.00	DMS
	Confer with co-counsel regarding plan for providing information to investors through website.	0.10	50.00	HJR
	Meeting with CFTC and Marshalls to prepare for visit to defendant; meeting with defendant and execute order; debrief and planning meeting.	7.50	3,750.00	JLK
May-17-22	Confer with various forensic imaging	0.30	150.00	HJR

	companies regarding retention for imaging for computer hard drives.			
	Travel to Chicago; meeting with Percipient vendor; telephone conference with defense counsel; call with CFTC.	6.00	3,000.00	JLK
May-18-22	Attention to forensic image of Ravi Avadhanam's computer; coordinate with Verity re: same; coordinate with vendor re: copying of documents seized from R. Avadhanam's property; Exchange emails with H. Dasso re: account information; exchange emails with counsel for R. Avadhanam re: same; attention to electronic access to accounts.	2.60	1,300.00	DMS
	Plan next immediate steps and confer with CFTC.	0.50	250.00	JLK
	Telephone call with JM, attorney for defendants.	0.30	150.00	JLK
	Initial review of Rose City Fund gmail account.	0.40	200.00	JLK
	Telephone call with RA's attorney.	0.20	100.00	JLK
	Status emails with CFTC.	0.10	50.00	JLK
May-19-22	Multiple calls with forensic data team; conf. with J. Kopecky re: re: accounts and federal court action.	0.40	200.00	DMS
	Review pleadings to determine content for receivership website; confer with web developer to discuss plan for content of receivership website; procure receivership email address.	1.10	550.00	HJR
	Telephone call from SI's attorney regarding accounting.	0.10	50.00	JLK
	Initial review of emails and attachments.	1.00	500.00	JLK
	Research regarding proper IRS designation.	0.50	250.00	JLK
	Contact potential investor relations persons.	0.30	150.00	JLK
	Telephone call from RA's attorney regarding accounts.	0.10	50.00	JLK
May-20-22	Attention to issues regarding accounts and	0.30	150.00	DMS

	forensic data collection; emails with vendor re: same.			
	Prepare content for receivership website.	0.10	50.00	HJR
	Respond to investor emails.	0.70	350.00	JLK
	Address asset issues.	0.50	250.00	JLK
May-21-22	Respond to investor emails; attention to website issues.	0.40	200.00	JLK
May-23-22	Teleconference with web developer related to receivership website; review documents related to same.	0.30	150.00	HJR
	Review and respond to email questions from to investors.	0.30	150.00	JLK
	Review and consider hard copy documents; attention to possible new Ikkurty account.	0.50	250.00	JLK
	Email and telephone calls to financial institutions and account administrators and exchange emails with CFTC regarding same.	0.70	350.00	JLK
	Exchange emails with attorney for Ikkurty regarding information.	0.20	100.00	JLK
	Research Coinbase transactions and attempt to open digital wallets.	0.50	250.00	JLK
	Telephone call from RA's attorney regarding additional bank accounts.	0.10	50.00	JLK
	Telephone conference with investor SS regarding his investment loss and process.	0.25	125.00	MD
	Telephone conference with investor Mr. M. regarding his investment loss and process.	0.25	125.00	MD
	Review Carbon Offset Bond notes and create investor spreadsheet.	1.20	120.00	LC
May-24-22	Accounts status email to CFTC.	0.10	50.00	JLK
	Exchange emails with Umpqua Bank.	0.10	50.00	JLK
	Status telephone call with the CFTC.	0.10	50.00	JLK
	Prepare for and telephone conference with Tower and prepare email with request.	0.30	150.00	JLK

	Exchange emails with Coinbase regarding plan.	0.10	50.00	JLK
	Exchange emails with counsel for Ikkurty regarding assets.	0.10	50.00	JLK
	Respond to investor emails, morning session.	0.30	150.00	JLK
	Verify wallets and research the crypto assets.	0.60	300.00	JLK
	Consider Carbon Notes issues and prepare email to CFTC.	0.20	100.00	JLK
	Telephone calls and emails with BMO Harris bank regarding providing information.	0.20	100.00	JLK
	Exchange emails with E-Trade regarding assets.	0.20	100.00	JLK
	Compare and consider Jafia LP purchases with Carbon notes.	0.30	150.00	JLK
	Review Jafia purchase agreements and create investor spreadsheet.	2.40	240.00	LC
May-25-22	Confer with website developer regarding obtaining access to Rose City website and develop plan for access.	0.10	50.00	HJR
	Review and respond to investor emails in rosecity email and Ikkurty email.	0.40	200.00	JLK
	Telephone call to CFTC regarding court status.	0.10	50.00	JLK
	Telephone call with Ravi A's attorney regarding court status.	0.10	50.00	JLK
	Attend telephonic court status.	0.20	100.00	JLK
	Review Rose City email attachments for assets and vendors.	0.50	250.00	JLK
	Contact auditors.	0.20	100.00	JLK
	Prepare and telephone conference with Coinbase.	0.30	150.00	JLK
	Exchange emails with E*Trade.	0.10	50.00	JLK
	Exchange emails with Intertrust.	0.10	50.00	JLK

	Exchange emails and phone call with Intertrust regarding necessary documents.	0.20	100.00	JLK
	Confirm digital wallets with RA's attorney.	0.10	50.00	JLK
	Obtain and transport computer hard drive images for analysis.	0.30	150.00	JLK
	Address Rose City website issues and contact Go Daddy regarding forwarding website.	0.20	100.00	JLK
	Deliver computer and accessories to Avadhanam to home in Aurora	1.50	150.00	LC
May-26-22	Initial review of Tower administrator RCIF 1 production and upload to CFTC.	0.30	150.00	JLK
	Morning emails with investors.	0.30	150.00	JLK
	Exchange emails with counsel for Ritchey May regarding call.	0.10	50.00	JLK
	Attention to contacting potential accountants and bankers.	0.10	50.00	JLK
May-27-22	Telephone call with attorney for auditors.	0.20	100.00	JLK
	Telephone call with attorney for Sam I.	0.20	100.00	JLK
	Receive and respond to email from E*Trade.	0.10	50.00	JLK
	Review RCIF emails from investors with supporting documents and create possible claim spreadsheet.	4.00	400.00	LC
May-31-22	Review docket and recent orders; enter appearance on behalf of J. Kopecky.	0.50	250.00	DMS
	Exchange emails with investors, vendors and CFTC regarding status and plan.	0.40	200.00	JLK
	Review Rose City gmail account and respond to necessary emails.	0.30	150.00	JLK
Jun-01-22	Respond to investor emails morning session.	0.40	200.00	JLK
	Exchange emails with CFTC regarding devices and records.	0.10	50.00	JLK
	Coordinate device processing.	0.20	100.00	JLK
	Initial receipt, review and transmission of Umpqua Bank and E*Trade statements.	0.20	100.00	JLK

	Exchange emails and phone calls with BMO Harris regarding obtaining account statements.	0.10	50.00	JLK
	Continued exchange with accountants regarding receivership settlement account.	0.10	50.00	JLK
	Telephone calls to Chase, BMO and Old Second; emails to auditors, Evolve, OnPoint, Silvergate and Petalco banks regarding asset freezes and plans.	0.70	350.00	JLK
Jun-02-22	Review and respond to Rose City Receiver emails.	0.20	100.00	JLK
	Review and respond to Rose City Gmail emails.	0.20	100.00	JLK
	Research vendors and attempt to contact and determine critical vendors.	0.50	250.00	JLK
	Prepare email to Sam I's attorney with questions.	0.10	50.00	JLK
	Exchange emails with Silvergate bank regarding obtaining documents.	0.10	50.00	JLK
	Exchange emails with host and cause and confirm website domain forwarding.	0.20	100.00	JLK
	Prepare for and telephone conference with Miller Kaplan regarding tax and accounting issues and retention.	0.80	400.00	JLK
	Telephone call from Chase bank regarding providing documents.	0.10	50.00	JLK
	Telephone call with attorney for Ravi A regarding information exchange.	0.20	100.00	JLK
Jun-03-22	Receive and respond to Receivership emails.	0.30	150.00	JLK
	Review Sam's Rose City emails and identify potential vendors and transactions and follow up with his attorney.	0.60	300.00	JLK
	Telephone call with attorney for Ritchey May.	0.10	50.00	JLK
Jun-06-22	Review and respond to Receivership emails.	0.30	150.00	JLK
	Review and respond to Sam's Rose City emails.	0.30	150.00	JLK



	Telephone call and emails to Chase regarding accounts and account information.	0.10	50.00	JLK
	Telephone call with Sam's attorney regarding Circle account and transfers from it and the wallets.	0.30	150.00	JLK
	Prepare email to the CFTC regarding status of investigation.	0.10	50.00	JLK
	Telephone call from investor RA in Dallas regarding status and retaining counsel.	0.10	50.00	JLK
	Phone call and email with Old Second National Bank regarding statements.	0.10	50.00	JLK
	Initial receipt and review of 2020 tax documents received from Ritchey May and email its attorney regarding remaining documents.	0.30	150.00	JLK
Jun-07-22	Receive and review email from Ritchey May regarding audit production.	0.10	50.00	JLK
	Consider Sam I response regarding Circle transfer; research and email his attorney with questions.	0.30	150.00	JLK
	Receive and review Old Second (West Suburban) Bank records.	0.20	100.00	JLK
	Respond to Receivership emails.	0.40	200.00	JLK
Jun-08-22	Prepare and send information to CFTC.	0.30	150.00	JLK
	Review and return receivership emails.	0.20	100.00	JLK
	Continued investigation of assets and conference with CFTC regarding.	0.50	250.00	JLK
	Telephone calls and emails with Evolve bank and investigate transactions.	0.50	250.00	JLK
	Telephone call from Chase regarding providing letter request for documents.	0.10	50.00	JLK
Jun-09-22	Receive and consider email exchange between defense counsel and auditor regarding documents.	0.10	50.00	JLK
	Consider and research response regarding post freeze transactions and prepare and send question to Sam I's attorneys.	0.30	150.00	JLK

Jun-10-22	Respond to receivership emails.	0.20	100.00	JLK
	Investigate new transactions in two wallet addresses on Zapper.	0.20	100.00	JLK
	Review emails to Rose City and respond to pertinent ones; research possible creditors.	0.50	250.00	JLK
	Call with Sam I's attorney to investigate transactions.	0.30	150.00	JLK
	Exchange additional emails with Sam I's attorneys regarding smart contracts.	0.10	50.00	JLK
Jun-13-22	Respond to email from investor regarding supporting documents.	0.10	50.00	JLK
	Respond to emails received to the Rose City Receivership email address.	0.20	100.00	JLK
	Respond to emails to the Rose City email.	0.10	50.00	JLK
	Research weekend transactions in tokens held by the funds.	0.30	150.00	JLK
	Telephone call from attorney for investors regarding how the Receivership process works.	0.20	100.00	JLK
	Telephone call from and to investor attorney JB.	0.10	50.00	JLK
	Receive and review court filings regarding waivers of service.	0.10	50.00	JLK
	Telephone call from attorney at Howard & Howard for a group of investors regarding status and plan.	0.20	100.00	JLK
Jun-14-22	Research and prepare FAQ content for website; confer with web developer on various issues.	1.50	750.00	HJR
	Exchange emails with Ritchey May regarding production.	0.20	100.00	JLK
Jun-15-22	Review and respond to Rose City emails.	0.20	100.00	JLK
	Review and respond to Receivership emails.	0.20	100.00	JLK
	Investigate potential additional auditor, Berkower.	0.20	100.00	JLK
	Telephone call from investor SK regarding his investment.	0.10	50.00	JLK

	Prepare list of possible carbon offset bond investors.	1.00	100.00	LC
Jun-16-22	Respond to Receivership emails.	0.20	100.00	JLK
	Respond to Rose City emails.	0.20	100.00	JLK
	Review Silvergate transactions and email bank.	0.20	100.00	JLK
	Receive and consider email response from Silvergate Bank.	0.10	50.00	JLK
	Prepare list of partnership assignments and begin preparing distribution list.	2.00	200.00	LC
Jun-17-22	Research regarding fraudulent transactions and claw back claims.	2.00	200.00	LC
Jun-20-22	Respond to Receivership emails; respond to Rose City emails; phone call with Sam's attorney regarding status; phone call with Ravi's attorney regarding status.	0.70	350.00	JLK
Jun-22-22	Review and respond to Rose City emails and to Receivership emails.	0.30	150.00	JLK
	Telephone call with CFTC regarding status of litigation.	0.20	100.00	JLK
Jun-23-22	Review and consider Ikkury financial affidavit and proposed consent order.	0.50	250.00	JLK
	Prepare for and appear at Court status hearing.	0.30	150.00	JLK
	Receive notice of overdraft from BMO and contact BMO.	0.20	100.00	JLK
	Exchange emails with CFTC and attorney JN regarding addressing consent order carve outs.	0.10	50.00	JLK
	Investigate BMO Harris debit balance letter to RA.	0.30	150.00	JLK
Jun-24-22	Consider recommendation to permit use of receivership funds for legal fees and living expenses.	0.10	50.00	HJR
	Research issues of reasonable expense carve-outs.	1.00	500.00	JLK

	Prepare for and telephone conference with Sam's attorney and CFTC regarding possible consent order.	0.40	200.00	JLK
	Receive and review email regarding landlord notice.	0.10	50.00	JLK
Jun-27-22	Prepare email to Landlord with Order Appointing Receiver.	0.20	100.00	JLK
	Exchange emails with and respond to questions from Silvergate Bank regarding obtaining documents.	0.20	100.00	JLK
	Receive and initial review of documents from Silvergate Bank; email to Ikkurty's attorney regarding bank status.	0.20	100.00	JLK
	Prepare for and telephone conference with attorney RK for investor group.	0.20	100.00	JLK
	Review asset freeze notices and responses and research status of responses.	0.50	250.00	JLK
	Review and respond to Rose City emails.	0.10	50.00	JLK
	Review and respond to Receivership emails.	0.10	50.00	JLK
Jun-28-22	Receive and review email from attorney RK regarding keeping him informed.	0.10	50.00	JLK
	Review and ask questions regarding defendant's RA'S account list.	0.20	100.00	JLK
	Telephone calls with RA's attorney Levi regarding assets.	0.10	50.00	JLK
	Continue research with BMO regarding overdraft.	0.10	50.00	JLK
Jun-29-22	Provide Intertrust documents to CFTC.	0.20	100.00	JLK
Jul-01-22	Review and respond to Receivership emails.	0.10	50.00	JLK
	Review Rose City emails and contact potential creditor.	0.20	100.00	JLK
	Review and consider wallet status.	0.20	100.00	JLK
	Contact potential crypto trader.	0.10	50.00	JLK
	Email with accountant regarding EIN and account.	0.10	50.00	JLK

	Exchange emails with CFTC regarding sharing files.	0.10	50.00	JLK
Jul-05-22	Analyze engagement agreement with tax advisor and propose revisions to same; conference with J. Kopecky re: eviction in Oregon; exchange voice mails with landlord re: eviction in Oregon.	0.50	250.00	DMS
	Analyses and provide comments on draft engagement of accounting firm for fund.	0.20	100.00	HJR
	Review and consider and pull vendor emails from Rose City emails.	0.20	100.00	JLK
	Review and respond to Receivership emails.	0.10	50.00	JLK
	Continued exchange with and review engagement letter for accountant.	0.20	100.00	JLK
	Research potential Cogency vendor and emails regarding same.	0.20	100.00	JLK
	Research India tickets and status of SI's parents.	0.20	100.00	JLK
	Receive and address email from attorney for landlord.	0.10	50.00	JLK
Jul-06-22	Exchange emails with RCIF II vendor regarding Delaware taxes.	0.10	50.00	JLK
	Receive and respond to email from SI's attorney regarding India tickets.	0.10	50.00	JLK
	Telephone call with CFTC regarding status and proffer.	0.10	50.00	JLK
	Telephone call with RA's attorney regarding status and proffer.	0.10	50.00	JLK
	Review and consider Tesla purchase documents.	0.10	50.00	JLK
	Continued exchange with Delaware tax firm for resolution of Fund incorporation taxes.	0.20	100.00	JLK
	Work with Miller Kaplan to retain accountant and establish EIN for Qualified Settlement Accountant.	0.40	200.00	JLK
	Review status and prepare initial draft of 60 day report to Court.	1.50	750.00	JLK

Jul-07-22	Review receiver's draft report and propose revisions and substantive additions.	2.90	1,450.00	DMS
	Complete application and provide information to Wintrust to establish Qualified Settlement Account.	0.40	200.00	JLK
	Prepare for and meeting with CFTC and defense attorneys.	2.30	1,150.00	JLK
	Telephone call from and to investor regarding K-1s.	0.10	50.00	JLK
Jul-08-22	Telephone conf. with C. Kovas re: eviction proceeding.	0.20	100.00	DMS
Jul-11-22	Additional revisions to receiver's 60-day report; finalize same; file same; transmit to H. Rosenberg for posting to Receiver's investors' website.	1.00	500.00	DMS
	Prepare content for update for receivership website to inform interested parties of receiver's report.	0.20	100.00	HJR
	Review Rose City gmail account.	0.10	50.00	JLK
	Review and respond to emails from investors in Receivership email account.	0.40	200.00	JLK
	Exchange emails regarding assets and review and revise Temporary Receiver's 60 day Report.	1.00	500.00	JLK
	Telephone call and exchange information with potential crypto consultant.	0.40	200.00	JLK
Jul-12-22	Receive and review letter from investor DLR-- regarding its investment and status.	0.10	50.00	JLK
	Continue to obtain tax related documents.	0.20	100.00	JLK
	Receive and review email regarding jewelry.	0.10	50.00	JLK
	Receive, consider and consult on email regarding staking income and liquidation timing.	0.20	100.00	JLK
	Consider proposed Preliminary Injunctive Order and Appointment of Receiver and suggest distribution language.	0.40	200.00	JLK
	Telephone conference with crypto consultant.	0.20	100.00	JLK

Jul-13-22	Review and respond to Receivership emails.	0.30	150.00	JLK
	Review and respond to RCIF emails.	0.20	100.00	JLK
	Telephone call with the CFTC regarding status.	0.10	50.00	JLK
	Telephone conference with attorney for RA regarding status of PI and asset issues.	0.30	150.00	JLK
Jul-14-22	Receive and review Email and call from investor; telephone conference with same investor.	0.40	200.00	DMS
	Receive response email from JN regarding rebase values.	0.10	50.00	JLK
	Receive and monitor emails between CFTC and defendants' attorneys regarding status of preliminary injunctive order.	0.10	50.00	JLK
	Receive phone call from investor regarding process.	0.10	50.00	JLK
	Review and respond to Receivership emails.	0.20	100.00	JLK
	Receive and respond to question from banker.	0.10	50.00	JLK
	Receive and respond to email from accountant regarding information for tax returns.	0.10	50.00	JLK
Jul-15-22	Respond to email from investor VM.	0.10	50.00	JLK
Jul-18-22	Review email correspondence; draft follow up email to counsel to Defendant's landlord; confer with receiver re: same; review court orders and docket relevant dates.	0.30	150.00	DMS
	Receive and initial review of entered Preliminary Injunction.	0.20	100.00	JLK
	Draft engagement agreement and exchange with crypto consultant.	0.20	100.00	JLK
	Provide additional documentation to Miller Kaplan for tax purposes.	0.10	50.00	JLK
	Receive IRS letter and forward to tax accountant.	0.10	50.00	JLK
	Telephone call and email regarding eviction notice.	0.10	50.00	JLK

	Review and respond to Receivership emails.	0.30	150.00	JLK
Jul-19-22	Telephone call with counsel for landlord; conference with receiver re: same; draft email to J. Nawaday re: same.	0.60	300.00	DMS
	Consider Ikkurty landlord issue and make proposal.	0.20	100.00	JLK
	Exchange with banker and accountant regarding account status.	0.10	50.00	JLK
	Review and respond to Receivership emails.	0.10	50.00	JLK
	Review Fund email account and respond to possible creditors.	0.20	100.00	JLK
Jul-20-22	Continued work on mailing/distribution list.	2.30	230.00	LC
Jul-21-22	Exchange emails and consult with crypto consultant regarding next steps.	0.20	100.00	JLK
	Exchange emails with DOJ.	0.10	50.00	JLK
	Telephone conference Candy regarding status.	0.10	50.00	JLK
Jul-22-22	Telephone call with crypto consultant regarding next steps.	0.20	100.00	JLK
Jul-23-22	Respond to questions from crypto consultant.	0.20	100.00	JLK
Jul-25-22	Prepare plan for changes to website to provide for efficient compilation of investor information.	0.20	100.00	HJR
	Prepare for and telephone conference with DOJ.	0.30	150.00	JLK
	Review and consider outline for crypto consultant.	0.20	100.00	JLK
	Prepare documents for DOJ.	0.20	100.00	JLK
	Email to banker regarding progress.	0.10	50.00	JLK
	Email to accountant regarding progress.	0.10	50.00	JLK
	Research on consultant and Project B for crypto currency liquidation plan.	2.00	200.00	LC
	Compare and analyze Stone Turn investor	2.00	200.00	LC



	accounting with investors that have contacted the Receiver thus far.			
Jul-26-22	Exchange emails with Coinbase and consultant regarding next steps.	0.20	100.00	JLK
	Telephone conference with Jamie N. regarding accounting and fee issues.	0.20	100.00	JLK
	Review and respond to Receivership emails.	0.20	100.00	JLK
	Review and respond to Rose City emails.	0.20	100.00	JLK
	Telephone call to Stone Turn.	0.10	50.00	JLK
	Respond to question from Coinbase.	0.10	50.00	JLK
Jul-27-22	Review docket for activity; confer with receiver re: upcoming dates.	0.20	100.00	DMS
	Work with website developer on plan for obtaining relevant information for investors.	0.10	50.00	HJR
	Prepare for and conference with Coinbase and Crypto consultant regarding liquidation.	0.50	250.00	JLK
	Exchange emails with and provide documents to accountant.	0.20	100.00	JLK
	Meeting with banker to sign documents to establish account.	0.20	100.00	JLK
Jul-28-22	Review and respond to Receivership emails.	0.20	100.00	JLK
	Review and consider Rose City emails and research potential creditor.	0.30	150.00	JLK
Jul-29-22	Review and consider documents provided by note holder/investor RT and his companies; respond to emails.	0.30	150.00	JLK
	Initial receipt and review of Ikkurty accounting.	0.40	200.00	JLK
	Initial review and consideration of proposed crypto currency liquidation plan.	0.40	200.00	JLK
Aug-01-22	Exchange emails with banker regarding account details.	0.10	50.00	JLK
	Prepare for and Teams meeting with Crypto consultant regarding suggested liquidation plans.	0.40	200.00	JLK

	Telephone call with attorney for Sam regarding crypto liquidations.	0.20	100.00	JLK
	Prepare email to Silvergate regarding asset liquidation.	0.10	50.00	JLK
	Prepare email to Umpqua regarding asset liquidation.	0.10	50.00	JLK
	Telephone call from attorney JB for investor with notes regarding status and plan.	0.30	150.00	JLK
Aug-03-22	Telephone call from investor VG regarding status and next steps for him and other investors.	0.10	50.00	JLK
	Receive and respond to email from Silvergate Bank.	0.10	50.00	JLK
	Review and respond to Receivership emails.	0.30	150.00	JLK
	Review and consider Rose City emails.	0.10	50.00	JLK
Aug-04-22	Telephone call with accounting team re: tax issues.	0.30	150.00	DMS
	Begin to address tax issues related to crypto liquidation plan.	0.30	150.00	JLK
	Receive and respond to vendor question regarding invoices and timing and payment methods.	0.10	50.00	JLK
	Prepare for and participate in telephone conference with Miller Kaplan team.	0.80	400.00	JLK
	Continued contact and coordination with banks regarding moving assets.	0.40	200.00	JLK
	Prepare and email questions to Ikkurty's attorneys.	0.10	50.00	JLK
	Prepare and email questions to Ravi A's attorneys.	0.10	50.00	JLK
	Complete forms for Silvergate Bank transfer of assets.	0.20	100.00	JLK
Aug-05-22	Review and respond to Receivership emails.	0.10	50.00	JLK
	Review, consider and forward an email to Sam's attorney, from Rose City emails.	0.10	50.00	JLK

	Receive and attempt to extract Seneca documents; exchange emails with LG regarding same.	0.10	50.00	JLK
Aug-06-22	Receive and consider input of crypto consultant on tax issue.	0.10	50.00	JLK
Aug-07-22	Review and respond to question from BMO Harris bank.	0.10	50.00	JLK
	Review and respond to question from Umpqua Bank.	0.10	50.00	JLK
	Return telephone call to investor V regarding liquidation procedure and order.	0.10	50.00	JLK
	Respond to question from accountant with corporate records.	0.10	50.00	JLK
Aug-08-22	Respond to question from crypto consultant and review invoice.	0.10	50.00	JLK
	Receive and review information relating to tax and corporate status of Merosa Ventures and Seneca and exchange emails with Ravi's attorney regarding same.	0.20	100.00	JLK
	Receive and respond to email from Old Second National Bank.	0.10	50.00	JLK
Aug-09-22	Revisions to Application for Compensation.	0.30	150.00	DMS
	Receive and consider email from Umpqua bank.	0.10	50.00	JLK
	Consider and respond to question from BMO bank.	0.20	100.00	JLK
	Prepare letter and information for Silvegate Bank.	0.30	150.00	JLK
	Respond to questions from Miller Kaplan and request information from SI's attorney.	0.20	100.00	JLK
	Totals	124.30	<u>53,990.00</u>	

**DISBURSEMENTS**

May-31-22	Imaging of R. Avadhanam laptop.	526.05
Jun-08-22	Rose City Receivership Website	1,479.50
Jun-14-22	Business Card 5/10/202-6/09/2022-Courtyard Marriot Portland	391.33

	Business Card 5/10/202-6/09/2022 -Flight to Portland	637.00	
Jun-18-22	Forensic Vendor - Processing/Technical time	1,000.00	
	Totals	<hr/>	\$4,033.88
	<b>Total Fee &amp; Disbursements</b>		<hr/> <b>\$58,023.88</b>
	<b>BALANCE NOW DUE</b>		<hr/> <b>\$58,023.88</b>

TAX ID Number 83-2760915



August 10, 2022

James L. Kopecky  
Not Individually but Solely as Receiver for  
Rose City Income Fund Receivership  
120 N. LaSalle Street, Suite 2000  
Chicago, IL 60602  
**via AdobeSign –[email]**

**Re: CFTC v. Sam Ikkurty, et al. 22-cv-2465  
Receivership  
Qualified Settlement Fund and other Receivership Entities  
Tax Consulting and Compliance Services**

Dear Mr. Kopecky,

Thank you for choosing Miller Kaplan to be the tax advisors and tax preparers for you, not individually but solely in your capacity as Receiver (hereinafter, “You”) for Rose City Income Fund Receivership and the entities identified in the Order Appointing Temporary Receiver dated May 11, 2022] (collectively, the “Receivership Entities”) in the case of **CFTC v. Sam Ikkurty, et al. 22-cv-2465** ]. This letter is to confirm and specify the terms of our engagement with You and to clarify the nature and extent of the accounting, tax and consulting services we will provide.

We will provide tax and consulting services as necessary to determine the income tax reporting requirements applicable to the Qualified Settlement Fund (QSF) established in this matter and the Receivership Entities, as necessary. We will prepare the annual federal and, if required, state income tax returns. We will provide You with consultation as may be necessary to address any tax issues which come to our attention, including information reporting requirements (Form 1099) as they pertain to payments made by the QSF and Receivership Entities. We will assist You, as requested, by performing the tasks necessary to comply with the requirements of the Internal Revenue Code and relevant state tax authorities.

Our fees for these services are described in the table below.

INCOME TAX COMPLIANCE SERVICES

**Rose City Income Fund Receivership  
Receivership**August 10, 2022  
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1. For the Qualified Settlement Fund: prepare annual Federal income tax return and (where required) related state income tax return; or amended returns as necessary.
2. Calculate estimated quarterly tax payments.
3. Prepare annual election for estimated quarterly tax calculation method (IRS Form 8842).
4. Apply for and obtain Employer Identification Number (initial year).
5. Prepare extension of time to file (if required).
6. Calculation of tax reserve required upon distribution of funds.
7. Review of governing documents for relevant tax compliance and reporting services, 1099 reporting related to distributions, etc.
8. Payment facilitation for estimated quarterly tax payments and/or annual tax liabilities.

**OTHER SERVICES**

9. Review and respond to notices from federal and/or state tax authorities.
10. Other tax and consulting services not covered above.
11. Preparation, printing and mailing of 1099s for reportable payments related to distributions.
12. Preparation, printing and mailing of 1099s for payments from QSF for attorney fees, vendor payments and other reportable.

<b>SERVICE</b>	<b>SERVICE TYPE</b>	<b>FEE</b>
Tax Years 2016 – 2017 Income tax returns, items 1-8 <sup>1</sup>	Standard Hourly Rates	Fee Chart
Tax Years 2018 and later Income tax returns, items 1-8 <sup>1</sup>	Standard Hourly Rates	Estimated at \$2,500 (Annually) <sup>2</sup>
Payment facilitation, item 8	Processing Fee	\$50 per installment
Other services, items 9-10 (as required)	Standard Hourly Rates	Fee Chart
Other services, items 11-12 (print, mail & e-file)	Fixed Fee <sup>3</sup>	Base fee of \$50 for up to 25 forms for print, mailing & e-filing <sup>4</sup>

<sup>1</sup> Item 1 includes the cost of one annual state income tax return which in most cases will be sufficient. Additional state returns, if required, will be charged at \$375 per return.

<sup>2</sup> Once we have completed the work for any past year returns, we will be in a better position to provide you with a fixed fee for the other tax years.

<sup>3</sup> Hourly rates may be billed, in addition, with respect to data files or for large and complicated data files.

<sup>4</sup> For years requiring over 25 information return reporting forms, the base fee is \$10, plus \$1.60 per unit for print, mailing & e-filing.

**Rose City Income Fund Receivership  
Receivership**

August 10, 2022  
Page 3

All services will be provided at our standard hourly rates, which change annually. A schedule of our rates is attached.

Though our invoices will state that they are due and payable upon presentation and are delinquent if not paid within 30 days of the invoice date, we understand that payment for our firm's services may only be made upon motion to the Court in the receivership proceeding and after entry of an order of the Court approving and authorizing payment of our fees and expenses. We understand that fee motions are generally made by the Receiver on a quarterly basis in accordance with the SEC Billing Guidelines, and that the SEC may request a holdback of 20% of the fees subject to each fee motion, to be reviewed and paid at the conclusion of our engagement in connection with our firm's final fee motion.

We reserve the right to suspend our services or to withdraw from this engagement in the event that any of our invoices are deemed delinquent. In the event that any collection action is required to collect unpaid balances due us, You agree to reimburse us for our costs of collection, including attorneys' fees. If we elect to terminate our services for nonpayment, or for any other reason provided for in this letter, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our services. You will be obligated to compensate us for all time expended, and to reimburse us for all of our out-of-pocket costs, through the date of termination.

We will use our professional judgment in preparing the returns. Whenever we are aware that applicable tax law is unclear or that there are conflicting interpretations of the law by authorities (e.g., tax agencies and courts), we will explain the possible positions which may be taken. We will adopt any position You request on the returns, consistent with the applicable tax law. If a taxing authority should later contest the position taken, there may be an assessment of additional tax plus interest and penalties. We assume no liability for any such additional assessments. You may appeal any adjustments proposed by the tax authorities.

Other additional services which may be requested would include requests for abatement of penalties. We believe the decision should be made on a case-by-case basis as to whether it is cost effective to request abatement of penalties. So, for those Settlement Funds that have earned interest and have substantial penalties, any loss or reduction in income tax created by the expense of the penalty abatement process would be considered, together with the possibility of the reduction in the penalty amount to determine whether it is economically advisable to proceed.

We will prepare the returns from information which You will furnish to us. It is Your responsibility to provide all the information required for the preparation of complete and accurate returns. Our services will not include procedures designed to discover irregularities or illegal acts, including fraud or defalcations should any exist. We understand that any information provided to us is of a confidential nature and we will treat such information accordingly.

**Rose City Income Fund Receivership  
Receivership**

August 10, 2022  
Page 4

We use third-party software providers in preparing your return. These service providers will not make decisions concerning the QSF's returns. We vet the software providers each year for compliance with our Privacy and Data Security policies. While certain information is transmitted to these software providers, we and they use industry standard encryption and other data security safeguards to maintain the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures and safeguards to protect the confidentiality of your information. By executing this Engagement Letter, You hereby provide your consent to our use of third-party software providers.

We provide a secure portal for the transmission of information protected by state and federal laws and regulations.

In connection with this engagement, we may communicate with You or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, You agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

**If any dispute arises between You and the Firm regarding the meaning, performance or enforcement of this engagement or any prior engagement that we have performed for You, You and the Firm agree to try first in good faith to settle the dispute by mediation administered by the American Arbitration Association (AAA) under its Rules for Professional Accounting and Related Services Disputes. All unresolved disputes shall then be decided by final and binding arbitration in accordance with the Rules for Professional Accounting and Related Services of the AAA. The parties participating in the mediation shall bear their own costs, except fees charged by any mediators, arbitrators or the AAA shall be shared equally by all parties. IN AGREEING TO ARBITRATION, WE BOTH ACKNOWLEDGE THAT IN THE EVENT OF A DISPUTE, EACH OF US IS GIVING UP THE RIGHT TO HAVE THE DISPUTE DECIDED IN A COURT OF LAW BEFORE A JUDGE OR JURY AND INSTEAD WE ARE ACCEPTING THE USE OF ARBITRATION FOR RESOLUTION. Any mediation or arbitration under this Engagement Letter shall be administered within the County of San Francisco and State of California, unless we agree to a different venue for our mutual convenience.**

If, after full consideration, You agree to authorize us to prepare the Settlement Fund's income tax returns pursuant to the terms set forth above, please execute this letter on the line below designated



**Rose City Income Fund Receivership  
Receivership**

August 10, 2022  
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for your signature. You should keep a copy of this fully executed letter for your records. If You have any questions concerning our engagement, please call us at (415) 415-317-1301, Julia Damasco's direct line.

We very much appreciate the opportunity to serve You and trust that our client relationship will be a long and pleasant one.

This Agreement is subject to Court approval. As set forth herein, the Firm understands that, following Court approval of this Agreement, all fees and expenses will be subject to Court approval, except for the annual adjustment of rates each December.

Sincerely,  
MILLER KAPLAN ARASE LLP

Julia Mandeville Damasco, J.D., LL.M  
Partner

**ACCEPTED AND AGREED:**

---

James L. Kopecky, Not Individually but solely as Receiver for  
Rose City Income Fund Receivership

**MILLER KAPLAN ARASE LLP  
SCHEDULE OF CURRENT FEES  
FEES ARE ADJUSTED IN DECEMBER OF EACH YEAR**

**[ATTACHED]**

**Project B LLC**

271 Cadman Plaza E Ste 2

#20038

Brooklyn, NY 11202

United States

**Invoice #: 0001**

**Invoice Date: 09/01/2022**

**Amount Due: \$5,500.00**

**Bill To:**

Kopecky Schumacher Rosenberg LLC

120 N. LaSalle St.

Suite 2000

Chicago, IL 60602

United States

<b>Due Date</b>
9/1/2022

<b>Item</b>	<b>Description</b>	<b>Quantity</b>	<b>Price</b>	<b>Amount</b>
Preparation	July 2022	2	\$500	\$1,000.00
Audit and liquidation plan	July 2022	7	\$500	\$3,500.00
Meetings	July 2022	2	\$500	\$1,000.00

**Subtotal: \$5,500.00**

**Sales Tax: \$0.00**

**Total: \$5,500.00**

**Payments: \$0.00**

**Amount Due: \$5,500.00**



SeaSaw Marketing  
480-286-2911

3299 Hopi Dr.  
Happy Jack, Arizona  
86024  
United States

**Billed To**  
Howard Rosenberg  
KSR Law

**Date of Issue**  
06/06/2022

**Invoice Number**  
KS-2022-02

**Amount Due (USD)**

**\$1,479.50**

**Due Date**  
06/06/2022

United States

Description	Rate	Qty	Line Total
Services Development of Rose City Fund Receivership website	\$100.00	14	\$1,400.00
Software GoDaddy hosting and domain registration for rosecityfundreceivership.com for 1 year (Includes ~\$200 promotion)	\$13.01	1	\$13.01
Software GoDaddy SSL Certification for 1 year for rosecityfundreceivership.com (includes 30% discount)	\$66.49	1	\$66.49
	Subtotal		1,479.50
	Tax		0.00
	Total		1,479.50
	Amount Paid		0.00
	<b>Amount Due (USD)</b>		<b>\$1,479.50</b>

**Terms**

Payment due on receipt. Thank you for your business.



**Courtyard by Marriott®** Portland Downtown Convention Center  
 435 NE Wasco Street, Portland, OR 97232 P 503.234.3200  
**Marriott.com/PDXCL**

J. Kopecky		Room: 229		
		Room Type: GENR		
		Number of Guests: 1		
		Rate: \$171.00	Clerk:	
Arrive: 15May22	Time: 04:11PM	Depart: 17May22	Time: 01:00PM	Folio Number: 83891

DATE	DESCRIPTION	CHARGES	CREDITS
15May22	Room Charge	156.00	
15May22	Room Tax	17.94	
15May22	2% Portland Tourism Tax	4.68	
15May22	State Occupancy Tax	2.34	
16May22	Restaurant Room Charge	9.00	
16May22	Market Beverage	3.00	
16May22	Room Charge	171.00	
16May22	Room Tax	19.67	
16May22	2% Portland Tourism Tax	5.13	
16May22	State Occupancy Tax	2.57	
17May22	Master Card		391.33
		Card #: MCXXXXXXXXXXXX1793XXXX Amount: 391.33 Auth: 03713J This card was electronically swiped on 15May22	

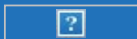
<b>BALANCE:</b>	<b>0.00</b>
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**Marriott Bonvoy Account # XXXXX1850.** Your Marriott Bonvoy points/miles earned on your eligible earnings will be credited to your account. Check your Marriott Bonvoy account statement or your online statement for updated activity.

See our "Privacy & Cookie Statement" on Marriott.com.

**From:** [United Airlines, Inc.](#)  
**To:** [Jim Kopecky](#)  
**Subject:** Your United reservation for Portland, OR, US (PDX) is processing  
**Date:** Wednesday, May 11, 2022 4:07:24 PM

Add [UnitedAirlines@news.united.com](mailto:UnitedAirlines@news.united.com) to your address book. [See instructions.](#)



Wednesday, May 11, 2022

## Thank you for choosing United



We're processing your reservation and will send you an eTicket Itinerary and Receipt email once completed. This process usually takes less than an hour, but in rare cases it could take longer. If you don't receive an eTicket Itinerary and Receipt email within 24 hours, please call the [United Customer Contact Center](#)

Confirmation number:

Chicago, IL, US (ORD)  
to Portland, OR, US (PDX)

# HVRTMG

[Manage reservation](#)

### } New purchase summary

New trip	
1 adult (18-64)	\$1,507.20
Taxes and fees difference	\$44.44
Original trip	- \$870.20
Additional services	
Economy Plus	\$94.00
ORD to PDX JAMESL KOPECKY	
Preferred seats	\$17.00
PDX to ORD JAMESL KOPECKY	
Change fee	No fee

**Total amount paid** **\$748.00**

Credit card payment: \$748.00 (MasterCard-\*\*1793)

### Trip summary

Sun, May 15, 2022

UA 2189

Nonstop

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12:45 pm

Chicago, IL, US (ORD)

Wi-Fi

3:08 pm

Portland, OR, US (PDX)

Duration: 4h 23m

United Economy (Y)

Tue, May 17, 2022

UA 1693

Nonstop

---

7:00 am

Portland, OR, US (PDX)

Wi-Fi

12:59 pm

Chicago, IL, US (ORD)

Duration: 3h 59m

United Economy (U)

## Travelers

JAMESL KOPECKY	ORD to PDX  PDX to ORD	20F Economy Plus® 23F	Known Traveler/Pass ID: Email address: Phone number:	***** JKOPECKY@KSRLAW.COM +1 (708) 488-8740
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### REAL ID requirement

Do you have a [REAL ID?](#) Check for the star. Beginning May 3, 2023, every air traveler 18 and older will need a REAL ID-compliant driver's license to fly within the United States. If you don't have a REAL ID, you'll need to use another acceptable form of identification, [such as a passport](#), when flying within the U.S.

## Additional trip planning tools

[Baggage Policies](#): View current baggage acceptance allowances.  
[Passport and Visa Information](#): International Travel Documentation requirements

## Carry-on baggage allowed

United accepts the following items, per customer to be carried on the aircraft at no charge:



- One carry-on bag no more than 45 linear inches or 114 linear centimeters
- One personal item (such as a shoulder or laptop bag)

Due to FAA regulations, operating carriers may have different carry-on requirements. Please check

with the operating carrier for more information or go to [united.com/baggage](https://united.com/baggage).

## Checking bags for this itinerary

Checked baggage service charges are collected at any point in the itinerary where bags are checked. The bag service charges below reflect a maximum outside linear dimension of 62 linear inches (157 cm).









First and second baggage service charges per traveler as listed below:		1 <sup>st</sup> bag	2 <sup>nd</sup> bag	Weight per bag
	Sun, May 15, 2022 Chicago, IL, US (ORD) to Portland, OR, US (PDX)	\$35 per traveler	\$45 per traveler	50 lbs (23 kgs)
	Tue, May 17, 2022 Portland, OR, US (PDX) to Chicago, IL, US (ORD)	\$35 per traveler	\$45 per traveler	50 lbs (23 kgs)

These amounts represent an estimate of the first and second checked baggage service charges that may apply to your itinerary. If your itinerary contains multiple travelers, the service charges may vary by traveler, depending on status or memberships.

First and second bag service charges do not apply to active-duty members of the U.S. military and their accompanying dependents. For additional information regarding baggage charges, allowances, weight/size restrictions, exceptions or embargoes, or charges for overweight, oversized, excess, odd-sized baggage, special items or sporting equipment, visit [united.com/baggage](https://united.com/baggage).

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