

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA**

CASE NO.: 15-80446-CIV-COHN/SELTZER

SECURITIES AND EXCHANGE
COMMISSION,

Plaintiff,

vs.

ECAREER HOLDINGS, INC.;
ECAREER, INC.; JOSEPH J. AZZATA;
DEAN A. ESPOSITO; JOSEPH DEVITO, and
FREDERICK J. BIRKS,

Defendants,

VIPER ASSET MANAGEMENT, LLC;
ESPO CONSULTING, LLC;
DJC CONSULTING, LLC;
J & D MARKETING, LLC;
GRYPHON ASSET MANAGEMENT, LLC, and
CARLA AZZATA,

Relief Defendants.

RECEIVER'S UNOPPOSED MOTION TO EMPLOY ACCOUNTING FIRM

Receiver David M. Levine, not individually, but solely in his capacity as the court-appointed receiver for eCareer Holdings, Inc. (“eCareer Holdings”) and eCareer, Inc. (“eCareer, Inc.”) (collectively, the “Corporate Defendants”), files this Motion to Employ Accounting Firm, pursuant to the Court’s May 22, 2015 Order Granting Plaintiff’s Motion for Appointment of Receiver (the “Receivership Order”) [D.E. 72].

Pursuant to the Receivership Order, the Receiver is authorized to employ accountants, and to fix and pay their reasonable compensation and reasonable expenses. [D.E. 72 at 3, ¶ 4]. The Receiver believes it is necessary to employ accountants to assist him in carrying out his duties as Receiver as set forth in the Receivership Order. Specifically, the accountants will assist the Receiver in the preparation and filing of the Corporate Defendants' federal income tax returns.

For these reasons, the Receiver seeks to employ the accounting firm Kapila Mukamal, 1000 South Federal Highway, Suite 200, Fort Lauderdale, Florida 33136. The standard hourly rate for Lesley Johnson (Tax Partner) is \$420.00 and Kathy Foster (Tax Consultant) is \$320.00, but Kapila Mukamal has agreed to provide a 20% discount on Ms. Johnson's standard hourly rate and charge \$336.00 per hour for her services. Kapila Mukamal has extensive experience in receivership and insolvency work. In accordance with the Receivership Order, the Receiver will seek the Court's approval and provide an accounting prior to compensating Kapila Mukamal. [D.E. 72 at 3, ¶ 4].

WHEREFORE, for the foregoing reasons, the Receiver requests that the Court grant his Motion to Employ Accounting Firm. The Receiver has conferred with Christopher Martin, counsel for the SEC, who has advised that the SEC has no objection to the relief requested herein. A proposed order is attached hereto as Exhibit 1.

Respectfully submitted,

**LEVINE KELLOGG LEHMAN
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By: /s/ Matthew J. McGuane
MATTHEW J. MCGUANE
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CERTIFICATE OF SERVICE

I hereby certify that, on November 16, 2016, a true and correct copy of the foregoing has been served upon all counsel of record via transmission of Notices of Electronic Filing generated by CM/ECF and to all *pro se* parties identified on the attached Service List.

/s/ Matthew J. McGuane
MATTHEW J. MCGUANE

SERVICE LIST

<p>Arthur C. Koski Arthur C Koski P.A. Counsel for DJC Consulting, LLC, Espo Consulting, LLC, J & D Marketing, LLC, Viper Asset Management, LLC, Dean A. Esposito, and Joseph Devito 101 N Federal Highway Suite 602 Boca Raton, FL 33432 561-362-9800 362-9870 (fax) akoski@koskilaw.com</p>	<p>Christopher E. Martin Securities & Exchange Commission 801 Brickell Avenue Suite 1800 Miami, FL 33131 305-982-6386 536-4154 (fax) martinc@sec.gov</p>
<p>Mark C. Perry Counsel for Joseph J. Azzata 2400 East Commercial Blvd Suite 201 Fort Lauderdale, FL 33308 954-351-2601 954-351-2605 (fax) markperryesq@yahoo.com</p>	<p>James D. Sallah Sallah Astarita & Cox, LLC Counsel for Carla Azzata One Boca Place 2255 Glades Road Suite 300E Boca Raton, FL 33431 561 989-9080 561-989-9020 (fax) jds@sallahlaw.com</p>
<p>Frederick J. Birks Defendant 3685 Cassia Drive Orlando, FL 32828 fredbirks1@gmail.com</p>	<p>Gryphon Asset Management, LLC Defendant Attention: Frederick J. Birks 3685 Cassia Drive Orlando, FL 32828 fredbirks1@gmail.com</p>