

**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.

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**UNOPPOSED FIRST INTERIM APPLICATION FOR  
ALLOWANCE OF COMPENSATION AND REIMBURSEMENT  
OF EXPENSES TO THE RECEIVER AND HIS COUNSEL**

Receiver David M. Levine, not individually, but solely in his capacity as the court-appointed receiver (“Receiver”) for Defendants eCareer Holdings, Inc. and eCareer, Inc. (collectively, the “Receivership Entities”) and his counsel, the law firm of Levine Kellogg Lehman Schneider + Grossman LLP (“LKLSG”), pursuant to the Court’s Order Granting Plaintiff’s Motion for Appointment of Receiver (the “Receivership Order”) [D.E. 72], files this First, and Unopposed, Interim Application for Allowance of Compensation and Reimbursement

of Expenses for the time-period of May 22, 2015 through January 31, 2017 (the “Application Period”).<sup>1</sup> The Securities and Exchange Commission (the “SEC”) has reviewed this first interim fee application and the attached billing records, and they have no objection to the amounts sought herein.

### **PRELIMINARY STATEMENT**

The Receivership Order directs the Receiver and his counsel to file “no less than quarterly” applications for reasonable compensation. [D.E. 72 at 6, ¶ 5]. Rather than applying for reasonable compensation quarterly, the Receiver and his counsel deferred the submission of their fee applications because they believed it was in the best interest of the Receivership Estate to preserve such funds for the payment of administrative expenses as they may come due.<sup>2</sup> Since the receivership commenced on May 22, 2015, the Receiver has recovered approximately \$290,425.00 for the benefit of the Receivership Estate. *See* Ex. A. The Receiver and his counsel, who have yet to apply for any compensation, submit this first interim fee request for \$50,000.00, which is approximately 1/3 of the total fees incurred during the Application Period, plus reimbursement of allowable out-of-pocket expenses totaling \$8,002.61, for a total compensation request of \$58,002.61.

### **BACKGROUND**

On April 7, 2015, the SEC filed a Complaint and commenced this action against the Receivership Entities, and its various principals and affiliates, alleging violations of the

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<sup>1</sup> The SEC’s Standardized Fund Accounting Report (“SFAR”) submitted by the Receiver for the most recent quarter is attached hereto as **Exhibit A**. The current account balance for the Receivership Estate is approximately \$290,425.00.

<sup>2</sup> The Receiver and his counsel previously obtained multiple extensions of time to file their first fee application. [D.E. 104, D.E. 111, D.E. 141, D.E. 147, D.E. 151, D.E. 158].

Securities Act of 1933 and the Securities and Exchange Act of 1934 by, *inter alia*, making false or materially misleading representations in connection with the sale of penny stock to the general public. On May 22, 2015, upon the SEC's Motion for Appointment of Receiver [D.E. 68], the Court entered the Receivership Order, which, among other things, appointed the Receiver to marshal the Receivership Entities' assets for the benefit of all of the Receivership Entities' defrauded investors. [D.E. 72]. In order to fulfill his duties under the Receivership Order, the Receiver moved to employ LKLSG as his counsel, which the Court granted effective retroactively as of May 22, 2015. [D.E. 84]. As discussed more fully below, from the Receiver's appointment through the present, the Receiver and his counsel have provided valuable services at significantly reduced rates and are entitled to reasonable payment of their fees and reimbursement of their allowable expenses.

### **WORK PERFORMED**

During the Application Period, the Receiver has very leanly staffed the administration of this case in order to minimize the amount of billable time spent on this matter. The Receiver's daily time records, attached as **Exhibit B**, summarize the work performed by the Receiver during the Application Period in great detail. Likewise, the Receiver has endeavored to keep the professional fees of his counsel, LKLSG, to a minimum by making the most efficient use of each attorney's time, and having an associate and a paralegal perform the vast majority of the day-to-day work. LKLSG's daily time records, attached as **Exhibit C**, summarize the work performed by LKLSG during the Application Period in great detail. Below is a more general summary of the work performed by the Receiver and his counsel during the Application Period.

**A) Pre-Litigation Settlement of American Express Claim**

Pursuant to the Receivership Order [D.E. 72], the Receiver retained special counsel solely to investigate, litigate and settle any potential claims against American Express in connection with an Amex Platinum Account and Amex Business Gold Account, which were used by Defendant Joseph J. Azzata (“JA”) and Relief Defendant Carla Azzata (“CA”). [See D.E. 98]. After investigating these potential claims, the Receiver’s special counsel engaged in confidential settlement discussions with American Express, resulting in a pre-suit settlement that this Court approved on April 28, 2016. [D.E. 143]. The Receiver received American Express’ settlement payment of \$175,000, which is being held in the receivership account.<sup>3</sup>

**B) Administration and Sale of Domain Names**

On July 6, 2015, the Receiver obtained the Court’s approval to sell at public auction 65 domain names owned by the Receivership Entities and retain Trustee Services, Inc. (“Trustee Services”) as the sales broker. [D.E. 93, D.E. 96]. In order to best reach the target markets for the domain names, the Receiver moved to modify the sale procedure on two occasions. [See D.E. 123, D.E. 125, D.E. 144, D.E. 145]. In late September 2016, Trustee Services facilitated the sale of the domain names owned by the Receivership Entities through a public auction. [See D.E. 144].<sup>4</sup> The total amount of proceeds generated from the sale of the domain names was \$81,899.00. [D.E. 152]. The domain name sale proceeds, less the broker’s court-approved commission, is being held in the receivership account.

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<sup>3</sup> On August 9, 2016, the Court granted the Receiver’s Unopposed Application for Final Allowance of Compensation and Reimbursement of Expenses to the Receiver’s Special Counsel totaling \$15,686.69. [D.E. 149].

<sup>4</sup> Prior to the auction Trustee Services had sold one domain name for approximately \$500.00. *See id.*

**C) Administration and Liquidation of Securities Account**

On March 2, 2016, the Court entered an Order Granting Plaintiff Securities and Exchange Commission's Motion for a Final Judgment of Permanent Injunction and Other Relief against Defendants Frederick J. Birks and Relief Defendant Gryphon Asset Management, LLC ("Gryphon"). [D.E. 132]. The March 2 Order requires, *inter alia*, that the Receiver liquidate Gryphon's account at OptionsHouse (acct. # xxxxx1031) (the "OptionsHouse Account"). On March 29, 2016, the Receiver moved to modify the procedure for liquidating the OptionsHouse Account [D.E. 135], which was granted on March 20, 2016. [D.E. 136]. Pursuant to the March 20 Order, OptionsHouse liquidated the OptionsHouse Account, which resulted in \$32,139.90 in cash for the Receivership Estate. The Receiver is currently holding these funds until further order of the Court in accordance with the March 20 Order. [*See id.*].

**D) Discovery of Asset-Freeze Violation & Demand for Damages**

During the Receiver's investigation, he discovered a potential violation of this Court's asset-freeze order by one of the relief defendants and his financial institution. The Receiver demanded that the financial institution pay the full amount of the transfers made in violation of the asset-freeze order, which totaled \$16,966.65. The financial institution agreed to pay this amount and delivered such funds, which are being held in the receivership account.

**E) The Receiver's Litigation Against the Azzatas**

On December 30, 2015, the Receiver filed a Complaint against JA and CA in the United States District Court for the Southern District of Florida for fraudulent transfers, conversion, unjust enrichment, and equitable lien (Case No. 9:15-cv-81783-CIV-COHN/SELTZER) (the

“Receiver’s Case”).<sup>5</sup> Through an analysis of various bank account statements and records that the Receiver obtained by subpoenas, the Receiver discovered that JA and CA used a significant portion of the Receivership Entities’ funds to pay down the first and second mortgages on their Florida home, giving rise to a claim for equitable lien against the home.

On January 21, 2016, CA filed a Chapter 7 petition for bankruptcy, which temporarily stayed the Receiver’s ability to pursue his claims against CA. [D.E. 17 in the Receiver’s Case].<sup>6</sup> In the view of the Receiver, this Chapter 7 bankruptcy filing by CA was done in order to attempt to avoid the jurisdiction of this Court, including with respect to the Receiver’s Case and the enforcement power of the SEC. On January 26, 2016, the Court entered an Order to Show Cause as to why the Receiver’s Case should not be stayed in its entirety during the pendency of CA’s bankruptcy. [D.E. 13 in the Receiver’s Case]. On February 1, 2016, the Receiver responded as to why his claims against JA should not be stayed during CA’s bankruptcy. [D.E. 15 in the Receiver’s Case]. The Court agreed and, on February 5, 2016, entered an Order permitting the Receiver to proceed with his claims against JA. [D.E. 17 in the Receiver’s Case].

In CA’s bankruptcy action, the Receiver successfully obtained stay relief to pursue his claims against CA in the Receiver’s Case. As a result, on April 11, 2016, the Court entered an Order Lifting Stay permitting the Receiver to pursue his claims against CA consistent with the conditions imposed by the bankruptcy court, which required the Receiver to file an Amended Complaint so this Court can determine the validity, priority and extent of the Receiver’s

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<sup>5</sup> The Receiver’s Case was subsequently transferred to this Court. [D.E. 11 in the Receiver’s Case].

<sup>6</sup> In addition to litigating CA’s main bankruptcy case, the Receiver’s bankruptcy counsel commenced an adversary proceeding against CA by filing a complaint seeking the non-dischargeability of his monetary claims against her, as asserted in the Receiver’s Case, under 11 U.S.C. § 523(a)(2)(A).

equitable lien versus any other parties asserting an interest in the subject property. [D.E. 27 in the Receiver's Case].

On April 19, 2016, the Receiver filed an Amended Complaint in the Receiver's Case to include the additional parties with lien interests in the subject property: Seterus, Inc., Specialized Loan Servicing, LLC, and the Internal Revenue Service. [D.E. 31 in the Receiver's Case]. On April 18, 2016, CA moved to refer the Receiver's claims against her back to the bankruptcy court. [D.E. 30 in the Receiver's Case]. On April 22, 2016, the Receiver filed a response to the CA's motion to refer, and the Court denied her motion. [D.E. 36, D.E. 48 in the Receiver's Case].

CA also filed a motion to dismiss the Receiver's equitable lien claim. [D.E. 42 in the Receiver's Case]. On May 13, 2016, the Receiver filed a response to CA's motion to dismiss. [D.E. 54 in the Receiver's Case]. On May 27, 2016, the Court entered an Order denying CA's motion to dismiss. [D.E. 56 in the Receiver's Case].

After CA's failed attempts to refer the Receiver's claims back to the bankruptcy court and dismiss the Receiver's equitable lien claim, the parties, including the holders of the first and second mortgages on the home, mediated the case. The case did not settle at mediation. After the mediation, however, the Receiver spearheaded further settlement negotiations with each of the parties that resulted in a post-mediation Settlement Agreement. Under the terms of the Settlement Agreement, JA and CA agreed to sell their home to pay off the existing lienholders, including the Receiver's equitable lien.<sup>7</sup> The Receiver was also able to negotiate an agreement

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<sup>7</sup> After the parties entered this settlement, the Receiver was required to file a Motion to Enforce Settlement Agreement. [D.E. 68 in the Receiver's Case]. The Court entered an Order awarding the Receiver \$5,532.00 in attorneys' fees and costs related to his settlement-enforcement efforts. [D.E. 79 in the Receiver's Case]. The Order provides that \$3,500.00 of the

with the Internal Revenue Service to subordinate its federal tax lien on the Azzata's home to the Receiver's equitable lien, thereby increasing the potential amount of proceeds recoverable to the defrauded investors through the sale of the Azzata's home. [D.E. 68-1 in the Receiver's Case]. The Receiver selected Carol C. Enfield, Luxury Partners Realty (the "Broker"), as the Florida-licensed real estate broker for the sale of the Property. [See D.E. 80 in the Receiver's Case]. The Broker has listed the Property for sale and is currently showing the Property to potential buyers. [See D.E. 80, D.E. 81 in the Receiver's Case].

**F) Other Administrative Work**

Among other administrative tasks, the Receiver has set up a website for the benefit of the Receivership Entities' defrauded investors. The Receiver has periodically updated the website with new information and Court filings. In addition, the Receiver and his counsel have communicated with several of the defrauded investor regarding the status of the receivership.

The Receiver is in the process of preparing the Receivership Entities' tax returns. On November 16, 2016, the Receiver filed an Unopposed Motion to Employ Accounting Firm, seeking to employ Kapila Mukamal to assist the Receiver in preparing the Receivership Entities' tax returns. [D.E. 155]. The Court granted this motion, and the Receiver and his counsel have

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\$5,532.00 shall be added to the Receiver's equitable lien against the Property, bringing the total amount of the Receiver's equitable lien to \$103,500.00. *Id.* Although work related to the Receiver's and his counsel's settlement-enforcement efforts are reflected in the time records attached hereto as Exhibits B and C, the Receiver and his counsel are not requesting compensation for this work herein and will not do so in the future.

worked with Kapila Mukamal since then to prepare the Receivership Entities' tax returns. [D.E. 156].<sup>8</sup>

### **THE RECEIVER AND HIS COUNSEL**

Exhibit B reflects the Receiver's daily time records, which includes a description of the services rendered. The Receiver's standard hourly rate is currently \$600.00. For purposes of this receivership, however, the Receiver reduced his hourly rate to \$300.00, a reduction of 50%. During the Application Period, the Receiver expended a total of 118.50 hours at a reduced hourly rate of \$300.00, incurring a total of \$35,550.00 in fees.

The Receivership Order authorizes the Receiver to employ legal counsel, and to fix the rates for their reasonable compensation. [D.E. 72 at 3, ¶ 4]. The Receiver's counsel (LKLSG), were retained and commenced work on the receivership on the date of the Receiver's appointment, May 22, 2015. LKLSG has served as Receiver's counsel throughout the course of this receivership.

The professional services rendered by LKLSG, and the necessary and reasonable non-reimbursed out-of-pocket costs relating to those services, are set forth and described in more detail on the attached Exhibit C. Exhibit C reflects the Receiver's counsels' daily time records, which includes the description of services rendered, the hours expended, and the hourly rates for each of the professionals listed therein. For purposes of this receivership, LKLSG agreed to reduce its partners' hourly rates to \$300.00, its associates' hourly rates to \$200.00, and its paralegal hourly rates to \$125.00. During the Application Period, LKLSG expended a total of 500.40 hours, incurring a total of \$102,305.00 in fees. This represents a reduction of

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<sup>8</sup> The Receiver has not yet requested approval to compensate Kapila Mukamal and reimburse it for its reasonable expenses. This request will be made by separate application after Kapila Mukamal concludes its receivership services.

approximately \$90,000 from LKLSG's ordinary hourly rates during the Application Period.

For this Court's convenience, the following is an aggregate tabular summary for the fees of the Receiver and his counsel, LKLSG, during the Application Period:

**THE RECEIVER:**

<u>Name of Receiver</u>	<u>Reduced Hourly Rate</u>	<u>Time Expended</u>	<u>Total</u>
David M. Levine	\$300.00	118.50	\$35,550.00

**LKLSG ATTORNEYS:**

<u>Name of Attorney</u>	<u>Reduced Hourly Rate</u>	<u>Time Expended</u>	<u>Total Per Attorney</u>
Robin J. Rubens, Esq.	\$300.00	60.20	\$18,060.00
Matthew J. McGuane, Esq	\$200.00	322.00	\$64,400.00
Stephanie Hauser, Esq	\$200.00	66.00	\$13,200.00
Marcelo Diaz-Cortes, Esq.	\$200.00	1.60	\$320.00

**LKLSG PARAPROFESSIONALS:**

<u>Name of Paraprofessional</u>	<u>Reduced Hourly Rate</u>	<u>Time Expended</u>	<u>Total Per Paraprofessional</u>
Ana M. Salazar	\$125.00	50.10	\$6,262.50
Elsa S. Fresco	\$125.00	0.50	\$62.50

Exhibits B and C are consistent with the tabular summaries provided above. Exhibit B reflects the Receiver incurred \$35,550.00 in fees. Exhibit C reflects Receiver's counsel incurred \$102,305.00 in fees and \$8,002.61 in expenses. The total amount of fees and expenses incurred by the Receiver and his counsel is \$145,857.61. This figure represents the total amount of fees

and expenses incurred by the Receiver and Receiver's counsel since the commencement of the receivership on May 22, 2015. In this first interim fee application, the Receiver and his counsel request \$50,000.00 in fees, which is approximately 1/3 of the total amount fees incurred during the Application Period, plus reimbursement of out-of-pocket costs of \$8,002.61, for a total request of \$58,002.61. As discussed more fully below, the Receiver and his counsel's initial interim request of \$58,002.61 as compensation and reimbursement is fair and reasonable.

### **MEMORANDUM OF LAW**

#### **I. Summary of Services Rendered by the Receiver and His Counsel**

The professional services rendered by the Receiver and his counsel, and the necessary and reasonable non-reimbursed out-of-pocket costs attendant to those services, are set forth and described in more detail in Exhibits B and C. The attached records show the time spent. A mere reading of the time summaries cannot completely reflect the full range of services rendered by the Receiver and his counsel, the complexity of the issues, and the pressures of time and performance which have been placed upon the Receiver and his counsel in connection with this case.

The schedules of disbursement for expenses, which are also part of Exhibit C, are those actual and necessary expense items, such as filing fees, court reporter charges, mediation fees, delivery charges, and various expenses incurred in connection with this matter. All of these expenses would typically be billed by the Receiver and his counsel to their general commercial clients.

The Receiver and his professionals have not been paid any compensation in connection with the services and expenses set forth herein.

## **II. Applicable Legal Standard Analysis**

In determining attorneys' fees, a court must (1) determine the nature and extent of the services rendered; (2) determine the value of those services; and (3) consider the factors set forth in *Johnson v. Georgia Highway Express, Inc.*, 488 F.2d 714 (5th Cir. 1974). See *Grant v. George Schumann Tire & Battery Co.*, 908 F.2d 874, 877-78 (11th Cir. 1990) (bankruptcy fee award case addressing the issue of attorney's fees generally before considering specific requirements in the bankruptcy context). The twelve factors set forth in *Johnson*, a case involving an award of attorneys' fees under Federal civil rights statutes, as incorporated by the Eleventh Circuit in *Grant*, a bankruptcy case, are as follows: (1) the time and labor required; (2) the novelty and difficulty of the questions presented; (3) the skill required to perform the legal services properly; (4) the preclusion of other employment by the attorney due to acceptance of the case; (5) the customary fee for similar work in the community; (6) whether the fee is fixed or contingent; (7) time limitations imposed by the client or by the circumstances; (8) the amount involved and results obtained; (9) the experience, reputation, and ability of the attorney; (10) the undesirability of the case; (11) the nature and length of the professional relationship with the client; and (12) awards in similar cases.

### **A. The Time and Labor Required**

The foregoing summary description, together with the time records attached hereto, detail the time, nature, and extent of the professional services rendered by the Receiver and his counsel during the Application Period. The Receiver and his counsel have no doubt that the time spent is justified by the results that have been achieved thus far, and are only requesting reimbursement for a fraction of this time in this interim fee application. The Receiver and his counsel believe they have played a significant role during the course of these proceedings.

**B. The Novelty and Difficulty of the Questions Presented**

This case required a high level of skill to secure the receivership assets and to carry out the Receiver's duties.

**C. The Skill Requisite to Perform the Services Properly**

In order to perform the required services, substantial legal skill and experience in the areas of commercial law and litigation were required of the Receiver and his counsel. The Receiver is acutely aware of the financial considerations arising in receiverships such as this one. Accordingly, as this Court may gather from Exhibits B and C, the Receiver has very leanly staffed the administration of this case as much as possible, under the direction and immediate supervision of the Receiver.

**D. The Preclusion of Other Employment Due to This Case**

Although the Receiver and his counsel were not explicitly precluded as a result of this case from accepting other matters, matters in this case were treated by the Receiver and his counsel in an expeditious and professional manner. Also, this case required the Receiver and his counsel to devote a significant amount of time during the period of this Application, which spans close to two years, to the preclusion of expending time on other active matters at normal hourly rates.

**E. The Customary Fee**

The hourly rates of the Receiver and his counsel set forth on the attached exhibits reflect a rate that is considerably lower than the hourly rates billed by the Receiver and his counsel to clients in other cases. That is because the Receiver views this work as being in the nature of public service, which the Receiver is proud and privileged to be able to do. Similar—and

higher—rates have been confirmed and approved in other matters in which the Receiver and his counsel have been involved.

**F. Whether the Fee Is Fixed or Contingent**

The compensation of the Receiver and his counsel in this matter is subject to the approval of this Court, and the Receiver and his counsel have not received any compensation for their services rendered during the Application Period. The above factors should be taken into consideration by this Court, and the compensation should reflect the assumption of the risk of non-payment and delay in payment.

**G. The Time Limitations Imposed**

This case has, from time to time, imposed time limitations on the Receiver and his counsel due to the necessity for rapid resolutions of issues.

**H. The Experience, Reputation, and Ability of the Professionals**

The Receiver and his counsel enjoy a fine reputation and have proven substantial ability in the fields of equity receiverships, litigation, bankruptcy, creditors' rights, and business reorganizations.

**I. The “Undesirability” of the Case**

This case is not undesirable, and the Receiver and his counsel are, indeed, privileged to participate in this proceeding.

**J. The Nature and Length of Professional Relationship**

The Receiver and his counsel have had no prior relationship with the Receivership Entities or the other defendants prior to this case.

**K. Awards in Similar Cases**

The amounts requested by the Receiver and his counsel are not unreasonable in terms of

awards in cases of similar magnitude and complexity. The compensation requested by the Receiver and his counsel comports with the mandate of applicable law, which directs that services be evaluated in light of comparable services performed in other cases in the community. In fact, the hourly rates requested by the Receiver and his counsel are considerably lower than the ordinary and usual hourly rates billed by the Receiver and his counsel to their ordinary clients, notwithstanding the risks associated with this case.

**L. The Source of Payment for the Amounts Sought Hereunder**

Pursuant to the Stipulated Order, the Receiver and his counsel request that the amounts for which payment is authorized hereunder be paid from the funds that Receiver has recovered to date as reflected on the SFAR attached hereto as Exhibit A.

**CERTIFICATION**

Pursuant to Local Rule 7.1.A.3, the undersigned counsel hereby certifies that he has conferred with counsel for the SEC, and is authorized to represent that there is no objection to the relief requested herein.

The Receiver also certifies that:

- a. He and his counsel have read this Application;
- b. To the best of his knowledge, information and belief formed after reasonable inquiry, this Application and all fees and expenses therein are true and accurate;
- c. All fees contained in this Application are based on the rates listed in the Exhibits attached hereto and such fees are reasonable, necessary and commensurate with the skill and experience required for the activity performed;
- d. The Receiver and his counsel have not included in the amount for which reimbursement is sought the amortization of the cost of any investment, equipment, or

capital outlay (except to the extent that any such amortization is included within the permitted allowable amounts set forth herein for photocopies and facsimile transmission); and

- e. In seeking reimbursement for a service which he 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), he requests reimbursement only for the amount billed to him by the third party vendor and paid by him to such vendor. To the extent that such services were performed by him as receiver, he certifies that he is not making a profit as receiver on such reimbursable service.

### **CONCLUSION**

The Receiver and his counsel respectfully request that this Court enter the proposed Order, attached as **Exhibit D**, authorizing compensation to the Receiver and his counsel, Levine Kellogg Lehman Schneider + Grossman LLP, in the amount \$50,000.00 as an interim partial payment for their reasonable fees and \$8,002.61 as reimbursement for out-of-pocket expenses incurred during the Application Period, for a total amount of \$58,002.61, and granting such other and further relief that the Court deems just and proper.

February 28, 2017

Respectfully submitted,

**LEVINE KELLOGG LEHMAN  
SCHNEIDER + GROSSMAN LLP**  
*Counsel for the Receiver*  
Miami Center, 22<sup>nd</sup> Floor  
201 South Biscayne Blvd.  
Miami, Florida 33131  
Phone: (305) 403-8788  
Fax: (305) 403-8789

By: /s/ Matthew J. McGuane  
MATTHEW J. MCGUANE  
FL Bar No. 0084473  
mjm@klsg.com

**CERTIFICATE OF SERVICE**

I hereby certify that, on February 28, 2017, 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 via U.S. mail.

/s/ Matthew J. McGuane  
MATTHEW J. MCGUANE

**SERVICE LIST**

<p><b>Arthur C. Koski</b>                  Arthur C Koski P.A.                  Counsel for DJC Consulting, LLC, Espo Consulting, LLC, J &amp; 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)  <a href="mailto:akoski@koskilaw.com">akoski@koskilaw.com</a></p>	<p><b>Christopher E. Martin</b>                  Securities &amp; Exchange Commission                  801 Brickell Avenue                  Suite 1800                  Miami, FL 33131                  305-982-6386                  536-4154 (fax)  <a href="mailto:martinc@sec.gov">martinc@sec.gov</a></p>
<p><b>Mark C. Perry</b>                  Counsel for Joseph J. Azzata                  2400 East Commercial Blvd Suite 201                  Fort Lauderdale, FL 33308                  954-351-2601                  954-351-2605 (fax)  <a href="mailto:markperryesq@yahoo.com">markperryesq@yahoo.com</a></p>	<p><b>James D. Sallah</b>                  Sallah Astarita &amp; 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)  <a href="mailto:jds@sallahlaw.com">jds@sallahlaw.com</a></p>
<p><b>Frederick J. Birks</b>                  Defendant                  3685 Cassia Drive                  Orlando, FL 32828  <a href="mailto:fredbirks1@gmail.com">fredbirks1@gmail.com</a></p>	<p><b>Gryphon Asset Management, LLC</b>                  Defendant                  Attention: Frederick J. Birks                  3685 Cassia Drive                  Orlando, FL 32828  <a href="mailto:fredbirks1@gmail.com">fredbirks1@gmail.com</a></p>