

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 FOR APPROVAL TO COMPENSATE
ACCOUNTING FIRM**

David M. Levine, not individually, but solely in his capacity as the court-appointed receiver (the "Receiver") for Defendants eCareer Holdings, Inc. and eCareer, Inc. (the "Corporate Defendants"), pursuant to the Court's Order Granting Plaintiff's Motion for Appointment of Receiver (the "Receivership Order") [D.E. 72], requests the Court's approval to compensate the accounting firm, Kapila Mukamal (the "Accounting Firm"), and states:

1. After his appointment, and pursuant to the responsibilities with which he is

charged, the Receiver moved to appoint the Accounting Firm to assist him in carrying out his duties as Receiver, as set forth in the Receivership Order, by preparing the Corporate Defendants' federal income tax returns. [D.E. 155].

2. The Accounting Firm agreed to reduce the standard hourly rate of Lesly Johnson (Tax Partner) by 20% and charge \$336.00 per hour for her services. *Id.* at 2. And, the Accounting Firm's standard hourly rate for Kathy Foster (Tax Consultant) is \$320.00 per hour. *Id.*

3. On November 17, 2016, the Court entered its Order Granting Receiver's Motion to Employ Accounting Firm, authorizing the Receiver to employ the Accounting Firm to provide accounting services in accordance with the terms set forth in the Receiver's motion. [D.E. 156].

4. Since then, the Accounting Firm has worked diligently to assist the Receiver in the preparation of the Corporate Defendants' federal corporate income tax returns and related filings for the tax years ending December 31, 2015 and December 31, 2016, which have now been filed with the Internal Revenue Service.

5. In accordance with the Receivership Order and Order Granting Receiver's Motion to Employ Accounting Firm [D.E. 72, 156], the Receiver submits the Accounting Firm's invoice and billing statements (attached hereto as Exhibit 1) and requests the Court's approval to pay the Accounting Firm's invoice in the amount of \$7,944.34 from the funds held in the receivership account.

6. Counsel for the Securities and Exchange Commission (the "SEC") has reviewed this motion and has no objection.

WHEREFORE, the Receiver respectfully request that this Court enter an Order approving the Accounting Firm's invoice and authorizing the Receiver to pay the Accounting

Firm \$7,944.34 from the funds held in the receivership account. A proposed Order is submitted herewith as Exhibit 2. Counsel for SEC has reviewed the proposed Order and has no objection.

CERTIFICATION

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

Dated: April 4, 2017

Respectfully submitted,

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

By: /s/ Matthew J. McGuane
MATTHEW J. MCGUANE
Florida Bar No. 0084473
E-mail: mjm@lklsg.com

CERTIFICATE OF SERVICE

I hereby certify that, on April 4, 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.

/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>

Kapila Mukamal

CPAs, Forensic and Insolvency Advisors

EIN #46-5394135

SEC V. ECAREER HOLDINGS, INC., ET AL
Client ID: 90109
Invoice #3057 - 02/28/17

TIME SUMMARY BY STAFF

<u>Staff</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
KAF - KATHY FOSTER - TAX CONSULTANT	0.70	320.00	224.00
KJJ - KY JOHNSON - FORENSIC ANALYST	1.10	150.00	165.00
LJJ - LESLEY JOHNSON - PARTNER/TAX CPA, CIRA	22.20	336.00	7,459.20
TOTAL	<u>24.00</u>		<u>\$7,848.20</u>
	BLENDED RATE	\$327.01	
	TOTAL EXPENSES		<u>96.14</u>
TOTAL AMOUNT OF THIS INVOICE			<u><u>\$7,944.34</u></u>

Affiliated office in London, England

The Kapila Building
 1000 S. Federal Highway, Suite 200
 Fort Lauderdale, Florida 33316
 P 761.1011 F 954.761.1033

Sun Trust International Center
 1 SE 3rd Avenue, Suite 2150
 Miami, Florida 33131
 P 786.517.5771 F 786-517.5772

Kapila Mukamal

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EIN #46-5394135SEC V. ECAREER HOLDINGS, INC., ET AL
C/O DAVID M. LEVINE, RECEIVER
LEVINE KELLOGG LEHMAN SCHNEIDER, ET AL
MIAMI CNTR, 22D FLR, 201 S
BISCAYNE BLVD
MIAMI, FL 33131

Invoice: 3057

02/28/2017

Client ID: 90109

For Professional Services Rendered Through February 28, 2017

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>HRS</u>	<u>AMOUNT</u>
TAX SERVICES - ADVISORY				
11/21/2016	LJJ	CONFERENCE CALL WITH D. LEVINE AND M. MCGUANE REGARDING RECEIVERSHIP, REVIEW RECEIVERSHIP DOCUMENTS AND TAX INFORMATION, EMAIL OPEN ISSUES AND QUESTIONS	0.80	268.80
11/22/2016	LJJ	PRELIMINARY ACCOUNTING FOR CASH TRANSACTIONS	2.00	672.00
11/23/2016	LJJ	CONTINUE ACCOUNTING FOR RECEIVER TRANSACTIONS, RESEARCH ASSETS, FOLLOW-UP SALES OF ASSETS WITH RECEIVER AND TRUSTEE SERVICES.	4.00	1,344.00
11/28/2016	LJJ	DRAFT ACCOUNTING FOR 6/30/16 AND FINAL 12/31/16 TAX PERIODS	3.80	1,276.80
11/29/2016	LJJ	FINALIZE ACCOUNTING AND DOCUMENTATION OF ACTIVITY FOR 2 TAX PERIODS.	1.40	470.40
11/30/2016	LJJ	ADDRESS BASIS ISSUES WITH WELT'S OFFICE RE DOMAIN NAMES	0.20	67.20
TAX SERVICES - PREPARE FORMS				
01/13/2017	KAF	PULL DOCKET AND COURT PAPERS, RESEARCH RE: RECEIVERSHIP ENTITIES AND EINS, ADD CLIENT TO TAX CONTROL FOR PREPARATION OF TAX RETURNS	0.60	192.00
02/08/2017	LJJ	UPDATE 2016 TAX ACCOUNTING AND EMAIL TRAFFIC REGARDING 2016 TAX RETURN	1.60	537.60
02/10/2017	LJJ	PREPARE FEDERAL AND STATE TAX RETURNS	2.20	739.20
02/15/2017	KAF	ADJUST TAX FILING RESPONSIBILITIES ON TAX CONTROL PER DISCUSSION WITH L. JOHNSON	0.10	32.00
02/17/2017	LJJ	PREPARATION OF 2015 FORMS 1120 AND F-1120	2.60	873.60
02/17/2017	LJJ	PREPARATION OF 2016 1120 AND F-1120, DRAFT TAX DISCLOSURES FOR 2015 AND 2016 TAX RETURNS	3.60	1,209.60
02/21/2017	KJJ	PREPARED AND ASSEMBLED FORMS 1120, F-1120, 56 (2015-2016)	1.00	150.00
02/23/2017	KJJ	FEDEXED FORMS 1120 & F-1120	0.10	15.00
				7,848.20

KapilaMukamal, LLP

Invoice #3057

3/15/2017

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EXPENSES

11/30/2016	EXP	PRINTED COPY CHARGE - NOVEMBER 2016	13.65
02/17/2017	EXP	PRINTED COPY CHARGE - FEBRUARY 2017 (02/01/17 - 02/17/17)	29.25
02/23/2017	EXP	OVERNIGHT DELIVERY - FEDEX - SRK - DAVID LEVINE	20.09
02/28/2017	EXP	PRINTED COPY CHARGE - FEBRUARY 2017 (02/18/17 - 02/28/17)	33.15

96.14

Total amount of this invoice

\$7,944.34

Invoice payable upon receipt. Thank you for this opportunity to be of service.

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

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

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CARLA AZZATA,

Relief Defendants.

**ORDER GRANTING RECEIVER'S UNOPPOSED MOTION
FOR APPROVAL TO COMPENSATE ACCOUNTING FIRM**

THIS MATTER is before the Court upon Receiver David M. Levine's Unopposed Motion for Approval to Compensate Accounting Firm (the "Motion") filed on April 4, 2017 [D.E. ____]. The Court having reviewed the Motion, being advised that the Motion is not opposed by the Securities and Exchange Commission, and otherwise being duly advised in the premises, it is hereby **ORDERED AND ADJUDGED** as follows:

1. The Motion is **GRANTED**.

2. The Court **AUTHORIZES** the Receiver to pay the accounting firm, Kapila Mukamal, \$7,944.34 from the funds held in the receivership account.

DONE AND ORDERED in Chambers in Broward County, Florida, this ___ day of April 2017.

JAMES I. COHN
United States District Judge

cc: Counsel of Record & Pro Se Parties