UNITED STATES DISTRICT COURT

DISTRICT OF NEVADA

FEDERAL TRADE COMMISSION and STATE OF NEVADA, Plaintiff, v. AMERICAN TAX SERVICE LLC, a limited liability company, et al., Defendants.	Case No. 2:25-cv-01894-GMN-EJY **ORDER GRANTING SECOND INTERIM APPLICATION FOR PAYMENT OF FEES AND REIMBURSEMENT OF EXPENSES OF RECEIVER, STEPHEN J. DONELL, AND HIS PROFESSIONALS** Ctrm: 7D Judge Hon. Gloria M. Navarro

Before the Court is the *Second Interim Application for the Payment of Fees and Reimbursement of Expenses* (the "Fee Application") of Stephen J. Donell (the "Receiver"), the Court-appointed receiver in the above-captioned action, along with his general receivership counsel, Allen Matkins Leck Gamble Mallory & Natsis LLP ("Allen Matkins"), his forensic accounting firm, Stapleton Group, a part of JS Held ("Stapleton"), his tax professionals, SLBiggs, a division of Singer Lewak ("SLBiggs"), and local counsel Semenza Rickard Law ("SR Law", and together with Allen Matkins, Stapleton Group, and SLBiggs, the "Professionals").

The Fee Application covers the fees incurred by the Receiver and his Professionals (collectively, the "Applicants") in connection with performing the Receiver's Court-ordered duties for the period from November 1, 2025 through January 31, 2026 (the "Application Period"). With respect to SR Law, the Application Period includes SR Law's fees and expenses incurred in the period previously addressed in the Receiver's *First Interim Application for the Payment of Fees and Reimbursement of Expenses* [ECF No. 69] (the "First Fee Application").

The Receiver requests approval and payment of fees in the amount of $242,303.75 and expenses in the amount of $9,952.80. Allen Matkins requests approval and payment of fees in the amount of $228,507.75 and expenses in the amount of $1,203.67. Stapleton requests approval and payment of fees in the amount of $99,997.53 and expenses in the amount of $1,635.77. SLBiggs requests approval and payment of fees in the amount of $11,736.50 and expenses in the amount of $0.00. SR Law requests approval and payment of fees in the amount of $11,188.00 and expenses in the amount of $1,189.12.

The Court, having considered the Fee Application, and good cause appearing therefor,

IT IS HEREBY ORDERED that

1. The Fee Application is granted, in its entirety;

2. The Receiver's fees and expenses, in the respective amounts of $242,303.75 and $9,952.80, are approved;

3. Allen Matkins' fees and expenses, in the respective amounts of $228,507.75 and $1,203.67, are approved;

4. Stapleton's fees and expenses, in the respective amounts of $99,997.53 and $1,635.77, are approved;

5. SLBiggs' fees and expenses, in the respective amounts of $11,736.50 and $0.00, are approved;

6. SR Law's fees and expenses, in the respective amounts of $11,188.00 and $1,189.12, are approved; and

7. The Receiver is authorized to pay himself and his Professionals the above-approved fees and expenses, in full, from the funds of the receivership estate established in this action.

Dated: April 23, 2026

Hon. Gloria M. Navarro
United States District Judge

CERTIFICATE OF SERVICE

I am employed in the County of Los Angeles, State of California. I am over the age of eighteen (18) and not a party to the within action. My business address is 865 S. Figueroa Street, Suite 2800, Los Angeles, California 90017.

On March 27, 2026, I used the United States District Court, District of Nevada's Electronic Case Filing System, with the ECF registered to Alphamorlai L. Kebeh to file the following document(s):

[PROPOSED] ORDER GRANTING SECOND INTERIM APPLICATION FOR PAYMENT OF FEES AND REIMBURSEMENT OF EXPENSES OF RECEIVER, STEPHEN J. DONELL, AND HIS PROFESSIONALS

The ECF system is designed to send an e-mail message to all parties in the case, which constitutes service. The parties served by e-mail in this case are found on the Court's Electronic Mail Notice List.

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I declare under penalty of perjury that the foregoing is true and correct.

Executed on March 27, 2026, at Los Angeles, California.

/s/ Martha Diaz
Martha Diaz