

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

**CASE NO. 18-CV-62593-GAYLES**

FEDERAL TRADE COMMISSION,

Plaintiff,

vs.

SIMPLE HEALTH PLANS LLC, et al,

Defendants.

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**RECEIVER’S SECOND MOTION FOR AWARD OF  
PROFESSIONAL FEES AND REIMBURSEMENT OF EXPENSES  
FOR THE PERIOD OF JULY 1, 2019 – FEBRUARY 29, 2020  
WITH SUPPORTING MEMORANDUM OF LAW**

Pursuant of Section XVIII of the Preliminary Injunction [ECF No. 139], Michael I. Goldberg, the Court-appointed receiver (the “Receiver”) over Defendants Simple Health Plans LLC (“Simple Health”), Health Benefits One LLC (“HBO”), Health Center Management LLC, Innovative Customer Care LLC, Simple Insurance Lead LLC (“SIL”), Senior Benefits One LLC, and each of their subsidiaries, affiliates, and successors (collectively, the “Receivership Entities”), respectfully submits this Second Motion for Award of Professional Fees and Reimbursement of Expenses for the Period of July 1, 2019 – February 29, 2020 (the “Motion” or the “Fee Application”) and states as follows:

**I. Introduction and Procedural Background**

Plaintiff Federal Trade Commission (“FTC”) filed the above-captioned action, under seal, on October 29, 2018 against the Receivership Entities and Steven Dorfman (“Dorfman” and with the Receivership Entities, the “Defendants”), under Section 13(b) of the Federal Trade

Commission Act (the “FTC Act”), 15 U.S.C. § 53(b) and the Telemarketing and Consumer Fraud and Abuse Act, 15 U.S.C. §§ 6101-6108, alleging the Defendants violated Section 5(a) of the Federal Trade Commission Act, 15 U.S.C. § 45(a) and the FTC’s Telemarketing Sales Rule, 16 C.F.R Part 310, as amended.

**A. Procedural Background**

On October 31, 2018, the Court entered an Order [ECF No. 15] Granting the FTC’s Motion for Temporary Restraining Order with Asset Freeze, Appointment of A Temporary Receiver, and Other Equitable Relief, and Order to Show Cause Why A Preliminary Injunction Should Not Issue (the “TRO”). The TRO reflected the Court’s finding that good cause existed to appoint a temporary receiver over the Receivership Entities, for purposes of, among other things, to take exclusive custody, control and possession of all assets of, or in the possession, custody or under the control of any Receivership Entity, wherever situated and to conserve, hold, manage and prevent the loss of all assets of the Receivership Entities and perform all acts necessary or advisable to preserve the value of those assets pending future Court orders. *See* TRO, Section XII. On November 1, 2018, the Receiver took possessions of the assets of the Receivership Entities and shut down the business operations. Dorfman filed a Notice of Appeal of the TRO [ECF No. 85]. However, on April 16, 2019, the Eleventh Circuit Court of Appeals entered an Order [ECF No. 129] dismissing the appeal for lack of jurisdiction.

The Court held an evidentiary show cause hearing on the FTC’s request for preliminary injunctive relief. After hearing testimony and reviewing documentary evidence, the Court entered a Preliminary Injunction (the “PI”) [ECF No. 139], dated May 14, 2019. Among other findings, the Court found the “record clearly reflects a continued need for the Receiver in this action to preserve assets and maintain the status quo.” *See* PI at page 24. Dorfman immediately filed a

Notice of Appeal [ECF No. 140] of the PI, followed by an Expedited Motion to Stay Proceeding Pending Final Resolution of Appeal, dated May 23, 2019 [ECF No. 145]. The Court entered an Order, dated May 31, 2019 [ECF No. 152], denying the Expedited Motion to Stay Proceeding Pending Final Resolution of Appeal.

Dorfman also filed a Motion to Dissolve the Preliminary Injunction, dated June 4, 2019 [ECF No. 157]. On July 10, 2019, the Court entered an Order [ECF No. 183] denying Dorfman's motion. Again, Dorfman filed a Notice of Appeal [ECF No. 200] of the Court's decision. On March 25, 2020 the Eleventh Circuit Court of Appeals issued a Mandate [ECF No. 277] affirming entry of the Preliminary Injunction. *See also* USCA Case Number: 19-11932-DD.

On September 30, 2019, the FTC filed a Motion for Leave to File Amended Complaint [ECF No. 213] to add an additional individual, Candida L. Girouard ("Girouard"), who had served as the Chief Compliance Officer for the Corporate Defendants and a trusted advisor to Dorfman. In addition to naming Girouard, the FTC sought to add as a basis for monetary relief Section 19 of the FTC Act, 15 U.S.C. § 57b. On October 31, 2019, the Court entered an Order granting Plaintiff's Motion for Leave to Amend Complaint [ECF No. 227]. On March 4, 2020, the FTC filed a Motion for Preliminary Injunction As to Defendant Candida Girouard [ECF No. 275], which was granted by Order of the Court dated April 2, 2020. *See* ECF No. 280.

This Motion is submitted in compliance with Section XVII of the Preliminary Injunction, which acknowledged that the Receiver and all personnel hired by the Receiver, including counsel to the Receiver and accountants, are entitled to reasonable compensation for the performance of duties pursuant to the Preliminary Injunction and for the cost of actual out-of-pocket expenses incurred by them, for the assets now held by, in the possession or control of, or which may be received by the Receivership Entities. *See* ECF No. 139. The Preliminary Injunction directs the

Receiver to file with the Court and serve on the parties periodic requests for the payment of such reasonable compensation. *Id.* Accordingly, the Receiver submits this Motion for the Court's consideration.

## **II. Work Performed by the Receiver and His Professionals**

### **A. The Professionals**

#### **1. Akerman LLP**

The Receiver is a partner at the law firm of Akerman LLP ("Akerman") and a founding member of Akerman's Fraud & Recovery Practice Group. The Receiver has practiced law for thirty years and specializes in receivership and bankruptcy cases. The Receiver has been appointed receiver in more than twenty-five state and federal receivership cases and has represented receivers and trustees in many other cases. The Receiver is working with a team of attorneys and paralegals at Akerman to administer this case. Since Akerman employs more than 700 lawyers and government affairs professionals through a network of 24 offices, the Receiver has ready access to professionals who specialize in litigation, real estate, corporate affairs, and other pertinent matters and has used their expertise to administer the receivership estate.

The Receiver has agreed to reduce his billing rate and the rates of his professionals for this case. Instead of their standard billing rates, which range from \$550.00 to \$780.00, all partners are billed at \$475; associate rates are capped at \$275; paralegals and paraprofessionals are capped at \$200, resulting in a blended rate of \$365.12. These discounts equate to a \$70,000.00 reduction in Akerman's fees. During the period covered by this Application, the Receiver and Akerman billed 857.7 hours and seek payment of fees in the sum of \$214,520.00 and reimbursement of expenses in the sum of \$4,632.72, for a total of \$219,152.72.

The Receiver's invoice is attached hereto as **Exhibit "3"**. The time entries are provided in chronological order, separated by task codes.

## **2. Kapila Mukamal, LLP**

Soneet Kapila, CPA, and the accounting firm Kapila Mukamal ("KM" or the "Accountants") provide accounting and forensic work for the Receiver. Mr. Kapila's practice is focused on restructuring, creditors' rights, bankruptcy, fiduciary matters and financial transactions litigation. He has conducted numerous forensic and fraud investigations, and has worked in conjunction with federal agencies including the FTC, the SEC, the FBI and the United States Attorney's Office. Mr. Kapila is also a panel trustee for the United States Bankruptcy Court for the Southern District of Florida.

During the period covered by this Application, KM billed 46.3 hours and seeks payment of fees in the sum of \$18,116.00 and reimbursement of expenses in the sum of \$191.83 for a total of \$18,307.83. KM's invoice is attached hereto as **Exhibit "4"**.

### **B. Summary of Work Performed by the Receiver and his Professionals**

The Receiver continued to implement the PI including securing, liquidating or maintaining assets for the benefit of the creditors of the Receivership Entities. As more fully discussed in the Receiver's Status Reports, the Receiver has accomplished much for the benefit of the Receivership Estate and consumers since his appointment. Such accomplishments include the following:

#### **1. The Receiver and Akerman**

- Immediately upon his appointment, the Receiver and his professionals, in coordination with the FTC, took steps to secure the Receivership Entities' domestic bank accounts, including Health Benefits One's two brokerage accounts and premier credit line with UBS. Although the credit line had a loan balance of \$2,959,864.57, there was sufficient funds in the brokerage accounts to satisfy the credit line and still recover more than \$2 million into the Receivership estate. On July 5, 2019 the Receiver filed a Motion For Authorization to Liquidate UBS Brokerage Accounts [ECF No. 179]. The Receiver subsequently filed a Reply [ECF No. 190] to Dorfman's Response [ECF No. 188] in opposition to the motion.

On August 5, 2019, the Court entered an Order authorizing the Receiver to liquidate the brokerage accounts and in conjunction with the liquidation, to repay the balance owing on the premier credit line. *See* ECF No. 196. The Receiver has liquidated the brokerage accounts and paid off the loan balance.

- The Defendants operated their businesses at three locations: their main office in Hollywood, Florida (the “Hollywood Office”); a call center located in Doral, Florida; and a call center located in Dallas, Texas. The Court previously authorized the Receiver to cancel the leases to the Doral and Dallas locations and a warehouse located in Pompano Beach, Florida. *See* ECF No. 158. The Receiver excluded the Hollywood Office from the motion because the Receiver intended to hold an auction of the personal property located at the Hollywood Office. On July 3, 2019, the Receiver filed a Motion for Authority (I) to Cancel Non-Residential Real Property Lease at Oakwood Business Center in Hollywood, Florida Effective August 1, 2019 or Upon Completion of Auction of Personal Property, Whichever is Later and (II) to Auction Personal Property and Abandon Remaining Items [ECF No. 178] and drafted the proposed Order approving the Receiver’s motion. The Receiver subsequently prepared a Reply [ECF No. 189] to Dorfman’s Response [ECF No. 187] in opposition to the Receiver’s motion. On August 5, 2019, the Court entered an Order granting Receiver’s motion. *See* ECF No. 195. The Receiver has terminated the lease for the Hollywood Office.
- The Receiver coordinated the auction of the office equipment with the auctioneer and addressed the equipment remaining on the premises after the conclusion of the auction. The Receiver researched and located a company to recycle the remaining computers and store the hard-drives. The Receiver drafted a Service Agreement and a Motion for Authority to Enter Into Information Technology Asset Disposition Services Agreement With Green Owl Tech Recycling, Inc. [ECF No. 203]. The Court entered an Order [ECF No. 208] approving the motion, over Dorfman’s objection.
- Although the Defendants did not own any real property, Dorfman has an interest in is an expensive, developable residential lot located in Las Vegas, Nevada. The Receiver secured the Receivership estates’ interest in this property, paid expenses relating to the property and conferred with prospective buyers. The Receiver is marketing the property for sale.
- The Receiver conferred with counsel for the FTC and Dorfman’s counsel regarding discovery matters, locating receivership assets and resolution of disputes in this case. The Receiver and his staff continued to respond to inquiries from policy holders, former employees, state and local government agencies and other interested parties. The Receiver’s staff created and maintained a database of interested parties.
- The Receiver worked with the Accountants on tax matters including inquiries from the IRS and state tax agencies and assisted the Accountants in gathering information in response to tax audits. The Receiver prepared for and attended a meeting with representatives from the IRS.

- The Receiver, with the assistance of e-discovery experts cataloged documents recovered from the Receivership Defendants' offices, and researched and responded to subpoenas and discovery requests.

## **2. Kapila Mukamal**

Shortly after the commencement of the receivership, the Receiver retained KM as his forensic accountant and financial advisor in this matter. Since the receivership commenced, KM performed the following tasks in order to perform their forensic accounting investigation:

- The Accountants analyzed the 2017 consolidated LLC tax return to determine 2018 LLC consolidation necessary to prepare the 2018 Form 1120S for Health Center Management, LLC.
- The Accountants reviewed and analyzed Quickbooks information for nine entities as well as case pleadings pertinent to 2018 tax reporting.
- The Accountants prepared consolidation of accounting information for 2018 and preparation of consolidated Health Center Management, LLC Form 1120S U.S. Income Tax return for an S corporation.
- The Accountants reviewed and responded to California payroll tax notices and other federal and state tax notices regarding the Receivership Entities.
- The Accountants reviewed and researched payments to foreign entities and reporting of foreign bank accounts.
- The Accountants conferred with an IRS tax examiner, reviewed historical files and other data to address document requests and gather available information for IRS.
- The Accountants prepared for and attended a meeting with the Receiver and IRS representatives regarding an audit of Receivership entities, Health Benefits One, LLC and Health Center Management, LLC.
- The Accountants prepared 2019 Automatic Extensions for the Receivership Entities.

## **III. The Steps the Receiver Intends to Take in the Future**

The Receiver has identified actions he intends to take, including, but not limited to disposing of the vehicles, and jewelry; selling the Las Vegas property; investigate the collectability of any accounts or loans receivable due to the Receivership Entities; repatriate funds from foreign accounts; identify additional assets of the receivership estate; investigate potential claims against

third persons who may have liability with respect to the Receivership Entities' pre-receivership business dealings. The Receiver will report on the results of any such investigations in future reports.

## **IX. Memorandum of Law**

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), *abrogated on other grounds, Blanchard v. Bergeron*, 489 U.S. 87, 109 S.Ct. 939, 103 L.Ed.2d 67 (1989). In *Johnson*, the court set forth twelve factors a court should consider in determining reasonableness of an attorneys' fees award in a particular case. *Id.*, 488 F.2d at 717-19. The Eleventh Circuit adopted these Johnson factors in *Norman v. Housing Authority of City of Montgomery*, 836 F.2d 1292, 1298-99 (11th Cir. 1988).

### **A. APPLICATION OF THE JOHNSON FACTORS**

#### **1. Time and Labor Required**

The foregoing summary, together with the Exhibits attached hereto, details the time, nature and extent of the professional services the Receiver and his professionals rendered during the period covered by this Application. The hour's expended evidence the extensive time devoted to this matter.

#### **2. The Novelty and Difficulty of the Service**

This case presents some interesting issues from a receivership perspective. The Receivership Entities sold so called health "insurance" policies to tens of thousands of people across the country. The Receiver worked with FTC to provide notice to the defrauded consumers



to give them the ability to terminate such policies and enable them to enroll in ACA compliant plans. This protected thousands of customers from being further victimized.

### **3. The Skill Requisite to Perform the Services Properly**

In order to perform the legal services enumerated herein properly, substantive legal knowledge in the fields of litigation, healthcare and real estate is required. Moreover, the Receiver has extensive experience as a court-appointed Receiver. His attorneys and staff are also well versed in substantive and procedure matters that arise during the representation of Receivers. KM's forensic skills were instrumental in their analysis of the financial records of the Receivership Entities and reconstruction of the transfers made by and among the Receivership Entities.

### **4. The Preclusion of Other Employment**

Initially, the Receiver, his attorneys and accountants devoted great efforts and numerous professionals to this case, which for a limited period of time may have prevented them from focusing on other cases. However, the Receiver now works with a smaller group of professionals who are well versed in administering a receivership case. It has not been necessary for the Receiver or his professionals to turn away other work due to this appointment.

### **5. The Customary Fee**

The Receiver has agreed to reduce his billing rate and the rates of his professionals for this case. Instead of their standard billing rates, which range from \$550 to \$780, all partners are billed at \$475; associate rates are capped at \$275; paralegals and paraprofessionals are capped at \$200. As a result, the rates charged by Applicant are significantly lower than the rates for attorneys within the Southern District of Florida of similar skill and reputation.

### **6. Whether the Fee is Fixed or Contingent**

The professionals' compensation is not fixed, as it is subject to the sufficiency of the estate to compensate the Receiver for his services. It is not contingent in the classic sense whereby compensation will only be given if the Receiver is successful in recovering money for creditors; however, it is contingent in the sense that it is subject to the availability of unencumbered funds and this Court's approval. There are presently funds available to pay the professionals for their services without causing a drain on the resources available to otherwise administer the case.

**7. Time Limitations Imposed by the Client or Other Circumstances**

As is the nature of receivership cases, the number of hours expended during the time covered by the initial fee application is usually higher than for subsequent fee applications. The initial responsibilities include securing the leased premises and assets of the Receivership Entities, notifying creditors and interested parties, taking control of bank accounts and analyzing business and banking records. However, after the completion of the initial phase in a new receivership case, the Receiver currently with a core group of professionals who assist him in his receivership cases and are skilled at administering such cases.

**8. Amount involved and the results obtained**

The Receiver has shut down the business operations of the Receivership Entities and frozen \$3.1 million in the Receivership Entities' bank accounts. He secured luxury vehicles,; 13 pieces of jewelry; various sports memorabilia and placed a lien on undeveloped residential real property in Las Vegas. The Receiver holds more than \$20 million in trust representing the proceeds of assets and commissions on health plans sold by Simple Health.

**9. Experience, Reputation and Ability of Applicant**

The Receiver has practiced law for thirty years and specializes in receivership and bankruptcy cases. He has been appointed receiver in more than twenty-five state and federal

receivership cases and has represented receivers and trustees in many other cases. Akerman is an established law firm having substantial experience dealing with healthcare issues, commercial litigation, corporate and real estate matters. Mr. Kapila has conducted numerous forensic and fraud investigations, and has worked in conjunction with many federal agencies. The attorneys and accountants have extensive experience with the avoidance and recovery of fraudulent transfers should it be necessary in this case.

**10. The Undesirability of the Case**

The case is not undesirable. The Receiver is honored to be selected to administer this case.

**11. The Nature and Length of the Professional Relationship**

The Receiver and his professionals have no prior relationship with the Defendants.

**12. Awards in Similar Cases**

The amount requested herein are not unreasonable in terms of awards in cases of like magnitude and complexity.

**B. Reimbursement of Expenses**

A receiver appointed by a court who reasonably and diligently discharges his duties is entitled to be fairly compensated for services rendered and expenses incurred. *See SEC v. Byers*, 590 F.Supp.2d 637, 644 (S.D.N.Y. 2008); *see also SEC v. Elliott*, 953 F.2d 1560 (11th Cir. 1992) (“[I]f a receiver reasonably and diligently discharges his duties, he is entitled to compensation.”).

As more fully described herein and supported by the time records, the Receiver and his professionals have reasonably and diligently discharged their duties, and provided a benefit to the receivership estate, the investors and creditors.

**WHEREFORE**, the Receiver seeks entry of an Order, in the form attached hereto as **Exhibit “5”**, granting this motion and awarding the Receiver and his professionals their interim

fees, reimbursement of costs as follows: (i) for the Receiver and Akerman, payment of fees in the sum of \$214,472.50 and reimbursement of expenses in the sum of \$4,632.72, for a total of \$219,152.72; (ii) for Kapila Mukamal, payment of fees in the sum of \$18,116.00 and reimbursement of expenses in the sum of \$191.83 for a total of \$18,307.83; and (iii) for such other relief that is just and proper.

**LOCAL RULE CERTIFICATION**

The Receiver hereby certifies that on May 15, 2020, his counsel circulated a copy of this Motion via email to counsel for the Plaintiff FTC, counsel for Defendant Steven Dorfman and counsel for Defendant Candida L. Girouard via email and requested that pursuant to SDFL Local Rule 7.1(3), they review and contact the Receiver should they have any comments. Counsel for the FTC has responded and has no objection to the relief requested in the Motion. On May 26, 2020, the Receiver sent a second request for comment via email to counsel for Defendant Steven Dorfman. As of the filing of this Motion, the Receiver has not received any comments from counsel for Defendant Steven Dorfman and counsel for Defendant Candida L. Girouard. A hearing is requested only in the event that someone files an objection thereto.

Respectfully submitted,

/s/ Michael I. Goldberg  
Michael I. Goldberg, Esq.  
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*Court-Appointed Receiver*  
AKERMAN LLP  
Las Olas Centre II, Suite 1600  
350 East Las Olas Boulevard  
Fort Lauderdale, FL 33301-2999  
Phone: (954) 463-2700  
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**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that a true and correct copy of the foregoing was served on this May 29, 2020 via the Court's notice of electronic filing on all CM/ECF registered users entitled to notice in this case as indicated on the attached Service List.

By: s/ Michael I. Goldberg  
Michael I. Goldberg, Esq.

**SERVICE LIST**

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*Counsel for Candida L. Girouard*

**Exhibit 1**

**CERTIFICATION**

STATE OF FLORIDA    )  
  ) SS:  
COUNTY OF BROWARD )

**BEFORE ME**, the undersigned authority, personally appeared **MICHAEL I. GOLDBERG** (the “Applicant”), who, after first having been duly sworn, deposes and says:

1.       The Applicant is a partner in the law firm of Akerman LLP (“Akerman”) and the Receiver in this action. This Certification is based on the Applicant’s first-hand knowledge of and review of the books, records and documents prepared and maintained by Akerman in the ordinary course of its business. The Applicant knows that the facts contained in this motion regarding work performed by the Receiver and his staff and the facts contained in this Certification are true, and the Applicant is authorized by Akerman to make this Certification. Having reviewed the time records and data which support the motion, the Applicant further certifies that said motion is well grounded in fact and justified.

2.       The billing records of Akerman which are attached to this Application are true and correct copies of the records maintained by Akerman. These records were made at or near the time the acts, events, conditions or opinions described in such records occurred or were made. The Applicant knows that the records were made by persons with knowledge of the transactions or occurrences described in such records or that the information contained in the records was transmitted by a person with knowledge of the transactions or occurrences described in the records. The records were kept in the ordinary course of the regularly conducted business activity of Akerman and it is the regular business practice of Akerman to prepare these records.



3. To the best of the Applicant's knowledge, information and belief formed after reasonable inquiry, this motion and all fees and expenses herein are true and accurate and comply with the Billing Instructions for Receivers in Civil Actions Commenced by the SEC.

4. All fees contained in this Application are based on the rates listed in the fee schedule attached hereto and such fees are reasonable, necessary and commensurate with the skill and experience required for the activity performed.

5. The Applicant has 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).

6. In seeking reimbursement for a service which Akerman justifiably purchased or contracted for from a third party, the Applicant requests reimbursement only for a service which the Applicant justifiably purchased or contracted for from a third party, the Applicant requests reimbursement only for the amount billed to the Applicant by the third-party vendor and paid by the Applicant to such vendor. If such services are performed by the Applicant, the Applicant will certify that he is not making a profit on such reimbursable service.

By: /s/Michael I. Goldberg  
Michael I. Goldberg, Esq.  
Court Appointed Receiver

**Exhibit 2(a)****Total Compensation and Expenses Requested**

**2nd Interim Fee Application  
July 1, 2018 - February 29, 2020**

<b>Name</b>	<b>Specialty</b>	<b>Hours</b>	<b>Fees</b>	<b>Expenses</b>	<b>Total</b>
Receiver and Akerman LLP	Attorneys	857.70	\$214,520.00	\$4,632.72	\$219,152.72
Kapila Mukamal	Accountants	46.30	\$18,116.00	\$191.83	\$18,307.83
<b>Total</b>		<b>904.00</b>	<b>\$232,636.00</b>	<b>\$4,824.55</b>	<b>\$237,460.55</b>

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**Exhibit 2(b)****Amounts Previously Requested, and  
Total Compensation and Expenses Previously Awarded****1st Interim Fee Application  
April 13, 2016 - October 31, 2016**

<b>Name</b>	<b>Specialty</b>	<b>Hours</b>	<b>Fees</b>	<b>Expenses</b>	<b>Total</b>
Receiver and Akerman LLP	Attorneys	1,610.20	\$587,930.00	\$14,264.60	\$602,194.60
Kapila Mukamal	Accountants	281.90	\$81,222.40	\$1,757.36	\$82,979.76
<b>Total</b>		<b>1,892.10</b>	<b>\$669,152.40</b>	<b>\$16,021.96</b>	<b>\$685,174.36</b>

**Exhibit 5**

**Proposed Order**

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

**CASE NO. 18-CV-62593-GAYLES**

FEDERAL TRADE COMMISSION,

Plaintiff,

vs.

SIMPLE HEALTH PLANS LLC, et al,

Defendants.

---

**ORDER GRANTING RECEIVER'S SECOND MOTION FOR  
AWARD OF PROFESSIONAL FEES AND REIMBURSEMENT OF EXPENSES  
FOR THE PERIOD OF JULY 1, 2019 – FEBRUARY 29, 2020**

**THIS MATTER** came before the Court without hearing upon the Second Motion for Award of Professional Fees and Reimbursement of Expenses for the Period of July 1, 2019 – February 29, 2020 (the “Motion”) [ECF No. \_\_\_\_] filed by Michael I. Goldberg, the Court-appointed receiver<sup>1</sup> (the “Receiver”), pursuant of Section XVIII of the Preliminary Injunction [ECF No. 139]. The Court, having reviewed the Application, being advised that counsel for the Plaintiff Federal Trade Commission has no objection to the relief requested in the Motion, and that counsel for Defendants Steven Dorfman and Candida L. Girouard have not commented on the Motion, and finding that the Receiver has made a sufficient and proper showing in support of the relief requested,

**IT IS ORDERED, ADJUDGED AND DECREED**, as follows:

1. The Motion is **GRANTED**.

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<sup>1</sup> The Court-appointed Receiver over Defendants Simple Health Plans LLC, Health Benefits One LLC, Health Center Management LLC, Innovative Customer Care LLC, Simple Insurance Lead LLC, Senior Benefits One LLC, and each of their subsidiaries, affiliates, and successors (collectively, the “Receivership Entities”).

2. The Receiver and his professionals are awarded their interim fees and reimbursement of costs for the period of July 1, 2019 – February 29, 2020 in the amounts set forth in the Application.

**DONE AND ORDERED** in Chambers at Miami, Florida this \_\_\_ day of \_\_\_\_\_.

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DARRIN P. GAYLES  
UNITED STATES DISTRICT COURT JUDGE