

EXHIBIT D

GUTTILLA MURPHY ANDERSON, P.C.

City North
 5415 E. High St., Suite 200
 Phoenix, Arizona 85054
 (480) 304-8300

October 12, 2013

Rose Marketing
 Peter S. Davis
 Simon Consulting, LLC
 The Great American Tower
 3200 North Central, Suite 2460
 Phoenix, Arizona 85012

Invoice No.: 19460
 Period Ending: August 31, 2013

Client ID: 1825

Rose Marketing Receivership

		FEES	COSTS	TOTAL
1825-001	General	32,237.50	1,237.70	33,475.20

-----Summary of Attorney and Paralegal Time-----

Patrick M. Murphy	5.00 @	315.00 /hr	1,575.00
Ryan W. Anderson	67.30 @	315.00 /hr	21,199.50
Cindy M. Ambrozic	8.80 @	150.00 /hr	1,320.00
Joanellen Campanaro	0.60 @	150.00 /hr	90.00
Marty Murphy	11.60 @	150.00 /hr	1,740.00
Ryan R. Seidel	21.40 @	295.00 /hr	6,313.00

Total Current Billing:

\$ 33,475.20

(This is the current amount owed and does not include unpaid amounts from prior invoices)

Exhibit 2

GUTTILLA MURPHY ANDERSON, P.C.

City North
5415 E. High St., Suite 200
Phoenix, Arizona 85054

(480) 304-8300

October 12, 2013

Rose Marketing
Peter S. Davis
Simon Consulting, LLC
The Great American Tower
3200 North Central, Suite 2460
Phoenix, Arizona 85012

STATEMENT

Invoice No.: 19460

Period Ending: August 31, 2013

1825-001: General

PROFESSIONAL SERVICES			HOURS	AMOUNT
8/2/2013	RWA	Read and respond to a series of e-mails from Receiver re: new Rose Marking Receivership; Meet with Cindy Ambrozic; Draft e-mail to Cindy Ambrozic re: initial issues in Rose Marketing Receivership. Draft series of e-mails to Receiver re: initial issues	1.50	472.50
8/5/2013	RWA	Participate in telephone meeting with representatives of the Receivers staff re: potential implementation of Receivership Order. Read and respond to a series of e-mails from Peter S. Davis re: same	1.40	441.00
8/6/2013	RWA	Participate in Meeting with FTC re: implementation of Receivership Order. Review TRO and Appointment of Temporary Receivership Order. Review volumes of pleading and supporting affidavits related to FTC vs. Rose Marketing. Outline various issues and connections in preparation for Implementation. Edit and Finalize pleadings related to the Bond. Read and respond to various e-mails regarding new FTC case. Organize documents to send letters to various financial institutions regardnig asset freeze	8.00	2,520.00
8/6/2013	CMA	Meet with Ryan Anderson; draft and finalize Notice of Posting Bond of Temporary Receiver; telephone with clerk of the court to verify the registration of the Power of Attorney of the name on the bond; meet with Ryan Anderson informing him that person named on the bond as the Power of Attorney is not registered with the Court; telephone call with Peter Davis' office regarding the registration of the name on the Power of Attorney on the bond with United States District Court ; travelled to Peter Davis' office to pick up new bond; travel to USDC to file the Notice of Posting Bond with the Clerk of the Court; email to Peter Davis' office sending them pdf copy of the filed Notice of Filing Bond.	2.50	375.00
8/6/2013	RRS	Conference with Ryan Anderson re: new FTC receivership implementation, facts, issues in case, action items during implementation; review email from Ryan Anderson re: implementation details; review TRO and discuss additional items re: same with Ryan Anderson; review FTC affidavits and	3.80	1,121.00

		additional pertinent documents supplied by FTC in preparation for upcoming receivership implementation; compile brief notes in preparation for employee interviews during implementation.		
8/7/2013	PMM	Review Court's order and revise and finalize letters to Global Payments and Merrick Bank; instructions to Legal Assistant	0.70	220.50
8/7/2013	RWA	Meet with Peter S. Davis and FTC re: implementation of Receivership; Implement Receivership at 1717 Northern Location. Interview employees and address issues related to implementation; participate in series of telephone conferences with Receiver re: extent of Temporary Receivership; Interview Defendant Leary Darling and review documents in 1717 Northern related to Receivership Defendants Legal Docs LLC and First Business LLC. Meet with Receiver at 8125 business location and discuss developments and action items	11.00	3,465.00
8/7/2013	MM	Work on FTC receivership case; meet for staging, arrive on site #1 with Peter Davis' team; shut down telemarketing operations and other related businesses; conduct exit interviews for employees; search properties for records; meeting with Lance Himes, Peter Davis and Leary Darling; work with FTC team reviewing documents; miscellaneous duties associated with the receiver's process to execute temporary restraining order	11.60	1,740.00
8/7/2013	RRS	Meet with P. Davis and FTC re: implementation of receivership; implement receivership at 1717 Northern Ave location; conduct series of employee interviews and address issues related to implementation, business operations, related entities, and other related matters; series of telephone calls with S. Evans re: receivership implementation developments at 8125 19th Ave location and issues being confronted by S. Evans and Receiver at location, additional developments re: same; conduct series of conferences with Ryan Anderson re: same; compile notes re: employee interviews, confer with Ryan Anderson and FTC re: findings related to same; visit 8125 19th Ave location and meet with Receiver re: developments and action items at location related to implementation; assist receiver at location re: strategy, employee and defendant interviews, additional implementation issues.	11.90	3,510.50
8/8/2013	RWA	Review notes and Draft e-mail to Receiver and his staff re: initial issues in Rose Marketing Receivership. Edit and Finalize Notice of Appearance, Dictate letter to Mel McDonald re: asset Freeze. Telephone to Scott Evans and Jessie Corn re: initial issues; Draft correspondence to Leslie Luck re: Asset Freeze. Edit and Finalize letter to Mel McDonald re: same. Read and respond to series of e-mails from Receiver re: investigation into assets. Read e-mail response from Leslie Luck. Participate in series of telephonic meeting with Peter Davis and Scott Evans re: recent developments. Telephone from Dr. Luxenburg, landlord at 1717 and 8125 locations re: implementation of Receivership Order.	6.10	1,921.50
8/8/2013	CMA	Read email from Ryan W. Anderson; draft and finalize Notice of Appearance.	0.50	75.00
8/8/2013	JC	Communication with Sara Beretta regarding voicemail from Jess Gabbert with First International Bank and Trust in Elgin, ND requesting Ryan Anderson's legal advice regarding providing date of birth or Social Security Number of a Dino Mitchell.	0.20	30.00

8/8/2013	RRS	Meet with Ryan Anderson to discuss receivership implementation, latest developments, strategy going forward with expansion of receivership, issues and projects going forward re: same; review Ryan Anderson detailed memorandum re: initial action items; confer with Ryan Anderson re: employee interview summaries; compile all notes from employee summaries, begin drafting memorandums re: same.	0.80	236.00
8/9/2013	RWA	Telephone from Peter S. Davis re: development in FTC action and interviews with Lance and related parties	0.50	157.50
8/9/2013	RWA	Telephone to Matt Hayes, counsel to Lance Himes, re: implementation of Receivership. Read and respond to a series of e-mails from Peter S. Davis re: developments. Telephone from Elliot Burg with Vermont Attorney General's Office; review e-mail from Oregon AG's office sent to Receiver and review attached documents regarding same. Telephone to Peter S. Davis re: developments. Telephone from Oregon AG's office re: FTC implementation on Receivership	2.90	913.50
8/12/2013	PMM	Read fax response from Global Payments; instructions to Legal Assistant and meet with Ryan Anderson on various pending issues; instructions to Legal Assistant on obtaining copies of papers filed in the Arizona forfeiture action	0.50	157.50
8/12/2013	RWA	Telephone from Scott Evans and Jessica Corn re: new merchant accounts and updates on implementation of TRO. Telephone from David Stewart re: Litigation against Receivership Defendants; Review series of e-mails from FTC re: victims as owners of telemarketing operations. Review report re: Richard Holmes. Telephone to Peter Davis re: e-mails re: Lukeroy Rose operations	1.50	472.50
8/12/2013	RWA	Participate in telephone call with Mel McDonald re: FTC enforcement action; draft e-mail to Receiver re: same. Exchange series of e-mails with Leslie Luck re: lack of funds at Global Payments. Draft e-mail to Atty Ammerman re: same. Meet with Pat Murphy to discuss issues in case	1.00	315.00
8/12/2013	RWA	Read and Respond to series of e-mails from Peter S. Davis re: investigation into further Receivership entities. Review Order and meet with Cindy Ambrozic re: notice of TRO to Merchant Services LLC. Edit and finalize letter to Merchant Services Inc. Draft e-mail to Jessica Corn re: same	0.80	252.00
8/12/2013	RWA	Review and respond to series of e-mails from Receiver re: service of TRO and merchant accounts identified	0.40	126.00
8/12/2013	CMA	Read email from Ryan Anderson; meet with Ryan Anderson; draft and finalize freeze letter to Merchant Services.	0.20	30.00
8/12/2013	CMA	Read email from Pat Murphy regarding the State Forfeiture action; request from Court copies of pleadings which have been filed in the forfeiture case	0.20	30.00
8/13/2013	PMM	Read emails and discuss the addition of other businesses to the receivership; exchange emails with the Receiver's staff regarding Section 754 notices; email to Ryan Anderson on evidence of new entities	1.10	346.50
8/13/2013	RWA	Participate in lengthy telephonic conference with Janet Ammerman Esq. Re: issues in FTC case. Telephone to Peter S. Davis re: same. Read and respond to a series of e-mails from Leslie Luck Esq. General counsel for Global Payments. Telephone from Janet Ammerman re: seizure of business	3.20	1,008.00

		locations. Telephone from Jessica Corn re: action items in FTC case. Edit draft of initial Receivers report. Edit draft of Receiver's report to, among other things, include information of the seizure of the 1717 Northern offices		
8/13/2013	RWA	Participate in telephone from Receiver re: updates in Rose Marketing. Review e-mails re: evidence to new location. Draft series of e-mails to Receiver re: same. Read letter from Mel McDonald re: meeting with FTC and request to cooperate	1.20	378.00
8/13/2013	RWA	Edit and Finalize Pet #1. Exchange series of e-mails with Receiver re: report and issues with service. Draft e-mail to FTC re: service on Receiver for corporate defendants	0.80	252.00
8/13/2013	RWA	Read and respond to e-mails from Matthew Hayes re: interview with Lance Hines. Read e-mail from Pat Murphy re: analysis of evidence re: new locations. Read and respond to e-mails from Peter S. Davis.	0.40	126.00
8/14/2013	PMM	Meet with Ryan Anderson on various issues; return telephone call from Kevin regarding the Section 754 notices; revise Petition 1 and 2 and instructions to Legal Assistant; review 754 list and instructions to Legal Assistant	2.20	693.00
8/14/2013	RWA	Telephone from Russell Hilton Esq. re: scope of TRO/Asset Freeze; Edit and Finalize Initial Status report of Receiver in Rose Marketing Receivership; Read e-mail from Leslie Luck re: additional account located and list of potential accounts for additional review and review spreadsheet of potential accounts. Telephone from Jessie Corn re: additional Global Payments accounts. Draft e-mail to Receivers staff re: same. Review evidence developed by FTC to new location at 4810 N. Black Canyon. Draft detailed e-mail to Trustee with legal opinion on sufficiency of evidence supporting entry of location	2.10	661.50
8/14/2013	RWA	Read letter from Mel McDonald re: assets in possession, review provisions of TRO related to the turnover of assets and dictate letter in response. Edit and Finalize letter in response. Participate in telephone call with Peter S. Davis re: developments	0.40	126.00
8/14/2013	RWA	Participate in meeting with Receiver to prepare for Hearing. Participate in hearing in FTC vs. Money Now Funded; Meet with FTC and Receiver re: developments	4.00	1,260.00
8/14/2013	CMA	Meet with attorney; draft and finalize Temporary Receiver's Initial Status Report; email to Peter Davis, Mel McDonald and Matt Hayes pdf copy of the filed status report; email to Peter Davis pdf copy of faxed correspondence dated August 14, 2013 from Leslie De Lara Luck as a supplement to Global Payments August 12th letter;	0.90	135.00
8/14/2013	JC	Read Minute Entry dated 8/14/13 for proceedings held before Judge Silver: Show Case Hearing held on 8/14/13. Ordered granting Preliminary Injunction without objection by defendants and that Plaintiff's shall submit a proposed form of Order and that Status Report is due 9/3/13.	0.20	30.00
8/14/2013	RRS	Review receiver's initial status report in anticipation of today's hearing (0.4); confer with Ryan Anderson re: status of case and hearing issues (0.2).	0.60	177.00
8/14/2013	RRS	Meet with client and FTC at client's office with Ryan Anderson re: strategy and preparation for hearing on preliminary injunction (1.6); attend hearing on preliminary injunction (1.8);	4.30	1,268.50

		confer with clients following hearing re: strategy and action items going forward with receivership, issues related to expansion of receivership entities (0.9)		
8/15/2013	RWA	Review e-mail from James Evans and review FTC proposed Preliminary Injunction Order; Review series of e-mails from Receiver re: summary of factoring defendants and evidence related to the involvement in the scheme and related merchant accounts. Read and respond to series of e-mails from Scott Evans re: access to business locations. Read e-mail from Atty Cusher re: modifications to Preliminary Injunction Order and response by FTC with modified language. Read e-mail from Atty McDonald re: demand for attorneys fees	2.10	661.50
8/15/2013	RWA	Read e-mail from FTC counsel re: submission of Proposed Preliminary Injunction and Notice re: same. Update Receiver. Participate in telephone call with Scott Evans and Jessie Corn re: action items	1.90	598.50
8/15/2013	RWA	Read letter from Mel McDonald re: turnover of funds. Telephone to Atty McDonald re: same	0.40	126.00
8/15/2013	CMA	Read email from Diane Weeks of Mel McDonald's office regarding turnover of \$400,000; respond to email	0.20	30.00
8/16/2013	RWA	Read reply to Objection to Preliminary Injunction	0.20	63.00
8/16/2013	RWA	Review e-mail from FTC re: assets frozen by the Arizona Corporation Commission. Telephone from Janet Ammerman re: pending issues in case. Read e-mail from Trust One re: reserve accounts. Read and respond to e-mail from Scott Evans re: office move and Torres Financial. Read e-mail from FTC to Matt Hayes re denial of attorney fees. Read e-mail from Janet Ammerman re: review of Global Payments list of additional	1.50	472.50
8/16/2013	JC	Prepare transmittal letter to Peter Davis enclosing \$400,000.00 check from Jones, Skelton & Hochuli, PLC.	0.20	30.00
8/19/2013	RWA	Edit Draft Petition #1 and Draft Petition #2	0.50	157.50
8/19/2013	RWA	Read and respond to e-mail from Leslie Luck re: William Claspell - WBDC Inc., merchant no. 000027 1681	0.20	63.00
8/19/2013	RWA	Review Court's Preliminary Injunction Order and compare to proposed Order lodged with the Court; Draft e-mail to the FTC re: edits to preliminary injunction order; Draft e-mail to Receiver re: developments	1.20	378.00
8/19/2013	CMA	Read email from Ryan Anderson; draft freeze letter to EVO Merchant Services; update contacts in Prolaw	0.20	30.00
8/19/2013	CMA	Read email from Jessica Corn of Peter Davis' office; reply to email from Jessica Corn sending her pdf copies of the freeze letters that have been previously sent	0.20	30.00
8/20/2013	RWA	Edit and Finalize 754 Notices and edit and finalize letters to	0.50	157.50
8/20/2013	RWA	Read e-mail from Janet Ammerman re: Preliminary Injunction Order. Edit and Finalize Pet No 1 and Pet No 2; Draft e-mail to Janet Ammerman re: Pet No 1 and 2	1.10	346.50
8/20/2013	RWA	Read e-mail from Matt Hayes re: communications from Leary Darling. Update the Receiver re: same	0.30	94.50
8/21/2013	PMM	Review \$754 filings, sign checks and instructions to Legal Assistant; review letter from Global Payments and email to Peter Davis; instructions to Legal Assistant	0.50	157.50
8/21/2013	RWA	Participate in telephonic conference with FTC re: Pet No 1 and	1.00	315.00

		Pet No. 2. and Strategic Media Advertising LLC; Telephone from Peter S. Davis re: FTC call. Meet with Pat Murphy to discuss same. Prepare e-mail to Peter S. Davis re: developments		
8/21/2013	RWA	Read and respond to e-mail from Scott Evans re: setting up bank accounts for FTC case. Read and respond to e-mails from Sara Barretta re: same	0.20	63.00
8/21/2013	RWA	Edit and Finalize Letters and Notice of Filing Pursuant to 28 U.S.C. §754 in USDC, Western District of Pennsylvania USDC, Northern District of Alabama USDC, Southern District of New York USDC, Middle District of North Carolina USDC, Western District of Texas USDC, District of South Dakota USDC, District of Minnesota USDC, District of North Dakota USDC and District of Nebraska; Read e-mail from Peter S. Davis re: Petitions No 1 and 2.	0.70	220.50
8/22/2013	RWA	Participate in telephonic conference with Receiver and Janet Ammerman re: developments in investigaiton	0.70	220.50
8/22/2013	RWA	Telephone from Scott Evans re: issues with vacating properties in FTC vs. Money Now Funded	0.20	63.00
8/22/2013	RWA	Telephone from Alan Baskin re: potential enagement for Leary Darling	0.20	63.00
8/23/2013	RWA	Telephone from Scott Evans re: status of investigaiton into additional entities in FTC case	0.20	63.00
8/23/2013	RWA	Read and respond to e-mail from Janet Ammerman re: investigaiton into pre-receivership legal fees paid to Jones Skelton and Hochuli. Read and respond to additional e-mail from Janet Ammerman re: same	0.50	157.50
8/24/2013	RWA	Read e-mail from Booker Evans and draft e-mail to Peter S. Davis re: interview of Lukeroy. Review forefieture complaint. Read and respond to e-mail from Peter S. Davis re: interviews with Lance and Leary and Lance Hines. Review e-mail from Scott Evans and review Spreadsheet of potential affiliated entities. Read e-mail from Janet Ammerman and review subpoena's realted to attorney fees paid to Jones Skelton	1.10	346.50
8/26/2013	RWA	Read e-mail from Oregon AG re: restitution. Draft response. Exchange e-mails with Receiver and Booker Evans seeking to conduct an interview of Lukeroy Rose	0.30	94.50
8/26/2013	RWA	Edit and Revise Petition #1 and #2. Participate in telephone call with Receiver re: status of abandonmnet of property in Receivership. Draft e-mail to FTC with revised petitions	0.90	283.50
8/26/2013	RWA	Read e-mail from Janet Ammeran re: objections to Pet #1 and #2. Review case law re: necessity to employ counsel/accounting firm and draft response. Edit and Finalize Petition #1 and #2.	1.50	472.50
8/26/2013	CMA	Meet with Ryan Anderson; review and finalize petition numbers 1 and 2; email to Judge Silver and Peter Davis pdf copies of the filed petitions and proposed orders.	1.50	225.00
8/27/2013	RWA	Edit and Finalize Petiton #3. Draft e-mail to Peter S. Davis re: same	0.70	220.50
8/27/2013	CMA	Meet with Ryan Anderson; read email from Ryan Anderson; draft and finalize Petition for Order Authorizing The Abandonment Of Certain Office Furniture And Equipment; email to Judge Silver and Peter Davis pdf copies of the filed	1.00	150.00

		petition and proposed order.		
8/28/2013	RWA	Participate in telephone call with Scott Evans re: factual support to petition to expand the Receivership. Review Orders from Court re: Attorney fee dispute. Review Orders re: appointment of Receiver	0.60	189.00
8/28/2013	CMA	Read Order from the Court dated August 27, 2013 ordering that Plaintiff file a response to the motion for attorney's fees no later than August 30, 2013 at 12:00 P.M. and ordering that attorney Melvin McDonald file a notice of appearance specifying which parties he represents no later than August 30, 2013 at 12:00 P.M; prepare summary and email to assigned attorneys and support staff.	0.20	30.00
8/28/2013	CMA	Telephone call to the Clerk of the United States District Court regarding the procedures for filing the Notice of Filing Pursuant to 28 USC 754; finalize Notice; update computer.	0.50	75.00
8/28/2013	CMA	Read Order from the Court dated August 28, 2013, vacating the Preliminary Injunction Hearing set for August 29, 2013 at 4:30.p.m. Further ordering that if Plaintiff wishes to file a motion extending the deadline for the TRO with regards to defendants Cordell Bess, Christopher Grimes, Ronald Hobbs, Clinton Rackley and Virginia Rios, the motion must be filed no later than August 29, 2013 at 2:00 p.m; the motion must be filed no later than August 29, 2013 at 2:00 p.m;prepare summary and email to assigned attorneys and support staff.	0.20	30.00
8/29/2013	RWA	Read FTC motion for Alternative service	0.40	126.00
8/29/2013	CMA	Draft and finalize Notice of Filing Pursuant to 28 USC 754 for the the Northern District of Georgia, Atlanta Division; telephone call to the Clerk of the Court for the Northern District of Georgia regarding their requirements for filing of the Notice; draft and finalize letter to the Clerk of the Court.	0.50	75.00
8/30/2013	RWA	Telephone from Receiver re: status of investigation into Receivership defendant affiliated entities	0.30	94.50
8/30/2013	RWA	Review voicemail from attorney Michael Gerity Esq requesting confirmation that civil action not subject to litigaiton stay under Receivership Order. Review State Court Complaint and Receivership Order. Draft e-mail to Atty Gerity in response. Read and respond to e-mails from Booker Evans Esq. attempting to set up interview.	0.70	220.50

Total Hours: 114.70

Professional Services Subtotal \$ 32,237.50

COSTS AND EXPENSES

AMOUNT

8/14/2013	Parking for TRO Hearing	10.00
8/19/2013	United States District Court of North Dakota - Filing Fee	46.00
8/19/2013	United States District Court of Minnesota - Filing Fee	46.00
8/20/2013	United States District Court of South Dakota - Filing Fee	46.00
8/20/2013	United States District Court, Southern District of New York - Filing Fee	46.00
8/20/2013	United States District Court, Middle District of North Carolina - Filing Fee	46.00
8/20/2013	United States District Court for the Western District of Texas - Filing Fee	46.00
8/20/2013	United States District Court of Nebraska - Filing Fee	46.00
8/21/2013	Federal Express	58.32

8/21/2013	United States District Court of Alabama - Northern District - Filing Fee	46.00
8/21/2013	E-Z Messenger, an Executive Process Company	88.85
8/21/2013	Federal Express	58.32
8/21/2013	Federal Express	63.64
8/21/2013	Federal Express	63.64
8/21/2013	Federal Express	63.64
8/21/2013	Federal Express	58.32
8/21/2013	Federal Express	49.10
8/21/2013	Federal Express	58.32
8/21/2013	Federal Express	62.01
8/23/2013	United States District Court for the Western District of Pennsylvania - Filing Fee	46.00
8/28/2013	United States District Court, Middle District of Georgia - Filing Fee	46.00
8/29/2013	United States District Court, Northern District of Georgia - Filing Fee	46.00
8/29/2013	Federal Express	62.01
8/31/2013	Monthly Pacer Usage Charges	14.40
8/31/2013	Postage Monthly Postage expense	21.13

Costs and Expenses Subtotal	\$	<u>1,237.70</u>
-----------------------------	----	-----------------

MATTER SUBTOTAL:	\$	<u>33,475.20</u>
------------------	----	------------------

Total Current Billing:	\$	<u>33,475.20</u>
-------------------------------	-----------	-------------------------

(This is the current amount owed and does not include unpaid amounts from prior invoices)