

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

CASE NO. 0:18-cv-61991-BB

SECURITIES AND EXCHANGE COMMISSION,

Plaintiff,

v.

1 GLOBAL CAPITAL LLC, and
CARL RUDERMAN,

Defendants, and

1 WEST CAPITAL LLC,
BRIGHT SMILE FINANCING, LLC,
BRR BLOCK INC.,
DIGI SOUTH LLC,
GANADOR ENTERPRISES, LLC,
MEDIA PAY LLC
PAY NOW DIRECT LLC, and
RUDERMAN FAMILY TRUST,

Relief Defendants.

**RECEIVER'S MOTION TO EMPLOY
ACCOUNTING PROFESSIONALS *NUNC PRO TUNC***

The Court-appointed receiver, Jon A. Sale (the "Receiver"), not individually, but solely in his capacity as receiver (the "Receiver") for Bright Smile Financing, LLC; BRR Block Inc.; Digi South LLC; Ganador Enterprises, LLC; Media Pay LLC; and Pay Now Direct LLC (the "Receivership Entities"), by and through his undersigned counsel, respectfully submits this Motion to Employ Accounting Professionals *Nunc Pro Tunc* as of August 28, 2018. In support, the Receiver states:

1. The Securities & Exchange Commission (“SEC”) initiated this action on August 23, 2018 [D.E. 1]. That same day, the Court entered a sealed order appointing Jon A. Sale, Esq. as Receiver for the Receivership Entities (the “Receivership Order”).

2. Pursuant to the Receivership Order, the Receiver is obligated to, among other things: (i) take immediate possession of the Receivership Entities’ property, assets, and estates of every kind; (ii) investigate the manner in which the affairs of the Receivership Entities were conducted and institute actions and proceedings for the benefit of investors and other creditors; and (iii) present periodic reports to the Court. *See* Receivership Order at ¶¶ 1-3.

3. To assist in these efforts, the Receivership Order allows the Receiver to “[a]ppoint one or more special agents, employ legal counsel, actuaries, accountants, clerks, consultants and assistants as the Receiver deems necessary and to fix and pay their reasonable compensation and reasonable expenses[.]” *See* Receivership Order at ¶ 4. Accordingly, the Receiver seeks to appoint and retain the firm of Kapila Mukamal (the “Firm”) to provide him with accounting, forensic review, business assessment, tax compliance and preparation, and other assistance in this matter.

4. In consideration for the Firm representing the Receiver, the Receiver shall pay the Firm’s professionals. The Firm’s professionals will work at significantly reduced rates for the benefit of the Receivership Estate and all investors and creditors. The Firm will charge the following rates for this engagement:

- The individual with primary responsibility for this matter, Soneet Kapila, will reduce his standard hourly rate of \$570, and instead charge an hourly rate of \$475 in this and any related action.
- The hourly billing rates for the Firm’s other partners and principals will be capped at the rate of \$400, such that the Firm will bill other partners and principals at the lower of \$400 or their standard rates in this and any related action.

- The hourly billing rates for the Firm's other professionals below the principal level will be capped at \$290, such that the Firm will bill associates at the lower of \$290 or their standard rates in this and any related action.

WHEREFORE, the Receiver respectfully requests that this Court enter the attached proposed order approving the Receiver's retention of Kapila Mukamal to provide the Receiver with accounting, forensic review, business assessment, tax compliance and preparation, and other assistance in this matter, as of August 28, 2018, and for such other and further relief as the Court deems just and proper.

Dated: September 7, 2018.

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CONFERRAL CERTIFICATE

Counsel for the SEC has indicated that it does not object to the relief herein. Counsel for the Receiver does not believe it is appropriate or necessary to confer with counsel for the Defendants as it relates to this relief.

CERTIFICATE OF SERVICE

I hereby certify that on September 7, 2018, I electronically filed the foregoing document with the Clerk of the Court using CM/ECF. I also certify that the foregoing is being served this day on all counsel of record identified on the attached Service List in the manner specified, either via transmission of Notices of Electronic Filing generated by CM/ECF or in some other authorized manner for those counsel who are not authorized to receive electronically Notices of Electronic Filing.

s/Daniel S. Newman

Daniel Newman

SERVICE LIST

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Relief Defendants.

**ORDER GRANTING RECEIVER'S MOTION TO EMPLOY
ACCOUNTING PROFESSIONALS *NUNC PRO TUNC***

THIS CAUSE comes before the Court on the Receiver's Motion to Employ Accounting Professionals *Nunc Pro Tunc* as of August 28, 2018 (the "Motion") [D.E. 55], filed on September 7, 2018. Having considered the Motion, and being otherwise fully advised, it is **ORDERED AND ADJUDGED** as follows:

1. The Receiver's Motion to Employ Accounting Professionals *Nunc Pro Tunc* as of August 28, 2018 [D.E. 55] is **GRANTED**.

2. The Receiver is permitted to retain the law firm of Kapila Mukamal to provide the Receiver with accounting, forensic review, business assessment, tax compliance and preparation, and other assistance in this matter, at the rates set forth in the Motion.
3. Kapila Mukamal's services are effective as of August 28, 2018.

DONE AND ORDERED in Chambers at Miami, Florida, this ____ day of September, 2018.

BETH BLOOM
UNITED STATES DISTRICT JUDGE

Copies to:

Counsel of record