

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA
(Palm Beach Division)**

Case No. 9:19-CV-80633-ROSENBERG

SECURITIES AND EXCHANGE COMMISSION,

Plaintiff,

v.

NATURAL DIAMONDS INVESTMENT CO.,
et al.,

Defendants,

H.S. MANAGEMENT GROUP LLC, et al.,

Relief Defendants.

RECEIVER'S UNOPPOSED MOTION TO EMPLOY ACCOUNTANTS

Pursuant to para. 50 of Section XIII of this Court's Order Granting Plaintiff Securities and Exchange Commission's Motion for Appointment of Receiver (the "Appointment Order") [DE 20], Jeffrey C. Schneider, not individually, but solely in his capacity as the Court-appointed receiver (the "Receiver") for Natural Diamonds Investment Co. ("NDIC"), Eagle Financial Diamond Group, Inc. ("EFDG"), and Argyle Coin, LLC ("Argyle") (collectively, the "Receivership Entities"), hereby moves, on an unopposed basis, to employ the accountants at Kaufman & Company P.A.

A. Background

1. On May 16, 2019, the Court appointed the Receiver for Argyle in the Appointment Order.
2. On March 28, 2019, approximately two months before the Receiver's appointment, the Honorable Donald Middlebrooks appointed the Receiver as Corporate Monitor for Defendants

NDIC and EFDG in the case of *Rounds v. Natural Diamonds Investment Co., et al.*, Case No. 18-cv-81151 (the “Corporate Monitor Action”).

3. On July 11, 2019, the Court issued an Order expanding the Receivership to include NDIC and EFDG. The Receiver has since moved to close the Corporate Monitor Action. On October 25, 2019, Judge Middlebrooks granted that motion.

B. The Requested Accountants

4. Pursuant to para. 50 of Section XIII of the Appointment Order, the Receiver seeks authorization to engage the accountants at the accounting firm Kaufman & Company P.A. Dana M. Kaufman, J.D., CPA, CVA, CFE, who is the principal shareholder of the firm, will have primary responsibility for this matter. Mr. Kaufman’s curriculum vitae (with a partial case list) is attached as Exhibit A.

5. Mr. Kaufman is a longtime, respected certified public accountant and certified fraud examiner in South Florida. Mr. Kaufman is also a lawyer and has been appointed as a receiver several times in state and federal courts.

6. Kaufman & Company P.A. specializes in forensic accounting/litigation support in domestic relations, commercial litigation and bankruptcy and receivership matters; business valuations; financial analysis of business opportunities; evaluation of financing and restructuring options; business and tax planning for commercial transactions; federal and state tax planning; federal and state tax return preparation; representation of clients before the IRS, Tax Court and the various states’ tax departments; and preparation of financial statements.

7. The Receiver needs to employ accountants (such as Kaufman & Company P.A.) because the Receivership Entities, through the Receiver, need to prepare and file tax returns for certain prior tax years, tax year 2019, and future tax years. This is the sole requested reason for employing at this time.

8. Mr. Kaufman's standard hourly billing rate is \$450.00, but he has agreed to reduce it to \$382.50 in order to further increase potential recoveries for the benefit of the Receivership Estate. The firm has also agreed to cap their professionals' rates during the life of this case. Below are charts of the firm's standard rates and proposed reduced rates:

Standard	Hourly rate
Dana Kaufman	\$ 450
Director	\$ 425
Manager	\$ 375
Senior Associate	\$ 275
Associate	\$ 250

Reduced	Hourly rate
Dana Kaufman	\$ 382.50
Director	\$ 361.25
Manager	\$ 318.75
Senior Associate	\$ 233.75
Associate	\$ 212.50

9. The Receiver is filing this Motion to apprise the parties of Kaufman & Company P.A.'s requested employment and to seek authorization to do same, pursuant to para. 50 of Section XIII of the Appointment Order.

10. The Receiver will, of course, ensure that there is no duplication of efforts by his accountants.

11. Because Kaufman & Company P.A.'s services are professional accounting services, the Receiver will be compensating the firm pursuant to Court-approval and thus the fee applications that the Receiver files for himself and his legal counsel. Therefore, pursuant to para. 51 of Section XIII of the Appointment Order, the Receiver will not pay the firm any fees or reimburse any expenses until filing, and receiving an order granting, fee applications, all of which will be subject to the other parameters described in Section XIII of the Appointment Order.

12. Pursuant to Local Rule 7.1(a)(3), the Receiver hereby certifies that he has conferred with counsel for the SEC, the Defendants, and the Relief Defendants regarding this Motion. The SEC and counsel for the Seigels and Relief Defendant H.S. Management Group LLC have the same position and state that they have no objection to the Receiver hiring an accountant for the sole purpose of preparing tax returns for the Receivership Entities. However, they specifically object to the extent that the accountant is hired by the Receiver to do any additional work, including, but not limited to, any forensic accounting or any other financial accounting, including that already performed by the SEC and OFR. Aman states that he has no objection to this Motion. Counsel for Relief Defendant Gold 7 of Miami, LLC states that his client has no objection to this Motion.¹

WHEREFORE, the Receiver respectfully requests that this Court enter the proposed Order, attached as Exhibit B, approving Kaufman & Company P.A. as his accountants *nunc pro tunc*.

Dated: May 22, 2020

Respectfully submitted,

SALLAH ASTARITA & COX, LLC
Co-counsel for the Receiver
3010 North Military Trail, Suite 210
Boca Raton, FL 33431
Tel.: (561) 989-9080
Fax: (561) 989-9020

/s/Patrick J. Rengstl
Patrick J. Rengstl, P.A.
Fla. Bar No. 0581631
Email: pjr@sallahlaw.com

¹ The remaining Relief Defendants have already settled with the SEC and have not responded.

CERTIFICATE OF SERVICE

I hereby certify that on May 22, 2020, I electronically filed the foregoing document with the Clerk of the Court using CM/ECF. I also certify that the foregoing document is being served this day on all counsel of record or pro se parties 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 or parties who are not authorized to receive electronically Notices of Electronic Filing.

By: /s/ Patrick J. Rengstl
PATRICK J. RENGSTL, P.A.

SERVICE LIST

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Law Office of Ellen M. Kaplan P.A.
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100 Biscayne Boulevard, Suite 1607
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EXHIBIT A

DANA M. KAUFMAN, J.D., CPA, CVA, CFF

1001 Brickell Bay Drive Suite 2650
Miami, Florida 33131
(305) 455-0314 telephone
(305) 455-0315 facsimile
dkaufman@kaufmancpas.com email

**ACCOUNTING
EDUCATION**

University of Arizona Graduate School of Business, Tucson, Arizona
Master of Accounting, 1983

HONORS AND ACTIVITIES:

Dean's Distinctive List
Member, Beta Alpha Psi Accounting Fraternity
Participant, IBM-University of Arizona Cooperative Education Program
Volunteer Income Tax Assistance Program

University of Arizona, Tucson, Arizona
Bachelor of Science degree in Accounting, 1981

HONORS AND ACTIVITIES:

Dean's Distinctive List
Treasurer, Alpha Epsilon Pi Social Fraternity
Elections Commissioner
Member, Beta Alpha Psi Accounting Fraternity

**LEGAL
EDUCATION**

University of Miami School of Law, Coral Gables, Florida
Juris Doctor, 1986

HONORS AND ACTIVITIES:

Moot Court Semi-finalist
Member, *Entertainment and Sports Law Journal*
Trial Advocacy Program
Intern, Dade County State Attorney's Office Economic Crimes Division

**CURRENT
PROFESSIONAL
EMPLOYMENT**

Kaufman & Company, P.A., Certified Public Accountants
1001 Brickell Bay Dr, Suite 2650
Miami, FL 33131

Position: Partner in charge of Litigation Support and Forensic Accounting Practices.

Responsibilities: forensic accounting/litigation support in domestic relations, commercial litigation and bankruptcy and receivership matters; business valuations; financial analysis of business opportunities; evaluation of financing and restructuring options; business and tax planning for commercial transactions; federal and state tax planning; federal and state tax return preparation; representation of clients before the IRS, Tax Court and the various states' tax departments; preparation of financial statements.
November 2009 - Present

Goldstein Schechter Koch, P.A., Certified Public Accountants
now known as BDO USA, LLP

2121 Ponce de Leon Blvd., 11th Floor
Coral Gables, FL 33134

Position: Partner in charge of Litigation and Forensic Accounting Practices.

Responsibilities: forensic accounting/litigation support in domestic relations, commercial litigation and bankruptcy and receivership matters; business valuations; financial analysis of business opportunities; evaluation of financing and restructuring options; business and tax planning for commercial transactions; federal and state tax planning; federal and state tax return preparation; representation of clients before the IRS, Tax Court and the various states' tax departments; preparation of financial statements.
October 1998-November 2009

**PRIOR
PROFESSIONAL
EMPLOYMENT**

Kaufman Melamed & Karp, P.A. Certified Public Accountants
11900 Biscayne Boulevard
Suite #262
Miami, Florida 33181

Position: Partner in Charge of Tax and Forensic Accounting Practices.
Responsibilities: federal and state tax planning, preparation and compliance; forensic accounting/litigation support in various commercial matters; business valuations; financial analysis of business opportunities; representation of clients before the IRS and the various states' tax departments; preparation of financial statements.

August 1991-September 1998

**Rachlin Cohen and Holtz Certified Public Accountants
now known as Marcum, LLP**

1 Southeast Third Avenue
Tenth Floor
Miami, Florida 33131

Position: Tax Manager.

Responsibilities: Managed the firm's Dade and Broward County tax practices; forensic accounting; litigation and bankruptcy support; evaluation of financing and restructuring options; preparation of federal and state tax returns; representation of clients before the Internal Revenue Service and various states' tax departments.

August 1989-August 1991

Dawson, Rosenbaum & Sobel, P.A. Certified Public Accountants

3250 Mary Street
Suite #202
Coconut Grove, Florida 33133

Position: Tax and Forensic Certified Public Accountant.

Responsibilities: Individual, corporate, partnership and estate planning; bankruptcy and litigation support; preparation of federal and state tax returns; financial accounting; performance and analysis of feasibility studies for real estate transactions; contract negotiations; preparation of financial statements.

October 1985-August 1989

**PROFESSIONAL
LICENSES AND
MEMBERSHIPS**

Certified Public Accountant, Florida
Member, Florida Bar
Member, American Bar Association and Dade County Bar Association
Member, American Institute of Certified Public Accountants
Member, Florida Institute of Certified Public Accountants
Certified Valuation Analyst
Diplomate, American Board of Forensic Accounting
Licensed Real Estate Broker (Florida)
Certified Fraud Examiner

**ACCOUNTING
RELATED
CIVIC ACTIVITIES**

Campaign Treasurer for Circuit Court Judge Lawrence Schwartz
Campaign Treasurer for Mayor of Aventura, Arthur I. Snyder
Member, Board of Directors Sammy Sosa Charitable Foundation
Member, Board of Directors of Florida Shakespeare Foundation

REFERENCES

References will be provided upon request.

expert or court appointed receiver

Sharpe v. Lockheed Aerospace, Inc. Broward County Circuit Court
Retained by Plaintiff Wrongful termination -- deposition only

Michaels v. Amerijet, Inc. Dade County Circuit Court
Retained by Defendant Wrongful termination -- in-court testimony

Arpin v. Mataluna, Broward County Circuit Court
Retained by Plaintiff Lost profits – in-court testimony

Dobin v. Valley Forge Fabrics Broward County Circuit Court
Retained by Plaintiff shareholder derivative action

Rubin v. Fleming Broward County Circuit Court
Retained by Plaintiff probate action for removal of trustee

Fain v. McLandiss, Dade County Circuit Court
Retained by Plaintiff in defamation action

Wigert v. Wigert, Dade County Circuit Court
Retained by respondent spouse in dissolution action

Alpert v. Alpert, Broward County Circuit Court
Retained by respondent spouse in dissolution action

First Insurance Funding v. Cole et al, Dade County Circuit Court
Court appointed receiver

Steinig v. Steinig, Broward County Circuit Court
Court appointed receiver

Two-Knee Fish & Subway, Inc. v. Old Dominion Tower LC, Dade County Circuit Court
Retained by plaintiff in lost profits action -- deposition only

Prividelli v. United Battery, Broward County Circuit Court
Court appointed receiver

MCI Worldcom v. Nexstar, Southern District of Florida
Court appointed receiver

In re: Online Consulting Group, Southern District of Florida Bankruptcy Court
Retained by receiver

Mason v. Bercu, Dade County Circuit Court
Retained by respondent spouse in dissolution action – in court testimony

Kane v. Kane, Dade County Circuit Court
Retained by respondent spouse in dissolution action

Kahn v. Kahn, Dade County Circuit Court
Retained by respondent spouse in dissolution action – in court testimony

Kadey Krogen v. Marsh, Dade County Circuit Court
Retained by plaintiff in lost profits action – in court testimony

United States v. Bercu, Southern District of Florida
Retained by defendant in tax matter

Templeton v. Fierro, Broward County Circuit Court
Court appointed receiver

Donnenfeld v. Donnenfeld, Dade County Circuit Court
Retained by respondent spouse in dissolution action

Uellendahl v. Uellendahl, Dade County Circuit Court
Retained by defendant spouse in dissolution action

In re Kruger, Southern District of Florida Bankruptcy Court
Retained by bankrupt individual's corporate entities

Villanueva v. Villanueva, Dade County Circuit Court
Retained by respondent spouse in dissolution action

Traad v. Traad, Dade County Circuit Court
Retained by respondent spouse in dissolution action

Goldstein v. Malis, Dade County Circuit Court
Retained by plaintiff in lost profits action

St. Fort v. St. Fort, Dade County Circuit Court
Retained by respondent spouse in dissolution action – in court testimony

Wein v. Panunzio, Dade County Circuit Court
Retained by petitioner spouse in dissolution action

Marquard v. Marquard, Dade County Circuit Court
Retained by respondent spouse in dissolution action

Martinez v. Iglesias, Dade County Circuit Court
Retained by plaintiff in breach of contract suit

Bernal v. Lopez, Dade County Circuit Court
Retained by petitioner in child support action—in court testimony

Eskridge v. Minto, Broward County Circuit Court
Retained by defendant in diminution of earnings case

Kachina Enterprises v. Brian Carney, Broward County Circuit Court
Retained by plaintiff in breach of contract suit

Hepner v. Jellinger, Broward County Circuit Court
Retained by defendant in medical malpractice valuation issue

Andrea Pernick v. Babe Elias Builders, Inc., Dade County Circuit Court
Retained by plaintiff in breach of contract suit

Wallace v. Republic Bank, Dade County Circuit Court
Retained by plaintiff in fraud case

Anglia Jacs v. Warehouse Enterprises, Inc., Broward County Circuit Court
Retained by plaintiff in lost profits analysis

Biegelsen v. Biegelsen, Broward County Circuit Court
Retained by petitioner spouse in dissolution action

City of Opa-Locka v. Ceballo, Dade County Circuit Court
Retained by defendant in forfeiture action – deposition only

Guerra v. Guerra, Dade County Circuit Court
Retained by petitioner spouse in dissolution action

Stanley Margulies, M.D. v. Hines Landscaping and Charles Boyd
Retained by plaintiff in shareholder dispute

Miller & Rose v. Southeast Offset, Inc and Clowdus, Dade County Circuit Court
Retained by plaintiff in shareholder dispute

Florida Bar v. Maria Lopez, Dade County Circuit Court
Retained by defendant in disbarment proceeding

Tiallondra Kemp v. William L. Roberts, II, aka Rick Ross, Broward Circuit Court
Appointed special master for discovery issues

Nwadike v. Nwadike, Dade County Circuit Court
Retained by petitioner spouse in post dissolution matters

Calvo v. Calvo, Dade County Circuit Court
Retained by plaintiff in promissory note dispute

Olimpia Health Systems, Inc. Finlay Clinics, Inc., Dade County Circuit Court
Retained by plaintiff in execution of property dispute

Morenberg v. Morenberg, Broward County Circuit Court
Retained by respondent spouse in dissolution matter

Stuart Norman v. Jersey Guys Corporation, Dade County Circuit Court
Court appointed receiver

Egozi v. Egozi, Dade County Circuit Court
Retained by petitioner spouse in post dissolution matter

Sagastume v. Sagastume, Broward County Circuit Court
Retained by petitioner spouse in dissolution matter

Naffziger v. Naffziger, Broward County Circuit Court
Retained by respondent spouse in dissolution matter

Ahktar v. Florida Distributors, Inc., Broward County Circuit Court
Retained by defendant in shareholder dispute

Johnson v. Johnson, Broward County Circuit Court
Retained by petitioner spouse in dissolution matter

McDonough v. McDonough, Broward County Circuit Court
Retained by petitioner spouse in dissolution matter

Woodson v. Weinman, Dade County Circuit Court
Retained by respondent spouse in dissolution matter

Land v. Juleb Realty Corp, Dade County Circuit Court
Retained by plaintiff in embezzlement action

Orlando v. Orlando, Broward County Circuit Court
Retained by petitioner spouse in dissolution matter

Dimension Leasing, Inc. v. Miami Children's Hospital, Southern District of Florida
Retained by defendant in contract dispute

Negrini v. Negrini, Dade County Circuit Court
Retained by respondent spouse in dissolution matter

State Farm Mutual Auto & Fire Ins Co., v. Physician's Injury Care Center, Middle
District of Florida, Retained by plaintiff in fraud action

La Minnesota Riviera, LLC v. Lawyers Title Insurance Corporation, Middle District of
Florida, Retained by defendant in title dispute

Bifani v. Bifani, Monroe County Circuit Court
Retained by petition spouse in dissolution matter

In re: James E. Stewart, Monroe County Circuit Court
Retained by heir in estate dispute

Maria Sotero v. Airborne Express, Dade County Circuit Court
Retained by plaintiff in workers compensation dispute

Rony Seikaly v. Roberto Caan, Dade County Circuit Court
Retained by plaintiff in shareholder dispute

Schubert v. Bond, Dade County Circuit Court
Retained by petitioner spouse in dissolution matter

U.S. Security v. Roscioli Yachting Center, Inc., Dade County Circuit Court
Retained by defendant in contract dispute

Natoli v. Gonzalez, Dade County Circuit Court
Retained by petitioner spouse in dissolution matter

Moore & Coats v. Gieseke, Broward County Circuit Court
Retained by plaintiff in shareholder dispute

Mellado v. Mellado, Dade County Circuit Court
Retained by petitioner spouse in dissolution matter

Guera v. Guera, Dade County Circuit Court
Retained by respondent spouse in dissolution matter

Franco v. Franco, Dade County Circuit Court
Retained by petitioner spouse in dissolution matter

Garcia v. Garcia, Dade County Circuit Court
Retained by petitioner spouse in dissolution matter

Davidson v. Davidson, Dade County Circuit Court
Retained by respondent spouse in dissolution matter

Bronstein v. Valuebuild Panel Homes, Southern District of Florida
Retained by plaintiff in shareholder dispute

Fresh Vegetable Technology, Inc. v. Harris Food Group, Inc., Dade County Circuit Court
Retained by defendant in bond hearing

Cribeiro v. Khouri et al, Dade County Circuit Court
Retained by defendant in medical malpractice matter

Koski v. Stein, Dade County Circuit Court
Retained by defendant in medical malpractice matter

Portofino Wine Group, Inc. v Skyscaper Service Company et al, Dade County Circuit Court,
Retained by defendant in flood loss claim

Gibraltar Bank v. Avior Technologies, Inc., Dade County Circuit Court
Retained by defendant in lost profits claim

Kobarid Holdings, Inc. v. Reizen, Southern District of Florida
Court appointed special magistrate

Taylor v. Taylor, Broward County Circuit Court
Retained by respondent spouse in dissolution matter

Retained by respondent spouse in dissolution matter

Morris J. Kaplan Communities, LLC v. Douglas Root, P.A.
Palm Beach County Circuit Court, Retained by plaintiff in
malpractice action

Lumertz v. Colindres, Miami-Dade County Circuit Court
Retained by respondent in child support action

State of Florida v. Maxwell McCord, Broward County Circuit Court
Retained by defendant in murder case

Muniz v. Muniz, Miami-Dade County Circuit Court
Retained by respondent spouse in dissolution matter

Singer v. Franconi, Miami-Dade County Circuit Court
Retained by plaintiff in breach of contract action

Suarez-Menendez v. Suarez-Menendez, Miami-Dade County Circuit Court
Retained by spouse in dissolution matter

D'Angel Bedding, Inc. v. Sherebrin, Miami-Dade County Circuit Court
Retained by defendant in lost profits matter

Zinkil v. Zinkil, Broward County Circuit Court
Retained by spouse in dissolution matter

Seikaly v. Benitez, Miami-Dade County Circuit Court
Retained by spouse in dissolution matter

U.S. v. Samsodien, U.S. District Court for the Southern District of Florida
Retained by defendant in alleged money laundering scheme

Hirsch v. Hirsch, Miami-Dade County Circuit Court
Retained by spouse in dissolution matter

Victoriana Building, LLC v. Ft. Lauderdale Surgical Center et al, Broward County
Circuit Court
Retained by landlord in landlord-tenant dispute

Camner Lipsitz, P.A. v. Bank United, Miami-Dade Circuit Court
Retained by law firm in fee dispute

Robinson v. Harris, Palm Beach County Circuit Court
Retained by spouse in dissolution matter

Ortiz v. Guzman, Broward County Circuit Court
Retained by spouse in dissolution matter

Lidsky v. Lidsky, Broward County Circuit Court
Retained by spouse in dissolution matter

Nation v. Herman, Broward County Circuit Court
Retained by spouse in dissolution matter

Mercurio v. Mercurio, Palm Beach County Circuit Court
Retained by spouse in dissolution matter

Victoriana Building, LLC v. Stelnicki, Broward County Circuit Court
Retained by landlord in landlord-tenant dispute

Crespo v. Crespo, Broward County Circuit Court
Retained by spouse in dissolution matter

South Atlantic Mortgage Company v. Attorney's Title et al, Miami-Dade Circuit Court
Retained by mortgage company in breach of fiduciary duty and conversion claims

Sampson v. Sampson, Broward County Circuit Court
Retained by spouse in dissolution matter

Shah v. Shah, Broward County Circuit Court
Retained by spouse in dissolution matter

Belsol v. Belsol, Miami-Dade County Circuit Court
Retained by spouse in dissolution matter

Colormax Auto Supply, Inc. et al v. Hernandez, Broward County Circuit Court
Appointed receiver in business dispute

Puorro v. Puorro, Broward County Circuit Court
Retained by spouse in dissolution matter

London v. London, Palm Beach County Circuit Court
Retained by spouse in dissolution matter

Phillips Capital, Inc. v. Crestview LLC, United States District Court Northern District
Florida
Retained by plaintiff in business dispute

Harrison et al, v Republic of Sudan, United States District Court for the District of
Columbia
Retained by Navy sailors to calculate damages for terrorist act

Phillips v. Stancorp Mortgage Investors, LLC. et al, Circuit Court for the State of Oregon
Retained by plaintiff in business dispute

Donaldson v. Donaldson, Monroe County Circuit Court
Retained by spouse in dissolution matter

Miriam Garmizo et al v. Noel Shapiro et al, Broward County Circuit Court
Retained by plaintiff in business dispute

Woodhouse v. Sherman, Broward County Circuit Court
Retained by spouse in dissolution matter

McKee v. McKee, Broward County Circuit Court
Retained by spouse in dissolution matter

Sherwood v. Sherwood, Broward County Circuit Court
Retained by spouse in dissolution matter

U.S. v. Metz, United States District Court Middle District of Florida
Retained by defendant in tax controversy matter

U.S. v. Schlecht, United States District Court Southern District of Florida
Retained by defendant in securities fraud litigation

Oaks v. AFS, Miami-Dade Circuit Court
Retained by plaintiff in contract dispute

Morowitz v. Morowitz, Broward County Circuit Court
Retained by spouse in dissolution matter

Regions v. Liberty & Guardian, United States District Court Southern District of Florida
Retained by plaintiff in title dispute

Jair Electronics Corp v. Jane Miranda, Miami-Dade Circuit Court
Retained by plaintiff in alleged employee fraud matter

Eason et al v. Trescott et al, Miami-Dade Circuit Court
Retained by plaintiff in malpractice action

U.S. v. Julio & Raiza Robaina, United States District Court Southern District of Florida
Retained by defendant in tax controversy matter

Abueg v. Abueg, Miami-Dade County Circuit Court
Retained by spouse in dissolution matter

Miles v. Khouri et al, Palm Beach County Circuit Court
Retained by defendant in medical malpractice matter

Biscaya v. Laureti, Miami-Dade County Circuit Court
Retained by lender in foreclosure action

Villanueva v. Villanueva, Miami-Dade County Circuit Court
Retained by spouse in dissolution matter

The Huff Alternative Fund, LP v. Latin Food Group, Inc. Miami-Dade County Circuit Court
Retained by plaintiff in business dispute

Biscaya v. Rodriguez, Miami-Dade County Circuit Court
Retained by lender in foreclosure action

New Wave Innovations, Inc. v. James McClendon, Mr. Foamer, Inc et al
United States District Court Southern District of Florida
Retained by plaintiff in trademark infringement matter

U.S. v. Samuel, United States District Court Southern District of Florida
Retained by defendant in tax fraud litigation

Etienne v. Etienne, Broward County Circuit Court
Retained by spouse in dissolution matter

Gonzalez v. Gonzalez, Miami-Dade County Circuit Court
Retained by spouse in dissolution matter

Altino v. Lazarus MD, et al, St. Lucie County Circuit Court
Retained by defendant in medical malpractice matter

Marinos v. Marinos, Broward County Circuit Court
Retained by spouse in dissolution matter

Padilla v. Oliver, Miami-Dade County Circuit Court
Retained by spouse in dissolution matter

Schecker v. Khan, Miami-Dade County Circuit Court
Retained by spouse in paternity matter

Ovadya v. Shwartzbach, Miami-Dade County Circuit Court
Retained by spouse in dissolution matter

MIA Consulting Group, Inc. v. Hacienda Villas, Inc.
Miami-Dade County Circuit Court
Retained by plaintiff in contract dispute

Rodriguez v. Rodriguez, Miami-Dade County Circuit Court
Retained by spouse in dissolution matter

Ortiz v. Ortiz, Miami-Dade County Circuit Court
Retained by spouse in dissolution matter

U.S. v. Noah Mompont, United States District Court Southern District of Florida
Retained by defendant in tax fraud litigation

Kuzmovich v. Kuzmovich, Broward County Circuit Court
Retained by spouse in dissolution matter

U.S. v. Maura Sosa, United States District Court Southern District of Florida
Retained by defendant in tax fraud litigation

ABC Bartending School of Miami, Inc. v. American Chemicals & Equipment, Inc.
United States District Court Southern District of Florida
Retained by plaintiff in class action litigation

Strauss v. Todd Parnes, D.O., Palm Beach County Circuit Court
Retained by defendant in medical malpractice matter

Hernandez v. Hernandez, Miami-Dade County Circuit Court
Retained by spouse in dissolution matter

Yuca Restaurant Corp v. J Berens & Sons Development Corp, Miami-Dade County
Circuit Court
Retained by plaintiff in landlord-tenant dispute

Magen v. Magen, Broward County Circuit Court
Retained by spouse in dissolution matter

Caplow v, Caplow, Monroe County Circuit Court
Retained by both spouses in dissolution matter

Hayun v. Hayun, Miami-Dade County Circuit Court
Retained by spouse in dissolution matter

Vargas v. Vargas, Miami-Dade County Circuit Court
Retained by spouse in dissolution matter

Casa Dimitri Corp. et al v. Invicta Watch Company of America, Inc.
United States District Court Southern District of Florida
Retained by plaintiff in breach of contract and trademark infringement matter

North Miami Motor Sports, LLC v. Beach Motor Sports Corp
Broward County Circuit Court
Retained by Plaintiff in breach of contract matter

Hall v. Hall, Miami-Dade County Circuit Court
Retained by spouse in dissolution matter

Shomar v. Shomar, Miami-Dade County Circuit Court
Retained by both parties as neutral in dissolution matter

Andrew Sziraki v. Slash Fitness Performance, Inc.
Palm Beach County Circuit Court
Mediator in shareholder dispute

Trafficstar, LLC v. 530 Lincoln Member, et al
Miami-Dade County Circuit Court
Retained by Plaintiff in partnership dispute

Forum Shops, LLC v. Saga Trading Nevada, Inc.
Clark County Nevada District Court
Retained by defendant in landlord-tenant dispute

Onoz v. Onoz, Miami-Dade County Circuit Court
Retained by spouse in dissolution matter

Dune, Ltd. v. Yacht Assist, Inc. and Steward Donaldson
Broward County Circuit Court
Retained by Plaintiff in breach of contract matter

RMZ Petroleum, Inc. v. Comcast Cable Communications
Management, LLC
Broward County Circuit Court
Retained by Plaintiff in negligence matter

Fernandez v. Fernandez
Indian River County District Court
Retained by spouse in dissolution matter

Medwin v. Medwin, Miami-Dade County Circuit Court
Retained by spouse in dissolution matter

Landau v. Landau, Miami-Dade County Circuit Court
Retained by Trustee in probate matter

U.S. v. Sergio Gardea, United States District Court Northern District of Ohio
Retained by defendant in tax preparer matter

Agami v. Agami, Miami-Dade County Circuit Court
Retained by plaintiff's estate in breach of contract and
other counts matter

Vega v. City of Miami, Miami-Dade County Circuit Court
Retained by plaintiff in wage and hour and other matters

Tralongo v. Dallas Dentistry, Broward County Circuit Court
Retained by plaintiff in breach of contract dispute

U.S. v. Scott Cole, United States District Court Southern District of Indiana
Retained by defendant in tax fraud matter

EXHIBIT B

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA
(Palm Beach Division)**

Case No. 9:19-CV-80633-ROSENBERG

SECURITIES AND EXCHANGE COMMISSION,

Plaintiff,

v.

NATURAL DIAMONDS INVESTMENT CO.,
et al.,

Defendants,

H.S. MANAGEMENT GROUP LLC, et al.,

Relief Defendants.

**ORDER GRANTING RECEIVER'S
UNOPPOSED MOTION TO EMPLOY ACCOUNTANTS**

THIS MATTER is before the Court upon the Receiver's Unopposed Motion to Employ Accountants [DE 202] (the "Motion"). The Court has reviewed the Motion, the record, and being otherwise advised in the premises, it is hereby **ORDERED and ADJUDGED** that:

1. The Motion is **GRANTED**.
2. The Receiver is hereby authorized to employ Kaufman & Company P.A. as his accountants for the benefit of the Receivership Estate.

DONE AND ORDERED in Chambers at West Palm Beach, Florida, this _____ day of _____, 2020.

**ROBIN L. ROSENBERG
UNITED STATES DISTRICT COURT JUDGE**

Copies to: Counsel of Record