

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT COURT OF FLORIDA

CASE NO.: 16-CV-24678-Cooke/Torres

SECURITIES AND EXCHANGE
COMMISSION

Plaintiff,

v.

ONIX CAPITAL LLC, and
ALBERTO CHANG-RAJII,

Defendants, and

DEEP OCEAN LLC,
NEXT CAB VENTURES LLC,
NEXT CALL VENTURES LLC,
NEXT CHAT VENTURES LLC,
NEXT PAY VENTURES LLC,
NEXT TRACK VENTURES LLC, and
PROGRESSIVE POWER LLC,

Relief Defendants.

**RECEIVER'S MOTION FOR AUTHORIZATION
TO EMPLOY ACCOUNTANTS FOR RECEIVER**

Melanie E. Damian, Esq., as receiver (the "Receiver") for Defendant ONIX CAPITAL LLC ("Onix") and Relief Defendants DEEP OCEAN LLC, NEXT CAB VENTURES LLC, NEXT CALL VENTURES LLC, NEXT CHAT VENTURES LLC, NEXT PAY VENTURES LLC, NEXT U VENTURES LLC, NEXT TRACK VENTURES LLC, and PROGRESSIVE POWER LLC (collectively, the "Relief Defendants"), hereby files her Motion for Authorization to Employ Accountants for Receiver, and states as follows:

I. INTRODUCTION

As the Receiver previewed at the June 28, 2017 hearing, she requests permission to employ a forensic accountant to complete the analysis she started regarding the flow of funds for the entities subject to this Receivership. The Receiver believes that the analysis is necessary to perform her duties under the Order and to resolve the issues raised at the hearing (including, *inter alia*, determining the source of funds used to make the investments by the Relief Defendants, the source and uses of other funds that flowed through the Receivership Estate, including whether the Receivership has any claims for fraudulent transfer or otherwise, and to determine the identity, number and losses of the investors, note holders or creditors and related issues).

II. RECEIVERSHIP ORDER

1. On April 4, 2017, the Court signed and entered a Receivership Order appointing Melanie E. Damian, Esq. as Receiver of the Defendant and the Relief Defendants. See ECF No. 84.

2. Pursuant to the Receivership Order, the Receiver is empowered and directed to, among other things, “[t]ake immediate control and possession of all assets located within the United States belonging to or in possession of Defendant or Relief Defendants ... and to administer such assets as is required in order to comply with the directions contained in this Order.” ECF No. 84 at ¶ 3.

3. Further, the Receiver is empowered and directed to, “[f]ollowing a request seeking authorization from this Court, employ . . . accountants . . . as deemed necessary by the receiver to exercise the powers granted herein.” *Id.* at ¶ 9.

4. In addition, the Receiver is authorized to “[p]ay reasonable compensation and expenses to the persons listed in Paragraph 9[,] . . . and [r]eceive reasonable compensation from the assets now held by or in the possession or control of Onix and Relief Defendants located within the United States [, which] compensation shall be commensurate with the Receiver’s duties and obligations outlined in this Order, and will be subject to approval of this Court.” Id. at ¶¶ 10 and 11.

5. In light of the Receiver’s duties under the Receivership Order, the nature of the assets of the Receivership Estate, and other matters concerning the administration of assets and claims of the Receivership Estate, the Receiver requires the assistance of accountant professionals to expeditiously assist her in complying with her duties set forth under the Receivership Order including but not limited to conducting a forensic analysis of the bank accounts and other assets held in the Receivership Estate.

6. Accordingly, the Receiver files this Motion seeking authorization to employ one (or more) of the following accounting firms to provide her with accounting-related services and assistance in this matter: (1) KapilaMukamal, LLP; (2) Berkowitz Pollack Brant; & (3) GlassRatner Advisory & Capital Group, LLC.

7. Each of the foregoing accounting firms has extensive experience in receivership matters and is qualified to serve as accountants to a federal equity receiver. Further, each has confirmed that it does not have a conflict in serving as the Receiver’s accountant in this matter.

8. The Receiver proposes as her accounting firm KapilaMukamal, LLP with partner Soneet Kapila assuming primary responsibility at the firm. Mr. Kapila has served as receiver/trustee and receiver’s/trustee’s accountant in several receivership/federal bankruptcy matters and has extensive experience in complex securities and financial fraud litigation matters.

KapilaMukamal, LLP has agreed to cap its hourly rate for all accountants and other professionals at \$275.00¹ for general receivership forensic analysis and cash and assets tracing work. A copy of Mr. Kapila's resume is attached hereto as Exhibit A, along with additional information reflecting his relevant experience.

9. In the alternative, the Receiver proposes to employ as her accounting firm Berkowitz Pollack Brant ("BPB") with partner Scott Bouchner assuming primary responsibility at the firm. BPB also has served as receiver's/trustee's accountant in several receivership/federal bankruptcy matters and has extensive experience in complex securities and financial fraud litigation matters. BPB has agreed to cap its hourly rate for all accountants and other professionals at \$350.00. A copy of Mr. Bouchner's resume is attached hereto as Exhibit B.

10. Further, the Receiver proposes to employ as her accounting firm GlassRatner Advising & Capital Group LLC ("GlassRatner") with partner Carol Fox assuming primary responsibility at the firm. Ms. Fox also has served as receiver and receiver's/trustee's accountant in several receivership/federal bankruptcy matters and has extensive experience in complex securities and financial fraud litigation matters. GlassRatner has agreed to a blended hourly rate for all accountants and other professionals of \$250.00. A copy of Ms. Fox's resume is attached hereto as Exhibit C.

11. The Receiver proposes to pay her Court-approved accounting firm fees based on the time expended by the accountants and other paraprofessionals of the firm after the Receiver has approved the firm's invoices, the Commission has reviewed them, and the Court has granted the firm's fee applications. The hourly rate of all accountants and other professionals and

¹ Reduced from rates starting at \$550 per hour at the request of the Receiver.

paraprofessionals that the Court may authorize the Receiver to employ shall be capped as agreed to by each accounting firm herein and approved by the Court.

12. The Receiver will ensure that there is no duplication of efforts between and among the accountants and paraprofessionals of the Court-approved firm and will reserve the right to approve all invoices of that firm before it files its fee applications.

CERTIFICATION OF CONFERENCE WITH COUNSEL

Counsel for the Commission has informed undersigned counsel that he has no objection to the relief requested herein.

WHEREFORE, the Receiver respectfully requests that this Court (i) enter the proposed Order attached hereto as **Exhibit D**, and (ii) granting such other and further relief as the Court deems just and proper.

Dated: July 3, 2017

Respectfully submitted,

**KOZYAK TROPIN &
THROCKMORTON, LLP**

Counsel for Receiver

2525 Ponce de Leon Blvd., 9th Floor

Miami, FL 33134

Telephone: (305) 372-1800

By: /s/ Corali Lopez-Castro

Corali Lopez-Castro

FL Bar No. 863830

David L. Rosendorf

FL Bar No. 996823

Chauncey D. Cole IV, Esq.

FL Bar No. 102184

cdc@kttlaw.com

clc@kttlaw.com

dlr@kttlaw.com

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing has been served via CM/ECF upon all counsel of record this 3rd day of July, 2017.

/s/ Corali Lopez-Castro
Corali Lopez-Castro, Counsel for Receiver

EXHIBIT A



Soneet R. Kapila, CPA, CIRA, CFE, CFF

kapila@kapilamukamal.com



Soneet R. Kapila is a founding partner of *KapilaMukamal, LLP* (formerly Kapila & Company). For over 20 years, he has concentrated his efforts in the areas of consulting in insolvency, fiduciary and creditors’ right matters. Recognized for his acumen as a “business man”, he has been appointed in Federal District Court, Bankruptcy Court and Florida State Court and served in the roles of Chief Restructuring Officer, S.E.C. Corporate Monitor, Examiner, Chapter 11 Trustee of Operating Businesses, Liquidating Trustee and Receiver, among others.

Professional Experience

Mr. Kapila’s practice is focused on restructuring, creditors’ rights, bankruptcy, fiduciary matters and financial transactions litigation. He represents other bankruptcy trustees, debtors and both secured and unsecured creditors in and out of bankruptcy court. He also regularly advises clients about insolvency and implications involved in business transactions and the operation of distressed businesses. As a Trustee plaintiff, Mr. Kapila has managed complex litigation in significant cases.

As a fiduciary, he has advised and represented debtors and creditors’ committees in formulating, analyzing and negotiating plans of reorganization. Recognized as an expert in fraudulent conveyance, Ponzi schemes and insolvency issues, Mr. Kapila has provided expert testimony and extensive litigation support services to law firms involving complex insolvency issues and commercial damages. He is a sitting trustee on the panel of U.S. Bankruptcy Trustees (Southern District of Florida) and has served in numerous matters in both the Southern and Middle Districts of Florida.

He has conducted numerous forensic and fraud investigations and has worked in conjunction with the Securities and Exchange Commission (SEC), Federal Bureau of Investigation (FBI) and the United States Attorney’s Office.

EDUCATION / QUALIFICATIONS

Certified Public Accountant (CPA) - Florida
 Certified Insolvency and Restructuring Advisor (CIRA)
 Certified Fraud Examiner (CFE)
 Certified in Financial Forensics (CFF)
 Certified in Bankruptcy Medication—Training
 —St. John’s University (2014)
 MBA, Cranfield School of Management Studies,
 England (1978)

PROFESSIONAL AFFILIATIONS

American College of Bankruptcy
 American Institute of Certified Public Accountants
 Florida Institute of Certified Public Accountants
 Association of Insolvency & Restructuring Advisors
 Association of Certified Fraud Examiners
 American Bankruptcy Institute
 National Association of Bankruptcy Trustees

ROLES

Bankruptcy Trustee—Chapter 7, 11
 Liquidating Trustee / Plan Administrator
 Chief Restructuring Officer
 Corporate Monitor / Examiner
 Receiver / Assignee

ACCOMPLISHMENTS

- * Fellow, American College of Bankruptcy – 2013
- * Top CPAs and Litigation Support Professionals, South Florida Legal Guide—multiple years
- * Power Leaders in Law and Accounting – South Florida Business Journal – 2015, 2014
- * Best Trustee – Daily Business Review’s Best of 2012
- * Key Partners Award Honoree – South Florida Business Journal – 2010
- * Bronze Medal Award – 3rd highest score, Examination of the Association of Insolvency and Restructuring Advisors – 1996

AREAS OF EXPERTISE

Bankruptcy and Insolvency
 Creditors Rights
 Restructuring
 Financial Transactions Litigation
 Complex Commercial Litigation



Soneet R. Kapila, CPA, CIRA, CFE, CFF

kapila@kapilamukamal.com

SPEAKING ENGAGEMENTS

American Bankruptcy Institute
New York Law School
St. Thomas University Law School
National Conference of Bankruptcy Judges
National Association of Bankruptcy Trustees
Association of Insolvency & Restructuring Advisors
Bankruptcy Bar Association for the Southern District of Florida
Central Florida Bankruptcy law Association
Florida Bankruptcy Bar
Florida Institute of Certified Public Accountants
National Business Institute
Turnaround Management Association
University of Miami, School of Law
Florida International University, School of Law
Stetson College of Law, Insolvency Symposium – Germany
American Bar Association

CIVIC, VOLUNTEER AND PHILANTHROPIC

- Past and Present

The Kapila Family Foundation - Director

American Bankruptcy Institute -
Member of Board of Directors - 2016
Southeast Regional Conference:
Chairperson of Advisory Board, 2016
Advisory Board, - 2012-2014 and Co-Chair 2015

Association of Insolvency and Restructuring Advisors -
Board of Directors
Past Chairman and Past President

The Florida Bar, Member, Grievances Committee

Hialeah-Miami Springs, NW Dade Chamber of Commerce -
Board of Directors

The American Group of CPA Firms - Chairman
– Litigation Support Services Committee of the
National Training and Experience Sharing Program

Florida Institute of Certified Public Accountants -
Practice Review Committee

KapilaMukamal, LLP
1000 S. Federal Highway, Suite 200
Fort Lauderdale, FL 33316
954-761-1011

www.kapilamukamal.com

REPRESENTATIVE CLIENTS

City of Detroit, Michigan *Financial Advisors to Fee Examiner*
SMF Energy Corporation *CRO, Liquidating Trustee*
Fontainebleau Las Vegas, LLC *Chapter 7 Trustee*
**Universal Health Care Group, LLC/
American Managed Care, Inc.** *Chapter 11 / Liquidating Trustee*
Simply Fashion Stores, LLC *Chief Restructuring Officer*
Spear & Jackson, Inc *Corporate Monitor – SEC Appointment*
Pan American Hospital *Examiner / Plan Administrator*
Louis J. Pearlman / TransContinental Airlines, et al –
Chapter 11 Trustee / Liquidating Trustee
Levitt & Sons *Chief Administrator*
Planet Hollywood International, Inc *Examiner*
Banco Latino International *Financial Consultants to
Official Committee of Unsecured Creditors*
Southeast Bank Corp *Financial Advisors to Chapter 7 Trustee*
Innovida Holdings, LLC /Claudio Osorio *Chapter 7 Trustee*
Prime Capital Corporation *Chapter 7 Trustee*
GunnAllen Financial, Inc. *Ch 11 Examiner/Liquidating Trustee*
SEC v. Christopher Freeman Brogdon *Corporate Monitor
- SEC Appointment*

PUBLICATIONS

“Best Practices in the Treasury Functions of a Chapter 7 Trustee’s Office” – American Bankruptcy Trustee Journal (NABT) (Fall, 2015)

“Fraud and Forensics: Piercing Through The Deception In A Commercial Fraud Case” – American Bankruptcy Institute – 2015

“Ponzi Schemes: Fiduciaries May Be The Saving Grace”, ABI Journal (2014)

“A Health Care Fraud and Bankruptcy Primer”, Southern District of Florida Bankruptcy Bar Association Journal (2014)

“Hidden Resources in a Small Business”

Kapila/Mukamal

CPAs, Forensic and Insolvency Advisors

EXHIBIT B



CURRICULUM VITAE

SCOTT M. BOUCHNER

Business Background

- | | |
|---|------------------------|
| Berkowitz Pollack Brant , Miami and Ft. Lauderdale, FL | 1999 to Present |
| <ul style="list-style-type: none">• Partner and Director of Forensic Accounting and Business Valuation Services | |
| PricewaterhouseCoopers LLP , New York, NY and Miami, FL | 1990 – 1995, 1997-1999 |
| <ul style="list-style-type: none">• Manager - Financial Advisory Services Group | |
| KPMG Peat Marwick LLP , New York, NY | 1995-1996 |
| <ul style="list-style-type: none">• Manager - Corporate Transactions Group | |
| First American Bankshares , Washington DC | 1987-1988 |
| <ul style="list-style-type: none">• Credit Analyst | |

Practice areas include:

- Bankruptcy, insolvency and receivership services
- Litigation support services and expert witness testimony
- Forensic accounting investigations involving allegations of fraud / mismanagement
- Business valuations
- Due-diligence investigations in connection with merger and acquisition transactions
- Preparation of pro-forma financial information and financial forecasts
- Strategic / financial consulting and business advisory services

Qualifications

Certified Management Accountant (CMA)
Institute of Management Accountants (1996)

Certified Valuation Analyst (CVA)
National Association of Certified Valuation Analysts (2001)

Certified Fraud Examiner (CFE)
National Association of Certified Fraud Examiners (2007)

Certified Insolvency and Restructuring Advisor (CIRA)
The Association of Insolvency and Restructuring Advisors (2012)

- Awarded the Zolfo Cooper Silver Medal Award - 2nd highest cumulative national exam score

Honored in South Florida Legal Guide's Top CPAs and Financial Professionals in Litigation Support (2005 through 2013)

Awarded AICPA's Forensic & Litigation Services Volunteer of the Year (2016)

CFF Exam Development Task Force (2012 - 2016)

AIPCA Forensic and Litigation Services Damages Task Force (2011 - 2016)

Educational Background

Columbia Business School
Masters of Business Administration, 1990,
Degree in Finance / Marketing

The George Washington University
Bachelors of Arts, 1987,
Degree in English Literature

Publications and Instruction

Publications

- Calculating Lost Profits – Business Valuation and Forensic & Litigation Services Practice Aid 06-4, (Co-authored), *The American Institute of Certified Public Accountants*, 2006
- Certified in Financial Forensics Examination, *The American Institute of Certified Public Accountants*, 2010 – Selected to participate on committee to develop test questions used on examination to award Certified in Financial Forensics (CFF) credential.
- Discount Rates, Risk, and Uncertainty in Economic Damages Calculations, (Co-authored), *The American Institute of Certified Public Accountants*, 2012
- Attaining Reasonable Certainty in Economic Damages Calculations, (Co-authored), Forensic & Valuation Services Practice Aid, *The American Institute of Certified Public Accountants*, 2015

Instruction

- “Attaining Reasonable Certainty in Damage Calculations”, American Institute of Certified Public Accountants - 2015
- “Causation and the Damages Expert in Florida”, Florida Institute of Certified Public Accountants – 2014
- “Reasonable Certainty Round 2: An Inside Look at the Findings of the Damages Task Force” – American Institute of Certified Public Accountants – 2013
- “Attaining Reasonable Certainty in Damage Calculations” - American Institute of Certified Public Accountants – 2012
- “Discount Rates, Risk, and Uncertainty in Economic Damages Calculations” – American Institute of Certified Public Accountants - Webinar - 2012
- “Madoff, Peters and Rothstein: Fraud and Ponzi Schemes in South Florida” – Turnaround Management Association - 2010
- “Understanding, Developing & Managing Forensic Engagements” – American Institute of Certified Public Accountants – Forensic and Valuation Section - 2010
- “Understanding Discount Rates and the Time Value of Money in Calculating Economic Damages”, Florida Institute of Certified Public Accountants - 2010
- Florida Atlantic University Business Plan Competition Judge – 2009 and 2010
- “Lost Profits in the Florida Courts” – Dade County Bar Association - 2009, Florida Institute of Certified Public Accountants - 2009
- “Business Valuation Standards” – Beta Alpha Psi - 2008
- “Relevant Case Law Update” - American Institute of Certified Public Accountants - 2003

List of Cases Testified in Since January 1, 2001

W. Riley Allen, Esq. vs. Dudley Q. Sharp, Jr., Esq. and Burr & Forman, LLP
Ninth Judicial Circuit – Orange County, Florida
Testimony involving damages suffered in connection with professional malpractice
Testified in deposition for Defendants in 2016

Hawaiian Airlines, Inc. v. AAR Aircraft Services, Inc. and Mankiewicz Coatings, LLC
United States District Court for the Southern District Of Florida
Testimony involving damages suffered in connection with product liability
Testified in deposition for Plaintiff in 2016

In re: Miguel Angel Villaverde, Debtor
United States Bankruptcy Court for the Southern District of Florida, Miami Division
Testimony involving feasibility of Chapter 13 bankruptcy plan of reorganization
Testified in trial for creditor in 2014

Galen Francis, et al v. Metal Roofing Systems by Brian Embick Roofing, Inc., et al
Fifteenth Judicial Circuit – Palm Beach County, Florida
Testimony involving personal injury claims
Testified in deposition for Plaintiff in 2014

USA v. Steinger et al
Criminal Trial – United States District Court for the Southern District of Florida
Testimony Involving Forensic Accounting
Testified in trial for prosecution in 2013

Lawrence Weinstein, MD v. Tenet Florida Physician Services
Arbitration
Testimony involving lost earnings
Testified in deposition and arbitration for Defendant in 2013

Robert Chinick, et al. v. Armor Screen Corporation, et al.
Minority Shareholder Dispute
Court appointed neutral appraiser in 2012

Leon A. Bynoe, M.D. v. Jeffrey N. Weiss, M.D.
American Arbitration Association
Testimony involving buyout of minority shareholder
Testified in deposition as neutral expert in 2011

Lisy Corp. v. Alberico Echemendia, et al
Eleventh Judicial Circuit – Miami-Dade County, Florida
Testimony involving post-acquisition dispute
Testified in deposition for Plaintiff in 2011

In Re: The Marriage of: Judith Berens and Fred Berens
Eleventh Judicial Circuit – Miami-Dade County, Florida
Testified in deposition for Respondent / Former Husband in 2010

Malamud v. Aristed Group, LLC
Seventeenth Judicial Circuit – Broward County, Florida
Testimony involving lost earnings in connection with personal injury claim
Testified in deposition for Plaintiff in 2008

In Re: United States Sugar Corporation Litigation
United States District Court for the Southern District Of Florida
Testimony involving proceeds due ESOP participants in class action litigation
Testified in deposition for Plaintiff in 2009

Roberto Martinez, as Court-Appointed Receiver of Mutual Benefits Corp, et al v. Spear Safer CPAs
United States District Court for the Southern District Of Florida
Testimony involving damages suffered in connection with professional malpractice
Testified in deposition for Plaintiff in 2007

Henry Torres and Hilda Torres v. Empire Seafood Corp and Performance Food Group Co.
Eleventh Judicial Circuit – Miami-Dade County, Florida
Testimony involving post-acquisition dispute
Testified in deposition for Defendant / Counter-Plaintiff in 2007 and Trial in 2009

Topp, Inc. v. Uniden America Corporation
United States District Court for the Southern District Of Florida
Testimony involving lost net investment resulting from alleged fraud.
Testified in deposition for Plaintiff in 2006 and in Jury Trial in 2008

Florida Tire Recycling, Inc. v. Lexington Insurance Company and Webster, Inc.
Nineteenth Judicial Circuit – St. Lucie County, Florida
Testimony involving property and casualty insurance claim
Testified in deposition for Defendant in 2006

Dulce N. Rispoli v. Herbert A. Stiefel
Eleventh Judicial Circuit – Miami-Dade County, Florida
Testimony involving valuation in closely held business
Trial testimony and deposition for Husband in 2006

Grupo Televisa, S.A. et al v. Telemundo Communications Group, Inc. et al
United States District Court for the Southern District Of Florida
Testimony involving lost profits resulting from alleged tortuous interference.
Testified in deposition for Defendant in 2005 and 2007

Bank of New York v. Bernard Jaffe, Jr.
Eleventh Judicial Circuit – Miami-Dade County, Florida
Testimony involving alleged fraudulent transfers of funds.
Testified in deposition for third party defendant in 2004

In Re: Estate of Manny Bankhalter
Eleventh Judicial Circuit – Miami-Dade County, Florida – Probate Division
Testimony involving the evaluation of two competing offers for the sale of estate assets
Testified in court hearing in 2003

Andrew Chauser & Katherine Sayet v. Sayet Assoc. Pathologist Reference Laboratory, Inc.
Eleventh Judicial Circuit – Miami-Dade County, Florida
Testimony involving reasonableness of compensation in dissident shareholder action
Testified in deposition for Defendant in 2002

Johnston Tombigbee Furniture Manufacturing Company v. Akzo Noble Coatings, Inc.
United States District Court for the Northern District Of Mississippi Eastern Division
Testimony involving lost profits resulting from product liability
Testified in deposition for the Plaintiff in 2002

EXHIBIT C



CAROL L. FOX CPA*, CFE, CIRA

Carol Fox is a CPA with over 30 years of private and public accounting experience. For over sixteen years, her career has concentrated on providing forensic, investigative and bankruptcy services to debtors, creditors, Federal bankruptcy trustees and examiners, creditors' committees, court appointed assignees, the Securities and Exchange Commission, the Department of Justice, law firms and financial institutions.

Ms. Fox enjoys a diverse and dynamic practice. She has provided extensive restructuring and bankruptcy related services for distressed situations in the energy, transportation, healthcare, telecommunications, hospitality, agriculture, e-commerce, marina and retail sectors. In addition, she has led high profile investigations of investment schemes, fraud investigations, internal corporate investigations, due diligence assignments and matters involving business disputes and quantification of damages.

Ms. Fox is currently serving as a fiduciary in both State and Bankruptcy Court matters. She has testified as an expert witness on numerous occasions in federal and state court including testifying as an expert for the Department of Justice in the chapter 11 bankruptcy of Peabody Energy Corporation, *et al.*

Prior to joining GlassRatner in 2011, she was a partner at Kapila & Company, a niche firm focusing in areas of forensic accounting, litigation support, and bankruptcy.

Ms. Fox graduated from the University of Florida with a Bachelor of Science degree in Accounting. She is a CPA*, CIRA (Certified Insolvency and Restructuring Advisor) and CFE (Certified Fraud Examiner). She enjoys public speaking and has prepared course materials and presented on a number of topics relating to bankruptcy and insolvency, fraud investigations, healthcare and distressed real estate.

*Regulated by the State of Florida

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SOUTHERN DISTRICT COURT OF FLORIDA

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ALBERTO CHANG-RAJII,

Defendants, and

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NEXT CAB VENTURES LLC,
NEXT CALL VENTURES LLC,
NEXT CHAT VENTURES LLC,
NEXT PAY VENTURES LLC,
NEXT TRACK VENTURES LLC, and
PROGRESSIVE POWER LLC,

Relief Defendants.

**ORDER GRANTING RECEIVER'S MOTION FOR AUTHORIZATION
TO EMPLOY ACCOUNTANTS FOR RECEIVER**

THIS CAUSE came before the Court on the Receiver's Motion for Authorization to Employ Accountants for Receiver ("Motion"). After having considered the Motion and finding that good cause exists, it is hereby **ORDERED AND ADJUDGED** as follows:

1. The Motion is **GRANTED**.
2. The Receiver is authorized to employ _____ of the accounting firm of _____ as an accountant to assist the Receiver to fulfill her duties under the Receivership Order subject to court approval of all fees and costs incurred in connection therewith.

DONE AND ORDERED in Chambers at Miami-Dade County, Florida, on July
____, 2017.

MARCIA G. COOKE
UNITED STATES DISTRICT JUDGE

Copies furnished to:
Edwin G. Torres, U.S. Magistrate Judge
Counsel of record

10M8181