

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

CASE NO. 04-60573 CIV-MORENO
Magistrate Judge Garber

SECURITIES AND EXCHANGE COMMISSION,

Plaintiff,

v.

MUTUAL BENEFITS CORP.,
JOEL STEINGER a/k/a JOEL STEINER,
LESLIE STEINGER a/k/a LESLIE STEINER,
and PETER LOMBARDI,

Defendants,

VIATICAL BENEFACTORS, LLC,
VIATICAL SERVICES, INC.,
KENSINGTON MANAGEMENT, INC.,
RAINY CONSULTING CORP.
TWIN GROVES INVESTMENTS, INC.,
P.J.L. CONSULTING, INC.,
SKS CONSULTING, INC., and
CAMDEN CONSULTING, INC.,

Relief Defendants.

**KOZYAK TROPIN & THROCKMORTON, P.A.'S TENTH
REQUEST FOR INTERIM COMPENSATION TO PAY ATTORNEYS'
FEES AND COSTS AND MEMORANDUM IN SUPPORT
(November 1, 2007 - February 29, 2008)**

**Pursuant to Court Order, all objections to this Tenth
Application must be filed and served within ten (10) days of
this Tenth Application.**

CASE NO. 04-60573 CIV-MORENO

David L. Rosendorf, a Shareholder of Kozyak Tropin & Throckmorton, P.A. ("KTT") submits this Tenth Application for an award of interim attorney's fees and costs incurred by KTT as counsel to the Receiver, Roberto Martínez (the "Receiver") for the period November 1, 2007 through February 29, 2008 (the "Application Period").

KTT submits this Tenth Application at the request of the Receiver. This Application reflects KTT's agreement to reduce its fees by \$1,575.75 based on the reduction of KTT's billing rates from the firm's normal hourly rates (which reductions were reflected in the original fee application). This reduction is without prejudice to KTT making a future application to recover the reduction based on results obtained and the success of the Receivership.

In support of this Tenth Application, the undersigned submits the following:

1. Attached as **Exhibit "1"** is a Summary of the Fees incurred by KTT in its representation of the Receiver for the Application Period. Costs are posted through February 29, 2008.
2. Attached as **Exhibit "2"** is a summary of all KTT timekeepers, their billing rates and the total hours that were charged by each timekeeper. **Exhibit "3"** is a summary of each time-keeper broken down by category. All time has been billed at the reduced agreed upon rate.¹ All partners are billed at \$350.00/hour. All non-partner timekeepers are billed at 15% below their regular hourly billing rate. As set forth above, savings to the receivership reflected in these negotiated discounts for

1

KTT maintains detailed time records that are kept contemporaneously with the services performed. KTT will retain its detailed time records and will provide them to the Court for review *in camera* at the request of this Court.

CASE NO. 04-60573 CIV-MORENO

this time period is approximately \$1,575.75. In certain instances, time billed to one category could have been appropriately billed to a different category or several different categories, however, in some instances it was very difficult, if not impossible, to divide the time between categories.

3. Attached as **Exhibit "4"** is the summary of costs. Total costs for which KTT seeks reimbursement are \$979.94.

4. The services rendered in each major category can be summarized as follows:

a. Asset Disposition. [\$53,470.50]. During the application period, KTT worked on consummation of the sale of the Bid 2 portfolio having a face value of approximately \$175 million to Silver Point Capital Fund, L.P., reviewed and revised the asset purchase agreement, participated in communications with the Receiver and counsel for Silver Point concerning modifications to the closing documents for Bid 2 portfolio and release of escrow funds to complete the \$11 million sale. In addition, KTT negotiated the proposed sale of other policies, including the negotiation and preparation of an Asset Purchase Agreement and drafting of the Motion to Approve Sale of Policy AP#99-0007778 (the "Sale Motion") having a face value of \$50 million, and conferred with Receiver and Silver Point concerning finalizing the Sale Motion. A draft notice of the proposed sale to all investors and interested parties was also prepared.

KTT worked on the brokerage agreement and accompanying motion to retain Life Settlement Insights, LLC ("LSI") to conduct the auctions of certain policies, including fractional interest policies, which were designated to be kept by the investors through the disposition process but for which the investors did not pay the required premiums (referred to as "Undersubscribed Keep Policies"). On January 22, 2008, the Court approved the engagement of LSI. A further motion to

CASE NO. 04-60573 CIV-MORENO

provide for their engagement and procedure for sales of fractional interests was also negotiated and drafted.

KTT attended a meeting with interested buyers to negotiate the potential acquisition of Viatical Services, Inc. ("VSI") and drafted a confidentiality agreement in connection with same.

b. Business Operations. [\$2,635.00]. KTT's efforts in this area focused on the continued assistance in the management of the operations of the Receivership Entities and resolving issues with banks.

c. Investor and Agent Communications. [\$1,211.25]. KTT continues to assist the Receiver with investor communications.

d. Case Administration. [\$6,205.75]. KTT attended a couple of meetings with the Receiver and staff to address pending issues, participated in discussions concerning the draft notice regarding order for procedures for changing beneficial interests, and coordinating the mailing of notice to investors and various insurance companies.

e. Claims Administration and Objections [\$6,825.00]. The Receiver realized that the defrauded investors would assert claims against the Receivership Entities for their substantial losses in this viatical fraud. In order for the investors to receive a distribution, KTT drafted a Motion to Approve Proposed Claims Process which would authorize the Receiver to commence implementing the process for submission and resolution of claims against the Receivership Entities. KTT conferred with Receiver and the SEC concerning the draft motion.

f. Fee/Employment Applications (Professionals). [\$1,539.25]. This application period includes reviewing KTT's internal billings and properly categorizing same, in addition to

CASE NO. 04-60573 CIV-MORENO

preparing KTT's Ninth Interim Fee Application.

g. General Litigation [\$3,857.50]. KTT continuously reviews incoming pleadings and monitors the Drinker Biddle appeal.

5. For the Application Period, KTT seeks reimbursement for 237.4 hours of attorney and paraprofessional time. The total amount of fees sought during the application period is \$75,744.25, reflecting the negotiated discounts totaling approximately \$1,575.75. Total expenses sought by KTT for the application period are \$979.94.

6. I have carefully reviewed the attached exhibits and I am responsible for supervising all of the attorneys in my firm on the case. I certify that the hours expended and the costs incurred were necessary and reasonable to represent the Receiver during the Application Period.

MEMORANDUM OF LAW

When determining the award of attorneys' fees, the Court should give consideration to the factors for compensation that the Eleventh Circuit articulated in *Norman v. Housing Authority of City of Montgomery*, 836 F.2d 1292 (11th Cir. 1988) - (1) the time and labor properly employed by the attorneys in processing the case; (2) the quality of services rendered; (3) the scope of the activity and conspiracy under attack; (4) the financial risk involved; (5) the magnitude, complexity and novelty of the issues involved; (6) the beneficial results obtained; and (6) the degree to which, if any, effort were supported by prior governmental action. KTT respectfully suggests that its application meets all of the criteria for this interim request for compensation. The Receiver, with the assistance of KTT, has stabilized operations, secured assets, sought to reduce expenses, and begin the disposition process, which is a critical condition precedent to distributing assets to the investors.

CASE NO. 04-60573 CIV-MORENO

WHEREFORE, KOZYAK, TROPIN & THROCKMORTON, P.A., by and through undersigned counsel, respectfully requests that this Court enter an Order Authorizing the Payment of \$75,744.25 in fees and reimbursement of \$979.94 in costs for the Application Period. A proposed form of Order is attached.

Dated: March 17, 2008

Respectfully submitted,

KOZYAK TROPIN & THROCKMORTON, P.A.
Co-Counsel for the Receiver – Roberto Martinez
2525 Ponce de Leon, 9th Floor
Coral Gables, Florida 33134
Tel. (305) 372-1800/Fax. (305) 372-2508
E-mail: counselmbc@kttlaw.com

By: _____



David L. Rosendorf, FL Bar No. 996823
Carmen Contreras-Martinez, FL Bar No. 0093475

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing was served via electronic mail and U.S. Mail (as indicated) this 17 day of March, 2008 to all parties on the attached Service List.

By: _____



David L. Rosendorf

3298/101/285671.1

SERVICE LIST OF RECEIVER

Case No.: 04-60573 CIV-Moreno

VIA ELECTRONIC MAIL		
<p>Alise Meredith Johnson, Esq. Linda Schmidt, Esq. Securities & Exchange Commission 801 Brickell Avenue, Suite 1800 Miami, FL 33131 Fax: (305) 536-4154 E-mail: johnsona@sec.gov schmidtls@sec.gov almonfi@sec.gov <i>Counsel for Securities & Exchange Commission</i></p>	<p>Michael A. Hanzman, Esq. Kenvin Love, Esq. Hanzman Criden & Love, P.A. 7301 SW 57th Court, Suite 515 South Miami, Florida 33143 Fax: (305) 357-9050 E-mail: mhanzman@hanzmancriden.com klove@hanzmancriden.com <i>Counsel for Scheck Investments LP, et al.</i></p>	<p>Brian J. Stack, Esq. Stack Fernandez Anderson & Harris, P.A. 1200 Brickell Avenue, Suite 950 Miami, FL 33131-3255 Fax: (305) 371-0002 E-mail: bstack@stackfernandez.com <i>Counsel for Traded Life Policies Ltd.</i></p>
<p>David L. Rosendorf, Esq. Kozyak Tropin & Throckmorton 2525 Ponce de Leon, Suite 900 Coral Gables, Florida 33134 Fax: (305) 372-3508 E-mail: djrl@kttlaw.com <i>Co-counsel for Receiver</i></p>	<p>Victor M. Diaz, Jr., Esq. Podhurst Orseck Josefsberg et al. City National Bank Building 25 West Flagler St., Suite 800 Miami, FL 33130 Fax: (305) 358-2382 E-mail: vdiaz@podhurst.com ndagher@podhurst.com <i>Counsel for Scheck Investments LP, et al.</i></p>	<p>J. David Hopkins, Esq. Lord, Bissell & Brook LLP Suite 1900, The Proseceium 1170 Peachtree Street, N.E. Atlanta, Georgia 30309 Fax: (404) 872-5547 E-mail: dhopkins@lordbissell.com <i>Counsel for Traded Life Policies Ltd.</i></p>
<p>George Mahfood, Esq. Ferrell Schultz Carter & Fertel 201 South Biscayne Boulevard 34th Floor, Miami Center Miami, Florida 33131 Fax: (305) 371-5732 E-mail: gmahfood@ferrellschultz.com <i>Counsel for Joel Steinger, Leslie Steinger, Peter Lombardi, P/L Consulting Co., Kensington Consulting Co.</i></p>	<p>Angela Daker, Esq. White & Case, LLP 4900 Wachovia Financial Center 200 S. Biscayne Boulevard Miami, Florida 33131 Fax: (305) 358-5744 E-mail: adaker@whitecase.com <i>Former counsel for Steven Steiner</i></p>	<p>Hilarie Bass, Esq. Jacqueline Becerra, Esq. Greenberg Traurig P.A. 1221 Brickell Avenue Miami, Florida 33131 Fax: (305) 579-0717 E-mail: becerraj@gtlaw.com bassh@gtlaw.com <i>Counsel for Union Planters Bank, N.A.</i></p>
<p>Robert C. Gilbert, Esq. 220 Alhambra Circle, Suite 400 Coral Gables, FL 33134-5174 Fax: (305) 529-1612 E-mail: rgilblaw@aol.com <i>Special Counsel for Scheck Investments LP, et al.</i></p>	<p>Edward M. Mullins, Esq. Daniella Friedman, Esq. Astigarraga Davis Mullins & Grossman, P.A. 701 Brickell Ave., 16th Floor Miami, FL 33131 Fax: (305) 372-8202 E-mail: emullins@astidavis.com dfriedman@astidavis.com <i>Co-counsel for Life Settlement Holding, A.G.</i></p>	<p>David Levine, Esq. Jeffrey Schneider, Esq. Tew Cardenas LLP The Four Seasons Tower, 15th Floor 1441 Brickell Avenue Miami, FL 33131 Fax: (305) 536-1116 E-mail: jcs@tewlaw.com dml@tewlaw.com <i>Counsel Patricia Cook, et al</i></p>
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Kozyak Tropin & Throckmorton, P.A.

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<p>Christopher J. Klein Baur & Klein, P.A. 100 N. Biscayne Blvd. 21st Floor Miami, FL 33132 Fax: (305) 371-4380 E-mail: cklein@worldwidelaw.com <i>Co-counsel for Life Settlement Holding, A.G.</i></p>	<p>Daniel Small, Esq. Duane Morris, LLP 200 So. Biscayne Blvd., Suite 3400 Miami, FL 33131 Fax: (305) 960-2201 E-mail: dsmall@duanemorris.com <i>Counsel for Dr. Christine Walsh, et al. (the "Investors Group")</i></p>	<p>Kenneth D. Post, Esq. Shutts & Bowen 1500 Miami Center 201 S. Biscayne Boulevard Miami, FL 33131 E-mail: kpost@shutts-law.com <i>Counsel for William Penn Life Insurance</i></p>
<p>Sandra M. Upegui, Esq. Shutts & Bowen, LLP 201 South Biscayne Blvd. Suite 1500 - Miami Center Miami, Florida 33131 <i>Counsel for Instituto de Prevision Militar Inverma (Via U.S. Mail)</i></p>	<p>Joseph A. Patella, Esq. 450 Lexington Avenue New York, New York 10017 E-mail: JosephPatella@andrewskurth.com <i>Counsel for American Express Tax & Business Services, Inc.</i></p>	<p>J. Randolph Liebler, Esq. Liebler, Gonzalez & Porcundo, P.A. 44 West Flagler Street, 25th Floor Miami, Florida 33130 Fax: (305) 379-9626 E-mail: jl@lgplaw.com <i>Counsel for Bank of America</i></p>
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<p>Bruce A. Zimet Esq. 100 S.E.3rd Avenue, Suite 2612 Ft. Lauderdale, FL 33394 Fax: (954) 760-4421 E-mail: bazimetlaw@aol.com <i>Counsel for Leslie Steinger</i></p>	<p>Wendy L. Furman, Esq. Pett, Furman & Jacobson, P.L. 2101 N.W. Corporate Boulevard Suite 316 Boca Raton, FL 33431 Fax: 994-4311 E-mail: wfurman@pfjlaw.com <i>Counsel for American United Life Insurance Co.</i></p>	<p>John H. Genovese, Esq. Genovese Joblove & Battista, P.A. 100 S.E. 2nd Street, 36th Floor Miami, Florida 33131 Fax: (305) 349-2310 Email: jgenovese@gjb-law.com <i>Counsel for Great West Growth, LLC, et al.</i></p>
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<p>Edward Montoya, Esq. Montoya Law Firm, PA 2600 Douglas Road Penthouse 7 Coral Gables, FL 33134 Email: emontoya@fnclaw.com <i>Attorney for the Class</i></p>	<p>David P. Hartnett, Esq. Hinshaw & Culbertson 9155 S. Dadeland Blvd., Suite 1600 Miami, FL 33156 E-mail: dhartnett@hinshawlaw.com <i>Counsel for Connecticut General, et al.</i></p>	<p>Carla M. Barrow, Esq. Pardo, Gainsburg & Barrow, LLP One Biscayne Tower - Suite 2475 2 South Biscayne Blvd. Miami, FL 33131 Email: cbarrow@pgblaw.com <i>Attorney for NAI</i></p>
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<p>Curtis B. Miner, Esq. Colson Hicks Eidson 255 Aragon Avenue, Second Floor Coral Gables, Florida 33134 Email: Curt@colson.com</p>	<p>Jeffrey Rubinstein, Esq. Rubinstein & Associates, PA 1428 Brickell Avenue Penthouse Miami, FL 33131 Jeffrey@RubinsteinAssociates.com <i>Attorneys for Claimants</i></p>	
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EXHIBIT 1**SUMMARY OF TENTH REQUEST FOR
INTERIM COMPENSATION OF FEES AND COSTS OF
KOZYAK TROPIN & THROCKMORTON, P. A.**

1	Name of Applicant	Kozyak Tropin & Throckmorton, P. A.
2	Role of Applicant	Co-Counsel for Receiver
3	Name of certifying professional	David P. Milian
4	Date Receiver appointed	May 4, 2004
5	Date of application for employment	May 26, 2004
6	Date of Order approving employment	June 3, 2004
7	Dates of services rendered	November 1, 2007 through February 29, 2008
8	Total fees requested for this period	\$75,744.25
9	Total expenses requested for this period	\$979.94
10	Total fees and expenses requested to be awarded	\$76,724.19

HISTORY OF FEE APPLICATIONS

Application Number	Application Period	Date Submitted	Amount Requested	Amount Awarded	Date Awarded
1 (as amended)	5/4/04 – 6/18/04	07/08/04	\$ 376,040.99	\$376,065.00	10/27/04; 12/16/04
2	6/19/04 – 9/30/04	12/07/04	\$ 225,468.06	\$200,000.00	06/01/05
3	10/1/04 – 1/31/05	03/11/05	\$ 112,200.17	\$100,000.00	06/01/05
4	2/1/05 – 6/30/05	07/15/05	\$ 157,848.67	\$111,383.00	08/18/05
5	7/1/05 – 9/30/05	11/14/05	\$ 73,100.98	\$ 52,887.23	02/08/06
6	10/1/05 – 12/31/05	03/08/06	\$ 65,833.05	\$ 50,000.00	05/03/06

7	1/31/06 - 5/31/06	08/02/06	\$ 93,088.85	\$ 83,659.00	10/25/06
8	6/1/06 - 12/31/06	02/13/07	\$ 111,734.17	\$105,782.67	05/07/07
9	1/1/07 - 10/31/07	12/12/07	\$ 215,300.55	\$186,231.55	12/19/07
10	11/1/07 - 2/29/08	03/17/08	\$ 76,724.19	Pending	Pending
TOTAL			\$1,507,339.68	\$1,266,008.45	

283081.1/3298-101

EXHIBIT 2
Summary of Professionals And Paraprofessional Time

Attorney Name		Licensed	Hours	Rate	Fee
CONTRERAS-MARTINEZ, CARMEN	Associate	1996	35.30	212.50	7,501.25
ROSENDORF, DAVID L.	Partner	1994	190.90	350.00	66,815.00
ALMESTICA, LIZA	Paralegal	n/a	0.30	127.50	38.25
YAMILE C. CASTRO	Paralegal	n/a	10.90	127.50	1,389.75
Total Hours by Professionals and Paraprofessionals:					237.40
"Blended" Hourly Rate:					319.06
Total Professionals and Paraprofessionals Fees:					75,744.25

* Indicate any changes in hourly rates during this Application and the date of such change

** Indicate "blended" hourly rate.

EXHIBIT 3

Summary of Professional And Paraprofessional Time by Activity Code Category

Attorney Name	Licensed	Hours	Rate	Fee
ROSENDORF, DAVID L.	1994	152.70	350.00	53,445.00
YAMILE C. CASTRO	n/a	0.20	127.50	25.50
Total for Category ASSET DISPOSITION		152.90	349.71	53,470.50
-				
CONTRERAS-MARTINEZ, CARMEN	1996	12.40	212.50	2,635.00
Total for Category BUSINESS OPERATIONS		12.40	212.50	2,635.00
-				
CONTRERAS-MARTINEZ, CARMEN	1996	5.70	212.50	1,211.25
Total for Category INVESTOR AND AGENT COMMUNICATIONS		5.70	212.50	1,211.25
-				
CONTRERAS-MARTINEZ, CARMEN	1996	0.20	212.50	42.50
ROSENDORF, DAVID L.	1994	17.50	350.00	6,125.00
ALMESTICA, LIZA	n/a	0.30	127.50	38.25
Total for Category CASE ADMINISTRATION		18.00	344.76	6,205.75
-				
ROSENDORF, DAVID L.	1994	19.50	350.00	6,825.00
Total for Category CLAIMS ADMINISTRATION AND OBJECTIONS		19.50	350.00	6,825.00
-				

ROSENDORF, DAVID L.	1994	0.50	350.00	175.00
YAMILE C. CASTRO	n/a	10.70	127.50	1,364.25
		-----	-----	-----
Total for Category		11.20	137.43	1,539.25
FEE/EMPLOYMENT APPLICATIONS (PROFESSIONALS)				
-				
CONTRERAS-MARTINEZ, CARMEN	1996	17.00	212.50	3,612.50
ROSENDORF, DAVID L.	1994	0.70	350.00	245.00
		-----	-----	-----
Total for Category		17.70	217.94	3,857.50
LITIGATION				
-				
Grand Total		237.40	319.06	75,744.25

EXHIBIT 4

**Summary of Requested Reimbursement Of Expenses
for this Time Period Only**

1.	Filing Fees	\$0.00
2.	Process Service Fees	\$0.00
3.	Witness Fees	\$0.00
4.	Court Reporter & Transcripts	\$0.00
5.	Lien and Title Searches	\$0.00
6.	Photocopies	\$221.85
	(a) In-house copies (1,479 @ \$.15)	
	(b) Outside copies - actual costs (\$0.00)	
7.	Postage	\$2.46
8.	Overnight Delivery Charges	\$95.39
9.	Outside Courier/Messenger Service	\$0.00
10.	Long Distance Telephone Charges	\$157.27
11.	Fax Transmissions ..	\$41.00
12.	Computerized Research	\$427.02
	Westlaw - \$397.90	
	Pacer - \$29.12	
	ChoicePoint Search Engine - \$0.00	
	(locate viators)	
13.	Travel Expenses	\$0.00
	(a) _____ (\$0.00)	
14.	Other	\$34.95
	(a) Photographs for MBC website - 12/26/07 (\$34.95)	
	TOTAL EXPENSE REIMBURSEMENT REQUESTED	\$979.94

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

CASE NO. 04-60573 CIV-MORENO
Magistrate Judge Garber

SECURITIES AND EXCHANGE COMMISSION,

Plaintiff,

v.

MUTUAL BENEFITS CORP.,
JOEL STEINGER a/k/a JOEL STEINER,
LESLIE STEINGER a/k/a LESLIE STEINER,
and PETER LOMBARDI,

Defendants,

VIATICAL BENEFACTORS, LLC,
VIATICAL SERVICES, INC.,
KENSINGTON MANAGEMENT, INC.,
RAINY CONSULTING CORP.
TWIN GROVES INVESTMENTS, INC.,
P.J.L. CONSULTING, INC.,
SKS CONSULTING, INC., and
CAMDEN CONSULTING, INC.,

Relief Defendants.

**ORDER GRANTING KOZYAK TROPIN & THROCKMORTON, P.A.'S
TENTH REQUEST FOR INTERIM COMPENSATION**

THIS CAUSE came before the Court on Kozyak Tropin and Throckmorton, P.A.'s Tenth Request for Interim Compensation to Pay Attorneys' Fees and Costs (D.E. No. ____), filed on **March 17, 2008.**

THE COURT has considered the motion and the pertinent portions of the record, and being otherwise fully advised in the premises, it is

ADJUDGED that the motion is **GRANTED**. Receiver, Roberto Martínez, is hereby authorized to pay Kozyak Tropin & Throckmorton, P.A. (i) attorneys' fees in the amount of \$ _____ and (ii) reimbursement for costs in the amount of \$ _____.

DONE AND ORDERED in Chambers at Miami, Florida this ____ day of _____, 2008.

FEDERICO A. MORENO
UNITED STATES DISTRICT JUDGE

Copies provided to:

Counsel of Record

3298-101/285691.1