

Aug 2 2006

CLARENCE MADDOX
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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 SEVENTH
REQUEST FOR INTERIM COMPENSATION TO PAY ATTORNEYS'
FEES AND COSTS AND MEMORANDUM IN SUPPORT**
(January 1, 2006 - May 31, 2006)

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

David P. Milian, a Shareholder of Kozyak Tropin & Throckmorton, P.A. ("KTT") submits this Seventh 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 January 1, 2006 through May 31, 2006 (the "Application Period").

KTT submits this Seventh Application at the request of the Receiver. This Application reflects KTT's agreement to reduce its fees by \$7,013.00 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 Seventh 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 May 31, 2006.
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 timekeeper 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 this time period is approximately \$7,013.00. In certain instances, time billed to one category could have been appropriately billed to a different category or several different

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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.

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 \$3,659.35.

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

a. Asset Disposition. [**\$11,562.50**]. Prior to the Receivership, MBC owned a 2003 Lincoln Krystal Coach Limousine. KT&T assisted in organizing and obtaining another authorization for the sale process, which resulted in the highest and best offer from East Coast Exotic Cars for \$39,500. After MBC's operations were taken over, a significant number of employees were reduced thereby causing a surplus of office furniture, equipment and supplies that were not leased by MBC and VSI. KTT prepared the initial Motions for Authority to Sell the Limousine to East Coast Exotic Cars and the Surplus Property at Auction ("Sale Motions"). The application to employ the auctioneer, Fisher Auction Company, was prepared and filed simultaneously with the Sale Motions and ultimately approved by this Court.

Additionally, KTT worked on the auction proposal in connection with the sale of the viatical policies and addressed issues for potential buyers. KTT dealt with the sale of stock and tax consequences of death benefits distribution.

b. Business Operations. [**\$22,901.25**]. The efforts of KTT personnel in this area focused on the continued assistance in the management of the operations of the Receivership Entities, resolving issues with banks, and, most significantly, continuing to assure the uninterrupted

payment of premiums for the policies. KTT meets regularly with the Receiver to discuss operational issues.

KTT timekeepers continue to work on every aspect of business operations and operational logistics at MBC and VSI, including interface with, and coordination of, employees, collection of death benefits, dealing with IRA transfer and rollover issues, interfacing with insurance companies on a variety of issues and reviewing payment of administrative expenses. KTT handled the setup and implementation of the database regarding premium payment of retained policies.

c. Investor and Agent Communications. [\$26,962.50]. KTT continues to assist the Receiver with investor communications, including preparing responses to investor inquiries pertaining to death benefits distribution and the disposition notice forms, and speaking to investors or their counsel. KTT prepared the report of distribution on death benefits and the 15th Receiver's Report on the status of the disposition of the policies.

KTT prepared the publication notices to investors concerning the disposition notice for publication in foreign newspapers.

d. Case Administration. [\$19,172.75]. KTT had discussions with the Receiver to address pending issues, including various operational and litigation matters and investment of the funds, and plans to transition the operations of VSI. KTT participated in further discussions regarding the disposition notice form and tax issues regarding the death benefits distribution. KT&T worked on the 15th Receiver's Report.

e. Employee Matters. [\$1,083.75]. KTT addressed personnel issues.

f. Fee/Employment Applications (Professionals). [**\$2,315.75**]. KTT prepared and filed its Sixth Interim Fee Application along with the Motion to File its Time Records under Seal.

g. General Litigation. [**\$385.00**]. Minimal time was charged to this category.

h. Litigation SEC. [**\$3,436.00**]. All time associated directly with the pending SEC litigation is included in this category including review of pleadings and preparation of the Receiver's report.

i. Litigation Third-Party. [**\$1,610.00**]. KTT assisted in evaluating potential litigation claims against third parties.

5. For the Application Period, KTT seeks reimbursement for 331.60 hours of attorney and paraprofessional time. The total amount of fees sought during the application period is **\$89,429.50**, reflecting the negotiated discounts totaling approximately \$7,013.00. Total expenses sought by KTT for the application period are **\$3,659.35**.

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 11th Circuit articulated in *In re 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.

WHEREFORE, KOZYAK, TROPIN & THROCKMORTON, by and through the undersigned counsel, respectfully requests that this Court enter an Order Authorizing the Payment of **\$89,429.50** in fees and reimbursement of **\$3,659.35** in costs for the Application Period. A proposed form of Order is attached.

Dated: August 2, 2006

Respectfully submitted,

KOZYAK TROPIN & THROCKMORTON, P.A.
Co-Counsel for the Receiver – Robert 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: /s/ David P. Milian
David P. Milian, FL Bar No. 844421
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 this 2nd day of August, 2006 to all parties on the attached Service List.

By: /s/ David P. Milian
David P. Milian

3298/101/266316.1

SERVICE LIST OF RECEIVER

Case No.: 04-60573 CIV-Moreno

VIA ELECTRONIC MAIL		
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EXHIBIT 1

SUMMARY OF SEVENTH 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	January 1, 2006 through May 31, 2006
8	Total fees requested for this period	\$89,429.50
9	Total expenses requested for this period	\$3,659.35
10	Total fees and expenses requested to be awarded	\$93,088.85

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	Pending	Pending
TOTAL			\$1,101,903.18	\$890,335.23	

258464.1/3298-101

EXHIBIT 2

Summary of Professionals And Paraprofessional Time

Attorney Name		Licensed	Hours	Rate	Fee
CONTRERAS-MARTINEZ, CARMEN	Associate	1996	167.30	212.50	35,551.25
ROSENDORF, DAVID L.	Associate	1994	139.10	350.00	48,685.00
MILIAN, DAVID P.	Senior Partner	1990	7.90	350.00	2,765.00
TROPIN, HARLEY S.	Senior Partner	1977	0.50	350.00	175.00
HARTMANN, KENNETH R.	Senior Partner	1987	0.30	350.00	105.00
ALMESTICA, LIZA	Paralegal	n/a	0.70	127.50	89.25
ISICOFF, LAUREL M.	Senior Partner	1982	0.20	350.00	70.00
PAZ, YAMILE C.	Paralegal	n/a	15.60	127.50	1,989.00
Total Hours by Professionals and Paraprofessionals:					331.60
"Blended" Hourly Rate:					269.69
Total Professionals and Paraprofessionals Fees:					89,429.50

* 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
CONTRERAS-MARTINEZ, CARMEN	1996	6.60	212.50	1,402.50
ROSENDORF, DAVID L.	1994	28.30	350.00	9,905.00
ALMESTICA, LIZA	n/a	0.70	127.50	89.25
PAZ, YAMILE C.	n/a	1.30	127.50	165.75
		-----	-----	-----
Total for Category ASSET DISPOSITION		36.90	313.35	11,562.50
-				
CONTRERAS-MARTINEZ, CARMEN	1996	88.50	212.50	18,806.25
ROSENDORF, DAVID L.	1994	11.70	350.00	4,095.00
		-----	-----	-----
Total for Category BUSINESS OPERATIONS		100.20	228.56	22,901.25
-				
CONTRERAS-MARTINEZ, CARMEN	1996	60.70	212.50	12,898.75
ROSENDORF, DAVID L.	1994	40.00	350.00	14,000.00
PAZ, YAMILE C.	n/a	0.50	127.50	63.75
		-----	-----	-----
Total for Category INVESTOR AND AGENT COMMUNICATIONS		101.20	266.43	26,962.50
-				
CONTRERAS-MARTINEZ, CARMEN	1996	5.40	212.50	1,147.50
ROSENDORF, DAVID L.	1994	50.40	350.00	17,640.00
TROPIN, HARLEY S.	1977	0.50	350.00	175.00
ISICOFF, LAUREL M.	1982	0.20	350.00	70.00
PAZ, YAMILE C.	n/a	1.10	127.50	140.25
		-----	-----	-----
Total for Category CASE ADMINISTRATION		57.60	332.86	19,172.75

CONTRERAS-MARTINEZ, CARMEN	1996	5.10	212.50	1,083.75
		-----	-----	-----
Total for Category		5.10	212.50	1,083.75
EMPLOYEE MATTERS/PENSION				
-				
ROSENDORF, DAVID L.	1994	1.20	350.00	420.00
MILIAN, DAVID P.	1990	1.30	350.00	455.00
PAZ, YAMILE C.	n/a	11.30	127.50	1,440.75
		-----	-----	-----
Total for Category		13.80	167.81	2,315.75
FEE/EMPLOYMENT APPLICATIONS (PROFESSIONALS)				
-				
ROSENDORF, DAVID L.	1994	1.10	350.00	385.00
		-----	-----	-----
Total for Category		1.10	350.00	385.00
LITIGATION				
-				
CONTRERAS-MARTINEZ, CARMEN	1996	1.00	212.50	212.50
ROSENDORF, DAVID L.	1994	6.40	350.00	2,240.00
MILIAN, DAVID P.	1990	2.30	350.00	805.00
PAZ, YAMILE C.	n/a	1.40	127.50	178.50
		-----	-----	-----
Total for Category		11.10	309.55	3,436.00
LITIGATION - SEC				
-				
MILIAN, DAVID P.	1990	4.30	350.00	1,505.00
HARTMANN, KENNETH R.	1987	0.30	350.00	105.00
		-----	-----	-----
Total for Category		4.60	350.00	1,610.00
LITIGATION - THIRD PARTY				
-				
Grand Total		331.60	269.69	89,429.50

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	\$1,153.01
	(a) In-house copies (2,468 @ \$.15)	
	(b) Outside copies - actual costs (\$782.81)	
7.	Postage	\$12.30
8.	Overnight Delivery Charges	\$449.59
9.	Outside Courier/Messenger Service	\$124.24
10.	Long Distance Telephone Charges	\$485.92
11.	Fax Transmissions ..	\$72.00
12.	Computerized Research	\$1,204.42
	Westlaw - \$682.66	
	Pacer - \$27.76	
	ChoicePoint Search Engine - \$494.00	
	(locate viators)	
13.	Travel Expenses ..	\$0.00
	(a) _____ (\$0.00)	
14.	Other ..	\$157.87
	(a) CCM - Lunch meeting with bankers (\$72.27)	
	(b) DLR - Lunch meeting with S. Fernstrom, T. Peres & CCM (\$85.60)	
	TOTAL EXPENSE REIMBURSEMENT REQUESTED	\$3,659.35

266345.1/3298-101

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 FEES

(01/01/06 to 5/31/06)

THIS CAUSE came before the Court on Kozyak Tropin and Throckmorton, P.A.'s Seventh Interim Application for Fees and Costs. The Court has heard comments by interested parties, carefully reviewed the Application and case file and is otherwise fully advised in the premises.

THE COURT notes that by prior Order this Court authorized the Receiver to "appoint one or more special agents, employ legal counsel, actuaries, accountants, claims administrators, clerks,

consultants and assistants as the Receiver deems necessary and to fix and pay their reasonable compensation and expenses”subject to the approval by this Court at the time the Receiver accounts to the Court for such expenditures and compensation.

Pursuant to that provision, by prior Order the Court approved Receiver’s application to employ Kozyak Tropin and Throckmorton, P.A. (“KTT”) as Receiver’s counsel in this action. In the instant Application, KTT seeks to have the Court authorize the Receiver to compensate KTT for services rendered for the period from January 1, 2006 through May 31, 2006. In total, the Application seeks approval of the payment of \$93,088.85 consisting of \$89,429.50 in fees and \$3,659.35 in costs, which reflect negotiated reductions totaling \$7,013.00.

Accordingly, after due consideration, it is

ORDERED and **ADJUDGED** that Kozyak Tropin and Throckmorton P.A.’s Seventh Interim Application for Fees and Costs is hereby **GRANTED** and Receiver, Roberto Martínez is hereby authorized to pay Kozyak Tropin & Throckmorton, P.A. the sum of \$ _____ which represents reasonable fees and costs incurred during the Application Period.

DONE and **ORDERED** in Chambers in the Southern District this ____ day of _____, 2006, in Miami, Florida.

Copies furnished to:

All parties on the attached service list.

3298-101/266344.1