UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
TAMPA DIVISION

COMMODITY FUTURES TRADING COMMISSION,

Case No. 8:19-CV-886-VMC-SPF

Plaintiff,

v.

OASIS INTERNATIONAL GROUP, LIMITED; OASIS MANAGEMENT, LLC; SATELLITE HOLDINGS COMPANY; MICHAEL J. DACORTA; JOSEPH S. ANILE, II.; RAYMOND P MONTIE III; FRANCISCO “FRANK” L. DURAN; and JOHN J. HAAS,

Defendants,

and

FUNDAMDINISTRATION, INC.; BOWLING GREEN CAPITAL MANAGEMENT LLC; LAGOON INVESTMENTS, INC.; ROAR OF THE LION FITNESS, LLC; 444 GULF OF MEXICO DRIVE, LLC; 4064 FOUNDERS CLUB DRIVE, LLC; 6922 LACANTERA CIRCLE, LLC; 13318 LOST KEY PLACE, LLC; and 4 OAKS LLC,

Relief Defendants.
_______________________________________/

NOTICE OF FILING OF EXPERT REPORT

The Receiver, by and through undersigned counsel, hereby files the attached expert report of Melissa Davis, CPA, CIRA, CFE of KapilaMukamal, LLP in connection with the hearing on the Court's Order to Show Cause scheduled for August 7, 2026. A true and correct copy of the expert report is attached hereto as Exhibit 1.

Respectfully submitted,

/s/ Maya Lockwood
Maya Lockwood, FBN 0175481
maya@burtonwwiandpa.com
BURTON W. WIAND PA
114 Turner Street
Clearwater, FL 33756-5211
Tel.: (813) 902-4147

Jared J. Perez, FBN 0085192
jared.perez@jaredperezlaw.com
JARED J. PEREZ P.A.
301 Druid Rd W
Clearwater, FL 33756-3852
Tel.: (727) 641-6562

Attorneys for Burton W. Wiand, Receiver

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on August 4, 2026, I served a copy of the foregoing via U.S. Mail and electronic mail upon the following non-parties:

Michael J. DaCorta,
Register No. 73181-018
FCI Coleman Low
Fed. Correctional Institution
Satellite Camp
P. O. Box 1027
Coleman, FL 33521

Brent Allen Winters
5105 S. Hwy. 41
Terre Haute, IN 47802
Email: winterslaw@nym.hush.com
swinters77@nym.hush.com
brentwinters@nym.hush.com
brentallanwinters@nym.hush.com
innchurch@commonlawyer.com

Jason McKee
P.O. Box 611
Elkville, IL 62932

104 S. 4th St. 611
Elkville, IL 62932
Email: jmckee573@gmail.com
treasurer@oasisreplevin.net

Greg Melick
P.O. Box 165
Intervale, NH 03845-0165

5-11 Mountainview Rd.
Bartlett, NH 03812
Email: entheos@startmail.com
tradinggraces@use.startmail.com
oasishelpers@oasisreplevin.net
adamson@oasisreplevin.net

/s/ Maya M. Lockwood

EXHIBIT 1

UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
TAMPA DIVISION

COMMODITY FUTURES TRADING COMMISSION Plaintiff, v. OASIS INTERNATIONAL GROUP, LIMITED; OASIS MANAGEMENT, LLC; SATELLITE HOLDINGS COMPANY; MICHAEL J. DACORTA; JOSEPH S. ANILE, II; RAYMOND P. MONTIE III; FRANCISCO "FRANK" L. DURAN; and JOHN J. HAAS, Defendants.	Case No. 8:19-cv-00886-VMC-SPF

Expert Report of Melissa Davis, CPA, CIRA, CFE

August 4, 2026

TABLE OF CONTENTS

REPORT

EXHIBITS

Kapila Mukamal

CPAs, Forensic and Insolvency Advisors

UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
TAMPA DIVISION

COMMODITY FUTURES TRADING COMMISSION

Case No. 8:19-cv-00886-VMC-SPF

Plaintiff,

v.

OASIS INTERNATIONAL GROUP, LIMITED;
OASIS MANAGEMENT, LLC;
SATELLITE HOLDINGS COMPANY;
MICHAEL J. DACORTA; JOSEPH S. ANILE, II; RAYMOND P. MONTIE III;
FRANCISCO "FRANK" L. DURAN; and JOHN J. HAAS,

Defendants.

Expert Report of Melissa Davis

I. OVERVIEW

1. On April 15, 2019, the Commodity Futures Trading Commission ("CFTC" or "Commission") filed an enforcement action against (1) defendants Oasis International Group, Limited ("OIG"); Oasis Management, LLC ("Oasis Management"); Michael J. DaCorta ("DaCorta"); Joseph S. Anile, II ("Anile"); Francisco "Frank" L. Duran ("Duran"); Satellite Holdings Company ("Satellite Holdings"); John J. Haas ("Haas"); and Raymond P. Montie, III ("Montie") (the "CFTC Defendants") and (2) relief defendants FundAdministration Inc.

("FundAdministration"); Bowling Green Capital Management, LLC ("Bowling Green"); Lagoon Investments, Inc. ("Lagoon"); Roar of the Lion Fitness, LLC ("Roar of the Lion"); 444 Gulf of Mexico Drive, LLC ("444 Gulf of Mexico"); 4064 Founders Club Drive, LLC ("4064 Founders Club"); 6922 Lacantera Circle, LLC ("6922 Lacantera"); 13318 Lost Key Place, LLC ("13318 Lost Key"); and 4Oaks, LLC ("4Oaks") (the "CFTC Relief Defendants"), collectively the "Receivership Defendants".

2. The CFTC alleged that the CFTC Defendants including Anile, DaCorta and Montie operated an investment scheme involving the alleged foreign currency trading ("Oasis Scheme").

3. The Court entered an order appointing the Receiver, Burton W. Wiand on April 15, 2019. The Receiver retained me and my firm KapilaMukamal, LLP ("KM") as his forensic accountants.

4. In conducting my analyses, I was assisted by other KM professionals working under my direct supervision with extensive experience in litigation support and forensic and insolvency accounting. Any references to "I", "my", "KM" or "KapilaMukamal, LLP" within the report incorporate my efforts with the assistance of my co-professionals.

5. This Expert Report was prepared solely for use in this matter. My opinions should not be relied upon by any other person nor should any statement in this Expert Report be used for any other purpose without written consent from KM.

II. BACKGROUND

6. The Receiver conducted a claims process to determine investor losses and to distribute recovered funds. That process resulted in the Court's approval of claim determinations and of interim distributions to eligible claimants.

7. A group of individuals associated with DaCorta commonly referred to as the "Oasis Helpers Group," together with attorney Brent Allan Winters ("Winters"), solicited money from the former investors in the Oasis Scheme to allegedly be used to obtain a recovery for the investors.

8. The funds collected were deposited into a bank account in the name of Trust, LLT ("Trust Account") at Freedom Northwest Credit Union.

III. OBJECTIVE

9. The Receiver asked KM to determine:

   a. The amount of funds that were deposited into the Trust Account.

   b. The amount of funds that were deposited from investors that filed claims in this Receivership.

   c. The amount of funds that were deposited from investors that have allowed claims in this Receivership.

   d. The parties that received payments from the Trust Account.

IV. OPINIONS

10. My findings are:

a. The amount of funds that were deposited into the Trust Account is $921,425 of which $39,317 was returned items and $18,730 represented refunds leaving a net of $863,378, from depositors.[1]

b. The amount of funds that were deposited from investors that filed claims in this Receivership is $819,615.

c. The amount of funds that were deposited from investors that have allowed claims in this Receivership is $767,081.

d. ***Exhibit B.1*** lists the parties that received payments from the Trust Account.

V. BASIS OF OPINIONS

11. My opinions are based on the documents reviewed and enumerated at ***Exhibit A***, and my expertise and experience as a Certified Public Accountant, Certified Insolvency and Restructuring Advisor, Certified Fraud Examiner and practitioner addressing fraud investigations, solvency/insolvency and restructuring issues for over 20 years. Additional documents and information may be made available or reviewed, and certain facts currently not available may come to light, which may impact my opinions.

VI. METHODOLOGY

12. The Receiver provided me with the Trust Account bank statements for the period from August 2, 2021 through June 30, 2026. I prepared a reconstruction of the transactions in the Trust Account. ***Exhibit B*** contains a summary of the bank reconstruction. The bank reconstruction is a database

[1] Amounts are rounded to nearest dollar.

of the details of each transaction (receipts and disbursements) that occurred in the bank account and includes the date, amount and payee/recipients' information for each transaction as well as the ending balance after the transaction occurred.

13. The Receiver provided me with a list of the 736 claims allowed totaling $57,094,080. The Receiver also provided me with a list of claims that were filed but were disallowed. I used those records to determine which of the deposits into the Trust Account were derived from claimants of the Receivership with allowed claims. I classified parties that funded the Trust Account as Claimants if they filed a claim with the Receiver that was allowed. I classified parties as Denied Claimants if they filed a claim that was not allowed.

VII. ANALYSIS

14. The total deposits into the Trust Account were $863,378[2] of which $767,081 was received from 313 Claimants and $52,534 was received from 31 Denied Claimants.[3] The total funds deposited into the Trust Account from parties that filed claims in the Receivership was $819,615.

15. ***Exhibit B.1*** lists all the parties identified as having received payments from the Trust Account. Counsel requested me to identify the specific amounts paid to the parties listed in ***Table 1***.

---

[2] Excluding refunds of $18,730 and returned funds of $39,317.

[3] Depositors are counted as individuals, not as claims or checks. One who contributed personally and through a business entity is counted once, as is one holding multiple claims. Two individuals holding a claim jointly are counted as two depositors. An entity is counted separately only where it holds its own claim or its principal could not be identified. Total depositors includes non-claimants.

Table 1 – Selected Parties Paid from Trust Account

Payee	Amount
Discover	$ 158,883
Bank of America	27,459
Intermountain Precious Metals	322,000
Ronald Kurpiers	110,533
Stephen Preziosi	75,450
Bonnie Remick	61,000
Unknown Wire Transfer to Account No. 7701)	20,000
Susan Winters (net of funds deposited)	9,370
Unknown Bank Account No. XX763-009	2,500
Abe Cofnas	300
	$ 787,495

16. Approximately $186,341 was paid to credit card accounts. $322,000 was paid to Intermountain Precious Metals for the purchase of gold.[4] Approximately $185,983 was used to pay attorney fees.[5]

VIII. COMPENSATION

17. My current billing rate for this matter is $586 per hour. The billing rate of the other member of KM that worked on this engagement is $434 per hour.[6]

****

18. I reserve the opportunity to revise the opinions in this Expert Report based on additional information that may become available in the future. I also reserve the right to prepare charts and other demonstratives for use in hearings and trials.

[4] Sales order invoices and delivery receipts produced by Intermountain Precious Metals, LLC.
[5] DaCorta retainer agreement of Stephen N. Preziosi P.C. and retainer agreement between Brent Allan Winters and Ronald J. Kurpiers II.
[6] These are discounted by 15% from our standard hourly billing rates.

Dated: August 4, 2026

BY: Melissa Davis

Melissa Davis, CPA, CIRA, CFE
KapilaMukamal
1000 S. Federal Highway
Suite 200
Fort Lauderdale, FL 33316
(954) 761-1011
mdavis@kapilamukamal.com

Exhibit A

COMMODITY FUTURES TRADING COMMISSION V. OASIS INTERNATIONAL GROUP, LIMITED, ET AL
Case No. 8:19-cv-00886-VMC-SPF
United States District Court
Middle District of Florida
Tampa Division

Documents Utilized

1	Receiver's Verified Motion for Order to Show Cause Why the Oasis Helpers Group Respondents Should Not Be Held in Civil Contempt.
2	Trust, LLT Freedom Northwest Credit Union account ending 5825 monthly account statements for the period August 2, 2021 through June 30, 2026 and related supporting bank documents (canceled checks, deposit detail).
3	Oasis claims register used for distributions
4	Schedule of claims filed in the Receivership that were not allowed.
5	Precious metal sales invoices produced by Intermountain Precious Metals, LLC.
6	Attorney Retainer Agreement produced by Ronald J. Kurpiers, II.
7	Attorney Retainer Agreement produced by Stephen N. Preziosi P.C.

Exhibit B

COMMODITY FUTURES TRADING COMMISSION V. OASIS INTERNATIONAL GROUP, LIMITED, ET AL
Case No. 8:19-cv-00886-VMC-SPF
United States District Court
Middle District of Florida
Tampa Division

Trust LLT
Bank Reconstruction Category Summary
For the Period August 2, 2021 through June 30, 2026

Source: FNCU 5825 Statements

Category	Number of Depositors (Note 2)	Receipts	Disbursements	Net Funds
Beginning balance forward		$ -	$ -	$ -
Other Disbursement (Non Claimant)	1	7,130	565,246	(558,116)
Other Receipt (Non Claimant)	3	22,029		22,029
Credit Card	0	-	186,341	(186,341)
Loan Repayment	0	-	61,000	(61,000)
Claimant **(Note 1)**	313	767,081	-	767,081
Denied Claimant	31	52,534	-	52,534
Other Unknown Disbursement	0	-	23,100	(23,100)
Other Unknown Receipt	8	14,603	-	14,603
Activity Subtotal	**356**	**863,378**	**835,687**	**27,690**
Returned Funds		39,317	39,317	-
Refund		18,730	18,730	-
Total		**$ 921,425**	**$ 893,734**	**$ 27,690**

Note 1) This amount is net of refunds provided to five Claimants of $3,328.39 who received back 100% of the money put in and a partial refund of $4,491.48 provided to one Claimant.

Note 2) Depositors are counted as individuals, not as claims or checks. One who contributed personally and through a business entity is counted once, as is one holding multiple claims. Two individuals holding a claim jointly are counted as two depositors. An entity is counted separately only where it holds its own claim or its principal could not be identified. Total depositors includes non-claimants

Kapila Mukamal
CPAs, Forensic and Insolvency Advisors

Exhibit B.1

COMMODITY FUTURES TRADING COMMISSION V. OASIS INTERNATIONAL GROUP, LIMITED, ET AL
Case No. 8:19-cv-00886-VMC-SPF
United States District Court
Middle District of Florida
Tampa Division

Trust LLT
Bank Reconstruction Summary
For the Period August 2, 2021 through June 30, 2026

Source: FNCU 5825 Statements

Category	Receipts	Disbursements	Net Funds
Beginning balance forward	**$ -**	**$ -**	**$ -**
Other Receipt (Non Claimant)			
Sharon and Vincent Petralis (Ridgeway Construction, Inc.)	300	-	300
David and Catherine Lipinczyk	6,336	-	6,336
Nathan Young/IPM	15,393	-	15,393
Other Receipt (Non Claimant) Total	**22,029**	**-**	**22,029**
Other Disbursement (Non Claimant)			
Nathan Young/IPM	-	322,000	(322,000)
Kurpiers	-	110,533	(110,533)
Preziosi	-	75,450	(75,450)
Westlaw	-	16,724	(16,724)
Printing Expenses	-	12,687	(12,687)
Susan Winters	7,130	16,500	(9,370)
CaseText	-	6,059	(6,059)
Cloud Carpenter	-	3,310	(3,310)
USPS	-	1,149	(1,149)
Misc	-	352	(352)
Abe Cofnas	-	300	(300)
Bank Fee	-	135	(135)
FedEx	-	48	(48)
Other Disbursement (Non Claimant) Total	**7,130**	**565,246**	**(558,116)**
Credit Card			
Discover E-Payment	-	158,883	(158,883)
BofA Online Payment	-	27,459	(27,459)
Credit Card Total	**-**	**186,341**	**(186,341)**
Loan Repayment			
Bonnie Remick	-	61,000	(61,000)
Loan Repayment Total	**-**	**61,000**	**(61,000)**
Claimant			
Claimant 524	67	-	67
Claimant 593	81	-	81
Claimant 329	105	-	105
Claimant 679	109	-	109
Claimant 590	125	-	125
Claimant 532	130	-	130
Claimant 458	133	-	133

Kapila Mukamal
CPAs, Forensic and Insolvency Advisors

Exhibit B.1

COMMODITY FUTURES TRADING COMMISSION V. OASIS INTERNATIONAL GROUP, LIMITED, ET AL
Case No. 8:19-cv-00886-VMC-SPF
United States District Court
Middle District of Florida
Tampa Division

Trust LLT
Bank Reconstruction Summary
For the Period August 2, 2021 through June 30, 2026

Source: FNCU 5825 Statements

Category	Receipts	Disbursements	Net Funds
Claimant 613	134	-	134
Claimant 490	144	-	144
Claimant 686	146	-	146
Claimant 505	157	-	157
Claimant 501	204	-	204
Claimant 439	246	-	246
Claimant 1	250	-	250
Claimant 660, 782-R	256	-	256
Claimant 217	256	-	256
Claimant 640	256	-	256
Claimant 495	256	-	256
Claimant 489	268	-	268
Claimant 636	273	-	273
Claimant 434	273	-	273
Claimant 656	274	-	274
Claimant 698	291	-	291
Claimant 425	294	-	294
Claimant 354	297	-	297
Claimant 528	307	-	307
Claimant 523	307	-	307
Claimant 483	307	-	307
Claimant 306	309	-	309
Claimant 564	310	-	310
Claimant 677	320	-	320
Claimant 289	321	-	321
Claimant 445	324	-	324
Claimant 449	369	-	369
Claimant 457	388	-	388
Claimant 295	402	-	402
Claimant 517	412	-	412
Claimant 474	413	-	413
Claimant 792	413	-	413
Claimant 53	415	-	415
Claimant 535	440	-	440
Claimant 547, 548, 549	477	-	477
Claimant 272	488	-	488
Claimant 482	498	-	498
Claimant 580	499	-	499
Claimant 444	499	-	499
Claimant 692	499	-	499
Claimant 333	499	-	499
Claimant 385	499	-	499

Exhibit B.1

COMMODITY FUTURES TRADING COMMISSION V. OASIS INTERNATIONAL GROUP, LIMITED, ET AL
Case No. 8:19-cv-00886-VMC-SPF
United States District Court
Middle District of Florida
Tampa Division

Trust LLT
Bank Reconstruction Summary
For the Period August 2, 2021 through June 30, 2026

Source: FNCU 5825 Statements

Category	Receipts	Disbursements	Net Funds
Claimant 626	516	-	516
Claimant 352	518	-	518
Claimant 680 & 681	523	-	523
Claimant 328	525	-	525
Claimant 304	527	-	527
Claimant 422	528	-	528
Claimant 140	546	-	546
Claimant 588	549	-	549
Claimant 500	570	-	570
Claimant 475	577	-	577
Claimant 319, 320	581	-	581
Claimant 313	583	-	583
Claimant 456	586	-	586
Claimant 463	600	-	600
Claimant 484	614	-	614
Claimant 598	625	-	625
Claimant 199	625	-	625
Claimant 9	625	-	625
Claimant 617	640	-	640
Claimant 283	640	-	640
Claimant 388 & 389	641	-	641
Claimant 301	653	-	653
Claimant 635	672	-	672
Claimant 361	690	-	690
Claimant 673	713	-	713
Claimant 694	717	-	717
Claimant 650	728	-	728
Claimant 386 & 387	738	-	738
Claimant 639	742	-	742
Claimant 616	744	-	744
Claimant 473	745	-	745
Claimant 334	770	-	770
Claimant 383	779	-	779
Claimant 419	790	-	790
Claimant 540 & 541	835	-	835
Claimant 332	875	-	875
Claimant 292, 293	897	-	897
Claimant 478	931	-	931
Claimant 553	933	-	933
Claimant 202, 607, 608	933	-	933
Claimant 670	985	-	985
Claimant 479	998	-	998

Exhibit B.1

COMMODITY FUTURES TRADING COMMISSION V. OASIS INTERNATIONAL GROUP, LIMITED, ET AL
Case No. 8:19-cv-00886-VMC-SPF
United States District Court
Middle District of Florida
Tampa Division

Trust LLT
Bank Reconstruction Summary
For the Period August 2, 2021 through June 30, 2026

Source: FNCU 5825 Statements

Category	Receipts	Disbursements	Net Funds
Claimant 491	998	-	998
Claimant 305	998	-	998
Claimant 700	998	-	998
Claimant 180	999	-	999
Claimant 689	1,001	-	1,001
Claimant 641	1,005	-	1,005
Claimant 464	1,009	-	1,009
Claimant 460, 461	1,011	-	1,011
Claimant 358	1,016	-	1,016
Claimant 668	1,051	-	1,051
Claimant 522	1,064	-	1,064
Claimant 606	1,078	-	1,078
Claimant 204	1,082	-	1,082
Claimant 368	1,123	-	1,123
Claimant 604	1,139	-	1,139
Claimant 288	1,146	-	1,146
Claimant 415	1,188	-	1,188
Claimant 369	1,193	-	1,193
Claimant 446, 447 & 448	1,199	-	1,199
Claimant 496	1,225	-	1,225
Claimant 596	1,228	-	1,228
Claimant 356	1,246	-	1,246
Claimant 117	1,248	-	1,248
Claimant 638	1,248	-	1,248
Claimant 585	1,248	-	1,248
Claimant 563	1,248	-	1,248
Claimant 511	1,248	-	1,248
Claimant 672	1,248	-	1,248
Claimant 653	1,266	-	1,266
Claimant 459	1,313	-	1,313
Claimant 572 & 573	1,346	-	1,346
Claimant 423	1,401	-	1,401
Claimant 424	1,401	-	1,401
Claimant 661	1,485	-	1,485
Claimant 669	1,507	-	1,507
Claimant 599	1,510	-	1,510
Claimant 647	1,524	-	1,524
Claimant 284	1,607	-	1,607
Claimant 433	1,697	-	1,697
Claimant 605	1,697	-	1,697
Claimant 339	1,698	-	1,698
Claimant 420	1,750	-	1,750

Exhibit B.1

COMMODITY FUTURES TRADING COMMISSION V. OASIS INTERNATIONAL GROUP, LIMITED, ET AL
Case No. 8:19-cv-00886-VMC-SPF
United States District Court
Middle District of Florida
Tampa Division

Trust LLT
Bank Reconstruction Summary
For the Period August 2, 2021 through June 30, 2026

Source: FNCU 5825 Statements

Category	Receipts	Disbursements	Net Funds
Claimant 438	1,873	-	1,873
Claimant 600	1,921	-	1,921
Claimant 571	1,952	-	1,952
Claimant 401	1,964	-	1,964
Claimant 335, 336, 337, 338	1,991	-	1,991
Claimant 296	1,997	-	1,997
Claimant 618, 619 & 620	2,004	-	2,004
Claimant 480	2,009	-	2,009
Claimant 487 & 488	2,031	-	2,031
Claimant 690	2,034	-	2,034
Claimant 581	2,074	-	2,074
Claimant 652	2,250	-	2,250
Claimant 315	2,438	-	2,438
Claimant 546	2,496	-	2,496
Claimant 551	2,551	-	2,551
Claimant 324 & 325	2,560	-	2,560
Claimant 436	2,560	-	2,560
Claimant 242	2,617	-	2,617
Claimant 642, 643, 644, 645	2,625	-	2,625
Claimant 671	2,642	-	2,642
Claimant 452 & 453	2,658	-	2,658
Claimant 589	2,675	-	2,675
Claimant 675	2,700	-	2,700
Claimant 591	2,788	-	2,788
Claimant 662	2,888	-	2,888
Claimant 151	2,895	-	2,895
Claimant 314	2,902	-	2,902
Claimant 20	2,955	-	2,955
Claimant 519 & 520	2,960	-	2,960
Claimant 695	2,971	-	2,971
Claimant 623	2,971	-	2,971
Claimant 631, 632	3,000	-	3,000
Claimant 346, 347, 348	3,050	-	3,050
Claimant 466	3,211	-	3,211
Claimant 583	3,289	-	3,289
Claimant 278, 280 & 281	3,616	-	3,616
Claimant 558, 559 & 560	3,731	-	3,731
Claimant 112	3,744	-	3,744
Claimant 637	3,744	-	3,744
Claimant 468	3,762	-	3,762
Claimant 326 & 327	3,802	-	3,802
Claimant 556 & 557	3,869	-	3,869

Exhibit B.1

COMMODITY FUTURES TRADING COMMISSION V. OASIS INTERNATIONAL GROUP, LIMITED, ET AL
Case No. 8:19-cv-00886-VMC-SPF
United States District Court
Middle District of Florida
Tampa Division

Trust LLT
Bank Reconstruction Summary
For the Period August 2, 2021 through June 30, 2026

Source: FNCU 5825 Statements

Category	Receipts	Disbursements	Net Funds
Claimant 665, 666, 667	3,873	-	3,873
Claimant 494	4,134	-	4,134
Claimant 286 & 287	4,139	-	4,139
Claimant 426	4,142	-	4,142
Claimant 26 & 303	4,200	-	4,200
Claimant 277	4,314	-	4,314
Claimant 282	4,392	-	4,392
Claimant 371	4,392	-	4,392
Claimant 290	4,395	-	4,395
Claimant 594, 595	4,595	-	4,595
Claimant 472	4,686	-	4,686
Claimant 89 & 402	4,845	-	4,845
Claimant 297	5,176	-	5,176
Claimant 413	5,411	-	5,411
Claimant 273	5,464	-	5,464
Claimant 181 & 182	5,678	-	5,678
Claimant 507, 508, 509 & 510	5,707	-	5,707
Claimant 693	5,721	-	5,721
Claimant 561 & 562	5,741	-	5,741
Claimant 685 & 688	5,821	-	5,821
Claimant 658	5,863	-	5,863
Claimant 382	6,280	-	6,280
Claimant 633 & 634	6,293	-	6,293
Claimant 597	6,435	-	6,435
Claimant 146, 492 & 493	6,496	-	6,496
Claimant 726	6,704	-	6,704
Claimant 536, 537, 538, 539, 542, 543 & 544	6,975	-	6,975
Claimant 404, 409 & 799	6,989	-	6,989
Claimant 427, 428, 429, 430 & 431	7,016	-	7,016
Claimant 627 & 628	7,245	-	7,245
Claimant 310, 311 & 312	8,467	-	8,467
Claimant 349 & 350	8,486	-	8,486
Claimant 397	8,753	-	8,753
Claimant 294	9,114	-	9,114
Claimant 629 & 630	9,892	-	9,892
Claimant 601, 602 & 603	10,584	-	10,584
Claimant 416 & 417	11,157	-	11,157
Claimant 497 & 498	11,308	-	11,308
Claimant 569	11,360	-	11,360
Claimant 555	11,518	-	11,518
Claimant 450, 451	12,133	-	12,133
Claimant 530 & 531	12,332	-	12,332

Exhibit B.1

COMMODITY FUTURES TRADING COMMISSION V. OASIS INTERNATIONAL GROUP, LIMITED, ET AL
Case No. 8:19-cv-00886-VMC-SPF
United States District Court
Middle District of Florida
Tampa Division

Trust LLT
Bank Reconstruction Summary
For the Period August 2, 2021 through June 30, 2026

Source: FNCU 5825 Statements

Category	Receipts	Disbursements	Net Funds
Claimant 330	13,594	-	13,594
Claimant 621 & 622	14,680	-	14,680
Claimant 442 & 443	14,800	-	14,800
Claimant 476 & 477	14,975	-	14,975
Claimant 624 & 625	15,594	-	15,594
Claimant 441	16,281	-	16,281
Claimant 32, 316	16,785	-	16,785
Claimant 321, 322 & 323	17,808	-	17,808
Claimant 434	18,364	-	18,364
Claimant 687	18,413	-	18,413
Claimant 525, 526 & 527	18,637	-	18,637
Claimant 340 & 341	26,844	-	26,844
Claimant 398, 399 & 400	28,085	-	28,085
Claimant 611 & 612	32,791	-	32,791
Claimant Total	**767,081**	**-**	**767,081**
Denied Claimant			
Claimant 728, 729	88	-	88
Claimant 762	141	-	141
Claimant 702	150	-	150
Claimant 721	150	-	150
Claimant 771, 772	150	-	150
Claimant 714	150	-	150
Claimant 734	154	-	154
Claimant 521	211	-	211
Claimant 359	328	-	328
Claimant 584	380	-	380
Claimant 418	383	-	383
Claimant 764	459	-	459
Claimant 720	469	-	469
Claimant 317, 707	852	-	852
Claimant 727	987	-	987
Claimant 664	992	-	992
Claimant 649	1,038	-	1,038
Claimant 773, 774	1,280	-	1,280
Claimant 437	1,721	-	1,721
Claimant 722	5,111	-	5,111
Claimant 366, 367	5,171	-	5,171
Claimant 674	5,399	-	5,399
Claimant 745, 746	7,733	-	7,733
Claimant 752, 753	19,034	-	19,034
Denied Claimant Total	**52,534**	**-**	**52,534**

Exhibit B.1

COMMODITY FUTURES TRADING COMMISSION V. OASIS INTERNATIONAL GROUP, LIMITED, ET AL
Case No. 8:19-cv-00886-VMC-SPF
United States District Court
Middle District of Florida
Tampa Division

Trust LLT
Bank Reconstruction Summary
For the Period August 2, 2021 through June 30, 2026

Source: FNCU 5825 Statements

Category	Receipts	Disbursements	Net Funds
Other Unknown Receipt			
Charles or Anita Stern	134	-	134
Cedar Mills Home Renovations	154	-	154
Payee Unknown	192	-	192
Kristina King	266	-	266
Win Global LLC	300	-	300
Fully Involved Consulting, Inc.	580	-	580
Bocomo Investment Group	3,988	-	3,988
Incoming Transfer	8,990	-	8,990
Other Unknown Receipt Total	**14,603**	**-**	**14,603**
Other Unknown Disbursement			
No name acct -7701	-	20,000	(20,000)
Payee Unknown	-	2,500	(2,500)
Check Out - no check copy	-	600	(600)
Other Unknown Disbursement Total	**-**	**23,100**	**(23,100)**
Activity Subtotal	**863,378**	**835,687**	**27,690**
Returned Funds	39,317	39,317	-
Refund			-
CaseText	1,475	1,475	-
Claimant 374, 375, 376, 377	863	863	-
Claimant 378	611	611	-
Claimant 577 & 578-A	1,854	1,854	-
Claimant 525, 526 & 527	4,491	4,491	-
Printing Expenses	73	73	-
Vrbo	9,362	9,362	-
Refund Total	**18,730**	**18,730**	**-**
Total	**$ 921,425**	**$ 893,734**	**$ 27,690**

Kapila Mukamal
CPAs, Forensic and Insolvency Advisors

Melissa Davis, CPA, CIRA, CFE

mdavis@kapilamukamal.com

Melissa Davis is a Partner at ***KapilaMukamal, LLP***. She joined the firm in 1998. Her practice concentrates on forensic investigations, litigation support and insolvency advisory services. Ms. Davis has qualified as an expert in federal and state court, testified in trials, hearings and depositions. She has served as a court appointed Assignee for the Benefit of Creditors and as Plan Trustee in Chapter 11 bankruptcy matters. She has worked on numerous high profile cases.

Professional Experience

Ms. Davis concentrates on providing forensic accounting, litigation support and insolvency advisory services to clients. She has conducted large scale fraud investigations, including forensic and securities fraud and corporate business conduct analysis. Her experience includes civil and criminal litigation support, asset tracing, tracing commingled funds, damage calculation services, and forensic accounting services associated with EB-5 investor related matters.

Ms. Davis has extensive experience in investment scheme and Ponzi-scheme investigations which have involved working in conjunction with the Securities and Exchange Commission (SEC.), the Federal Trade Commission (FTC), the Commodity Futures Trading Commission (CFTC), the Federal Bureau of Investigation (FBI) and various United States Attorneys Offices. She has provided investment scheme investigation services to federal equity receivers, investors, bankruptcy trustees, and government agencies.

Ms. Davis has served as a financial advisor to fiduciaries operating distressed companies in a variety of industries including website operations, mobile fueling, health insurance, real estate, retail, hospitality, assisted living facilities/nursing homes, metal extrusion, stevedoring, and waste management. Her experience includes distressed business operations, cash flow projections and analysis, management, preservation of collateral and asset divestiture services. Ms. Davis has investigated fraudulent and preferential transfers, prepared defense, solvency and liquidation analyses.

EDUCATION / QUALIFICATIONS

Certified Public Accountant (CPA) - Florida
Certified Insolvency and Restructuring Advisor (CIRA)
Certified Fraud Examiner (CFE)

Florida Atlantic University, Boca Raton, Florida —
Bachelor of Business Administration,
Major in Accounting,

AREAS OF EXPERTISE

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

PROFESSIONAL AFFILIATIONS

Fellow, 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
International Women's Insolvency & Restructuring Confederation
Bankruptcy Bar Association, Southern District of Florida

National Association of Federal Equity Receivers

KapilaMukamal
CPAs, Forensic and Insolvency Advisors

Melissa Davis, CPA, CIRA, CFE
mdavis@kapilamukamal.com

SPEAKING ENGAGEMENTS

National Association of Federal Equity Receivers—2023 Annual Conference—***"A Ponzi Scheme by Any Other Name: Is It So Sweet?"*** - September 2023

Tampa Bay Bankruptcy Bar Association – ***"Valuation of Assets Amid a Pandemic"*** - May 2022

National Conference of Bankruptcy Judges—American Bar Association— "***Valuation and Feasibility Issues for Secured Creditors"*** - October 2021

NAFER's Virtual Education Series—***The Receivers' Huddle — "Look Out for Number One, But Don't Step in Number Two"*** - June 2021

FICPA 2021 Valuation, Forensic Accounting & Litigation Services Conference— Panel Member—***"Distressed Valuation and Solvency Analysis"***—January, 2021

American Bankruptcy Institute ("ABI") (abiLIVE) Webinar— ***"COVID-19: Fraud Schemes, Relief Act Forgiveness Fraud and International Commercial Fraud Issues"*** - August 2020

Florida Attorney General Consumer Protection Fall Conf.—"***Tracing Commingled Funds***" - 2018

ABI 2017 Annual Spring Meeting—***"Fraudulent Transfers—The Long Claw of The Law"*** - April 2017

IWIRC 23rd Annual Fall Conference—***"The Dissection of a Ponzi Scheme"*** - October 2016

FICPA – North Dade/South Broward Chapter – ***"Tracing Commingled Funds"*** - July 2016

Jacksonville Bankruptcy Bar Association 23rd Annual Bankruptcy Seminar – ***"E-Discovery in Bankruptcy: Why Should You Care?"*** - August 2015

ABI 2015 Southeast Bankruptcy Workshop – ***"Time for Trial: Evidentiary Issues in Bankruptcy Litigation"*** - July 2015

Central Florida Bankruptcy Law Association – ***"What Do Boy Bands and Healthcare Have in Common"***, -July 2014

Florida Bar Business Law Section – ***"Professional Fiduciaries: Responsibilities and Duties"*** - May 2014

Tampa Bay Bankruptcy Bar Association – ***"What Do Boy Bands and Healthcare Have in Common"*** - March 2014

Bankruptcy Bar Association of the Southern District of Florida– ***"Valuation Issues in Bankruptcy"*** - May 2013

ABI SE Regional Conference – ***"Ponzi Schemes and Barring Claims Against the Guilty"*** - July 2012

PUBLICATIONS

"How to Prepare a Successful Source of Funds Analysis for EB-5" - *EB5 Investors Magazine, September, 2023*

"Cryptocurrency Investment Schemes: Red Flags and Evaluating Potential Risk" - Daily Business Review—November 2022

"The Intersection of the 1111(b) Election and Subchapter V" - ABI Financial Advisors and Investment Banking Committee Article—October,2022

"Disgorgement of Ill-Gotten Gains in Consumer Fraud Schemes" - Daily Business Review—July 2021

"Why South Florida Emerged As A Nationwide Leader For Covid-19 Relief Schemes" - South Florida Business Journal—May 2021

"Fraudulent Transfer Claims in Claw Back Litigation" - Law Journal Newsletters—The Bankruptcy Strategist—May 2021

"An Insolvency Primer" - American Bankruptcy Institute Commercial Fraud Committee—March 2021

"New Receivership Act Streamlines Receiver's Role for Lenders, Other Stakeholders" - Daily Business Review—September 2020

"Eye of the Evaluator—The Role of Contingent Liabilities in an Insolvency Analysis" - American Bankruptcy Institute Journal— April 2018

"Tracing Commingled Funds in Fraud Cases" - ABI, Commercial Fraud Committee On-Line Article -June 2017

"*Fraud and Forensics: Piercing Through The Deception In A Commercial Fraud Case*" – ABI – 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

"Rising Tide in the Wake of Ponzi," ABI Journal—2013

ACCOMPLISHMENTS

Top CPAs and Litigation Support Professionals—South Florida Legal Guide, 2015—2021

CIVIC, VOLUNTEER AND PHILANTHROPIC – *Past and Present*

American Bankruptcy Institute—

- 40 Under 40 Steering Committee (2021)
- Newsletter Editor FAIB Committee (2021-2022)
- Co-chair Commercial Fraud Committee (2016-2019)
- Advisory Board—SE Regional Conference (2017-2022)
- Advisory Board—Caribbean Insolvency Symposium (2016-2021)

Cooper City Optimist Soccer Volunteer and Team Manager

Nicholas Dworet Memorial Fund—Fundraising coordinator

Summit Questa Montessori School—PTO Treasurer

Leukemia & Lymphoma Society—Team in Training Participant and Volunteer

Melissa Davis, CPA, CIRA, CFE
KAPILAMUKAMAL, LLP
Case Experience

Case	Client	Role	Attorney Contact
TRIAL TESTIMONY			
Bittar Figueiredo, Daniel Removal Proceeding United States Immigration Court Orlando, Florida File No .: A062 885 680	Daniel Bittar Figueiredo	Forensic Accounting Expert	John Pratt, Edward Ramos Kurzban, Kurzban, Tetzeli & Pratt Miami, FL
RICKY PATEL, FARRELL & PATEL LIMITED CO., LLC v. JESMANY JOMARRON, JOMARRON LOPEZ, PLLC	Jesmany Jomarron	Forensic Accounting Expert	Eric Thompson Gordon Rees Scully Mansukhani Miami, FL
Securities & Exchange Commission v. David Feingold et. al. Case No. 1:25-CV-20436	Securities and Exchange Commission	Forensic Accounting Expert	Christopher Martin, Esq. Securities and Exchange Commission - Denver Co.
United States of America v. Joseph Laforte, Joseph Cole Barleta, James Laforte Case No. 2:23CR 198 (MAK)	United States Attorney Office	Forensic Accounting Expert	Matthew Newcomer Esq. Assistant U.S. Attorney Eastern District of Pennsylvania
Geroge Vonhilsheimer v. The Dermatology Group of Florida, P.A. Case No. CACE-23-012473(14)	George Vonhilsheimer	Damages	Irwin Gilbert, Esq. Conrad & Scherer, LLP Fort Lauderdale, FL
Sally Page vs. Worth Group, Treasure Coast Bullion Group, Andrew Wilshier, Matthew Kehoe, Collateral Finance Corp. Case Ref No. 5460000369	Sally Page	Damages Expert	Scott Silver, Ryan Schwam Silver Law Coral Springs, FL
Securities & Exchange Commission v. Todays Growth d/b/a The Income Store Case No. 1:19-cv-08454	Melanie Damian, Esq. Receiver	Ponzi scheme Expert	Melanie Damian, Esq. Damian & Valori Miami FL
Lux Eap, LLC vs. Kathleen Bruner, et. al. Case No. 5:17-cv-1359	Phil Neuman	Forensic Accounting Expert	Sean Kneafsey The Kneafsey Firm Los Angeles, CA
Synchrony Bank v. Cabinets To Go, LLC Case No. 1:21-cv-21826-KMM	Cabinets To Go, LLC	Damages	Melanie Damian, Esq. Damian & Valori Miami FL
Fivetower, LLC Case No. 21-17617-LMI	Ryan Sherman	Chapter 11 Plan Feasibility - Qualified Expert	Michael Lessne, Esq. Nelson Mullins Fort Lauderdale FL
Florida Asset Resolution Group v. Walter C. Dickinson and Janice Dickinson Case No. CACE 12-025152(13)	Florida Asset Resolution Group, LLC	Forensic Accounting Expert - Qualified Expert	Jerry Tamayo, Esq. Tripp Scott - Boca Raton FL
Yuval Lugassy v. Shay Lugassy Case No. CACE-19-007017	Lagaci, Inc.	Forensic Accounting Expert - Qualified Expert	Daniel Dielchinsky, Esq. www.dgimlaw.com
Webster Business Credit Corporation v. Donald Woodrow Smith, Case No. 8:17-bk-04591-CPM	Webster Business Credit	Forensic Accounting Expert - Qualified Expert	Scott Underwood, Esq. Buchanan Ingersoll & Rooney PC Miami FL
Stemtech International, Inc. Case No. 17-11380-RBR	Official Committee of General Unsecured Creditors	Feasibility- Qualified Expert	Paul Singerman, Esq. BergerSingerman Miami FL

Melissa Davis, CPA, CIRA, CFE
KAPILAMUKAMAL, LLP
Case Experience

Case	Client	Role	Attorney Contact
SEC v. Robert Shapiro, Woodbridge Group of Companies, LLC, et al. Case No. 17-12560-KJC	Securities and Exchange Commission	Forensic Accounting	Russell Koonin Securities & Exchange Commission - Miami, FL
FTC v. Hispanic Global Way, LLC Case No. 1:14-cv-22018-CMA	Jonathan Perlman, Receiver	Forensic Accounting	Jesus Suarez, Esq. Genovese Joblove & Battista Fort Lauderdale FL
United States of America v. Joseph Signore, et. Al. Case No. 14-80081-CR-Hurley	James D. Sallah, Receiver for JCS Enterprises, et al	Expert Witness: Forensic Accounting, Ponzi Schemes - Qualified Expert	Ellen Cohen, Assistant U.S. Attorney U.S. Attorney's Office Miami FL
United States of America v. Craig Allen Hipp Case No. 14-80081-CR-Hurley	James D. Sallah, Receiver for JCS Enterprises, et al	Expert Witness: Forensic Accounting, Ponzi Schemes - Qualified Expert	Ellen Cohen, Assistant U.S. Attorney U.S. Attorney's Office Miami FL
Sherry Frederickson v. Ivan Frederickson a/k/a Tucker Frederickson, et al Case No. 2015CA00581XXXXMBAD	Sherry Frederickson	Expert Witness: Forensic Accounting, Asset Tracing	Jack Scarola, Esq. Searcy Denney Scarola Barnhart & Shipley, PA West Palm Beach FL
Rothstein Rosenfeldt Adler, PA Case No. 09-34791-RBR, Chapter 11	Robert Furr, Chapter 11 Trustee Banyon 1030-32	Forensic Accounting	Russell Blain, Esq. Stichter Riedel Blain & Prosser, PA, Tampa FL
FTC v. American Precious Metals, LLC Case No. 11-61072-CIV-ZOLCH	David Chase, Receiver for American Precious Metals, LLC	Forensic Accounting; Asset Tracing	Patrick Rengstl, Esq. Levine Kellogg Lehman Schneider & Grossman, Miami
Ocean Bank v. Lexington Place Associates, LLC Case No. 08-CA-2750	Ocean Bank	Forensic Accounting: Asset Tracing	James Robinson White & Case Miami FL
Atlantic Rolloff Services, Inc. Case No. 06-11592-PGH	Kenneth A Welt, Chapter 11 Trustee of Atlantic Rolloff Services, Inc.	Asset Sale; Allocation Accounting	Daniel Gonzalez, Esq. Meland Russin & Budwick Miami FL

DEPOSITION TESTIMONY

VOIP GUARDIAN PARTNERS I, LLC,	BG Law	Forensic accounting expert	Jessica Bagdanov BG Law Woodland Hills, CA
FiveTower, LLC v. Weinberg & Associates, Inc.	Drew Dillworth, Trustee	Forensic Accounting Expert/Insolvency	Michael Lessne, Esq. Lessne Law Fort Lauderdale FL
Avadis Avadis; Total Solutions Property Management, LLC and AA Total Solutions, LLC v. Souheil Anthony Azar, et al. Case No. 3:21-cv-00514-MOC-DSC	Avadis Avadis	Damages	Christine Rodriguez Law Office of Christine A. Rodriguez New York, NY
Geroge Vonhilsheimer v. The Dermatology Group of Florida, P.A. Case No. CACE-23-012473(14)	George Vonhilsheimer	Damages	Irwin Gilbert, Esq. Conrad & Scherer, LLP Fort Lauderdale, FL
Bais Chaya Inc v. Panza, Maurer, & Maynard, P.A.	Morgan & Morgan	Damages	Keith Meehan Morgan & Morgan Tampa, FL
Securities & Exchange Commission v. Todays Growth d/b/a The Income Store Case No. 1:19-cv-08454 - Multiple Adversary Proceedings	Melanie Damian, Esq. Receiver	Ponzi scheme Expert	Melanie Damian, Esq. Damian & Valori Miami FL

Melissa Davis, CPA, CIRA, CFE

KAPILAMUKAMAL, LLP

Case Experience

Case	Client	Role	Attorney Contact
Synchrony Bank v. Cabinets To Go, LLC Case No. 1:21-cv-21826-KMM	Cabinets To Go, LLC	Damages	Melanie Damian, Esq. Damian & Valori Miami FL
Fivetower, LLC Case No. 21-17617-LMI	Ryan Sherman	Chapter 11 Plan Feasibility	Michael Lessne, Esq. Nelson Mullins Fort Lauderdale FL
Pacific Pharmaceuticals USA, Inc. v. Arnet Pharmaceutical Corp Case No. 19-000918	Pacific Pharmaceuticals	Damages Expert	Joshua Alper, Esq. Morgan & Morgan Miami FL
SEC v. Complete Business Solutions Group, Inc. Case No. 9:20-cv-81205	Securities and Exchange Commission	Forensic Accounting Expert	Amie Berlin, Esq. Securities & Exchange Commission
Florida Asset Resolution Group, LLC v. Walter C. Dickinson and Janice Dickinson Case NO. CACE 12-025152(13)	Florida Asset Resolution Group, LLC	Forensic Accounting Expert	Jerry Tamayo, Esq. Tripp Scott
CFTC v. Jason B. Scharf (d/b/a Citrades.com), et al. Case No. 17-cv-774-J-32MCR	Kenneth Murena, Receiver	Forensic Accounting Expert	Russel Landy, Esq. Damian & Valori Miami FL
Securities & Exchange Commission v. JCS Enterprises, Inc, et al Case No. 14-CV-80468	James Sallah, Receiver for JCS Enterprises, Inc., et al	Forensic Accounting	Patrick Rengstl, Esq. Sallah Astarita & Cox, LLC Boca Raton FL
Amalie Oil Company v. TC Chemicals Case No. 8:18-cv-1155-T-36AAS	TC Chemicals	Damages	Eric Johanson, Esq. Jennis Law Tampa FL
Banyon 1030-32 v. Maple Leaf Drilling Partners, et al Case NO. 13-01297-RBR	Robert Furr, Chapter 11 Trustee Banyon 1030-32	Forensic Accounting	Scott Stichter, Esq. Stichter Riedel Blain & Prosser PA Tampa FL
Melanie Damian as Receiver for the Estate of Aubrey Lee Price v. KM Homes, LLC Case No. 1:12-CV-03977-TCG	Melanie Damian, Esq. Receiver	Forensic Accounting	Guy Giberson, Esq. Damian & Valori Miami, FL
Rothstein Rosenfeldt Adler, PA Case NO. 09-34791-RBR-Chapter 11	Robert Furr, Chapter 11 Trustee Banyon 1030-32	Forensic Accounting	Russell Blain, Esq. Stichter Riedel Blain & Prosser, PA Tampa FL
PSN Liquidating Trust, Plaintiff v. Intelsat Corporation, Case No. 02-11913-BKC-AJC Chapter 11	Soneet R. Kapila, Examiner for PSN Liquidating Trust	Expert Witness - Insolvency	Edward Griffith, Esq. Bolatti Griffith New York, NY