

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF NEW YORK
AT CENTRAL ISLIP

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In re:

AGAPE WORLD, INC.,
AGAPE MERCHANT ADVANCE LLC,
AGAPE COMMUNITY LLC, AGAPE
CONSTRUCTION MANAGEMENT LLC,
AGAPE WORLD BRIDGES LLC, AND
114 PARKWAY DRIVE SOUTH LLC,

Debtors.
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Chapter 7
Case No. 09-70660 (DTE)
Substantively Consolidated

**EIGHTH INTERIM APPLICATION BY THE ACCOUNTANT FOR THE
TRUSTEE UNDER BANKRUPTCY CODE SECTIONS 330 & 331
FOR ALLOWANCE OF COMPENSATION, REIMBURSEMENT OF
EXPENSES AND PARTIAL PAYMENT OF HOLDBACK FEES**

TO THE HONORABLE DOROTHY EISENBERG, BANKRUPTCY JUDGE:

Kenneth Yormark respectfully alleges:

THAT he is a Certified Public Accountant duly licensed to practice in the State of New York, a Certified Fraud Examiner, and a Director of Navigant Consulting, Inc. which maintains an office at 90 Park Avenue, New York, NY 10016.

THAT he has been practicing in said profession for over twenty (20) years and is well versed and experienced in the review of the books and records of debtors and firms in forensic accounting examinations and fraud investigations.

THAT deponent is not related to or has any business association with the Trustee, any attorney, creditor, the debtor, or any other party to the proceedings, except that deponent has been retained in other matters unrelated to this case as accountant for the Trustee;

THAT deponent is a disinterested person pursuant to 11 USC Section 327(a);

THAT neither deponent nor any member of my firm holds or represents any interest adverse to the estate;

THAT the undersigned is disinterested as that term is defined in 11 USC Section 101(14);

THAT neither deponent nor any member of my firm has any claims against the debtor;

THAT deponent has no connection with the United States Trustee or any person employed in the office of the United States Trustee;

THAT deponent's firm was retained as forensic accountants to the Trustee as of March 18, 2009, pursuant to Court Order dated the 21st day of April 2009 signed by the Honorable Dorothy Eisenberg, Bankruptcy Judge, and annexed hereto as Exhibit A.

THAT deponent and his firm have not received any compensation in this matter, except the compensation previously approved by the Court.¹

THAT deponent has conferred with Trustee's Counsel and is familiar with this matter and that the following is a summary of the work performed, time required and billing rates used

¹ By Order of the Court dated December 3, 2009, for the period March 18, 2009 through and including September 30, 2009, Applicant was awarded fees and expenses of \$534,256.25 and \$672.93, respectively, and this included a 20% holdback of fees equal to \$106,851.25. By Order of the Court dated August 3, 2010, for the period of October 1, 2009 through and including May 31, 2010, Applicant was awarded fees and expenses of \$294,868.75 and \$1,974.55, respectively, and this included a 20% holdback of fees equal to \$58,973.75. By Order of the Court dated November 23, 2010, for the period of June 1, 2010 through and including September 30, 2010, Applicant was awarded fees in the amount of \$470,387.50 (Applicant voluntarily waived its expenses of \$8.25) and this included a 20% holdback equal to \$94,077.50. By Order of the Court dated June 16, 2011, for the period of October 1, 2010 through and including February 28, 2011, Applicant was awarded fees and expenses of \$316,043.75 and \$6.21, respectively, and this included a 20% holdback equal to \$63,208.75. By Order of the Court dated February 29, 2012, for the period of March 1, 2011 through and including October 31, 2011, Applicant was awarded fees and expenses of \$185,418.75 and \$78.11, respectively, and this included a 20% holdback equal to \$37,083.75. By Order of the Court dated July 13, 2012, for the period of December 1, 2011 through and including April 30, 2012, Applicant was awarded fees and expenses of \$94,256.25 and \$24.75, respectively, and this included a 20% holdback equal to \$18,851.25. . By Order of the Court dated February 28, 2013, for the period of November 1, 2011 through November 30, 2011, and May 1, 2012 through and including December 31, 2012, Applicant was awarded fees and expenses of \$248,600.00 and \$372.35, respectively, and this included a 20% holdback equal to \$49,720.00. To date, Applicant has been paid fees and expenses in the sum of \$1,931,104.00 and \$3,128.90, respectively, and for the total sum of \$1,934,232.90, which includes holdback fees of \$291,039.00. Applicant has not been paid the remaining holdback fees which total the sum of \$137,727.25.

by Navigant in determining the amount of compensation for necessary accounting services rendered for and on behalf of the Trustee:

- 1 Performed substantive and analytic procedures on debtor's financial records encompassing twenty bank accounts and QuickBooks Accounting System. Examination was concentrated on identifying investor-related deposits and disbursements, commingling of assets, as well as any suspicious, unusual, or unsupported entries and transactions.
- 2 Prepared Investor Clawback Analyses, detailing and documenting thousands of transactions relating to defendants who received greater than or equal to \$10,000 net proceeds. Generated separate Clawback Analyses for activity that occurred within 6 years and 2 years of the bankruptcy petition filing date. In addition to regular Clawback Analyses, also assisted counsel in preparing documentation for trials which contained additional QuickBooks screenshot extracts and bank statement support, and testified in bankruptcy court as an expert witness regarding Clawbacks.
- 3 Analyzed the claims filed by defendants in hundreds of bankruptcy adversary proceedings. As a result of significant discrepancies within the debtor's books and inconsistent identification systems within bank records, these claims needed to be individually verified and integrated into existing records and examination results.
- 4 Examined debtor's forensically preserved electronic server in an attempt to substantiate investor defense claims. Referenced original investor agreements and account rollover forms to corroborate actual deposits and trace investment account histories, including purported interest accruals.
- 5 Verified, on a transactional basis, the ultimate origins and destinations of deposits and disbursements to and from the debtor's interrelated entities.

THAT as set forth in Footnote 1 above, Applicant maintains holdback fees from the First, Second, Third, Fourth, Fifth, Sixth and Seventh interim fee periods, in the sum of \$137,727.25.

THAT, by the current Application, Applicant is seeking payment of holdbacks equal to \$75,000.00.

WHEREFORE, in accordance with the Court Order signed by the Honorable Dorothy Eisenberg, Bankruptcy Judge, on April 21, 2009 (approving Navigant's retention as forensic accountants to the Trustee as of March 18, 2009), petitioner hereby requests the entry of an Order awarding fees in the amount \$181,500.00 for the current application and authorize payment of eighty percent (80%) thereof, amounting to \$145,200.00 together with reimbursement of disbursements and out-of-pocket expenses in the amount of \$678.75 for the current application, for a total award of \$145,878.25, and in accordance with this Court's prior Orders awarding Navigant's First, Second, Third, Fourth, Fifth, Sixth, and Seventh Interim Fee Applications, an award of holdback fees in the amount of \$75,000.00.



s/Kenneth G. Yormark
KENNEETH G. YORMARK

Sworn to before me this
11 day of June, 2013

s/Patricia M. Hensley
Notary Public

Agape World Inc. and Agape Merchant Advance

Application for interim compensation and reimbursement of expenses

Services Performed - Jan 1, 2013 through April 30, 2013

Ref. #	Description
1	Performed substantive and analytic procedures on debtor's financial records encompassing twenty bank accounts and QuickBooks Accounting System. Examination was concentrated on identifying investor-related deposits and disbursements, commingling of assets, as well as any suspicious, unusual, or unsupported entries and transactions.
2	Prepared Investor Clawback Analyses, detailing and documenting thousands of transactions relating to defendants who received greater than or equal to \$10,000 net proceeds. Generated separate Clawback Analyses for activity that occurred within 6 years and 2 years of the bankruptcy petition filing date. In addition to regular Clawback Analyses, also assisted counsel in preparing documentation for trials which contained additional QuickBooks screenshot extracts and bank statement support and testified in bankruptcy court as expert witness regarding Clawbacks.
3	Analyzed the claims filed by defendants in hundreds of bankruptcy adversary proceedings. As a result of significant discrepancies within the debtor's books and inconsistent identification systems within bank records, these claims needed to be individually verified and integrated into existing records and examination results.
4	Examined debtor's forensically preserved electronic server in an attempt to substantiate investor defense claims. Referenced original investor agreements and account rollover forms to corroborate actual deposits and trace investment account histories, including purported interest accruals.
5	Verified, on a transactional basis, the ultimate origins and destinations of deposits and disbursements to and from the debtor's interrelated entities.
6	Assisted counsel in data assessment and document preparation concerning potential litigation involving commodity trading and independent brokerage firms.
7	Maintained a comprehensive database integrating the debtor's accounting system with thousands of previously unidentified transactions that have been discovered and traced throughout the life cycle of the investigation.

Agape World Inc. and Agape Merchant Advance

Application for interim compensation and reimbursement of expenses

Employee Time Summary - Jan 1, 2013 through April 30, 2013

<u>Name</u>	<u>Title</u>	<u>Hours</u>	<u>Amount</u>
RICHARD FAUGHNAN	Managing Director	1.00	\$ 275.00
KENNETH G YORMARK	Director	373.50	102,712.50
ALLISON MAY	Managing Consultant	116.50	32,037.50
JULIAN LEE	Senior Consultant	169.00	46,475.00
Total		660.00	\$ 181,500.00

Agape World Inc. and Agape Merchant Advance

Application for interim compensation and reimbursement of expenses

Time Spent Detail - Jan 1, 2013 through April 30, 2013

Date	Name	Hours	Amount	Description
1/2/2013	JULIAN LEE	0.50	\$ 137.50	Email correspondence with attorneys, investor analysis
1/3/2013	JULIAN LEE	2.25	618.75	Prepared investor analyses - Petronzi, Dyer, Morgan
1/4/2013	JULIAN LEE	3.25	893.75	Prepared investor analyses - Morgan, Arroyo
1/7/2013	JULIAN LEE	2.00	550.00	Prepared investor analysis, searched for 1099 documents requested by counsel
1/7/2013	KENNETH G YORMARK	2.50	687.50	Review analysis
1/7/2013	ALLISON MAY	0.50	137.50	Investor deposit confirmation, transaction analysis
1/8/2013	JULIAN LEE	5.00	1,375.00	Prepared investor analyses for trials
1/9/2013	JULIAN LEE	7.00	1,925.00	Prepared investor analyses for trials
1/9/2013	KENNETH G YORMARK	3.00	825.00	Review analysis
1/9/2013	ALLISON MAY	2.50	687.50	Investor deposit confirmation, transaction analysis
1/10/2013	JULIAN LEE	6.25	1,718.75	Prepared investor analyses for trials
1/10/2013	KENNETH G YORMARK	2.50	687.50	Review analysis
1/10/2013	KENNETH G YORMARK	3.50	962.50	Review declarations
1/10/2013	ALLISON MAY	1.00	275.00	Investor deposit confirmation, transaction analysis
1/11/2013	JULIAN LEE	3.25	893.75	Prepared investor analysis
1/11/2013	KENNETH G YORMARK	5.50	1,512.50	Review analysis
1/11/2013	ALLISON MAY	0.50	137.50	Investor deposit confirmation, transaction analysis
1/14/2013	JULIAN LEE	5.25	1,443.75	Prepared and reviewed investor analyses for new trials
1/14/2013	ALLISON MAY	2.00	550.00	Investor deposit confirmation, transaction analysis
1/15/2013	JULIAN LEE	6.00	1,650.00	Prepared and reviewed investor analyses; correspondence with
1/15/2013	ALLISON MAY	1.00	275.00	Investor deposit confirmation, transaction analysis
1/16/2013	JULIAN LEE	7.25	1,993.75	Prepared investor analysis for trials
1/16/2013	KENNETH G YORMARK	3.50	962.50	Review analysis
1/16/2013	ALLISON MAY	3.75	1,031.25	Investor deposit confirmation, transaction analysis
1/17/2013	JULIAN LEE	1.75	481.25	Prepared investor analysis for trials
1/17/2013	ALLISON MAY	2.75	756.25	Investor deposit confirmation, transaction analysis
1/18/2013	JULIAN LEE	5.00	1,375.00	Prepared investor analysis for trials
1/18/2013	ALLISON MAY	1.50	412.50	Investor deposit confirmation, transaction analysis
1/21/2013	JULIAN LEE	2.25	618.75	Review of investor analysis for trial preparation
1/21/2013	KENNETH G YORMARK	5.50	1,512.50	Review analysis
1/22/2013	JULIAN LEE	3.50	962.50	Trial preparation and review of investor analysis
1/23/2013	JULIAN LEE	7.25	1,993.75	Reviewed investor analysis for trials; discussed with D. Mahoney re: Anthony Lucchetto and Serafino Holdings claim
1/23/2013	KENNETH G YORMARK	5.50	1,512.50	Analyze and prepare declaration
1/23/2013	ALLISON MAY	1.50	412.50	Investor deposit confirmation, transaction analysis
1/24/2013	JULIAN LEE	4.75	1,306.25	Prepared Anthony Lucchetto analysis
1/24/2013	KENNETH G YORMARK	4.50	1,237.50	Review analysis
1/25/2013	JULIAN LEE	3.75	1,031.25	Review of investor analysis
1/25/2013	KENNETH G YORMARK	7.00	1,925.00	2.5 review docs for testimony, 4.5 review analysis
1/25/2013	ALLISON MAY	1.00	275.00	Investor deposit confirmation, transaction analysis
1/28/2013	JULIAN LEE	6.00	1,650.00	Prepared investor analysis for trials
1/28/2013	KENNETH G YORMARK	1.50	412.50	Review data for testimony
1/28/2013	KENNETH G YORMARK	1.50	412.50	Testify
1/28/2013	KENNETH G YORMARK	4.00	1,100.00	Travel to and from testifying at trial
1/28/2013	ALLISON MAY	2.00	550.00	Prepared investor analysis for trials - Annuziata Cosmo
1/28/2013	ALLISON MAY	1.25	343.75	Prepared investor analysis for trials - Cary Ortega
1/28/2013	ALLISON MAY	2.00	550.00	Prepared investor analysis for trials - Wesley Pinedo
1/29/2013	JULIAN LEE	0.25	68.75	Preparation of investor analysis
1/29/2013	KENNETH G YORMARK	6.50	1,787.50	Review documents for submission
1/29/2013	ALLISON MAY	2.25	618.75	Reviewed investor analyses for trials
1/30/2013	JULIAN LEE	2.75	756.25	Prepared investor analysis
1/30/2013	KENNETH G YORMARK	9.00	2,475.00	Review analysis

Agape World Inc. and Agape Merchant Advance

Application for interim compensation and reimbursement of expenses

Time Spent Detail - Jan 1, 2013 through April 30, 2013

Date	Name	Hours	Amount	Description
1/31/2013	JULIAN LEE	0.50	137.50	Prepared investor analysis for trials, deposit confirmation, email correspondence with counsel
1/31/2013	KENNETH G YORMARK	4.50	1,237.50	Review trial docs
1/31/2013	KENNETH G YORMARK	2.50	687.50	Review analysis
1/31/2013	ALLISON MAY	0.25	68.75	Reviewed investor analyses for trials
2/1/2013	JULIAN LEE	0.25	68.75	Review of investor analysis, correspondence with counsel
2/1/2013	KENNETH G YORMARK	6.00	1,650.00	Review analysis
2/4/2013	JULIAN LEE	5.00	1,375.00	Prepared investor analyses for upcoming trials
2/4/2013	KENNETH G YORMARK	2.50	687.50	Review court submissions
2/4/2013	KENNETH G YORMARK	3.50	962.50	Review analysis
2/5/2013	JULIAN LEE	4.25	1,168.75	Prepared investor analyses for upcoming trials
2/5/2013	ALLISON MAY	0.75	206.25	Prepared investor analysis for trials - Kel-X Investments and John Marciano
2/5/2013	ALLISON MAY	0.75	206.25	Prepared investor analysis for trials - Bernadette Bissoondial
2/5/2013	ALLISON MAY	0.75	206.25	Prepared investor analysis for trials - Donna Ryan
2/6/2013	JULIAN LEE	6.25	1,718.75	Prepared investor analyses for upcoming trials, confirmed investor deposit
2/6/2013	KENNETH G YORMARK	4.50	1,237.50	Review analysis
2/6/2013	KENNETH G YORMARK	4.00	1,100.00	Review trial docs
2/6/2013	ALLISON MAY	1.00	275.00	Prepared investor analysis for trials - Brian Soshoski
2/6/2013	ALLISON MAY	1.00	275.00	Prepared investor analysis for trials - Tony Ibeh-Fidelis
2/6/2013	ALLISON MAY	1.00	275.00	Prepared investor analysis for trials - 571 Shore LLC
2/6/2013	ALLISON MAY	1.00	275.00	Prepared investor analysis for trials - Eric Davis / James & Jamis Davis
2/7/2013	JULIAN LEE	6.25	1,718.75	Reviewed and prepared investor analysis for upcoming trials
2/7/2013	ALLISON MAY	1.25	343.75	Prepared investor analysis for trials - Eric Davis / James & Jamis Davis
2/8/2013	JULIAN LEE	4.00	1,100.00	Reviewed and prepared investor analysis for upcoming trials
2/11/2013	JULIAN LEE	5.75	1,581.25	Performed search for Roaldsen contract, sent out investor analyses for upcoming trials
2/11/2013	KENNETH G YORMARK	3.50	962.50	Trial prep
2/11/2013	KENNETH G YORMARK	1.00	275.00	Trial testimony
2/11/2013	KENNETH G YORMARK	4.00	1,100.00	Travel to and from testifying at trial
2/11/2013	ALLISON MAY	3.00	825.00	Review of investor analyses for trials
2/11/2013	ALLISON MAY	3.00	825.00	Prepared investor analysis for trials - Eric Davis with James and Janis Greene
2/12/2013	JULIAN LEE	3.50	962.50	Review of investor analysis for trials, searched for Angel Luciano support per counsel's request
2/12/2013	KENNETH G YORMARK	3.00	825.00	Review analysis
2/12/2013	ALLISON MAY	1.00	275.00	Prepared investor analysis for trials - Donald McNeil
2/12/2013	ALLISON MAY	1.00	275.00	Review of investor analyses for trials
2/13/2013	KENNETH G YORMARK	4.00	1,100.00	Review analysis
2/13/2013	ALLISON MAY	1.25	343.75	Review of investor analyses for trials
2/13/2013	ALLISON MAY	2.25	618.75	Investor analyses on deposit confirmation for Vincent Luca
2/14/2013	JULIAN LEE	0.25	68.75	Correspondence regarding analysis preparation for upcoming trials
2/14/2013	KENNETH G YORMARK	7.00	1,925.00	Review trial documents
2/14/2013	ALLISON MAY	0.50	137.50	Review of analyses for 2/27 production
2/14/2013	ALLISON MAY	0.75	206.25	Review of analyses for 2/27 production: Harold Godsil
2/14/2013	ALLISON MAY	1.00	275.00	Review of analyses for 2/27 production: Jorge Ramirez
2/15/2013	JULIAN LEE	0.50	137.50	Searched for check copy within Bank of America records, email correspondence regarding trial preparation
2/15/2013	KENNETH G YORMARK	6.50	1,787.50	Review analysis

Agape World Inc. and Agape Merchant Advance

Application for interim compensation and reimbursement of expenses

Time Spent Detail - Jan 1, 2013 through April 30, 2013

Date	Name	Hours	Amount	Description
2/15/2013	ALLISON MAY	1.00	275.00	Review of analyses for 2/27 production
2/15/2013	ALLISON MAY	0.75	206.25	Review of trial analyses for 2/27 production: Jose & Leyda Velasco
2/15/2013	ALLISON MAY	2.25	618.75	Review of trial analyses for 2/27 production: Daryl Zimbardi,
2/19/2013	KENNETH G YORMARK	7.00	1,925.00	Review analysis and declarations
2/19/2013	ALLISON MAY	0.50	137.50	Review of analyses for 2/27 production: Ultimate Fence Company Inc. / Natural Beauty Fence
2/19/2013	ALLISON MAY	1.00	275.00	Review of analyses for 2/27 production: Joseph Spósito
2/19/2013	ALLISON MAY	2.75	756.25	Review of analyses for 2/27 production: Geovanne & Jose Lopez
2/19/2013	ALLISON MAY	0.50	137.50	Review of analyses for 2/27 production: Juan Carlos Ayarza
2/19/2013	ALLISON MAY	1.50	412.50	Review of analyses for 2/27 production
2/20/2013	KENNETH G YORMARK	10.50	2,887.50	Review analysis
2/20/2013	ALLISON MAY	3.00	825.00	Review and analysis of Trial Requests: Prosperous People Enterprises and Brian Ryan
2/20/2013	ALLISON MAY	1.00	275.00	Review and analysis of Trial Requests: Jo-Ann DiStefano/Trustee of Eversharp Trust
2/20/2013	ALLISON MAY	0.50	137.50	Review and analysis of Trial Requests
2/21/2013	JULIAN LEE	4.00	1,100.00	Review of investor analysis for upcoming trials
2/21/2013	KENNETH G YORMARK	9.00	2,475.00	Review analysis
2/22/2013	JULIAN LEE	0.75	206.25	Review of investor analysis, client correspondence
2/22/2013	KENNETH G YORMARK	8.50	2,337.50	Review trial docs
2/22/2013	ALLISON MAY	3.00	825.00	Review and analysis of Trial Requests
2/25/2013	JULIAN LEE	0.50	137.50	Review of investor analysis
2/25/2013	KENNETH G YORMARK	6.00	1,650.00	Review trial docs
2/25/2013	ALLISON MAY	1.25	343.75	Review and analysis of Harold Godsil deposits
2/26/2013	JULIAN LEE	1.00	275.00	Deposit confirmation for updated investor analysis
2/26/2013	KENNETH G YORMARK	6.50	1,787.50	Review trial docs
2/26/2013	ALLISON MAY	0.50	137.50	Review and analysis of Trial Requests
2/27/2013	JULIAN LEE	1.25	343.75	Review of investor analysis, deposit confirmation
2/27/2013	KENNETH G YORMARK	5.00	1,375.00	Review trial docs
2/27/2013	ALLISON MAY	0.75	206.25	Review and analysis of Trial Requests
2/28/2013	JULIAN LEE	1.00	275.00	Investor deposit confirmation, review of investor analysis
2/28/2013	KENNETH G YORMARK	7.00	1,925.00	Review analysis
2/28/2013	ALLISON MAY	2.00	550.00	Review and analysis of Trial Requests for American Express
2/28/2013	ALLISON MAY	2.00	550.00	Review and analysis of Trial Requests
3/1/2013	JULIAN LEE	0.75	206.25	Review of investor analysis
3/1/2013	KENNETH G YORMARK	6.00	1,650.00	Review analysis
3/1/2013	ALLISON MAY	0.25	68.75	Review and analysis of Trial Requests
3/4/2013	JULIAN LEE	1.75	481.25	Review of investor analysis and communication with counsel
3/4/2013	KENNETH G YORMARK	7.00	1,925.00	Review trial docs
3/4/2013	ALLISON MAY	3.00	825.00	Review and analysis of Trial Requests: Edward Carlbon
3/4/2013	ALLISON MAY	2.25	618.75	Review and analysis of Trial Requests: Joseph Marra
3/5/2013	KENNETH G YORMARK	6.50	1,787.50	Review trial docs
3/5/2013	ALLISON MAY	0.25	68.75	Follow-up on status of Trial Request analyses
3/6/2013	KENNETH G YORMARK	6.00	1,650.00	Trial Doc Review
3/7/2013	ALLISON MAY	0.50	137.50	Follow-up on status of Trial Request analyses
3/8/2013	ALLISON MAY	0.50	137.50	Follow-up on status of Trial Request analyses
3/11/2013	KENNETH G YORMARK	2.50	687.50	Prep for trial testimony
3/12/2013	JULIAN LEE	0.50	137.50	Review of investor analysis, correspondence with counsel
3/12/2013	KENNETH G YORMARK	2.00	550.00	Prep for trial testimony
3/12/2013	KENNETH G YORMARK	2.00	550.00	Trial Testimony

Agape World Inc. and Agape Merchant Advance

Application for interim compensation and reimbursement of expenses

Time Spent Detail - Jan 1, 2013 through April 30, 2013

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
3/12/2013	KENNETH G YORMARK	4.00	1,100.00	Travel to and from court testimony
3/12/2013	ALLISON MAY	1.25	343.75	Review and analysis of Trial and Settlement Requests
3/12/2013	ALLISON MAY	0.75	206.25	Review and analysis of Trial and Settlement Requests - Christopher Delgiorno
3/12/2013	ALLISON MAY	0.75	206.25	Review and analysis of Trial and Settlement Requests - Richard Maag
3/12/2013	ALLISON MAY	1.25	343.75	Review and analysis of Trial and Settlement Requests - Ting Lei
3/12/2013	ALLISON MAY	1.25	343.75	Review and analysis of Trial and Settlement Requests - Annette Altman
3/13/2013	JULIAN LEE	1.25	343.75	Reviewed investor analysis, correspondence with counsel
3/13/2013	KENNETH G YORMARK	6.00	1,650.00	Review analysis
3/13/2013	ALLISON MAY	3.75	1,031.25	Various Remediation information requests
3/14/2013	JULIAN LEE	5.75	1,581.25	Review of investor analysis, communication with counsel regarding mediation meetings
3/14/2013	KENNETH G YORMARK	4.50	1,237.50	Review analysis
3/14/2013	ALLISON MAY	3.00	825.00	Various Remediation information requests
3/14/2013	ALLISON MAY	1.50	412.50	Review and analysis of Trial and Settlement Requests - TorDY
3/15/2013	JULIAN LEE	0.25	68.75	Preparation of analysis for request by counsel
3/15/2013	KENNETH G YORMARK	3.50	962.50	Review analysis
3/15/2013	ALLISON MAY	1.25	343.75	Various Remediation information requests
3/18/2013	JULIAN LEE	0.25	68.75	Review of investor analysis
3/18/2013	KENNETH G YORMARK	5.00	1,375.00	Doc analysis
3/19/2013	KENNETH G YORMARK	8.50	2,337.50	Review trial docs
3/19/2013	ALLISON MAY	0.50	137.50	Trial analysis for Michael Kalman
3/19/2013	ALLISON MAY	0.75	206.25	Analysis of deposits and disbursements for Maria Rosario Jaramillo
3/19/2013	ALLISON MAY	0.75	206.25	Analyses of deposits and disbursements
3/20/2013	KENNETH G YORMARK	9.00	2,475.00	Review trial docs
3/20/2013	ALLISON MAY	0.75	206.25	Analyses of deposits and disbursements
3/21/2013	KENNETH G YORMARK	8.50	2,337.50	Trial doc review
3/21/2013	ALLISON MAY	2.00	550.00	Analysis of deposits and disbursements for Maria Rosario
3/21/2013	ALLISON MAY	0.75	206.25	Updates to analysis tracker / follow-up
3/22/2013	KENNETH G YORMARK	7.50	2,062.50	Trial doc review
3/22/2013	KENNETH G YORMARK	1.50	412.50	Review analysis
3/25/2013	JULIAN LEE	2.25	618.75	Prepared investor analyses for trial requests
3/25/2013	KENNETH G YORMARK	2.50	687.50	Review analysis
3/26/2013	KENNETH G YORMARK	4.50	1,237.50	Review analysis
3/27/2013	JULIAN LEE	1.00	275.00	Prepared investor analysis for trial requests
3/27/2013	KENNETH G YORMARK	6.50	1,787.50	Review trial docs
3/28/2013	JULIAN LEE	2.25	618.75	Prepared investor analyses for trial requests
3/28/2013	KENNETH G YORMARK	5.00	1,375.00	Review trial docs
3/28/2013	KENNETH G YORMARK	4.50	1,237.50	Review analysis
3/29/2013	JULIAN LEE	1.50	412.50	Review of investor analysis, responded to counsel's trial requests
3/29/2013	KENNETH G YORMARK	8.50	2,337.50	Trial doc review
3/29/2013	ALLISON MAY	2.00	550.00	Analysis of disbursements and updated analyses
3/30/2013	JULIAN LEE	0.25	68.75	Reviewed investor analyses
4/1/2013	KENNETH G YORMARK	2.00	550.00	Review trial analysis
4/1/2013	KENNETH G YORMARK	2.00	550.00	Trial testimony
4/1/2013	KENNETH G YORMARK	5.00	1,375.00	Travel to and from court testimony
4/1/2013	ALLISON MAY	0.50	137.50	Analysis of disbursements and updated analyses
4/2/2013	KENNETH G YORMARK	4.50	1,237.50	Review analysis

Agape World Inc. and Agape Merchant Advance

Application for interim compensation and reimbursement of expenses

Time Spent Detail - Jan 1, 2013 through April 30, 2013

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
4/3/2013	KENNETH G YORMARK	4.00	1,100.00	Review trial docs
4/3/2013	ALLISON MAY	1.50	412.50	Analysis of disbursements and updated analyses
4/3/2013	ALLISON MAY	1.50	412.50	Analysis of disbursements and updated analyses: Barrera / Paredes
4/3/2013	ALLISON MAY	1.00	275.00	Analysis of disbursements and updated analyses: Francesco
4/4/2013	KENNETH G YORMARK	6.50	1,787.50	Review analysis
4/5/2013	KENNETH G YORMARK	6.00	1,650.00	Trial doc analysis
4/8/2013	JULIAN LEE	1.50	412.50	Prepared analyses for mediation
4/8/2013	KENNETH G YORMARK	8.00	2,200.00	Agape trials
4/8/2013	ALLISON MAY	3.00	825.00	Miscellaneous mediation requests
4/9/2013	JULIAN LEE	0.75	206.25	Prepared investor analysis
4/9/2013	KENNETH G YORMARK	1.00	275.00	Review analysis
4/11/2013	ALLISON MAY	0.50	137.50	Deposit and disbursements analyses
4/15/2013	KENNETH G YORMARK	2.00	550.00	Affidavit
4/16/2013	ALLISON MAY	1.00	275.00	Review of deposits and disbursements - Eversharp Physical Therapy / Diane Caggino
4/16/2013	ALLISON MAY	1.00	275.00	Review of deposits and disbursements - Michael Leone
4/17/2013	KENNETH G YORMARK	3.00	825.00	Review analysis
4/17/2013	KENNETH G YORMARK	4.00	1,100.00	Trial prep
4/18/2013	JULIAN LEE	1.50	412.50	Review of investor analysis
4/18/2013	KENNETH G YORMARK	1.50	412.50	Trial prep
4/18/2013	KENNETH G YORMARK	1.50	412.50	Testimony
4/18/2013	KENNETH G YORMARK	5.00	1,375.00	Travel to and from court testimony
4/18/2013	ALLISON MAY	0.50	137.50	Deposit and disbursement - Sarzosas
4/19/2013	JULIAN LEE	2.50	687.50	Client correspondence, review of investor analysis
4/19/2013	KENNETH G YORMARK	5.50	1,512.50	Review analysis
4/19/2013	ALLISON MAY	1.50	412.50	Deposit and Disbursement summaries
4/22/2013	JULIAN LEE	3.00	825.00	Updated pending request list, and performed review of investor analysis
4/22/2013	ALLISON MAY	0.25	68.75	Review of open deposit and disbursement analyses
4/23/2013	JULIAN LEE	1.75	481.25	Review of investor analysis, internal discussion, updated analysis for Torres and Abell Jr.
4/23/2013	KENNETH G YORMARK	4.00	1,100.00	Review trial docs
4/24/2013	JULIAN LEE	4.75	1,306.25	Deposit confirmation, review of investor analysis
4/24/2013	ALLISON MAY	1.00	275.00	Various deposit and disbursement analyses questions
4/25/2013	JULIAN LEE	2.25	618.75	Compiled unaccounted check deposits from North Fork Bank during Jan 2007 to Aug 2007 per instruction of counsel; review of investor analysis
4/25/2013	ALLISON MAY	2.00	550.00	Review of unattributed deposits
4/26/2013	RICHARD FAUGHNAN	0.50	137.50	Review of investor analysis
4/26/2013	JULIAN LEE	1.00	275.00	Discussed C. Aquino analysis with R. Faughnan and completed analysis
4/26/2013	ALLISON MAY	1.00	275.00	Review of John Nicolucci or Garden City Group transactions
4/29/2013	RICHARD FAUGHNAN	0.50	137.50	Review of investor analysis
4/29/2013	JULIAN LEE	0.25	68.75	Reviewed investor analysis for C. Aquino
4/30/2013	JULIAN LEE	1.75	481.25	Added QuickBooks screenshots and bank statement for Steven Abell Jr. and Reshma Patel analyses; investor deposit confirmation per counsel request
4/30/2013	KENNETH G YORMARK	5.00	1,375.00	Review analysis
	TOTAL	660.00	\$ 181,500.00	

Agape World Inc. and Agape Merchant Advance

Application for interim compensation and reimbursement of expenses

Expense Detail - Jan 1, 2013 through April 30, 2013

Date	Name	Amount	Description
2/11/2013	YORMARK, KENNETH G	107.35	Roundtrip mileage from Westport, CT to NY
2/11/2013	YORMARK, KENNETH G	20.00	Tolls to and from court
3/12/2013	YORMARK, KENNETH G	107.35	Roundtrip mileage from Westport, CT to NY
3/12/2013	YORMARK, KENNETH G	20.00	Tolls to and from court
3/12/2013	YORMARK, KENNETH G	12.00	Lunch while at trial
4/1/2013	YORMARK, KENNETH G	107.35	Roundtrip mileage from Westport, CT to NY
4/1/2013	YORMARK, KENNETH G	20.00	Tolls to and from court
4/1/2013	YORMARK, KENNETH G	13.00	Lunch while at trial
4/8/2013	YORMARK, KENNETH G	107.35	Roundtrip mileage from Westport, CT to NY
4/8/2013	YORMARK, KENNETH G	20.00	Tolls to and from court
4/8/2013	YORMARK, KENNETH G	10.00	Lunch while at trial
4/18/2013	YORMARK, KENNETH G	7.00	Breakfast on the way to trial
4/18/2013	YORMARK, KENNETH G	107.35	Roundtrip mileage from Westport, CT to NY
4/18/2013	YORMARK, KENNETH G	20.00	Tolls to and from court
TOTAL		\$ 678.75	

Exhibit A

SILVERMANACAMPORA LLP
Counsel to Kenneth P. Silverman, Esq.,
Interim Chapter 7 Trustee
100 Jericho Quadrangle, Suite 300
Jericho, New York 11753
(516) 479-6300
Ronald J. Friedman, Esq.

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF NEW YORK

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In re:

Chapter 7
Case No. 09-70660 (DTE)

AGAPE WORLD, INC.,

Debtor.

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**ORDER FOR RETENTION OF NAVIGANT CONSULTING AS
FORENSIC ACCOUNTANTS TO THE TRUSTEE AND THE ESTATE**

Upon the annexed application (the "Application") of Kenneth P. Silverman, Esq., the interim Chapter 7 Trustee of Agape World, Inc., (the "Debtor") by his attorneys SilvermanAcampora, LLP , seeking the entry of an order authorizing the employment of Navigant Consulting, Inc. ("Navigant") as forensic accountants to the Trustee, as well as the estate of the Debtor, and it appearing that Navigant represents no interests adverse to the Debtor, or to the estate in the matters upon which it is to be engaged, and that it's employment is necessary and would be in the best interests of the estate, and that the within matter is one justifying the retention of a forensic accountant, and no further notice being required, it is hereby

ORDERED, that Navigant is retained and employed under 11 U.S.C. §327,328 and 330, as of March 18, 2009, as forensic accountants to the Trustee; and, it is further

ORDERED, that no compensation or reimbursement of expenses shall be paid to Navigant for services rendered to the Trustee, except upon proper application under 11 U.S.C. §§327, and 330 by further order of this Court; and it is further

ORDERED, that the Trustee is authorized and directed to take any and all such reasonable steps as may be necessary to implement the terms and condition of this Order.

Dated: Central Islip, New York
April 21, 2009

s/ Dorothy Eisenberg
United States Bankruptcy Judge

Dated: Central Islip, New York
April 17, 2009

NO OBJECTION:

s/ Alfred M. Dimino
Office of the United States Trustee