



**RECEIVER’S FEE APPLICATION FOR SERVICES PERFORMED BETWEEN  
OCTOBER 1, 2022, AND DECEMBER 31, 2022, AND BRIEF IN SUPPORT**

TO THE HONORABLE UNITED STATES MAGISTRATE JUDGE HAL R. RAY, JR.:

Pursuant to the *Order Approving Employment of Dykema Gossett PLLC as Counsel to the Receiver Effective as of December 3, 2021* [ECF No. 19] (the “Dykema Employment Order”), the *Order Approving Employment of Rose L. Romero of the Law Offices of Romero | Kozub as Local Counsel to Receiver Effective December 3, 2021* [ECF No. 24] (the “Romero Employment Order”), the *Order* [ECF No. 87] (the “Jones Employment Order”) approving the *Application to Employ Law Practice of Darrell R. Jones, PLLC as Counsel to Receiver Effective December 2, 2021*, the *Order* [ECF No. 88] (the “BDO Employment Order”) approving the *Application to Employ BDO USA, LLP as Forensic Expert and Investigative Consultant to Receiver Effective December 23, 2021*, the *Order* [ECF No. 106] (the “Palmour Employment Order”) approving the *Application to Employ Vicki Palmour Consulting, LLC as Oil and Gas Consultant to Receiver Effective January 1, 2022*, and the *Order* [ECF No. 180] (the “Ahuja & Clark Employment Order”) approving the *Application to Employ Ahuja & Clark, PLLC as Accountants to Receiver Effective April 1, 2022*, Deborah D. Williamson, in her capacity as the Court-appointed Receiver (the “Receiver”) for the Receivership Parties (as defined in the *Order Appointing Receiver* [ECF No. 17] (the “Receivership Order”)<sup>1</sup>) and receivership estates (collectively, the “Receivership Estates”) in the above-captioned case (the “Case” or the “Receivership”), hereby submits this *Fee Application for Services Performed Between October 1, 2022, through December 31, 2022, and Brief in Support* (the “Application”) of Deborah D. Williamson, as Receiver, Dykema Gossett

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<sup>1</sup> Capitalized terms used herein but not otherwise defined shall have the meaning ascribed in the Receivership Order or the Fifth Report (as defined herein).

PLLC (“Dykema”), Rose L. Romero with the Law Offices of Romero | Kozub (“Romero”), the Law Practice of Darrell R. Jones, PLLC (“Jones”), BDO USA, LLP (“BDO”), Vicki Palmour Consulting, LLC (“Palmour”), and Ahuja & Clark, PLLC (“Ahuja”). In support of the Application, the Receiver respectfully states as follows:

## I. OVERVIEW

1. As more fully detailed in the *Receiver’s Fifth Quarterly Report for Receivership Estates* [ECF No. 320] (the “Fifth Report”), the Receiver, with the assistance of her Retained Personnel, completed a fourth auction of equipment and vehicles [ECF No. 286], engaged in a Court-approved process in an attempt to sell oil and gas interests, sought determination from the Court as to the Receiver’s rights to operate a pipeline [ECF No. 288], obtained Court approval for an initial and a modified *Farmout Agreement* (including corresponding agreements) [ECF Nos. 268 and 277], continued the process of obtaining executed division orders, prepared and filed federal tax returns, issued K-1 packages to Heartland equity investors, attempted to resolve issues with the Railroad Commission of Texas (“RRC”), and continued the process of verification of prior production and calculation the amounts of unpaid royalties and taxes. Amounts owed from the beginning of the Receivership to third parties unaffiliated with any Receivership Party were identified and, upon delivery of a W-9 and a signed division order, payments were issued. Insurance was maintained.

2. The Receiver and her team had daily communications with investors, vendors, creditors, and other stakeholders. The website ([www.heartlandreceivership.com](http://www.heartlandreceivership.com)) is frequently updated. In addition, on December 5, 2022, the Receiver provided a written update to each investor [ECF No. 289].

3. The Receiver entered into a contract to sell the Palo Pinto Ranch on October 17, 2022, for \$3,200,000.00, subject to higher offers [ECF No. 267]. On November 9, 2022, an auction was held. The auction closed with a successful bid of \$4,490,000.00 [ECF No. 278]. The sale of the Palo Pinto Ranch closed on November 30, 2022, resulting in net proceeds of \$4,179,728.72 to the Estates during this Application Period.

4. In the fourth quarter of 2022, the Receiver and her team focused on disposition of real property and personal property. The Receiver and her team continue to analyze various records relating to other potential assets and/or claims of the Estates.

5. The Receiver remains very cognizant of the need to balance performance of her duties with costs. Comparing this Application Period (as defined below) to the prior, the Receiver's hours decreased from an average of 62 hours per month in the third quarter of 2022, to an average of 56 hours per month in this Application Period. Dykema's total billable hours decreased from 404.20 hours in the third quarter of 2022, to 385.00 hours in this Application Period. Dykema has also voluntarily reduced the requested reimbursement by \$7,527.70, including time spent by the Receiver and by Dykema attorneys during the Application Period.

6. The total amount sought by the Receiver's Retained Personnel in this Application for the fourth quarter of 2022 decreased by \$121,448.76 from the prior application period.

7. At the beginning of the fourth quarter of 2022, the Receiver had \$6,297,199.02 on deposit. At the end of the fourth quarter of 2022, the amount on deposit was \$10,009,033.15 after payments of operating expenses and Court-approved fees and expenses. During the Application Period, the Receiver deposited \$4,403,028.93. As of the filing of this Application (February 14, 2023), \$9,616,640.89 is in the Receivership bank accounts.

## II. RELIEF REQUESTED

8. This Application seeks authorization from the Court to pay on an interim basis fees and expenses for professional services performed from October 1, 2022, through December 31, 2022 (the “Application Period”), by the Receiver in the amount of \$113,400.00 for fees; Dykema as lead counsel to the Receiver in the amount of \$145,813.60 for fees and in the amount of \$10,801.33 for expenses; Romero as local counsel to the Receiver in the amount of \$2,677.50 for fees; Jones as oil and gas transactional counsel to the Receiver in the amount of \$46,735.00 for fees and in the amount of \$171.32 for expenses; BDO as forensic expert and investigative consultant to the Receiver in the amount of \$2,578.66 for expenses; Palmour as oil and gas consultant to the Receiver in the amount of \$10,210.00 for fees; Ahuja as accountant to the Receiver in the amount of \$84,543.00 for fees and in the amount of \$116.81 for expenses. The Receiver respectfully requests this Court enter the proposed order attached hereto as Exhibit B, approving this Application on an interim basis and authorizing the Receiver to pay outstanding amounts approved thereunder.

9. The Receivership Order at ¶ 62 requires that the “Receiver and Retained Personnel shall apply to the Court for compensation and expense reimbursement from the Receivership Estates” within forty-five (45) days of the end of each calendar quarter. Thus, this Application covers October 1, 2022, through December 31, 2022.

## III. GENERAL BACKGROUND

10. This Application is submitted in accordance with the Receivership Order, the local rules of this Court, and the *Billing Instructions for Receivers in Civil Actions Commenced by the United States Securities and Exchange Commission* (the “Commission Billing Instructions”), and other applicable orders of this Court. Dykema, Romero, Jones, Palmour, BDO, Ahuja, and the Receiver have previously submitted fee applications to this Court in this Case, which were

unopposed. *See generally* ECF Nos. 132, 198, 245, 280. The Receiver, Dykema, Romero, BDO, Palmour, Jones, and Ahuja have been paid on an interim basis for services performed on behalf of the Receiver in this Case for December 2021 and the first, second, and third quarters of 2022, all to the extent authorized by this Court. *See generally* ECF Nos. 163, 216, 259, 265, 283. The Receiver submitted this Application to the Commission (as defined below) for review prior to submission to the Court.

**A. Procedural History**

11. On December 1, 2021 (the “Commission Application Date”), Plaintiff, the Securities and Exchange Commission (the “Commission”), filed its application for the appointment of a receiver for the Receivership Parties (the “Commission Application”).

12. In its Complaint, the Commission alleges that this Case “concerns an oil and gas offering fraud conducted over three years.” *See* ECF No. 1, at ¶ 1. Further, the Commission’s Complaint alleges that various Defendants “fraudulently raised approximately \$122 million from more than 700 investors nationwide, purportedly for working over existing wells or drilling new wells in Texas, through five unregistered securities offerings[.]” *Id.*

13. On December 2, 2021, this Court determined that entry of an order appointing a receiver over the Receivership Parties was both necessary and appropriate to marshal, conserve, hold, and operate all of the Receivership Parties’ assets pending further order of this Court. Accordingly, the Court entered the Receivership Order on December 2, 2021, appointing Deborah D. Williamson of Dykema as the Receiver over the Receivership Estates in this Case.

14. The Receivership Order directs the Receiver to retain Romero as local counsel. *See* Receivership Order at ¶ 2. Accordingly, the Receiver engaged Romero on December 3, 2021, and

has employed Romero on matters beyond local counsel, including obtaining advice on matters related to the Commission and the relief sought by the Commission.

15. Further, the Receivership Order authorizes the Receiver to “engage and employ persons in the Receiver’s discretion to assist the Receiver in carrying out the Receiver’s duties and responsibilities[.]” *Id.* at ¶ 8(H). Thus, the Receiver engaged Dykema as her lead counsel on December 3, 2021, and Jones as her oil and gas transactional counsel effective on the same date.

16. On December 3, 2021, the Receiver filed under seal her *Application to Employ Dykema Gossett PLLC as Counsel to Receiver Effective as of December 3, 2021* [ECF No. 18] (the “Dykema Application”). As detailed in the Dykema Application, the Receiver agreed to significantly discounted rates for Dykema professionals through 2022 in this Case.<sup>2</sup>

17. On December 6, 2021, this Court entered the Dykema Employment Order [ECF No. 19].

18. On December 7, 2021, the Receiver filed under seal her *Application to Employ Law Offices of Romero / Kozub as Local Counsel to Receiver Effective as of December 3, 2021* [ECF No. 21] (the “Romero Application”). Ms. Romero also discounted her hourly rate in this Case.

19. On the same date, the Receiver filed under seal her *Application to Employ Law Practice of Darrell R. Jones, PLLC as Counsel to Receiver Effective as of December 2, 2021* [ECF No. 22] (the “Jones Application”). As detailed in the Jones Application, Mr. Jones discounted his standard hourly rate through 2022 in this Case, which is an additional discount to the Receivership Estates.

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<sup>2</sup> The Receiver’s standard hourly rate for 2021 was \$840.00, and the Receiver’s standard hourly rate for 2022 is \$880.00. Dykema members’ and senior counsels’ standard hourly rates for 2021 ranged from \$425.00-\$925.00, and their standard hourly rates for 2022 range from \$425.00-\$1,400.00. Dykema associates’ standard hourly rates for 2021 ranged from \$370.00-\$505.00, and associates’ standard hourly rates for 2022 range from \$395.00-\$530.00.

20. On December 8, 2021, the Court entered the Romero Employment Order [ECF No. 24] and the *Order Approving Plaintiff United States Securities and Exchange Commission's Motion to Unseal Case* [ECF No. 23], unsealing the docket in this Case.

21. Also on December 8, 2021, the Court entered an Order directing the Receiver to “file additional information regarding Jones’s application.” See ECF No. 26. In response, the Receiver filed a supplemental reply in support of the Jones Application. See generally ECF No. 31.

22. On December 23, 2021, the Receiver filed her *Unopposed Application to Employ BDO USA, LLP as Forensic Expert and Investigative Consultant to Receiver Effective as of December 23, 2021* [ECF No. 65] (the “BDO Application”).

23. On December 27, 2021, the Receiver filed a second supplemental reply in support of the Jones Application. See generally ECF No. 67.

24. After considering the BDO Application and the Jones Application at the January 4, 2022 hearing, this Court entered the BDO Employment Order and the Jones Employment Order [ECF Nos. 87 and 88].

25. On January 11, 2022, the Receiver filed her *Application to Employ Vicki Palmour Consulting, LLC as Oil and Gas Consultant to Receiver Effective as of January 1, 2022* [ECF No. 98] (the “Palmour Application”).

26. After considering the Palmour Application at the January 19, 2022 hearing, this Court entered the Palmour Employment Order [ECF No. 106].

27. On April 6, 2022, the Receiver filed her *Application to Employ Ahuja & Clark, PLLC as Accounts to Receiver Effective as of April 1, 2022* [ECF No. 179] (the “Ahuja Application”).

28. After considering the Ahuja Application at the April 22, 2022 hearing, this Court entered the Ahuja Employment Order.

**B. Work Performed During the Application Period**

29. Since the beginning of this Case, the tasks and challenges presented have been numerous and, in many instances, complex and time-consuming. The efforts of the Receiver and her Retained Personnel during the Application Period resulted in tangible progress evidenced in the fourth quarter of 2022.

30. The Receiver incorporates by reference the *Receiver's First Quarterly Report for Receivership Estates* [ECF No. 126], the *Receiver's Second Quarterly Report for Receivership Estates* [ECF No. 189], the *Receiver's Third Quarterly Report for Receivership Estates* [ECF No. 242], the *Receiver's Fourth Quarterly Report for Receivership Estates* [ECF No. 274], and the Fifth Report (together, the "Receiver's Quarterly Reports") for information regarding the case status, as required by the Commission Billing Instructions and the Receivership Order.

31. Generally, the bulk of Dykema's services rendered during the Application Period included completing a fourth auction of equipment; engaging in a Court-approved process to attempt to sell oil and gas interests; obtaining Court approval to enter into an initial and a subsequent modified *Farmout Agreement*, including corresponding agreements; continuing the process of obtaining executed division orders for filing of tax returns; responding to questions regarding issuance of K-1 packages to Heartland equity investors; continuing the process of verifying prior production and calculating where funds could be traced the amounts of unpaid royalties; and identifying and attempting to resolve issues with the RRC. Dykema did not charge the Receivership Estates for time preparing this Application or the underlying billing statements. A full description of Dykema's services during the Application Period is detailed below.

32. Romero's services rendered during the Application Period included preparation for and attendance at hearings before this Court; analysis of various pleadings filed on the docket in this Case; and communications with the Receiver regarding the status of and issues in this Case.

33. Jones's services rendered during the Application Period included communications with field and operation personnel regarding operational, environmental, and regulatory issues; analysis of the Receivership Parties' oil and gas assets and related equipment and other personal property located across the state; supervision of the Receivership Parties' communications with governmental agencies and farmout process; and communications with the Receiver regarding this Case.

34. BDO's expenses rendered during the Application Period related to maintenance of data. The Receiver obtained a duplicate copy of the data maintained by BDO during the Application Period, and she does not anticipate expenses related to the same after this Application Period.

35. Palmour's services rendered during the Application Period included regulatory reporting to various state agencies, including, but not limited to, the Texas Workforce Commission, the RRC, and the State Comptroller of Public Accounts. Palmour's regulatory reporting and management included, but was not limited to:

- (a) Reviewing daily mail, e-mails, etc. from RRC regarding many violations, including field or filing violations. Researching methods to resolve violations in the most economic manner while taking care of any and all pollution problems;
- (b) Filing H-10 Annual Reports on various injection wells;
- (c) Reviewing P-5 renewal, and preparing and updating P-5 status on Barron Petroleum, LLC, ArcoOil Corp., Leading Edge Energy, LLC, Panther City Energy, LLC, and Dodson Prairie Oil & Gas, LLC;
- (d) Filing production reports through November 2022 on all wells;

- (e) Filing corrected production reports for August 2022 on Barron Petroleum, LLC wells;
- (f) Reviewing RRC violation letters and severances on wells;
- (g) Reviewing, preparing, and submitting Acknowledgement of Critical Customer Designation with attachments to the RRC and electric providers for Leading Edge;
- (h) Weekly conference calls with the Receiver and her counsel regarding operations and compliance;
- (i) Preparing and filing monthly P-18 reports on Parmer saltwater disposal facility;
- (j) Preparing P-4's (Certificates of Compliance and Transportation Authority) on Crockett County and Val Verde County wells;
- (k) Conferring with CPA on Form 1099's for year's end; and
- (l) Conferring with RRC over phone and email regarding the docket on the Sahota-related wells.

36. Ahuja's services rendered during the Application Period included analyzing and reviewing available tax and bank records of Receivership Parties, preparation of franchise tax returns, and analyzing net amounts due to investors.

#### **C. Fees and Expenses Summary During the Application Period**

37. The Receiver expended an aggregate of 168.00 hours on this Case during the Application Period. The Receiver's fees for the Application Period total \$113,400.00. The Receiver did not incur any expenses.

38. Through this Application, Dykema seeks approval on an interim basis for fees and expenses incurred by the Receiver and other Dykema professionals. Dykema expended an aggregate of 385.00 hours on this Case during the Application Period. At Dykema's discounted hourly rates and after other reductions, Dykema's fees for the Application Period total \$145,813.60 and expenses incurred in connection with services performed on behalf of the Receiver during the

Application Period total \$10,801.33.<sup>3</sup> Dykema spent 10.50 hours on the Fifth Report, totaling \$2,965.10. Of the attorney hours expended by Dykema (exclusive of the Receiver), approximately 14.3% was attributable to members/senior counsel and approximately 85.7% was attributable to senior attorneys/associates.<sup>4</sup>

39. Romero expended an aggregate of 6.30 hours on this Case during the Application Period. At Romero's hourly rate of \$425.00 per hour, Romero's fees for the Application Period total \$2,677.50.

40. Jones expended an aggregate of 143.80 hours on this Case during the Application Period. At Jones's discounted standard hourly rate of \$325.00 per hour for all counsel, Jones's fees for the Application Period total \$46,735.00, and Jones's expenses incurred in connection with services performed on behalf of the Receiver during the Application Period total \$171.32.

41. BDO's expenses incurred in connection with services performed on behalf of the Receiver during the Application Period total \$1,890.02.

42. Palmour expended an aggregate of 102.10 hours on this Case during the Application Period. Palmour's fees for the Application Period total \$10,210.00, and Palmour had no expenses during the Application Period.

43. Ahuja expended an aggregate of 358.70 hours on this Case during the Application Period. Ahuja's fees for the Application Period total \$84,543.00, and Ahuja's expenses incurred in connection with services performed on behalf of the Receiver during the Application Period total \$116.81.

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<sup>3</sup> Dykema advanced expenses for the benefit of the Receivership Estates. Details for expenses of Dykema during the Application Period can be found on the Dykema invoice attached hereto as **Exhibit E-1**. Dykema does not charge for photocopy projects of less than 10 pages.

<sup>4</sup> Paraprofessional and litigation support staff time is excluded from these values.

#### IV. RECORDS SUPPORTING THIS APPLICATION

44. No agreement or understanding, written or oral, express or implied, exists between Dykema, Romero, Jones, BDO, Palmour, or Ahuja and any other person or entity concerning the amount of compensation paid or to be paid from the Receivership Estates, or any sharing thereof, for services rendered in connection with this Case.

45. The Receiver, Dykema, Romero, Jones, BDO, Palmour, and Ahuja kept contemporaneous time records on a daily basis and tracked their billings on a tenth-of-an-hour basis with time charges allocated accordingly.

46. All services performed by Dykema, Romero, Jones, BDO, Palmour, and Ahuja were performed for and on the behalf of the Receiver and not on behalf of any other individual or entity. Dykema's, Romero's, Jones's, BDO's, Palmour's, and Ahuja's services have been substantial, necessary, and beneficial to the Receiver and the Receivership Estates.

47. Dykema, Romero, Jones, BDO, Palmour, and Ahuja have maintained written records of the time expended in the rendition of professional services to the Receiver. The Receiver has also maintained written records of the time expended in the rendition of professional services in this Case. Attached hereto as Exhibit C is the *Summary of Fees by Timekeeper*, which summarizes the time and fees of the professionals of each firm who performed services on behalf of the Receiver during the Application Period. The total amount represents the amount of time expended by each professional at the respective firm multiplied by the applicable hourly rate.

48. In addition, Dykema, Romero, Jones, BDO, Palmour, and Ahuja have categorized their services by task. Attached hereto as Exhibit D is the *Summary of Fees by Task for All Matters*, which summarizes the number of hours incurred relative to each task category for each firm. It contains individualized and detailed descriptions of the daily services rendered and the hours expended by the professionals employed on behalf of the Receiver in this Case during the

Application Period. During this Application Period, Dykema incurred \$10,801.33 in expenses in connection with the rendition of services on behalf of the Receiver, Jones incurred \$171.32 in expenses in connection with the rendition of services on behalf of the Receiver, BDO incurred \$1,890.02 in expenses in connection with the rendition of services on behalf of the Receiver, and Ahuja incurred \$116.81 in expenses in connection with the rendition of services on behalf of the Receiver. The Receiver, Romero, and Palmour did not incur any expenses during the Application Period.

49. Attached hereto as **Exhibit E-1** is the invoice of Dykema, with the Receiver's time and travel separated out, during the Application Period. Attached hereto as **Exhibit E-2** is the invoice of Romero during the Application Period. Attached hereto as **Exhibit E-3** is the invoice of Jones during the Application Period. Attached hereto as **Exhibit E-4** is the invoice of BDO during the Application Period. Attached hereto as **Exhibit E-5** is the invoice of Palmour during the Application Period. Attached hereto as **Exhibit E-6** is the invoice of Ahuja during the Application Period. The Receiver has reviewed and approved these time records, and based on the complexity of this Case, the Receiver respectfully submits that the requested compensation is reasonable.

50. Dykema, Romero, Jones, BDO, Palmour, and Ahuja have worked to keep the number of professionals involved in this Case to a minimum at all stages to: (a) maximize familiarity with various issues and avoid duplication of efforts; (b) employ special expertise in a given field or area; and (c) maximize economic use of professionals consistent with sound representation and supervision.

## **V. STANDARDIZED FUND ACCOUNTING REPORT**

51. Pursuant to the terms of the Commission Billing Instructions, the Receiver discloses that no distributions were made and no funds were collected during this Application

Period by Romero, Jones, Palmour, and Ahuja on her behalf. However, Dykema attorneys assisted the Receiver in the recovery of Receivership Assets and the disbursement of funds in the ordinary course of the Receivership Parties' businesses in accordance with the Receivership Order. A copy of the *Standardized Fund Accounting Report* for the Application Period of the Receivership Estates is attached hereto as **Exhibit A** in compliance with the Commission Billing Instructions.

## **VI. BRIEF IN SUPPORT OF APPLICATION**

52. The Receivership Order directs the Receiver's Retained Personnel (as defined in the Receivership Order) to apply for compensation and expense reimbursement from the Receivership Estates "[w]ithin forty-five (45) days after the end of each calendar quarter." Receivership Order, at ¶ 62. Accordingly, the Receiver files this Application and requests that the Court approve the fees for services performed by the Receiver, Dykema, Romero, Jones, BDO, Palmour, and Ahuja during the Application Period.

53. Under governing law, following a determination that services were rendered and costs were expended in furtherance of the Case, the Court may award compensation for the presented fees based on the lodestar method of calculation. *See SEC v. EFS, LLC*, No. 3:06-CV-1097-M, 2007 WL 649008, at \*13 (N.D. Tex. Jan. 24, 2007) (internal citations omitted). Under the lodestar method, "a party seeking an award of attorney's fees has the burden of proving the reasonableness of the hours expended and the rates charged, and the district court must be able to determine the reasonable number of hours expended and the reasonable hourly rate for each participating attorney." *SEC v. Megafund Corp.*, No. 3:05-CV-01328-L, 2006 WL 42367, at \*4 (N.D. Tex. Jan. 9, 2006). When determining whether the time spent, services performed, expenses incurred, and hourly rates charged are reasonable and necessary under the factors set forth by the Fifth Circuit, courts consider: (1) the time and labor required for the litigation; (2) the novelty and complication of the issues; (3) the skill required to properly litigate the issues; (4) whether the

attorney was precluded from other employment by acceptance of the case; (5) the attorney's customary fee; (6) whether the fee is fixed or contingent; (7) whether the client or the circumstances imposed time limitations; (8) the amount involved and the results obtained; (9) the experience, reputation, and ability of the attorney; (10) the "undesirability" of the case; (11) the nature and length of the attorney-client relationship; and (12) awards in similar cases. *Johnson v. Ga. Hwy. Express, Inc.*, 488 F.2d 714, 717–19 (5th Cir. 1974); *see, e.g., SEC v. Millennium Bank, et al.*, No. 7:09-CV-00050-O (ECF Nos. 193, 197, 296); *SEC v. Megafund Corp.*, 2008 WL 2839998, at \*2 (N.D. Tex. June 24, 2008); *SEC v. Funding Res. Grp.*, 3:98-CV-02689-M, 2003 WL 145411, at \*1 (N.D. Tex. Jan. 15, 2003). In applying the *Johnson* factors, the district court should explain its findings and the reasons upon which an award is based, but "it is not required to address fully each of the 12 factors." *Curtis v. Bill Hanna Ford, Inc.*, 822 F.2d 549, 552 (5th Cir. 1987) (citation omitted). This examination of reasonable and necessity should take into account all of the circumstances surrounding the case. *See SEC v. W.L. Moody & Co., Bankers (Unincorporated)*, 374 F. Supp. 465, 480 (S.D. Tex. 1974), *aff'd*, 519 F.2d 1087 (5th Cir. 1975). The court should analyze the fees and expenses relative to each receivership case. *See SEC v. Tanner*, No. 05-04057, 2007 WL 2013606, at \*3 (D. Kan. May 22, 2007).

54. The complexity and difficulty associated with the receivership case are highly relevant factors in determining the reasonableness of professional fees. *See W.L. Moody & Co.*, 374 F. Supp. at 484; *SEC v. Fifth Ave. Coach Lines, Inc.*, 364 F. Supp. 1220, 1222 (S.D.N.Y. 1973). Here, the Receiver and her team have had to conduct their work without meaningful assistance from many of the Defendants and Relief Defendants, exacerbated by the inability to access the various Receivership Parties' accounting and regulatory books, records, and software.

55. The degree of success or recovery achieved in solving the issues presented in a receivership case should be considered when calculating the fees awarded. *See Johnson*, 488 F.2d at 718; *W.L. Moody & Co.*, 374 F. Supp. at 484–85; *Fifth Ave. Coach Lines, Inc.*, 364 F. Supp. at 1222. The application must prove the exercise of billing judgment in calculating the hours expended. *See SEC v. AmeriFirst Funding, Inc.*, No. 3:07-CV-0118-D, 2008 WL 2185193, at \*7 (N.D. Tex. May 7, 2008) (internal citations omitted). “Billing judgment requires documentation of the hours charged[.]” *Id.* The Receiver, Dykema, Romero, Jones, BDO, Palmour, and Ahuja have provided documentation for all hours billed and have exercised business judgment in the submission of the invoices attached to this Application.

56. Here, the Receiver and her team have successfully recovered millions of dollars in Receivership Assets from the Receivership Parties’ bank accounts and transferred those funds to the Receiver’s bank accounts. The Receiver and her team conducted auctions of equipment and obtained Court approval for the sale of real property, oil and gas assets, and personal property. The Receiver and her team have continued to identify Receivership Assets and formulate a plan of recovery and/or liquidation going forward.

57. Courts also examine the credentials, experience, reputation, and other professional qualities required to carry out a receiver’s duties and responsibilities when assessing the reasonableness of the rates charged for services in a receivership. *See W.L. Moody & Co.*, 374 F. Supp. at 481; *SEC v. Aquacell Batteries, Inc.*, No. 6:07-cv-608-Orl-22DAB, 2008 WL 276026, at \*4 (M.D. Fla. Jan. 31, 2008) (“The Receiver retained well qualified, experienced counsel and such representation does not come cheap.”). Biographies of all Retained Personnel of the Receiver are

attached hereto as Exhibits F-1, F-2, F-3, F-4, F-5, F-6, and F-7 for the Receiver, Dykema, Romero, Jones, BDO, Palmour, and Ahuja, respectively.<sup>5</sup>

58. The Receiver delegated tasks appropriately to her Retained Personnel and utilized information provided by them to develop and execute plans to maximize the value of the Receivership Estates while still accomplishing the tasks required of them. *See Johnson*, 488 F.2d at 718.

59. When a receivership commands full-time attention and prevents professionals from accepting other engagements, the fee award should reflect it. *See W.L. Moody & Co.*, 374 F. Supp. at 483–84, 486. Similarly, the court should consider the usual and customary fees charged and the evidence presented to support the application for fees. *See Johnson*, 488 F.2d at 718; *Fifth Ave. Coach Lines, Inc.*, 364 F. Supp. at 1222. Here, the Receiver and her team have devoted considerable time to conducting the many tasks required in this Case, including, but not limited to: conducting on site visits in Eldorado, San Angelo, Mansfield, Graham, and Fort Worth; drafting and prosecuting applications and motions; drafting and filing responses and/or objections to non-receiver pleadings; identifying, securing, and recovering Receivership Assets; selling various Receivership Assets, which were located statewide, upon Court approval; and communicating with hundreds of investors, opposing counsel, the Commission, and various governmental authorities—all at a discounted rate.

60. The time spent, services performed, hourly rates charged, and expenses incurred by the Receiver’s Retained Personnel have been at all times reasonable and necessary, and indeed

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<sup>5</sup> By way of example, in the *Flexible Funding Ltd. Liability Co.* bankruptcy case currently pending in the United States Bankruptcy Court for the Northern District of Texas, Fort Worth Division (Case No. 21-42215-MXM-11), Fort Worth-based firm Forshey & Prostok, LLP recently filed an application to be employed as lead counsel. In that application, Mr. Prostok sought and obtained court approval of his current hourly rate of \$725.00 per hour. Mr. Prostok was admitted to practice two years after the Receiver.

essential, for the Receiver to perform her Court-ordered duties. The Receiver respectfully suggests the qualifications set forth in this Application for Romero's fees and the Receiver's, Dykema's, Jones's, BDO's, Palmour's, and Ahuja's fees and expenses during the Application Period meet the criteria for interim compensation when considering the *Johnson* factors.

**Dykema**

61. The fees charged by Dykema for Ms. Williamson's work as the Receiver include all compensation being paid for her services during the Application Period and is included in Dykema's invoice attached hereto as **Exhibit E-1**, separate and apart from the other Dykema professionals.

62. Dykema is a national law firm with offices throughout the United States. Dykema has provided critical legal expertise and manpower for every aspect of this Case to date. The attorneys working on this Case have included members, senior counsel, senior attorneys, associates, paraprofessionals, and support staff as warranted by the relevant tasks. *See Johnson*, 488 F.2d at 718–19. While ensuring proper and effective representation, the Receiver has only utilized the services of a limited team of Dykema professionals and paraprofessionals in order to limit fees and ensure a lean and nimble team. The Receiver delegated categorical tasks to certain Dykema professionals to limit duplication and overlap of services. The Receiver has further reduced fees by placing primary responsibility for research and drafting on associates.

63. During the Application Period, Dykema undertook numerous tasks to further the goals of the Case, including, but not limited to:

- (a) Obtaining records through informal discovery methods for asset analysis and recovery;
- (b) Coordinating imaging of electronic devices with the Commission or the Commission's designee;

- (c) Communicating with investors of the various Receivership Parties, including, but not limited to, via website ([www.heartlandreceivership.com](http://www.heartlandreceivership.com)), email ([heartlandreceivership@dykema.com](mailto:heartlandreceivership@dykema.com)), and telephone (210-554-5845);
- (d) Researching, drafting, and filing various applications and motions, corresponding proposed orders, responses and/or objections, replies, and supporting documentation, as applicable;
- (e) Representing the Receiver in various matters before the Court;
- (f) Facilitating administrative and daily operational tasks requested by the Receiver;
- (g) Obtaining Court approval for an initial and a subsequent modified Farmout Agreement, including corresponding agreements [ECF Nos. 268 and 277];
- (h) Seeking a determination from the Court as to the Receiver's rights to operate a pipeline [ECF No. 288] and abandon interests in oil and gas properties [ECF No. 296];
- (i) Completing the sale of the Palo Pinto Ranch [ECF No. 278]; and
- (j) Providing a written update to each investor [ECF No. 289].

64. Dykema has served as lead counsel to the Receiver throughout this Case and has represented the Receiver in all proceedings, in addition to Romero. The matters presented in this Case have required expertise in a variety of legal subject matters. *See Johnson*, 488 F.2d at 718; *Fifth Ave. Coach Lines, Inc.*, 364 F. Supp. at 1222.

### **Romero**

65. During the Application Period, Romero served as the Receiver's counsel in this Case in accordance with the Receivership Order. Romero communicated with the Receiver

throughout the Application Period regarding open issues in the Case and prepared, strategized, and participated in hearings before the Court.

**Jones**

66. During the Application Period, Jones served as the Receiver's oil and gas transactional counsel in this Case. Jones coordinated and oversaw field personnel and operations of the oil and gas-related Receivership Assets, the proposed sale of oil and gas assets, the farmout process, and resolution of disputes with certain investors. In addition, Jones communicated with the Receiver throughout the Application Period regarding open operational and regulatory issues in the Case.

**BDO**

67. During the Application Period, BDO was instrumental in maintenance and duplication of data from the Panama servers.

**Palmour**

68. During the Application Period, Palmour served as the Receiver's oil and gas consultant in this Case and was instrumental in submitting regulatory reports on behalf of the Receiver to various governmental agencies. Palmour also continued analyzing oil and gas documentation on the Barron Petroleum wells.

**Ahuja**

69. During the Application Period, Ahuja served as the Receiver's accountants in this Case to analyze and review available tax and bank records of Receivership Parties. Ahuja continued converting bank statement activity for further forensic analysis and developed accounting records for Receivership Parties. More importantly, Ahuja prepared and timely filed Texas franchise tax returns.

**Fees and Expenses of Receiver's Retained Personnel**

70. The Receiver and her Retained Personnel have performed a considerable amount of work in the fourth quarter of 2022; however, there is a substantial amount of work to be done in this Case so that recoveries can be made for the hundreds of investors.

71. The Receiver, Dykema, Romero, Jones, BDO, Palmour, and Ahuja have incurred reasonable fees and/or expenses consistent with the Receivership Order in the best interests of the Receivership Estates, and payment is appropriate and warranted in consideration of the services performed in this Case during the Application Period.

72. The chart below depicts the total fees and expenses requested by the Receiver, Dykema, Romero, Jones, BDO, Palmour, and Ahuja during the Application Period for services rendered and/or expenses incurred on behalf of the Receiver in connection with this Case:

<b><u>PROFESSIONAL</u></b>	<b><u>TOTAL HOURS</u></b>	<b><u>TOTAL FEES</u></b>	<b><u>TOTAL EXPENSES</u></b>
Deborah D. Williamson, Receiver	168.00 hours	\$113,400.00	\$0.00
Dykema Gossett PLLC	385.00 hours	\$145,813.60	\$10,801.33
Law Offices of Romero   Kozub	6.30 hours	\$2,677.50	\$0.00
Law Practice of Darrell R. Jones, PLLC	143.80 hours	\$46,735.00	\$171.32
BDO USA, LLP	0.00 hours	\$0.00	\$1,890.02 <sup>6</sup>
Vicki Palmour Consulting, LLC	102.10 hours	\$10,210.00	\$0.00
Ahuja & Clark, PLLC	358.70 hours	\$84,543.00	\$116.81

73. As of the filing of the Application, the Receivership Estates have sufficient funds to pay all of the Retained Personnel's fees and expenses requested herein. The Receiver's

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<sup>6</sup> This amount includes sales tax in the amount of \$117.02 payable in the State of Texas related to eDiscovery services.

Quarterly Reports detail the Receiver's bank account balances for the Application Period and confirm the same.

74. The fees associated with complex receivership cases often have been substantial percentages of the total assets found. *See, e.g., Megafund*, 2008 WL 2839998, at \*2 (N.D. Tex. June 24, 2008); *Funding Res. Grp.*, 2003 WL 145411, at \*1 (N.D. Jan. 15, 2003). As the Court can see in **Exhibits E-1, E-2, E-3, E-4, E-5, and E-6**, the Receiver and her Retained Personnel have been mindful of keeping fees expended to a minimum, while ensuring that the goals and needs of the Case, particularly, the hundreds of investors, are met. If the fees and expenses are approved and paid as requested, remaining amounts will exceed \$9.203 million, without taking into account sales proceeds for any real property or subsequent auctions or sales of personal property.

## VII. CONCLUSION

75. For the reasons stated herein, the Receiver requests that the Court enter an order (a) approving on an interim basis and authorizing payment of (i) all fees incurred by the Receiver during the Application Period, totaling \$113,400.00, (ii) all fees incurred by Dykema as counsel to the Receiver during the Application Period, totaling \$145,813.60, (iii) all fees incurred by Romero as counsel to the Receiver during the Application Period, totaling \$2,677.50, (iv) all fees incurred by Jones as oil and gas transactional counsel to the Receiver during the Application Period, totaling \$46,735.00, (v) all fees incurred by Palmour as oil and gas consultant to the Receiver during the Application Period, totaling \$10,210.00, and (vi) all fees incurred by Ahuja as forensic accountant to the Receiver during the Application Period, totaling \$84,543.00; (b) approving on an interim basis and authorizing payment of (i) all expenses incurred by Dykema in connection with services rendered as lead counsel to the Receiver during the Application Period, totaling \$10,801.33, (ii) all expenses incurred by Jones in connection with services rendered as oil

and gas transactional counsel to the Receiver during the Application Period, totaling \$171.32, (iii) all expenses incurred by BDO in connection with services rendered as forensic expert and investigative consultant to the Receiver during the Application Period, totaling \$1,890.02, and (iv) all expenses incurred by Ahuja in connection with services rendered as forensic accountant to the Receiver during the Application Period, totaling \$116.81; (c) authorizing the Receiver to pay (i) all authorized outstanding fee amounts to Dykema, including the Receiver's fees, totaling \$145,813.60, (ii) all authorized outstanding fee amounts to Romero, totaling \$2,677.50, (iii) all authorized outstanding fee amounts to Jones, totaling \$46,735.00, (iv) all authorized outstanding fee amounts to Palmour, totaling \$10,210.00, and (v) all authorized outstanding fee amounts to Ahuja, totaling \$84,543.00; (d) authorizing the Receiver to pay (i) all authorized outstanding expenses of the Receiver and Dykema to Dykema, totaling \$10,801.33, (ii) all authorized outstanding expenses of Jones, totaling \$171.32, (iii) all authorized outstanding expenses of BDO, totaling \$1,890.02, and (iv) all authorized outstanding expenses of Ahuja, totaling \$116.81; and (e) awarding such other and further relief that this Court deems just and proper.

Dated: February 14, 2023

Respectfully submitted,

By: /s/ Deborah D. Williamson

Deborah D. Williamson

(Receiver)

State Bar No. 21617500

dwilliamson@dykema.com

**DYKEMA GOSSETT PLLC**

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and

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and

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**LAW PRACTICE OF**

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Telephone: (832) 302-5373

**COUNSEL TO RECEIVER**

and

Eric Shirk  
**BDO USA, LLP**  
330 North Wabash, Suite 3200  
Chicago, Illinois 60611  
Telephone: (312) 856-1379

**FORENSIC EXPERT AND  
INVESTIGATIVE CONSULTANT  
TO RECEIVER**

and

Vicki Palmour  
**VICKI PALMOUR CONSULTING, LLC**  
P.O. Box 1925  
Graham, Texas 76450  
Telephone: (940)

**OIL AND GAS CONSULTANT  
TO RECEIVER**

and

Madhu Ahuja  
**AHUJA & CLARK, PLLC**  
2901 N. Dallas Parkway  
Suite 320  
Plano, Texas 75093  
Telephone: (469) 467-4660

**ACCOUNTANT TO RECEIVER**

**CERTIFICATE OF CONFERENCE**

The Receiver and/or her counsel has conferred with counsel for Plaintiff, Securities and Exchange Commission (the “Commission”) regarding the relief requested herein. The Commission consents to the relief requested herein.

*/s/ Danielle Rushing Behrends*  
Danielle Rushing Behrends

**CERTIFICATE OF SERVICE**

I hereby certify that on February 14, 2023, the foregoing document was served via CM/ECF on all parties appearing in this case and on the following unrepresented parties on this Court’s docket:

James Ikey  
103 Bayonne Drive  
Mansfield, TX 76063  
[james.ikeyrcg@gmail.com](mailto:james.ikeyrcg@gmail.com)

*Via E-mail*

Bridy Ikey  
103 Bayonne Drive  
Mansfield, TX 76063  
[bridydikey@gmail.com](mailto:bridydikey@gmail.com)

*Via E-mail*

IGroup Enterprises LLC  
c/o James Ikey  
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Mansfield, TX 76063  
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*Via E-mail*

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San Angelo, Texas 76904  
[sunnysanangelo@gmail.com](mailto:sunnysanangelo@gmail.com)

*Via E-mail*

/s/ Danielle Rushing Behrends  
Danielle Rushing Behrends

**APPLICATION CERTIFICATION**

I hereby certify that:

- (a) I have read the Application;
- (b) To the best of my knowledge, information, and belief, formed after reasonable inquiry, and except as noted in the Application, the Application and all fees disclosed therein are true and accurate and comply with the Commission Billing Instructions;
- (c) All fees contained in the Application are based on the rates listed in my fee schedule attached to the Application, and such fees are reasonable, necessary, and commensurate with the skill and expertise required for the activity performed;
- (d) I have not included in the amount for which reimbursement is sought the amortization of the cost of any investment, equipment, or capital outlay (except to the extent that any such amortization is included within the permitted allowable amounts set forth herein for photocopies and facsimile transmission); and
- (e) In seeking reimbursement for a service which was justifiably purchased or contracted for from a third party, I request reimbursement only for the amount billed by the third-party vendor and paid for by the Receiver to such vendor. I certify that I am not making a profit on such reimbursable service.

/s/ Deborah D. Williamson  
Deborah D. Williamson, Receiver  
Dykema Gossett PLLC  
Applicant

**APPLICATION CERTIFICATION**

I hereby certify that:

- (a) I have read the Application;
- (b) To the best of my knowledge, information, and belief, formed after reasonable inquiry, and except as noted in the Application, the Application and all fees and expenses disclosed therein are true and accurate and comply with the Commission Billing Instructions;
- (c) All fees contained in the Application are based on the rates listed in Dykema's fee schedule attached to the Application, and such fees are reasonable, necessary, and commensurate with the skill and expertise required for the activity performed;
- (d) Dykema has not included in the amount for which reimbursement is sought the amortization of the cost of any investment, equipment, or capital outlay (except to the extent that any such amortization is included within the permitted allowable amounts set forth herein for photocopies and facsimile transmission); and
- (e) In seeking reimbursement for a service which Dykema justifiably purchased or contracted for from a third party, Dykema requests reimbursement only for the amount billed by the third-party vendor and paid for by Dykema to such vendor. If such services are performed by the Receiver, the Receiver will certify that she is not making a profit on such reimbursable service.

/s/ Jeffrey R. Fine  
Jeffrey R. Fine  
Dykema Gossett PLLC  
Applicant

**APPLICATION CERTIFICATION**

I hereby certify that:

- (a) I have read the Application;
- (b) To the best of my knowledge, information, and belief, formed after reasonable inquiry, and except as noted in the Application, the Application and all fees disclosed therein are true and accurate and comply with the Commission Billing Instructions;
- (c) All fees contained in the Application are based on the rates listed in Romero's fee schedule attached to the Application, and such fees are reasonable, necessary, and commensurate with the skill and expertise required for the activity performed;
- (d) Romero has not included in the amount for which reimbursement is sought the amortization of the cost of any investment, equipment, or capital outlay (except to the extent that any such amortization is included within the permitted allowable amounts set forth herein for photocopies and facsimile transmission); and
- (e) In seeking reimbursement for a service which Romero justifiably purchased or contracted for from a third party, Romero requests reimbursement only for the amount billed by the third-party vendor and paid for by Romero to such vendor. If such services are performed by the Receiver, the Receiver will certify that she is not making a profit on such reimbursable service.

/s/ Rose L. Romero

Rose L. Romero  
Law Offices of Romero | Kozub  
Applicant

**APPLICATION CERTIFICATION**

I hereby certify that:

- (a) I have read the Application;
- (b) To the best of my knowledge, information, and belief, formed after reasonable inquiry, and except as noted in the Application, the Application and all fees disclosed therein are true and accurate and comply with the Commission Billing Instructions;
- (c) All fees contained in the Application are based on the rates listed in Jones's fee schedule attached to the Application, and such fees are reasonable, necessary, and commensurate with the skill and expertise required for the activity performed;
- (d) Jones has not included in the amount for which reimbursement is sought the amortization of the cost of any investment, equipment, or capital outlay (except to the extent that any such amortization is included within the permitted allowable amounts set forth herein for photocopies and facsimile transmission); and
- (e) In seeking reimbursement for a service which Jones justifiably purchased or contracted for from a third party, Jones requests reimbursement only for the amount billed by the third-party vendor and paid for by Jones to such vendor. If such services are performed by the Receiver, the Receiver will certify that she is not making a profit on such reimbursable service.

/s/ Darrell R. Jones

Darrell R. Jones

Law Practice of Darrell R. Jones, PLLC

Applicant

**APPLICATION CERTIFICATION**

I hereby certify that:

- (a) I have read the Application;
- (b) To the best of my knowledge, information, and belief, formed after reasonable inquiry, and except as noted in the Application, the Application and all fees disclosed therein are true and accurate and comply with the Commission Billing Instructions;
- (c) All fees contained in the Application are based on the rates listed in BDO's fee schedule attached to the Application, and such fees are reasonable, necessary, and commensurate with the skill and expertise required for the activity performed;
- (d) BDO has not included in the amount for which reimbursement is sought the amortization of the cost of any investment, equipment, or capital outlay (except to the extent that any such amortization is included within the permitted allowable amounts set forth herein for photocopies and facsimile transmission); and
- (e) In seeking reimbursement for a service which BDO justifiably purchased or contracted for from a third party, BDO requests reimbursement only for the amount billed by the third-party vendor and paid for by BDO to such vendor. If such services are performed by the Receiver, the Receiver will certify that she is not making a profit on such reimbursable service.

/s/ Eric Shirk  
Eric Shirk  
BDO USA, LLP  
Applicant

**APPLICATION CERTIFICATION**

I hereby certify that:

- (a) I have read the Application;
- (b) To the best of my knowledge, information, and belief, formed after reasonable inquiry, and except as noted in the Application, the Application and all fees disclosed therein are true and accurate and comply with the Commission Billing Instructions;
- (c) All fees contained in the Application are based on the rates listed in Palmour's fee schedule attached to the Application, and such fees are reasonable, necessary, and commensurate with the skill and expertise required for the activity performed;
- (d) Palmour has not included in the amount for which reimbursement is sought the amortization of the cost of any investment, equipment, or capital outlay (except to the extent that any such amortization is included within the permitted allowable amounts set forth herein for photocopies and facsimile transmission); and
- (e) In seeking reimbursement for a service which Palmour justifiably purchased or contracted for from a third party, Palmour requests reimbursement only for the amount billed by the third-party vendor and paid for by Palmour to such vendor. If such services are performed by the Receiver, the Receiver will certify that she is not making a profit on such reimbursable service.

/s/ Vicki Palmour  
Vicki Palmour  
Vicki Palmour Consulting, LLC  
Applicant

**APPLICATION CERTIFICATION**

I hereby certify that:

- (a) I have read the Application;
- (b) To the best of my knowledge, information, and belief, formed after reasonable inquiry, and except as noted in the Application, the Application and all fees disclosed therein are true and accurate and comply with the Commission Billing Instructions;
- (c) All fees contained in the Application are based on the rates listed in Ahuja's fee schedule attached to the Application, and such fees are reasonable, necessary, and commensurate with the skill and expertise required for the activity performed;
- (d) Ahuja has not included in the amount for which reimbursement is sought the amortization of the cost of any investment, equipment, or capital outlay (except to the extent that any such amortization is included within the permitted allowable amounts set forth herein for photocopies and facsimile transmission); and
- (e) In seeking reimbursement for a service which Ahuja justifiably purchased or contracted for from a third party, Ahuja requests reimbursement only for the amount billed by the third-party vendor and paid for by Ahuja to such vendor. If such services are performed by the Receiver, the Receiver will certify that she is not making a profit on such reimbursable service.

/s/ Madhu Ahuja  
Madhu Ahuja  
Ahuja & Clark, PLLC  
Applicant

**EXHIBIT A**

		Detail	Subtotal	Grand Total
1	Beginning Balance (October 1, 2022):			\$ 6,297,199.02
2	Business Income	Operations payments	135,264.85	135,264.85
3	Cash and Cash Equivalents	Funds turned over to Receiver	-	-
4	Interest/Dividend Income			-
5	Business Asset Liquidation	Auction Proceeds and Property Sales	4,267,508.07	4,267,508.07
6	Personal Asset Liquidation			-
7	Third-Party Litigation Income			-
8	Miscellaneous - Other	Refunds	256.01	256.01
	<b>Total Funds Available</b>			<b>\$ 10,700,227.95</b>
9	Disbursements to Investors			\$ -
10	Disbursements for Receivership Operations			691,194.80
10a	Disbursements to Receiver or Other Professionals	Payments to Receiver, Accountants, Data Consultants, Appraisers	404,014.59	
10b	Business Asset and Operating Expenses	Utilities, Insurance Premiums, Operator/Independent Contractor payments, filing/recording fees, storage fees, royalty payments, extension payments	161,644.01	
10c	Personal Asset Expenses			-
10d	Investment Expenses	Bank fees		-
10e	Third-Party Litigation Expenses			-
10f	Tax Administrator Fees and Bonds			-
10g	Federal and State Tax Expenses	Texas State Comptroller, Texas Railroad Commission, various county taxing authorities	125,536.20	
11	Disbursements for Distribution Expenses Paid by the Fund			
11a	Distribution Plan Development Expenses			
11b	Distribution Plan Implementation Expenses			
12	Disbursements to Court/Other			
12a	Court Registry Investment System (CRIS) or other banking fees related to the Fund.			
12b	Federal income taxes			
	<b>Total Funds Disbursed</b>			<b>\$ 691,194.80</b>
13	<b>Ending Balance (December 31, 2022)</b>			<b>\$ 10,009,033.15</b>
14	Ending Balance of Fund - Net Assets			
14a	Cash & Cash Equivalents			\$ 10,009,033.15
14b	Investments			
14c	Other Assets or Uncleared Funds			
15	Disbursements for Plan Administration Expenses Not Paid by the Fund			
15a	Plan Development Expenses Not Paid by the Fund			-
15b	Plan Implementation Expenses Not Paid by the Fund			-
15c	Tax Administrator Fees & Bonds Not Paid by the Fund			-
16	Disbursements to Court/Other Not Paid by the Fund			
16a	Court Registry Investment System (CRIS) or other banking fees related to the Fund			-
16b	Federal income taxes			-
17	DC & State Tax Payments			-

		Detail	Subtotal	Grand Total
18	No. of Claims			
	the number of claims received from investors during this reporting period			
18a				
	the number of claims received from investors as a result of all orders since the inception of the Fund			
18b				
19	No. of Claimants/Investors			
	the number of claimants/investors receiving distributions during the reporting period			
19a				
	the number of claimants/investors receiving distributions pursuant to all orders of distribution since the inception of the			
19b				

**EXHIBIT B**



**ORDER APPROVING RECEIVER'S FEE APPLICATION FOR SERVICES PERFORMED BETWEEN OCTOBER 1, 2022, AND DECEMBER 31, 2022**

Before the Court is the *Fee Application for Services Performed Between October 1, 2022, and December 31, 2022* (the "Application"),<sup>1</sup> filed by Deborah D. Williamson, Court-appointed Receiver in the Case, pursuant to the Court's *Order Appointing Receiver*, entered on December 2, 2021, in this Case, requesting approval and authorization of fees and expenses incurred by Deborah D. Williamson, as Receiver; Dykema Gossett PLLC ("Dykema"); the Law Offices of Romero | Kozub ("Romero"); Law Practice of Darrell R. Jones, PLLC ("Jones"); BDO USA, LLP ("BDO"); Vicki Palmour Consulting, LLC ("Palmour"); and Ahuja & Clark, PLLC ("Ahuja"), during the Application Period. Upon consideration of the Application, the Court finds that: (i) it has subject matter jurisdiction over the Application; (ii) it has personal jurisdiction over the Receivership Parties; (iii) the Receiver, Dykema, Romero, Jones, BDO, Palmour, and Ahuja have provided reasonable services at reasonable rates that have benefitted the Receivership Estates during the Application Period; (iv) the relief requested in the Application is in the best interests of the Receivership Estates and all parties-in-interest thereof; (v) proper and adequate notice of the Application has been given and that no other or further notice is necessary; and (vi) the deadline for filing objections to the Application has expired and no objection to the Application was filed with this Court; accordingly,

**IT IS HEREBY ORDERED, ADJUDGED, AND DECREED THAT:**

1. The Application is **APPROVED** to the extent set forth herein.
2. The Receiver's fees incurring during the Application Period are approved on an interim basis and allowed in the amount of **\$113,400.00**.

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<sup>1</sup> Capitalized terms used herein but not otherwise defined shall have the meaning ascribed in the Application.

3. Dykema's fees incurred during the Application Period are approved on an interim basis and allowed in the amount of **\$145,813.60**.

4. Romero's fees incurred during the Application Period are approved on an interim basis and allowed in the amount of **\$2,677.50**.

5. Jones's fees incurred during the Application Period are approved on an interim basis and allowed in the amount of **\$46,735.00**.

6. Palmour's fees incurred during the Application Period are approved on an interim basis and allowed in the amount of **\$10,210.00**.

7. Ahuja's fees incurred during the Application Period are approved on an interim basis and allowed in the amount of **\$84,543.00**.

8. Dykema's expenses incurred during the Application Period in connection with services rendered on behalf of the Receiver are approved on an interim basis and allowed in the amount of **\$10,801.33**.

9. Jones's expenses incurred during the Application Period in connection with services rendered on behalf of the Receiver are approved on an interim basis and allowed in the amount of **\$171.32**.

10. BDO's expenses incurred during the Application Period in connection with services rendered on behalf of the Receiver are approved on an interim basis and allowed in the amount of **\$1,890.02**.

11. Ahuja's fees incurred during the Application Period in connection with services rendered on behalf of the Receiver are approved on an interim basis and allowed in the amount of **\$116.81**.

12. The Receiver is hereby authorized to pay all outstanding fee and expense amounts approved herein for the Application Period to Dykema (inclusive of the Receiver), Romero, Jones, BDO, Palmour, and Ahuja from the available funds of the Receivership Estates.

**SO ORDERED.**

[\_\_\_\_\_], 2023.

---

HAL R. RAY, JR.  
UNITED STATES MAGISTRATE JUDGE

Prepared and submitted by:

Deborah D. Williamson

*(Receiver)*

State Bar No. 21617500

dwilliamson@dykema.com

**DYKEMA GOSSETT PLLC**

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*(Lead Counsel)*

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**LAW OFFICES OF ROMERO | KOZUB**

235 N.E. Loop 820, Suite 310

Hurst, Texas 76053

Telephone: (682) 267-1351

and

Darrell R. Jones

State Bar No. 24029642

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**LAW PRACTICE OF**

**DARRELL R. JONES, PLLC**

5300 Memorial Drive, Suite 475

Houston, Texas 77007

Telephone: (832) 302-5373

**COUNSEL TO RECEIVER**

**EXHIBIT C***Summary of Fees by Timekeeper***Receiver**

<b><u>TIMEKEEPER</u></b>	<b><u>HOURS</u></b>	<b><u>HOURLY RATE</u></b>	<b><u>TOTAL FEES</u></b>
Deborah D. Williamson	168.00 hours	\$675.00	\$113,400.00 <sup>1</sup>

**Dykema Gossett PLLC<sup>2</sup>**

<b><u>TIMEKEEPER</u></b>	<b><u>TITLE</u></b>	<b><u>HOURS</u></b>	<b><u>HOURLY RATE</u></b>	<b><u>TOTAL FEES</u></b>
Fine, Jeffrey R.	Member	0.30 hours	\$675.00	\$202.50
Manning, Brandy R.	Member	33.20 hours	\$675.00	\$22,410.00
Cumming, Michael G.	Member	1.90 hours	\$648.00	\$1,231.20
Giltner, Teresa	Member	19.80 hours	\$526.50	\$10,424.70
Behrends, Danielle Rushing	Senior Attorney	284.50 hours	\$350.00	\$99,575.00
Weigel, Lisa Hendrix	Associate	0.70 hours	\$350.00	\$245.00
Metz, Kelly Depew	Associate	6.20 hours	\$346.50	\$2,148.30
Rahn, Alexandria R.	Associate	4.20 hours	\$333.00	\$1,398.60
Dick, Theresa E.	Paralegal	27.00 hours	\$256.50	\$6,925.50
Vasquez, Lauren M.	Paralegal	3.70 hours	\$157.50	\$582.75
Flores, Victoria E.	Paralegal	1.50 hours	\$157.50	\$236.25
Tubalinal, Lourdilynn H.	Litigation Support	0.60 hours	\$319.50	\$191.70
Hayes, Maryellen	Litigation Support	0.40 hours	\$211.50	\$84.60

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<sup>1</sup> The Receiver's time entries include \$2,902.50 that was not charged to the Estates; thus, it is not included in the total fees requested.

<sup>2</sup> Dykema's time entries include \$4,625.20 that was not charged to the Estates; thus, it is not included in the total fees requested.

**Law Offices of Romero | Kozub**

<b><u>TIMEKEEPER</u></b>	<b><u>HOURS</u></b>	<b><u>HOURLY RATE</u></b>	<b><u>TOTAL FEES</u></b>
Rose L. Romero	6.30 hours	\$425.00	\$2,677.50

**Law Practice of Darrell R. Jones, PLLC**

<b><u>TIMEKEEPER</u></b>	<b><u>HOURS</u></b>	<b><u>HOURLY RATE</u></b>	<b><u>TOTAL FEES</u></b>
Darrell R. Jones	129.60 hours	\$325.00	\$42,120.00
Eric Hillerman	14.20 hours	\$325.00	\$4,615.00

**Vicki Palmour Consulting, LLC**

<b><u>TIMEKEEPER</u></b>	<b><u>HOURS</u></b>	<b><u>HOURLY RATE</u></b>	<b><u>TOTAL FEES</u></b>
Palmour, Vicki	33.10 hours	\$100.00	\$3,310.00
Amburn, Amy	42.75 hours	\$100.00	\$4,275.00
Jobe, Tammy	7.00 hours	\$100.00	\$700.00
Gober, Tyna	6.75 hours	\$100.00	\$675.00
Riggins, Jennifer	10.5 hours	\$100.00	\$1,050.00
Roberts, Hope	2.00 hours	\$100.00	\$200.00

**Ahuja & Clark, PLLC**

<b><u>TIMEKEEPER</u></b>	<b><u>HOURS</u></b>	<b><u>HOURLY RATE</u></b>	<b><u>TOTAL FEES</u></b>
Bremer, Carolyn	19.80 hours	\$325.00	\$6,435.00
Newton, Geneva	0.40 hours	\$120.00	\$48.00
Blevins, Jeanne-Marie	30.50 hours	\$120.00	\$3,660.00
Ahuja, Madhu	37.80 hours	\$325.00	\$11,667.50
Huser, Stacey	32.70 hours	\$250.00	\$8,175.00
Peterson, Dawn	3.20 hours	\$120.00	\$384.00
Shetty, Divya	16.20 hours	\$250.00	\$4,375.00
Kandy, Linu Dayaran	71.70 hours	\$180.00	\$13,198.50
Cecil, Anthony	146.40 hours	\$250.00	\$36,600.00

**EXHIBIT D***Summary of Fees by Task for All Matters***Receiver**

<b><u>Category Description</u></b>	<b><u>Total Billable Amount</u></b>	<b><u>Total Billable Time</u></b>
Case Administration	\$11,137.50	16.50 hours
Asset Analysis and Recovery	\$270.00	0.40 hours
Asset Disposition	\$62,640.00	92.80 hours
Business Operations	\$18,022.50	26.70 hours
Claims Administration and Objection	\$4,590.00	6.80 hours
Status Reports	\$3,982.50	5.90 hours
Litigation Consulting	\$1,620.00	2.40 hours
Tax Issues	\$11,137.50	16.50 hours
<b>TOTAL</b>	<b>\$113,400.00</b>	<b>168.00 hours</b>

**Dykema Gossett PLLC**

<b><u>Category Description</u></b>	<b><u>Total Billable Amount</u></b>	<b><u>Total Billable Time</u></b>
Case Administration	\$27,946.40	87.60 hours
Asset Analysis and Recovery	\$3,990.00	11.40 hours
Business Operations	\$30,975.00	88.50 hours
Asset Disposition	\$64,611.30	147.60 hours
Claims Administration and Objection	\$1,120.00	3.20 hours
Data Analysis	\$200.85	0.60 hours
Status Reports	\$2,965.10	10.50 hours
Litigation Consulting	\$3,017.50	5.00 hours
Tax Issues	\$10,987.45	30.60 hours
<b>TOTAL</b>	<b>\$145,813.60</b>	<b>385.00 hours</b>

**Law Offices of Romero | Kozub**

<b><u>Category Description</u></b>	<b><u>Total Billable Amount</u></b>	<b><u>Total Billable Time</u></b>
Asset Analysis and Recovery	\$212.50	0.50 hours
Asset Disposition	\$340.00	0.80 hours
Case Administration	\$2,125.00	5.00 hours
<b>TOTAL</b>	<b>\$2,677.50</b>	<b>6.30 hours</b>

**Law Practice of Darrell R. Jones, PLLC**

<b><u>Category Description</u></b>	<b><u>Total Billable Amount</u></b>	<b><u>Total Billable Time</u></b>
Asset Disposition	\$32,142.50	98.90 hours
Business Operations	\$10,205.00	31.40 hours
Claims Administration and Objection	\$4,095.00	12.60 hours
Status Reports	\$292.50	0.90 hours
<b>TOTAL</b>	<b>\$46,735.00</b>	<b>143.80 hours</b>

**Vicki Palmour Consulting, LLC**

<b><u>Category Description</u></b>	<b><u>Total Billable Amount</u></b>	<b><u>Total Billable Time</u></b>
Regulatory Work	\$5,810.00	58.10 hours
Accounting Work	\$4,400.00	44.00 hours
<b>TOTAL</b>	<b>\$10,210.00</b>	<b>102.10 hours</b>

**Ahuja & Clark, PLLC**

<b><u>Category Description</u></b>	<b><u>Total Billable Amount</u></b>	<b><u>Total Billable Time</u></b>
Accounting/Auditing	\$6,425.00	25.70
Tax Issues	\$34,191.00	157.40
Forensic Accounting	\$43,927.00	175.60
<b>TOTAL</b>	<b>\$84,543.00</b>	<b>358.70 hours</b>

**EXHIBIT E-1**



400 Renaissance Center • Detroit, MI 48243 • EIN# 38-1446628

DEBORAH D WILLIAMSON  
DEBORAH WILLIAMSON  
112 E. PECAN  
STE. 1800  
SAN ANTONIO, TX 78205

**DUE UPON RECEIPT**

JANUARY 31, 2023  
MATTER #: 122686.000001  
INVOICE #: 3501544

*FOR PROFESSIONAL SERVICES RENDERED*

**RE: RECEIVER'S TIME**

FEES	\$	22,072.50
<b>INVOICE TOTAL</b>	<b>\$</b>	<b>22,072.50</b>



DEBORAH D WILLIAMSON  
DEBORAH WILLIAMSON

MATTER #: 122686.000001  
INVOICE #: 3501544  
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JANUARY 31, 2023

**RE: RECEIVER'S TIME**

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
10/13/22	DDW	CONFERENCE REGARDING VAL VERDE AND CROCKETT PROPOSED FARMOUT.	B130	0.50	337.50
10/13/22	DDW	CONFERENCE WITH MS. RUSHING REGARDING VARIOUS OPERATIONAL, SALE AND RELATED ISSUES.	B210	0.50	337.50
10/13/22	DDW	PREPARE FOR AND ATTEND CONFERENCE WITH MS. RUSHING AND BROKER REGARDING STATUS OF SALE OF ASSETS INCLUDING REVIEW OF LATEST OFFERS.	B130	0.70	472.50
10/13/22	DDW	REVIEW AND APPROVE PAYMENTS, TRANSFERS OF TITLE, AND OTHER ADMINISTRATIVE ISSUES.	B210	0.50	337.50
10/13/22	DDW	REVIEW AND REVISE COMMUNICATIONS WITH INVESTORS.	B110	0.20	135.00
10/13/22	DDW	REVIEW AND APPROVE COMMUNICATIONS WITH SOCIAL SECURITY ADMINISTRATION.	B210	0.10	67.50
10/13/22	DDW	REVIEW AND RESPOND TO QUESTIONS REGARDING INVESTOR PAYMENTS.	B110	0.30	202.50
10/13/22	DDW	REVISE NOTICE OF SALE REGARDING PALO PINTO RANCH.	B130	0.40	270.00
10/14/22	DDW	REVISE MOTION REGARDING PALO PINTO PIPELINE TO INCORPORATE ADDITIONAL EVIDENCE AND EXHIBITS.	B130	2.30	1,552.50
10/14/22	DDW	DRAFT EMAIL TO RRC REGARDING PIPELINE MOTION.	B130	0.40	270.00
10/14/22	DDW	REVISE FARMOUT MOTION TO INCORPORATE NEW DOCUMENTS, COMMENTS FROM LESSORS, COMMENTS FROM PROPOSED LESSEES ETC.	B130	2.40	1,620.00
10/14/22	DDW	DRAFT AND RESPOND TO MULTIPLE EMAILS REGARDING FARMOUT MOTION.	B130	0.50	337.50
10/14/22	DDW	REVIEW OF INFORMATION REGARDING FINANCIAL ABILITY TO CLOSE AND OTHER RELATED INFORMATION ON THE SALE OF THE PALO PINTO RANCH.	B130	0.40	270.00
10/14/22	DDW	REVIEW OF ALL OFFERS AND SUMMARY OF TERMS AND SELECT OFFER TO PRESENT TO COURT.	B130	0.90	607.50
10/17/22	DDW	PREPARE FOR AND ATTEND CONFERENCE REGARDING RRC ISSUES, SALE STATUS, FARMOUT AND OTHER ISSUES.	B130	1.00	675.00
10/17/22	DDW	REVIEW AND APPROVE CONTRACT TO SELL GORDON RANCH.	B130	0.40	270.00
10/17/22	DDW	FINALIZE MOTION TO APPROVE FARMOUT AND RELATED	B130	0.50	337.50



DEBORAH D WILLIAMSON  
DEBORAH WILLIAMSON

MATTER #: 122686.000001  
INVOICE #: 3501544  
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JANUARY 31, 2023

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
		ORDER.			
10/17/22	DDW	REVIEW AND APPROVE PAYMENTS, COMPROMISE OF CLAIM AND RELATED ISSUES.	B210	0.50	337.50
10/18/22	DDW	PREPARE FOR AND ATTEND TELECONFERENCE WITH A&C INCLUDING REVIEW OF UPDATE ON TAX, ACCOUNTING AND TRACING ISSUES.	B240	1.10	742.50
10/24/22	DDW	PREPARE FOR AND ATTEND CONFERENCE REGARDING RRC, SALE OF ASSETS AND OTHER ISSUES.	B130	0.50	337.50
10/24/22	DDW	REVIEW AND APPROVE PAYMENTS.	B210	2.00	1,350.00
10/24/22	DDW	REVIEW AND EXECUTE LISTING AGREEMENT FOR ELECTRA PROPERTY.	B130	0.50	337.50
10/24/22	DDW	CONFERENCE REGARDING GRAHAM PROPERTY AND SURVEY ISSUES.	B130	1.00	675.00
10/24/22	DDW	REVISE QUARTERLY REPORT.	BT155	1.10	742.50
10/25/22	DDW	REVISE QUARTERLY REPORT.	BT155	2.10	1,417.50
10/25/22	DDW	PREPARE FOR AND ATTEND CONFERENCE REGARDING GRAHAM PROPERTY AND TITLE, SURVEY AND OTHER ISSUES.	B130	0.50	337.50
10/25/22	DDW	APPROVE PAYMENTS.	B210	0.20	135.00
10/26/22	DDW	REVISE QUARTERLY REPORT INCLUDING REVIEW OF SUMMARIES PROVIDED BY COGO, D. JONES, A&C AND PALMOUR.	BT155	2.10	1,417.50
10/26/22	DDW	REVIEW AND APPROVE PAYMENT, EXECUTE DOCUMENTATION AND OTHER ADMINISTRATIVE ISSUES.	B210	0.40	270.00
10/26/22	DDW	REVIEW AND RESPOND TO COMMUNICATIONS REGARDING SURVEY FOR GRAHAM PROPERTY AND OTHER ISSUES.	B130	0.40	270.00
10/27/22	DDW	REVIEW AND APPROVE MULTIPLE PAYMENTS.	B210	0.40	270.00
10/27/22	DDW	REVIEW OF QUARTERLY REPORT.	BT155	0.60	405.00
10/27/22	DDW	REVISE DRAFT MOTION TO ABANDON OIL AND GAS ASSETS.	B130	2.40	1,620.00
10/28/22	DDW	REVIEW AND RESPOND TO COMMUNICATIONS REGARDING PRODUCTION PAYMENTS AND OTHER ISSUES.	B210	0.30	202.50
10/28/22	DDW	REVIEW AND RESPOND TO COMMUNICATION REGARDING OFFER ON PALO PINTO RANCH.	B130	0.20	135.00
10/28/22	DDW	PREPARE FOR AND ATTEND CONFERENCE REGARDING STATUS OF SALES OF OIL AND GAS PROPERTIES, PERSONAL PROPERTY AND OTHER ISSUES.	B130	0.70	472.50



DEBORAH D WILLIAMSON  
DEBORAH WILLIAMSON

MATTER #: 122686.000001  
INVOICE #: 3501544  
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JANUARY 31, 2023

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
10/28/22	DDW	CONFERENCE WITH STRETTO REGARDING PROPOSALS FOR CASH MANAGEMENT, DISTRIBUTION AND NOTICES.	B310	0.60	405.00
10/31/22	DDW	REVIEW, APPROVE AND EXECUTE NUMEROUS PAYMENTS	B210	0.60	405.00
10/31/22	DDW	CONFERENCES REGARDING IRS NOTICE OF DISCREPANCY FOR REPORTED TAXES IN 2020 AND 2019 FOR ARCOOIL AND BARRON AND REVIEW OF CORRESPONDENCE AND RELATED INFORMATION.	B240	0.70	472.50
10/31/22	DDW	COMMUNICATIONS WITH INVESTORS (3).	B110	0.50	337.50
10/31/22	DDW	REVIEW OF HIGHER OFFERS ON PALO PINTO RANCH AND CONFERENCES REGARDING SAME AND PROCESS FOR ELECTING WINNING BID	B130	0.90	607.50
10/31/22	DDW	CONFERENCE REGARDING CARSON TAX RETURNS AND AMENDMENTS TO CORRECT K-1S.	B240	0.40	270.00
<b>TOTAL</b>				<b>32.70</b>	<b>\$22,072.50</b>



DEBORAH D WILLIAMSON  
DEBORAH WILLIAMSON

MATTER #: 122686.000001  
INVOICE #: 3501544  
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JANUARY 31, 2023

**BILLING SUMMARY**

<b>ID</b>	<b>TIMEKEEPER</b>	<b>TITLE</b>	<b>HOURS</b>	<b>RATE</b>	<b>AMOUNT</b>
DDW	DEBORAH WILLIAMSON	MEMBER	32.70	675.00	22,072.50
	<b>TOTAL</b>		<b>32.70</b>		<b>\$22,072.50</b>



DEBORAH D WILLIAMSON  
DEBORAH WILLIAMSON

MATTER #: 122686.000001  
INVOICE #: 3501544  
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JANUARY 31, 2023

**TASK SUMMARY**

<b>TASK</b>	<b>TASK DESCRIPTION</b>	<b>HOURS</b>	<b>AMOUNT</b>
B110	CASE ADMINISTRATION	1.00	675.00
B130	ASSET DISPOSITION	17.50	11,812.50
B210	BUSINESS OPERATIONS	5.50	3,712.50
B240	TAX ISSUES	2.20	1,485.00
B310	CLAIMS ADMINISTRATION & OBJECT	0.60	405.00
BT155	STATUS REPORTS	5.90	3,982.50
	<b>TOTAL</b>	<b>32.70</b>	<b>22,072.50</b>



400 Renaissance Center • Detroit, MI 48243 • EIN# 38-1446628

DEBORAH D WILLIAMSON  
DEBORAH WILLIAMSON  
112 E. PECAN  
STE. 1800  
SAN ANTONIO, TX 78205

**DUE UPON RECEIPT**

JANUARY 31, 2023  
MATTER #: 122686.000001  
INVOICE #: 3501545

*FOR PROFESSIONAL SERVICES RENDERED*

**RE: RECEIVER'S TIME**

FEES	\$	44,685.00
<b>INVOICE TOTAL</b>	<b>\$</b>	<b>44,685.00</b>



DEBORAH D WILLIAMSON  
DEBORAH WILLIAMSON

MATTER #: 122686.000001  
INVOICE #: 3501545  
PAGE 2

JANUARY 31, 2023

**RE: RECEIVER'S TIME**

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
11/01/22	DDW	PREPARE FOR AND ATTEND CONFERENCE REGARDING TRACING OF CLAIMS, TAX AND OTHER ACCOUNTING ISSUES.	B240	1.00	675.00
11/01/22	DDW	REVIEW OF NEW OFFERS ON PALO PINTO RANCH AND CONFERENCE REGARDING EXTENDED SALE PROCESS.	B130	0.80	540.00
11/01/22	DDW	REVIEW AND APPROVE TOLLING AGREEMENT.	BT160	0.40	270.00
11/03/22	DDW	REVIEW AND APPROVE PAYMENTS, POWER OF ATTORNEY DESIGNATION AND OTHER ADMINISTRATIVE ISSUES.	B210	0.90	607.50
11/03/22	DDW	PREPARE FOR AND ATTEND CONFERENCE ON OIL AND GAS OPERATIONAL ISSUES.	B210	0.80	540.00
11/03/22	DDW	CONFERENCE WITH INVESTORS (2).	B110	0.50	337.50
11/04/22	DDW	CONFERENCE REGARDING SALE AND AUCTION FOR PALO PINTO RANCH.	B130	0.40	270.00
11/04/22	DDW	REVIEW AND APPROVE ADDENDUM TO PROPOSED PALO PINTO SALE CONTRACT.	B130	0.30	202.50
11/04/22	DDW	REVIEW AND REVISE DECLARATION IN SUPPORT OF FARMOUT AGREEMENT.	B130	1.20	810.00
11/04/22	DDW	CONFERENCES AND EMAILS WITH MS. RUSHING REGARDING DECLARATION IN SUPPORT OF AND MOTION REGARDING FARMOUT AGREEMENT.	B130	0.30	202.50
11/07/22	DDW	PREPARE FOR AND ATTEND CONFERENCE REGARDING OPERATIONAL, SALE AND OTHER ISSUES.	B210	1.10	742.50
11/07/22	DDW	REVIEW AND APPROVE PASON SETTLEMENT AND PAYMENT.	B310	0.90	607.50
11/07/22	DDW	REVIEW AND APPROVE MULTIPLE PAYMENTS.	B210	0.60	405.00
11/08/22	DDW	PREPARE FOR AND ATTEND HEARING ON FARMOUT AGREEMENT.	B130	1.00	675.00
11/08/22	DDW	REVIEW AND EXECUTE DOCUMENTS RELATED TO APPROVAL OF FARMOUT AGREEMENT.	B130	0.90	607.50
11/08/22	DDW	CONFERENCES WITH INVESTORS (2).	B110	0.50	337.50
11/08/22	DDW	REVIEW AND RESPOND TO VARIOUS INQUIRIES REGARDING STATUS OF OPERATIONS.	B210	0.50	337.50
11/08/22	DDW	REVIEW AND APPROVE PAYMENTS.	B210	0.40	270.00



DEBORAH D WILLIAMSON  
DEBORAH WILLIAMSON

MATTER #: 122686.000001  
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JANUARY 31, 2023

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
11/08/22	DDW		B240	0.90	607.50
		PREPARE FOR AND ATTEND CONFERENCE WITH A&C REGARDING TAX ISSUES.			
11/08/22	DDW	REVIEW AND APPROVE RESPONSES REGARDING AUCTION FOR PALO PINTO RANCH.	B130	1.00	675.00
11/09/22	DDW	PREPARE FOR AND CONDUCT AUCTION ON PALO PINTO RANCH.	B130	1.50	1,012.50
11/10/22	DDW	REVIEW AND REVISE LETTER TO IRS REGARDING DEMAND.	B240	0.80	540.00
11/10/22	DDW	REVIEW AND REVISE NOTICE OF SALE OF PALO PINTO RANCH.	B130	1.10	742.50
11/11/22	DDW	REVIEW AND EXECUTE THE CONTRACT FOR THE PALO PINTO RANCH INCLUDING RESPONDING TO EMAILS RELATED TO REVIEW AND APPROVAL.	B130	0.90	607.50
11/11/22	DDW	PREPARE FOR AND ATTEND CONFERENCES (2) WITH A&C REGARDING TEXAS FRANCHISE TAX ISSUES INCLUDING REVIEW OF DRAFT RETURNS.	B240	3.30	2,227.50
11/11/22	DDW	REVIEW AND RESPOND TO EMAILS REGARDING P&A, RAIL ROAD COMMISSION, TRANSFER OF P-4S AND OTHER ISSUES.	B210	1.00	675.00
11/14/22	DDW	PREPARE FOR CONFERENCE ON ANALYSIS OF INVESTOR PAYMENTS, RECEIPTS AND OTHER ISSUES INCLUDING REVIEW OF ANALYSIS FROM A&C.	B310	1.80	1,215.00
11/14/22	DDW	REVIEW AND APPROVE MULTIPLE PAYMENTS.	B210	0.80	540.00
11/14/22	DDW	REVIEW AND APPROVE FRANCHISE TAX RETURNS INCLUDING LETTER TO TEXAS COMPTROLLER, EMAILS WITH SAME AND OTHER RELATED ACTIVITIES.	B240	1.10	742.50
11/14/22	DDW	PREPARE FOR AND ATTEND CALL REGARDING RRC, SALE OF ASSETS, CURRENT OPERATIONAL ISSUES AND OTHER ISSUES.	B210	0.60	405.00
11/14/22	DDW	EXECUTE TRANSFER OF P-4S FOR ATOKA/FARMOUT TRANSACTION.	B130	0.40	270.00
11/14/22	DDW	CONFERENCE WITH INVESTOR'S ADVISOR.	B110	0.30	202.50
11/14/22	DDW	REVIEW AND RESPOND TO INQUIRIES REGARDING DISPOSITION OF EQUIPMENT.	B130	0.30	202.50
11/14/22	DDW	CONFERENCE REGARDING MOTION FOR RELIEF FROM STAY.	B110	0.30	202.50
11/15/22	DDW	REVIEW AND REVISE PROPOSED OBJECTION TO MOTION FOR RELIEF FROM STAY.	B110	0.70	472.50
11/15/22	DDW	REVIEW OF SPECIAL WARRANTY DEED FOR PALO PINTO RANCH; DRAFT AND RESPOND TO EMAILS REGARDING SAME.	B130	0.60	405.00



DEBORAH D WILLIAMSON  
DEBORAH WILLIAMSON

MATTER #: 122686.000001  
INVOICE #: 3501545  
PAGE 4

JANUARY 31, 2023

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
11/15/22	DDW	PREPARE FOR AND ATTEND CONFERENCE REGARDING FARMOUT AGREEMENT INCLUDING REVIEW OF EMAILS FROM COUNSEL FOR FARMEE.	B130	0.90	607.50
11/16/22	DDW	REVISE PIPELINE MOTION; DRAFT AND RESPOND TO EMAILS REGARDING SAME.	B130	1.40	945.00
11/16/22	DDW	REVISE ABANDONMENT MOTION.	B130	0.90	607.50
11/16/22	DDW	PREPARE FOR AND ATTEND CONFERENCE WITH A&C.	B240	1.00	675.00
11/16/22	DDW	REVIEW OF AGREEMENT WITH ATOKA; DRAFT AND RESPOND TO EMAILS REGARDING SAME.	B210	0.90	607.50
11/17/22	DDW	REVIEW AND RESPOND TO EMAILS REGARDING PROPOSED FARMOUT AGREEMENT; TELEPHONE CONFERENCE WITH MR. JONES AND MS. RUSHING REGARDING SAME.	B130	1.00	675.00
11/18/22	DDW	REVIEW AND RESPOND TO EMAILS REGARDING FARMOUT AGREEMENT.	B130	0.40	270.00
11/18/22	DDW	COMMUNICATIONS (3) WITH INVESTORS.	B110	0.30	202.50
11/18/22	DDW	REVIEW AND RESPOND TO EMAILS REGARDING LACK OF DODSON PRAIRIE OWNERSHIP OF ASSETS IN PALO PINTO COUNTY.	B210	0.30	202.50
11/21/22	DDW	DRAFT, REVIEW AND REVISE PLEADINGS RELATED TO ENFORCEMENT OF FARMOUT AGREEMENT, INCLUDING REVIEW OF EXTENSIVE RESEARCH AND RELATED DOCUMENTS.	B130	4.90	3,307.50
11/21/22	DDW	MULTIPLE CALLS AND CONFERENCES REGARDING FARMOUT AGREEMENT.	B130	1.20	810.00
11/21/22	DDW	CONFERENCE WITH BROKER FOR EL DORADO RANCH.	B130	0.40	270.00
11/22/22	DDW	MULTIPLE CONFERENCES AND EMAILS REGARDING VAL VERDE/CROCKETT/WEST LEASES WITH COUNSEL FOR UNDERWOOD GROUP.	B130	1.60	1,080.00
11/22/22	DDW	MULTIPLE CONFERENCES AND EMAILS WITH COUNSEL FOR LESSORS IN WEST/VAL VERDE/CROCKETT LEASES.	B130	0.90	607.50
11/22/22	DDW	REVIEW AND APPROVE FORM OF EXTENSION OF LEASES; DRAFT AND RESPOND TO EMAILS REGARDING SAME.	B130	0.40	270.00
11/22/22	DDW	MULTIPLE COMMUNICATIONS REGARDING SALE OF PALO PINTO RANCH AND CLOSING.	B130	0.60	405.00
11/22/22	DDW	PREPARE FOR AND ATTEND CONFERENCE WITH STRETTO.	B110	0.90	607.50
11/22/22	DDW	CONFERENCES AND EMAILS REGARDING MOTION TO COMPEL AND RELATED DISCUSSION.	B130	1.00	675.00



DEBORAH D WILLIAMSON  
DEBORAH WILLIAMSON

MATTER #: 122686.000001  
INVOICE #: 3501545  
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JANUARY 31, 2023

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
11/28/22	DDW	PREPARE FOR AND ATTEND CONFERENCE WITH SEC.	B110	1.00	675.00
11/28/22	DDW	PREPARE FOR AND ATTEND CONFERENCE WITH MR. BRUNSON REGARDING PALO PINTO PIPELINE.	B130	0.50	337.50
11/28/22	DDW	MULTIPLE CONFERENCES AND EMAILS REGARDING CLOSING ON PALO PINTO RANCH, INCLUDING REVIEW OF DOCUMENTS.	B130	1.20	810.00
11/28/22	DDW	REVISE LETTER REGARDING CALIFORNIA TAXES, REVIEW OF RESEARCH REGARDING SAME.	B240	1.10	742.50
11/28/22	DDW	MULTIPLE EMAILS AND CONFERENCES REGARDING OFFER ON ELECTRA PROPERTY.	B130	0.80	540.00
11/28/22	DDW	PREPARE FOR AND ATTEND CONFERENCE REGARDING RRC, ASSET DISPOSITION, PIPELINE MOTION AND OTHER ISSUES.	B130	0.90	607.50
11/28/22	DDW	REVIEW OF RECENT FIFTH CIRCUIT DECISIONS ON PONZI SCHEMES.	BT160	0.60	405.00
11/29/22	DDW	DRAFT LETTER TO INVESTORS.	B110	2.20	1,485.00
11/29/22	DDW	MULTIPLE CONFERENCES AND EMAILS REGARDING CLOSING ON PALO PINTO RANCH.	B130	0.90	607.50
11/29/22	DDW	REVIEW AND APPROVE LETTER TO WYOMING TAXING AUTHORITY.	B240	0.40	270.00
11/29/22	DDW	REVIEW AND REVISE PIPELINE MOTION TO INCORPORATE COMMENTS FROM CONSULTANTS AND NEW DOCUMENTS.	B130	2.90	1,957.50
11/29/22	DDW	PREPARE FOR AND ATTEND CONFERENCE WITH A&C AND MS. RUSHING INCLUDING REVIEW OF A&C WEEKLY UPDATE ON TAX ISSUES, TRACING AND OTHER ASSIGNMENTS.	B240	1.20	810.00
11/30/22	DDW	PREPARE FOR AND ATTEND CONFERENCE REGARDING ELECTRA SALE PROCESS.	B130	0.50	337.50
11/30/22	DDW	PREPARE FOR AND ATTEND CONFERENCE WITH SEC REGARDING POTENTIAL CLAIMS.	BT160	1.00	675.00
11/30/22	DDW	CONFERENCES REGARDING REVISED PIPELINE MOTION.	B130	0.50	337.50
11/30/22	DDW	MULTIPLE EMAILS REGARDING FACTUAL ALLEGATIONS IN PIPELINE MOTION AND REVISIONS TO SAME.	B130	1.60	1,080.00
		<b>TOTAL</b>		<b>66.20</b>	<b>\$44,685.00</b>



DEBORAH D WILLIAMSON  
DEBORAH WILLIAMSON

MATTER #: 122686.000001  
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JANUARY 31, 2023

**BILLING SUMMARY**

<b>ID</b>	<b>TIMEKEEPER</b>	<b>TITLE</b>	<b>HOURS</b>	<b>RATE</b>	<b>AMOUNT</b>
DDW	DEBORAH WILLIAMSON	MEMBER	66.20	675.00	44,685.00
	<b>TOTAL</b>		<b>66.20</b>		<b>\$44,685.00</b>



DEBORAH D WILLIAMSON  
DEBORAH WILLIAMSON

MATTER #: 122686.000001  
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JANUARY 31, 2023

**TASK SUMMARY**

<b>TASK</b>	<b>TASK DESCRIPTION</b>	<b>HOURS</b>	<b>AMOUNT</b>
B110	CASE ADMINISTRATION	6.70	4,522.50
B130	ASSET DISPOSITION	36.10	24,367.50
B210	BUSINESS OPERATIONS	7.90	5,332.50
B240	TAX ISSUES	10.80	7,290.00
B310	CLAIMS ADMINISTRATION & OBJECT	2.70	1,822.50
BT160	LITIGATION CONSULTING	2.00	1,350.00
	<b>TOTAL</b>	<b>66.20</b>	<b>44,685.00</b>



400 Renaissance Center • Detroit, MI 48243 • EIN# 38-1446628

DEBORAH D WILLIAMSON  
DEBORAH WILLIAMSON  
112 E. PECAN  
STE. 1800  
SAN ANTONIO, TX 78205

**DUE UPON RECEIPT**

JANUARY 31, 2023  
MATTER #: 122686.000001  
INVOICE #: 3501546

*FOR PROFESSIONAL SERVICES RENDERED*

**RE: RECEIVER'S TIME**

FEES	\$	46,642.50
<b>INVOICE TOTAL</b>	<b>\$</b>	<b>46,642.50</b>



DEBORAH D WILLIAMSON  
DEBORAH WILLIAMSON

MATTER #: 122686.000001  
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JANUARY 31, 2023

**RE: RECEIVER'S TIME**

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
12/01/22	DDW	REVISE AND APPROVE FORM OF BILL OF SALE FOR PERSONAL PROPERTY.	B130	0.40	270.00
12/01/22	DDW	CONFERENCES AND EMAILS REGARDING PIPELINE MOTION.	B130	0.60	405.00
12/01/22	DDW	REVIEW AND REVISE ABANDONMENT PLEADINGS.	B130	0.90	607.50
12/01/22	DDW	REVIEW AND RESPOND TO EMAILS REGARDING DELAY ON FUNDING PALO PINTO RANCH SALE.	B130	0.40	270.00
12/01/22	DDW	REVIEW AND APPROVE REPAIRS, PROVISIONS OF LEASE DOCUMENTS, ETC.	B210	0.40	270.00
12/02/22	DDW	REVISE MOTION TO ABANDON AND DRAFT EMAILS REGARDING SAME.	B130	0.90	607.50
12/02/22	DDW	REVIEW AND APPROVE DEPOSITS, PAYMENTS, INFORMATION REQUESTS AND OTHER ADMINISTRATIVE TASKS.	B210	0.70	472.50
12/02/22	DDW	COMMUNICATIONS WITH INVESTORS.	B110	0.30	202.50
12/05/22	DDW	REVIEW OF PROPOSAL FROM COUNSEL FOR CHILDRESS/WEST LESSORS.	B130	0.90	607.50
12/05/22	DDW	MULTIPLE COMMUNICATIONS REGARDING CHILDRESS/WEST LEASES.	B130	0.70	472.50
12/05/22	DDW	CONFERENCE WITH ADVISORS REGARDING RRC, LEASES, EQUIPMENT SALES AND OTHER ISSUES.	B210	1.00	675.00
12/05/22	DDW	REVIEW AND APPROVE LETTER TO INVESTORS.	B110	0.70	472.50
12/06/22	DDW	REVIEW AND REVISE PROPOSED AGREEMENT WITH STRETTO.	B110	0.70	472.50
12/06/22	DDW	PREPARE FOR AND ATTEND CONFERENCE REGARDING AMEN OIL AND PALO PINTO PROPERTIES.	B130	0.60	405.00
12/06/22	DDW	PREPARE FOR AND ATTEND CONFERENCE WITH SEC (2) REGARDING DISTRIBUTION AND CLAIMS PROCESS, INCLUDING DRAFTING OUTLINE OF FACTUAL BACKGROUND.	B310	3.10	2,092.50
12/06/22	DDW	CONFERENCE REGARDING P&A ISSUES.	B210	0.40	270.00
12/07/22	DDW	MULTIPLE COMMUNICATIONS WITH COUNSEL FOR PURCHASER OF PALO PINTO RANCH REGARDING POTENTIAL LEAK.	B210	0.60	405.00
12/07/22	DDW	MULTIPLE COMMUNICATIONS REGARDING INSPECTION OF SITE OF POTENTIAL LEAK AND REMEDIATION PROCESS.	B210	0.50	337.50



DEBORAH D WILLIAMSON  
DEBORAH WILLIAMSON

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DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
12/07/22	DDW	CONFERENCE REGARDING VARIOUS OPERATIONAL ISSUES INCLUDING PENDING MOTIONS, P-4S AND RRC.	B210	0.60	405.00
12/07/22	DDW	REVISE MOTION TO ABANDON OIL AND GAS PROPERTIES.	B130	3.10	2,092.50
12/08/22	DDW	PREPARE FOR AND ATTEND HEARING INCLUDING PRESENTATION OF STATUS REPORT.	B110	0.90	607.50
12/08/22	DDW	PREPARE FOR AND ATTEND CONFERENCE REGARDING ISSUES WITH PALO PINTO RANCH, EQUIPMENT AND OTHER ISSUES.	B130	0.90	607.50
12/08/22	DDW	REVIEW AND EXECUTE P-4S FOR CARSON/VAL VERDE RANCHES.	B210	0.60	405.00
12/08/22	DDW	REVIEW AND RESPOND TO MULTIPLE EMAILS REGARDING EQUIPMENT, EQUIPMENT REMOVAL AND PROPERTY ACCESS.	B210	0.70	472.50
12/08/22	DDW	REVIEW AND RESPOND TO MULTIPLE EMAILS REGARDING MINOR LEAK ON PALO PINTO LEASES AND SOIL TESTING.	B210	0.60	405.00
12/08/22	DDW	DRAFT, REVIEW AND REVISE MOTION TO APPROVE REVISED FARMOUT AGREEMENT.	B130	3.10	2,092.50
12/09/22	DDW	DRAFT AND RESPOND TO EMAILS REGARDING INSURANCE FOR VAL VERDE/CROCKETT OPERATIONS.	B210	0.40	270.00
12/09/22	DDW	PREPARE FOR AND ATTEND CONFERENCE REGARDING EL DORADO RANCH.	B130	0.50	337.50
12/09/22	DDW	PREPARE FOR AND ATTEND CONFERENCE REGARDING GRAHAM PROPERTY, INCLUDING REVIEW OF RECENT APPRAISAL.	B130	1.10	742.50
12/12/22	DDW	PREPARE FOR AND ATTEND CONFERENCE REGARDING 2022 TAXES INCLUDING ISSUANCE OF 1099S.	B240	0.70	472.50
12/12/22	DDW	PREPARE FOR AND ATTEND CONFERENCE REGARDING RRC, OPERATIONS AND OTHER ISSUES.	B210	0.70	472.50
12/12/22	DDW	PREPARE FOR AND ATTEND CONFERENCE REGARDING FARMOUT AGREEMENT AND OTHER RELATED ISSUES.	B130	1.40	945.00
12/12/22	DDW	REVIEW OF REVISED MOTION TO APPROVED REVISED FARMOUT AGREEMENT AND CONFERENCE REGARDING SAME.	B130	0.60	405.00
12/12/22	DDW	REVIEW AND APPROVE PAYMENTS.	B210	0.40	270.00
12/13/22	DDW	PREPARE FOR AND ATTEND CONFERENCE REGARDING VAL VERDE/CROCKETT PROPERTIES, FARMOUT AND OTHER RELATED ISSUES.	B130	1.10	742.50
12/13/22	DDW	REVIEW OF VARIOUS COMMUNICATIONS FROM INVESTORS.	B110	0.40	270.00
12/13/22	DDW	REVIEW OF COMMUNICATIONS FROM RRC AND OTHER	B110	0.30	202.50



DEBORAH D WILLIAMSON  
DEBORAH WILLIAMSON

MATTER #: 122686.000001  
INVOICE #: 3501546  
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JANUARY 31, 2023

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
		PARTIES.			
12/13/22	DDW	APPROVE PAYMENTS.	B210	0.40	270.00
12/14/22	DDW	REVIEW OF APPRAISALS.	B130	0.90	607.50
12/14/22	DDW	REVISE MOTION TO ABANDON OIL AND GAS ASSETS.	B130	0.80	540.00
12/14/22	DDW	PREPARE FOR AND ATTEND CONFERENCE WITH A&C REGARDING TAX AND OTHER ACCOUNTING ISSUES.	B240	0.80	540.00
12/14/22	DDW	CONFERENCE WITH MR. ROBINOWITZ AND MS. RUSHING REGARDING STATUS OF EQUIPMENT SALES.	B130	0.50	337.50
12/14/22	DDW	REVIEW AND REVISE LETTER TO IRS.	B240	0.90	607.50
12/14/22	DDW	REVIEW AND APPROVE PAYMENTS AND DEPOSITS.	B210	0.30	202.50
12/14/22	DDW	CONFERENCE REGARDING FARMOUT AGREEMENT.	B130	0.30	202.50
12/15/22	DDW	MULTIPLE CONFERENCES AND EMAILS REGARDING FARMOUT MOTION.	B130	2.10	1,417.50
12/15/22	DDW	REVIEW AND REVISE DISBURSEMENT AGREEMENT WITH STRETTO.	B110	0.60	405.00
12/15/22	DDW	REVIEW AND REVISE FARMOUT MOTION AND RELATED PLEADINGS AND AGREEMENTS.	B130	0.70	472.50
12/15/22	DDW	CONFERENCE WITH MS. RUSHING REGARDING IRS NOTICES.	B240	0.30	202.50
12/15/22	DDW	CONFERENCE WITH AN INVESTOR.	B110	0.40	270.00
12/16/22	DDW	PREPARE FOR AND ATTEND CALL WITH STRETTO REGARDING TERMS OF ENGAGEMENT.	B110	0.90	607.50
12/16/22	DDW	REVIEW AND RESPOND TO REQUEST FROM TEXAS RAILROAD COMMISSION TO FILE AMICUS BRIEF.	B110	0.50	337.50
12/16/22	DDW	REVIEW OF REQUESTS FROM INVESTORS.	B110	0.40	270.00
12/16/22	DDW	REVIEW AND APPROVE AGREEMENTS WITH STRETTO.	B110	0.60	405.00
12/16/22	DDW	REVIEW OF INSPECTION REPORT ON CARSON/CHILDRESS PROPERTIES; DRAFT AND RESPOND TO EMAILS REGARDING SAME.	B210	0.60	405.00
12/19/22	DDW	REVIEW OF LATEST NOTICE OF VIOLATIONS FOR PALO PINTO PIPELINE; DRAFT AND RESPOND TO EMAILS REGARDING SAME.	B210	0.40	270.00
12/19/22	DDW	REVIEW OF RRC'S AMICUS BRIEF; DRAFT AND RESPOND TO EMAILS REGARDING SAME.	B130	0.90	607.50
12/19/22	DDW	REVIEW OF PROPOSED REVISIONS TO LISTING AGREEMENT FOR GRAHAM PROPERTY.	B130	0.40	270.00



DEBORAH D WILLIAMSON  
DEBORAH WILLIAMSON

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DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
12/19/22	DDW	REVIEW AND APPROVE MULTIPLE PAYMENTS AND OTHER ISSUES.	B210	0.50	337.50
12/19/22	DDW	PREPARE FOR AND ATTEND CONFERENCE REGARDING RRC NOTICES AND OTHER ISSUES.	B210	1.10	742.50
12/19/22	DDW	REVIEW AND RESPOND TO MULTIPLE EMAILS REGARDING STATUS OF FARMOUT AND EXTENSION OF LEASE.	B130	0.50	337.50
12/19/22	DDW	REVIEW AND APPROVE WITNESS AND EXHIBIT LIST FOR FARMOUT MOTION.	B130	0.40	270.00
12/20/22	DDW	DRAFT AND RESPOND TO EMAILS REGARDING HEARING ON FARMOUT MOTION.	B130	0.70	472.50
12/20/22	DDW	PREPARE FOR AND ATTEND CONFERENCE WITH MR. JONES REGARDING RRC'S INSPECTION OF VAL VERDE/CROCKETT LEASES, INCLUDING REVIEW OF PROPOSAL FOR CROCKETT/VAL VERDE LEASES.	B210	0.70	472.50
12/20/22	DDW	PREPARE FOR AND ATTEND CONFERENCE REGARDING REPLY BRIEF TO RRC AMICUS BRIEF, INCLUDING REVIEW OF COMMENTS FROM MR. JONES.	B130	1.30	877.50
12/20/22	DDW	REVIEW AND APPROVE PROPOSAL FOR CORRECTING ISSUES IDENTIFIED BY RRC IN CONNECTION WITH CROCKETT/VERDE LEASES; DRAFT AND RESPOND TO MULTIPLE EMAILS REGARDING SAME.	B210	0.60	405.00
12/20/22	DDW	REVIEW AND APPROVE PAYMENTS.	B210	0.40	270.00
12/20/22	DDW	APPROVE FINAL APPLICATION TO EMPLOY STRETTO.	B110	0.40	270.00
12/20/22	DDW	APPROVE RESOLUTION OF CLAIMS RELATED TO PARMER SALT WATER DISPOSAL FACILITY AND EXECUTION OF AGREEMENT.	B310	0.40	270.00
12/20/22	DDW	REVIEW AND APPROVE RESPONSES TO THREE SETTLEMENT OFFERS FROM RRC.	B110	0.60	405.00
12/21/22	DDW	PREPARE FOR AND ATTEND HEARING ON FARMOUT MOTION.	B130	1.00	675.00
12/21/22	DDW	CONFERENCE REGARDING FORM OF REVISED ORDER; REVIEW AND RESPOND TO EMAILS REGARDING SAME.	B130	0.60	405.00
12/21/22	DDW	REVIEW AND APPROVE PAYMENTS.	B210	0.40	270.00
12/21/22	DDW	REVIEW CORRESPONDENCE REGARDING RAILROAD COMMISSION SETTLEMENT PROPOSAL.	B130	0.40	270.00
12/21/22	DDW	CONFERENCE REGARDING DRAFT COMPLAINT.	BT160	0.40	270.00
12/21/22	DDW	ANALYZE ISSUES IDENTIFIED BY RAILROAD COMMISSION OF TEXAS REGARDING PIPELINE MOTION.	B130	0.90	607.50



DEBORAH D WILLIAMSON  
DEBORAH WILLIAMSON

MATTER #: 122686.000001  
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JANUARY 31, 2023

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
12/22/22	DDW	DRAFT AND RESPOND TO EMAILS OUTLINING REPLY BRIEF.	B130	2.10	1,417.50
12/22/22	DDW	MULTIPLE CONFERENCES AND EMAILS REGARDING TRANSFERS OF TITLE FOR EQUIPMENT AND VEHICLES SOLD.	B130	0.90	607.50
12/22/22	DDW	APPROVE PAYMENTS.	B120	0.40	270.00
12/23/22	DDW	PREPARE FOR AND ATTEND CONFERENCE ON REPLY BRIEF ON PIPELINE MOTION.	B130	1.50	1,012.50
12/23/22	DDW	REVIEW AND APPROVE PAYMENTS.	B210	0.30	202.50
12/23/22	DDW	REVIEW AND APPROVE POWER OF ATTORNEY FOR IRS.	B240	0.20	135.00
12/23/22	DDW	REVIEW AND APPROVE DOCUMENTATION REGARDING TITLE TRANSER.	B130	0.20	135.00
12/28/22	DDW	REVIEW AND APPROVE LETTER TO IRS REGARDING 2019 TAX RETURNS.	B240	0.60	405.00
12/29/22	DDW	MULTIPLE COMMUNICATIONS WITH COUNSEL FOR INVESTORS AND A&C RELATED TO BANKRUPTCY FILING BY "ADVISORS".	B110	1.10	742.50
12/30/22	DDW	REVIEW AND REVISE BRIEF REGARDING PALO PINTO PIPELINE INCLUDING REVIEW OF RESEARCH AND APPLICABLE AUTHORITIES.	B130	3.60	2,430.00
12/31/22	DDW	DRAFT AND RESPOND TO MULTIPLE EMAILS AND TELEPHONE CALLS REGARDING REPLY BRIEF.	B130	1.30	877.50
		<b>TOTAL</b>		<b>69.10</b>	<b>\$46,642.50</b>



DEBORAH D WILLIAMSON  
DEBORAH WILLIAMSON

MATTER #: 122686.000001  
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JANUARY 31, 2023

**BILLING SUMMARY**

<b>ID</b>	<b>TIMEKEEPER</b>	<b>TITLE</b>	<b>HOURS</b>	<b>RATE</b>	<b>AMOUNT</b>
DDW	DEBORAH WILLIAMSON	MEMBER	69.10	675.00	46,642.50
	<b>TOTAL</b>		<b>69.10</b>		<b>\$46,642.50</b>



DEBORAH D WILLIAMSON  
DEBORAH WILLIAMSON

MATTER #: 122686.000001  
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JANUARY 31, 2023

**TASK SUMMARY**

<b>TASK</b>	<b>TASK DESCRIPTION</b>	<b>HOURS</b>	<b>AMOUNT</b>
B110	CASE ADMINISTRATION	8.80	5,940.00
B120	ASSET ANALYSIS AND RECOVERY	0.40	270.00
B130	ASSET DISPOSITION	39.20	26,460.00
B210	BUSINESS OPERATIONS	13.30	8,977.50
B240	TAX ISSUES	3.50	2,362.50
B310	CLAIMS ADMINISTRATION & OBJECT	3.50	2,362.50
BT160	LITIGATION CONSULTING	0.40	270.00
	<b>TOTAL</b>	<b>69.10</b>	<b>46,642.50</b>

**EXHIBIT E-2**

**Law Offices of Romero | Kozub**

235 N.E. Loop 820, Ste 105  
 Fort Worth, Texas 76120  
 682.267.1367

Law Offices of Romero | Kozub

**Deborah D Williamson**  
 112 E. Pecan Street, Suite 1800  
 San Antonio, TX 78205  
 United States

**Balance Invoice #** \$2,677.50  
**Invoice Date** 00161  
**Payment Terms** January 21, 2023  
**Due Date**

**SEC v. The Heartland Group Ventures, LLC, et al.****Time Entries**

Date	EE	Activity	Description	Rate	Hours	Line Total
10/17/2022	RR	Asset Analysis & Recovery	Review and analyze Motion for Approval of Farmout Agreement and to Extend Lease	\$425.00	0.5	\$212.50
11/21/2022	RR	Case Administration	Telephone call with D. Rushing	\$425.00	0.2	\$85.00
11/28/2022	RR	Case Administration	Telephone conference with D. Williamson, D. Rushing, and SEC attorneys J. Polish and S. Reinhart about status of Receivership issues	\$425.00	0.6	\$255.00
11/29/2022	RR	Asset Disposition	Review and analyze Motion to Abandon Palo Pinto Pipeline	\$425.00	0.8	\$340.00
11/30/2022	RR	Case Administration	Call with D. Rushing, D. Williamson, and SEC attorney, S. Reinhart regarding status of feeder funds	\$425.00	0.8	\$340.00
12/08/2022	RR	Case Administration	Attend hearing before Magistrate Judge Ray	\$425.00	0.7	\$297.50
12/19/2022	RR	Case Administration	Call with D. Rushing to prepare for hearing on December 21	\$425.00	0.2	\$85.00
12/21/2022	RR	Case Administration	Attend hearing before Magistrate Judge Ray; call with D. Williamson	\$425.00	0.6	\$255.00
12/21/2022	RR	Case Administration	Review and edit Receiver's Reply Brief (ECF 307)	\$425.00	1.1	\$467.50
12/30/2022	RR	Case Administration	Telephone call with D. Williamson and SEC attorney S. Reinhart regarding status of feeder fund investigation	\$425.00	0.8	\$340.00
<b>Totals:</b>					<b>6.3</b>	<b>\$2,677.50</b>

Time Entry Sub-Total:	\$2,677.50
<b>Sub-Total:</b>	\$2,677.50
<b>Total:</b>	\$2,677.50
<b>Amount Paid:</b>	\$0.00
<hr/>	
<b>Balance Due:</b>	<b>\$2,677.50</b>

**EXHIBIT E-3**

drj@oilesquire.com  
(832) 302-5373

November 02, 2022

**Deborah Williamson**  
Dykema Gossett PLLC  
112 E. Pecan St.  
Ste 1800  
San Antonio, TX 78205

**Invoice Number: 770**

Invoice Period: 10-01-2022 - 10-31-2022

Payment Terms: Upon Receipt

Make check payable to the Law Practice of Darrell R. Jones, PLLC

**RE: Receiver for Barron Petroleum LLC, Barron Energy Corporation and Affiliated Entities**

### Time Details

Date	Professional	Task	Hours	Rate	Amount
10-03-2022	Eric Hillerman	B130 - Asset Disposition	0.30	325.00	97.50
		Work with Energynet regarding adjusting escrow procedures to address TRRC P-4 issues.			
10-03-2022	Darrell Jones	B130 - Asset Disposition	3.20	325.00	1,040.00
		Extensive attention to divestitures for Val Verde project (Underwood Group issues and discussions with counsel for landowners), and separate collaboration with S. Robinowitz to see to EnergyNet closings and regulatory transfer matters.			
10-04-2022	Darrell Jones	B210 - Business Operations	2.70	325.00	877.50
		Extended analysis and discussions with possible successor operators for CN Long Pipeline to address regulatory non-compliance allegations of Railroad Commission.			
10-05-2022	Darrell Jones	B210 - Business Operations	1.30	325.00	422.50
		Prepare correspondence to Railroad Commission re: CB Long Pipeline (Dodson Prairie) operatorship. Review prior documentation regarding same topic.			
10-05-2022	Darrell Jones	B130 - Asset Disposition	0.50	325.00	162.50
		Meeting with Val Verde lessors' counsel to discuss Atoka Operating issues. Correspondence to client.			
10-07-2022	Darrell Jones	B130 - Asset Disposition	2.20	325.00	715.00
		Attention to finalizing Farmout Agt with Underwood Group, esp consents to assign/operator changes. Multiple meetings with counsel for various parties.			
10-10-2022	Darrell Jones	B130 - Asset Disposition	0.70	325.00	227.50
		Email summary of pending disposition issues to client.			
10-10-2022	Darrell Jones	B210 - Business Operations	1.00	325.00	325.00
		Meeting with S. Robinowitz to discuss ongoing operations for asset transition, pipeline matters for CB Long Pipeline, and other related topics.			
10-13-2022	Darrell Jones	B130 - Asset Disposition	1.00	325.00	325.00
		Meeting with client to discuss Underwood Group Farmout final issues to consider prior to filing motion to approve.			
10-17-2022	Darrell Jones	B310 - Claims Administration & Objection	0.50	325.00	162.50
		Negotiation with counsel for Pason re: rental equipment claims.			
10-17-2022	Darrell Jones	B130 - Asset Disposition	1.10	325.00	357.50

10-17-2022	Darrell Jones	B210 - Business Operations	0.40	325.00	130.00
Meeting with client to discuss well operator transfers and CB Long Pipeline issues before the Railroad Commission.					
10-17-2022	Darrell Jones	B130 - Asset Disposition	0.30	325.00	97.50
Meeting with client to discuss final issues lingering on Underwood Group Farmout.					
10-19-2022	Darrell Jones	B210 - Business Operations	0.50	325.00	162.50
Discuss ongoing participation in Cooke County wells (Atoka) with S. Robinowitz.					
10-20-2022	Darrell Jones	B310 - Claims Administration & Objection	0.80	325.00	260.00
Settlement negotiation with counsel for Pason; email to client re: same.					
10-20-2022	Darrell Jones	B210 - Business Operations	0.60	325.00	195.00
Attention to Parmer SWD facility updated agreement with surface owner.					
10-23-2022	Eric Hillerman	B210 - Business Operations	0.90	325.00	292.50
Work regarding deal with Salt Water Disposal Well in Schleicher County and t/c with S. Robinowitz regarding same.					
10-24-2022	Eric Hillerman	B210 - Business Operations	0.10	325.00	32.50
Communications with S. Robinowitz regarding site visit indemnity agreements and with D. Jones regarding release or contract issue on salt water disposal facility.					
10-24-2022	Darrell Jones	B210 - Business Operations	1.20	325.00	390.00
Client meeting with advisors to discuss regulatory matters and select other topical areas.					
10-25-2022	Darrell Jones	B310 - Claims Administration & Objection	0.50	325.00	162.50
Settlement negotiation with counsel for Pason. Email to client with recommendation.					
10-26-2022	Darrell Jones	B130 - Asset Disposition	0.80	325.00	260.00
Various email correspondence with counsel for Stetson Hall ref: purchasing properties in Palo Pinto County.					
10-26-2022	Darrell Jones	BT155 - Status Reports	0.90	325.00	292.50
Prepare specific provisions of client's quarterly report.					
10-26-2022	Eric Hillerman	B210 - Business Operations	0.70	325.00	227.50
Work regarding prep of release and indemnity agreement on Parmer SWD contract and facilities.					
10-27-2022	Darrell Jones	B310 - Claims Administration & Objection	0.70	325.00	227.50
Describe Pason settlement arrangement to E. Hillerman and give direction re: settlement agreement preparation. Separately, review Parmer SWD facility settlement agreement prepared by E. Hillerman.					

**Total** 7,442.50

**Time Summary**

Professional	Hours	Amount
Darrell Jones	20.90	6,792.50
Eric Hillerman	2.00	650.00
<b>Total</b>		<b>7,442.50</b>

**Total for this Invoice** 7,442.50

## Client Statement of Account

As of 11-02-2022

<b>Matter</b>		<b>Balance Due</b>
Receiver for Barron Petroleum LLC, Barron Energy Corporation and Affiliated Entities		63,732.50
	<b>Total Amount to Pay</b>	<b>63,732.50</b>

Receiver for Barron Petroleum LLC, Barron Energy Corporation and Affiliated Entities

**Transactions**

Date	Transaction	Applied	Invoice	Amount
10-03-2022	Previous Balance			56,290.00
11-02-2022	Invoice 770			7,442.50
			<b>Balance</b>	<b>63,732.50</b>

**Open Invoices and Credits**

Date	Transaction	Amount	Applied	Balance
08-02-2022	Invoice 734	15,372.50		15,372.50
09-03-2022	Invoice 745	24,472.50		24,472.50
10-03-2022	Invoice 758	16,445.00		16,445.00
11-02-2022	Invoice 770	7,442.50		7,442.50
			<b>Balance</b>	<b>63,732.50</b>

**Deborah Williamson**  
 Dykema Gossett PLLC  
 112 E. Pecan St.  
 Ste 1800  
 San Antonio, TX 78205

November 02, 2022

**Law Practice of Darrell R. Jones, PLLC**  
 34 E Wedgemere Cir  
 Spring, TX 77381

**Invoice Number: 770**  
 Invoice Period: 10-01-2022 - 10-31-2022

**REMITTANCE COPY**

**RE: Receiver for Barron Petroleum LLC, Barron Energy Corporation and Affiliated Entities**

<b>Fees</b>	7,442.50
<b>Total for this Invoice</b>	7,442.50
<b>Previous Balance</b>	56,290.00

**Matter**

Receiver for Barron Petroleum LLC, Barron Energy Corporation and Affiliated Entities

<b>Balance Due</b>	63,732.50
<b>Total Amount to Pay</b>	<b>63,732.50</b>

**Open Invoices and Credits**

<b>Date</b>	<b>Transaction</b>	<b>Matter</b>	<b>Amount</b>	<b>Applied</b>	<b>Balance</b>
08-02-2022	Invoice 734	Receiver for Barron Petroleum LLC, Barron Energy Corporation and Affiliated Entities	15,372.50		15,372.50
09-03-2022	Invoice 745	Receiver for Barron Petroleum LLC, Barron Energy Corporation and Affiliated Entities	24,472.50		24,472.50
10-03-2022	Invoice 758	Receiver for Barron Petroleum LLC, Barron Energy Corporation and Affiliated Entities	16,445.00		16,445.00
11-02-2022	Invoice 770	Receiver for Barron Petroleum LLC, Barron Energy Corporation and Affiliated Entities	7,442.50		7,442.50
				<b>Balance</b>	<b>63,732.50</b>

Make check payable to the Law Practice of Darrell R. Jones, PLLC.

drj@oilesquire.com  
 (832) 302-5373

December 16, 2022

**Deborah Williamson**  
 Dykema Gossett PLLC  
 112 E. Pecan St.  
 Ste 1800  
 San Antonio, TX 78205

**Invoice Number: 786**  
 Invoice Period: 11-01-2022 - 11-30-2022

Payment Terms: Upon Receipt  
 Make check payable to the Law Practice of Darrell R. Jones, PLLC

**RE: Receiver for Barron Petroleum LLC, Barron Energy Corporation and Affiliated Entities**

**Time Details**

Date	Professional	Task	Hours	Rate	Amount
11-01-2022	Darrell Jones	B130 - Asset Disposition Negotiation of terms and conditions and process required for asset transfer/divestment to Mr. Stetson Hall (Palo Pinto pipeline and associated wells).	1.80	325.00	585.00
11-01-2022	Eric Hillerman	B310 - Claims Administration & Objection Review relevant documents, agreements and correspondence and prep settlement agreement with Pason USA	0.90	325.00	292.50
11-01-2022	Eric Hillerman	B210 - Business Operations Work regarding edits by Pason USA to settlement agreement. work with D. Rushing regarding details of jib amount and payments to Arbelaez.	0.30	325.00	97.50
11-03-2022	Darrell Jones	B210 - Business Operations Client meeting to review and discuss Railroad Commission NOV status and addressing same. Prepare for meeting.	1.30	325.00	422.50
11-03-2022	Darrell Jones	B310 - Claims Administration & Objection Attention to Pason settlement, Shurley matter and Arbalaez.	0.80	325.00	260.00
11-03-2022	Eric Hillerman	B310 - Claims Administration & Objection Work regarding Pason settlement.	0.10	325.00	32.50
11-07-2022	Eric Hillerman	B310 - Claims Administration & Objection Work regarding Pason settlement execution.	0.10	325.00	32.50
11-07-2022	Darrell Jones	B130 - Asset Disposition Prepare for Farmout Agreement hearing on 11/08; review hearing binder materials.	1.90	325.00	617.50
11-07-2022	Darrell Jones	B130 - Asset Disposition Client team meeting to discuss ongoing Railroad Commission issues (numerous) and potential effects on asset dispositions. Review multiple new RRC NOV's and evaluate legal effect on continued operations.	2.30	325.00	747.50
11-07-2022	Darrell Jones	B310 - Claims Administration & Objection Finalize Pason settlement.	0.50	325.00	162.50
11-08-2022	Darrell Jones	B130 - Asset Disposition	1.30	325.00	422.50

11-08-2022	Darrell Jones	B310 - Claims Administration & Objection	1.40	325.00	455.00
Attention to settlement arrangement with Atoka Operating re: Cooke County properties and documentation of same.					
11-08-2022	Darrell Jones	B130 - Asset Disposition	1.60	325.00	520.00
Prepare Closing documents for Underwood Farmout transaction closing.					
11-08-2022	Eric Hillerman	B130 - Asset Disposition	0.50	325.00	162.50
Work regarding sale of non-op interest to Atoka. Work regarding settlement with Pason.					
11-09-2022	Darrell Jones	B130 - Asset Disposition	2.70	325.00	877.50
Continued attention to and preparation of Closing deliverables and receivables (permitting transfers) for Val Verde Farmout.					
11-09-2022	Eric Hillerman	B310 - Claims Administration & Objection	2.70	325.00	877.50
Work regarding deal for sale on non op and settlement of claims with Atoka Operating					
11-10-2022	Darrell Jones	B310 - Claims Administration & Objection	1.20	325.00	390.00
Review of claims settlement and assignment documents re: Atoka properties; analyze client's prior risk exposures.					
11-10-2022	Eric Hillerman	B310 - Claims Administration & Objection	0.20	325.00	65.00
Work regarding new wells being added to Atoka settlement agreement.					
11-11-2022	Darrell Jones	B210 - Business Operations	1.70	325.00	552.50
Review of recent NOV's from railroad Commission and give guidance to client about possible courses of action and impact on marketing process.					
11-11-2022	Eric Hillerman	B210 - Business Operations	0.20	325.00	65.00
Work regarding estate issues regarding owners of SWD agreement and release.					
11-14-2022	Eric Hillerman	B310 - Claims Administration & Objection	0.60	325.00	195.00
Work regarding adding properties to settlement agreement and assignment deal with Atoka. Work regarding related issues involving title descriptions in JOAs.					
11-14-2022	Darrell Jones	B210 - Business Operations	1.70	325.00	552.50
Client team meeting to discuss latest rounds of Railroad Commission issues and impediments. Review of salient case law on RRC orders and approvals.					
11-15-2022	Darrell Jones	B130 - Asset Disposition	2.30	325.00	747.50
Client meeting to discuss developing repudiation messaging from counsel for Underwood. Review pertinent agreements. Meeting with D. Childress, Val Verde Lessors' counsel re: same. Prepare legal analysis of contractual obligations/rights under Farmout Agt with Underwood Group.					
11-15-2022	Eric Hillerman	B130 - Asset Disposition	0.60	325.00	195.00
Work regarding Atoka transaction . Work regarding dispute regarding farmout agreement.					
11-15-2022	Eric Hillerman	B130 - Asset Disposition	0.50	325.00	162.50
Work regarding Underwood farmout disputes.					
11-16-2022	Eric Hillerman	B310 - Claims Administration & Objection	1.60	325.00	520.00
Parmer SWD deal; review estate docs and edit agreement to provide for all interested parties; Atoka Settlement Agreement and Assignment: work regarding closing of deal and final edits and payment issues.					

Date	Professional	Category	Hours	Rate	Amount
11-16-2022	Darrell Jones	B130 - Asset Disposition	2.20	325.00	715.00
Meeting with client to discuss continuing issues for Underwood Farmout Agt repudiation. Attention to separate Atoka closing. Attention to extensive email correspondence between team members re: asset auctions, sales, possible new buyers, and Black Bandana potential transaction.					
11-17-2022	Eric Hillerman	B130 - Asset Disposition	0.30	325.00	97.50
Work regarding dispute regarding farmout with Underwood group and Atoka.					
11-17-2022	Darrell Jones	B130 - Asset Disposition	1.30	325.00	422.50
Attention to developments re: possible repudiation of Farmout Agreement by Underwood group.					
11-21-2022	Eric Hillerman	B130 - Asset Disposition	1.10	325.00	357.50
Work regarding Atoka assignments and related Underwood dispute and TRRC issues.					
11-21-2022	Darrell Jones	B130 - Asset Disposition	4.70	325.00	1,527.50
Numerous meetings and communications with various parties regarding developing repudiation risks re: Farmout Agreement. Extensive email correspondence.					
11-22-2022	Darrell Jones	B130 - Asset Disposition	3.80	325.00	1,235.00
Numerous meetings and communications with various parties regarding developing repudiation risks re: Farmout Agreement. Extensive email correspondence.					
11-22-2022	Darrell Jones	B130 - Asset Disposition	1.80	325.00	585.00
Review and revise client's motions re: pipeline "no ownership interest" motion and motion to enforce Farmout Agreement. Confer with client and co-counsel.					
11-28-2022	Darrell Jones	B210 - Business Operations	1.70	325.00	552.50
Client team meeting to discuss ongoing Railroad Commission issues and impact on various transactions.					
11-29-2022	Darrell Jones	B130 - Asset Disposition	1.40	325.00	455.00
Analysis of client's legal position vis a vis operatorship obligations owed to the Railroad Commission (PPBC pipeline). Emails posing questions and providing assessment of recently discovered Amen Oil transaction documents.					
11-30-2022	Darrell Jones	B130 - Asset Disposition	2.30	325.00	747.50
Review and revise pleading to abandon pipeline and declare no operator obligations.					

**Total** 16,705.00

**Time Summary**

Professional	Hours	Amount
Darrell Jones	41.70	13,552.50
Eric Hillerman	9.70	3,152.50
<b>Total</b>		<b>16,705.00</b>

**Total for this Invoice** 16,705.00

## Client Statement of Account

As of 12-16-2022

<b>Matter</b>		<b>Balance Due</b>
Receiver for Barron Petroleum LLC, Barron Energy Corporation and Affiliated Entities		24,147.50
	<b>Total Amount to Pay</b>	<b>24,147.50</b>

Receiver for Barron Petroleum LLC, Barron Energy Corporation and Affiliated Entities

**Transactions**

Date	Transaction	Applied	Invoice	Amount
11-02-2022	Previous Balance			63,732.50
12-13-2022	Payment Received - Reference 1219			(56,290.00)
12-13-2022	Payment Applied	15,372.50	734	
12-13-2022	Payment Applied	24,472.50	745	
12-13-2022	Payment Applied	16,445.00	758	
12-16-2022	Invoice 786			16,705.00
			<b>Balance</b>	<b>24,147.50</b>

**Open Invoices and Credits**

Date	Transaction	Amount	Applied	Balance
11-02-2022	Invoice 770	7,442.50		7,442.50
12-16-2022	Invoice 786	16,705.00		16,705.00
			<b>Balance</b>	<b>24,147.50</b>

**Deborah Williamson**  
 Dykema Gossett PLLC  
 112 E. Pecan St.  
 Ste 1800  
 San Antonio, TX 78205

December 16, 2022

**Law Practice of Darrell R. Jones, PLLC**  
 34 E Wedgemere Cir  
 Spring, TX 77381

**Invoice Number: 786**

Invoice Period: 11-01-2022 - 11-30-2022

**REMITTANCE COPY**

**RE: Receiver for Barron Petroleum LLC, Barron Energy Corporation and Affiliated Entities**

<b>Fees</b>	16,705.00
<b>Total for this Invoice</b>	16,705.00
<b>Previous Balance</b>	7,442.50

**Matter**

Receiver for Barron Petroleum LLC, Barron Energy Corporation and Affiliated Entities

**Balance Due**

24,147.50

**Total Amount to Pay 24,147.50**

**Open Invoices and Credits**

<b>Date</b>	<b>Transaction</b>	<b>Matter</b>	<b>Amount</b>	<b>Applied</b>	<b>Balance</b>
11-02-2022	Invoice 770	Receiver for Barron Petroleum LLC, Barron Energy Corporation and Affiliated Entities	7,442.50		7,442.50
12-16-2022	Invoice 786	Receiver for Barron Petroleum LLC, Barron Energy Corporation and Affiliated Entities	16,705.00		16,705.00
				<b>Balance</b>	<b>24,147.50</b>

Make check payable to the Law Practice of Darrell R. Jones, PLLC.

drj@oilesquire.com  
(832) 302-5373

January 03, 2023

**Deborah Williamson**  
Dykema Gossett PLLC  
112 E. Pecan St.  
Ste 1800  
San Antonio, TX 78205

**Invoice Number: 796**

Invoice Period: 12-01-2022 - 12-31-2022

Payment Terms: Upon Receipt

Make check payable to the Law Practice of Darrell R. Jones, PLLC

**RE: Receiver for Barron Petroleum LLC, Barron Energy Corporation and Affiliated Entities**

### Time Details

Date	Professional	Task	Hours	Rate	Amount
12-05-2022	Darrell Jones	B210 - Business Operations	1.80	325.00	585.00
		Client meeting to discuss numerous Railroad Commission alleged violations and challenges to Receiver regulatory filings.			
12-05-2022	Darrell Jones	B130 - Asset Disposition	3.40	325.00	1,105.00
		Meetings with Underwood counsel and Val Verde Lessors' counsel to discuss revised farmout deal structure possibilities. Begin preparing new transaction documents. Numerous emails.			
12-06-2022	Darrell Jones	B130 - Asset Disposition	5.60	325.00	1,820.00
		Prepare new JOA (2 alternate forms) for new Underwood transaction. Attention to email correspondence about subject transaction and related matters. Detailed email for Rule 11 agreement to counsel for Underwood and Val Verde Lessors. Complete and transmit detailed email as Rule 11 agreement with Underwood's and Val Verde Lessors' counsel.			
12-07-2022	Eric Hillerman	B130 - Asset Disposition	0.20	325.00	65.00
		Communications with Worth Thornton , Atty for Hinkson group, Scott Robinowitz et al regarding plugging issues.			
12-07-2022	Darrell Jones	B130 - Asset Disposition	3.60	325.00	1,170.00
		Continue work on SDMB JOAs (x2) and Farmout Agreement. Emails with SDMB counsel to pose various issues. Discussions with client re: same.			
12-07-2022	Darrell Jones	B130 - Asset Disposition	1.70	325.00	552.50
		Meeting with client team to discuss most recent regulatory notices (with preparation), NOV's, permit transfers and challenges, as well as newly discovered environmental issues affecting select properties.			
12-08-2022	Eric Hillerman	B130 - Asset Disposition	0.40	325.00	130.00
		Work regarding negotiations with Hinkson group regarding well plugging & abandonment and issues regarding farmout.			
12-08-2022	Darrell Jones	B210 - Business Operations	2.20	325.00	715.00
		Meeting with client to discuss sundry RRC issues and NOV's, impact to operations and property sales. Also, discussion of new pollution release event on surface property with S. Robinowitz and client.			
12-08-2022	Darrell Jones	B130 - Asset Disposition	3.80	325.00	1,235.00
		Continued work on Initial JOA and Farmout Agreement, including negotiations with counsel for Underwood and for Val Verde Lessors.			
12-09-2022	Darrell Jones	B130 - Asset Disposition	5.30	325.00	1,722.50
		Revised draft of Farmout Agreement prepared; prepare new JOA. Numerous emails with counsel for Underwood and Val Verde Lessors to negotiate various issues.			

Date	Professional	Category	Hours	Rate	Amount
12-10-2022	Eric Hillerman	B130 - Asset Disposition	0.50	325.00	162.50
Work regarding farmout agreement terms.					
12-12-2022	Eric Hillerman	B210 - Business Operations	0.30	325.00	97.50
Work regarding Hinkson and third party plugging outfit seeking carbon credit angle on Palo Pinto properties.					
12-12-2022	Darrell Jones	B130 - Asset Disposition	4.30	325.00	1,397.50
Prepare secondary/long-term JOA and review revised documents from counsel for Underwood. Multiple meetings with counsel for Underwood and with counsel for Val Verde lessors.					
12-13-2022	Eric Hillerman	B130 - Asset Disposition	0.80	325.00	260.00
T/c with atty for Hinkson group (mineral owners in Palo Pinto) regarding potential offer by them to have wells taken over and status of properties. Work regarding Farmout agreement and offers of settlement.					
12-13-2022	Darrell Jones	B130 - Asset Disposition	6.90	325.00	2,242.50
Prepare secondary/long-term JOA and review revised documents from counsel for Underwood. Multiple meetings with counsel for Underwood and with counsel for Val Verde lessors.					
12-14-2022	Darrell Jones	B130 - Asset Disposition	6.80	325.00	2,210.00
Final push for document completion and closing with Underwood.					
12-15-2022	Eric Hillerman	B210 - Business Operations	0.30	325.00	97.50
Work regarding Hinkson leases including notices from Texas RRC. Work regarding getting closing signatures on SWD well transaction.					
12-15-2022	Darrell Jones	B130 - Asset Disposition	6.80	325.00	2,210.00
Continued attention to Underwood Farmout documents and emails; meetings with Underwood counsel; meetings with client.					
12-19-2022	Darrell Jones	B210 - Business Operations	6.30	325.00	2,047.50
Client meeting with multiple team members to discuss recent regulatory developments on Val Verde properties, risk management and containment, violations and compliance and other related matters. Multiple phone meetings with S. Robinowitz to direct efforts. Review and analysis of applicable regulations and application to well sites and pits.					
12-20-2022	Darrell Jones	B210 - Business Operations	4.20	325.00	1,365.00
Further attention to recent regulatory developments on Val Verde properties, risk management and containment, violations and compliance and other related matters. Review and analysis of applicable regulations and application to well sites and pits. Meetings with V. Palmour and operations advisor on open pits and wellbores. Review and annotate Texas OAG brief opposing pipeline abandonment.					
12-23-2022	Darrell Jones	B130 - Asset Disposition	3.20	325.00	1,040.00
Client meeting with litigation team included to discuss and collaborate on abandonment motion for CB Long Pipeline (Railroad Commission). Prepare for meeting and review motion.					
12-31-2022	Darrell Jones	B130 - Asset Disposition	1.10	325.00	357.50
Review responsive brief re: Railroad Commission amicus brief.					

**Total** 22,587.50

**Time Summary**

Professional	Hours	Amount
Darrell Jones	67.00	21,775.00
Eric Hillerman	2.50	812.50
<b>Total</b>		<b>22,587.50</b>

**Expenses**

Expense	Description	Amount
E106 - Online research	American Associate of Professional Landmen online account for research purposes.	171.32
<b>Total Expenses</b>		<b>171.32</b>

**Total for this Invoice** 22,758.82

## Client Statement of Account

As of 01-05-2023

<b>Matter</b>		<b>Balance Due</b>
Receiver for Barron Petroleum LLC, Barron Energy Corporation and Affiliated Entities		46,906.32
	<b>Total Amount to Pay</b>	<b>46,906.32</b>

Receiver for Barron Petroleum LLC, Barron Energy Corporation and Affiliated Entities

**Transactions**

Date	Transaction	Applied	Invoice	Amount
12-16-2022	Previous Balance			24,147.50
01-03-2023	Invoice 796			22,758.82
			<b>Balance</b>	<b>46,906.32</b>

**Open Invoices and Credits**

Date	Transaction	Amount	Applied	Balance
11-02-2022	Invoice 770	7,442.50		7,442.50
12-16-2022	Invoice 786	16,705.00		16,705.00
01-03-2023	Invoice 796	22,758.82		22,758.82
			<b>Balance</b>	<b>46,906.32</b>

**Deborah Williamson**  
 Dykema Gossett PLLC  
 112 E. Pecan St.  
 Ste 1800  
 San Antonio, TX 78205

January 03, 2023

**Law Practice of Darrell R. Jones, PLLC**  
 34 E Wedgemere Cir  
 Spring, TX 77381

**Invoice Number: 796**

Invoice Period: 12-01-2022 - 12-31-2022

**REMITTANCE COPY**

**RE: Receiver for Barron Petroleum LLC, Barron Energy Corporation and Affiliated Entities**

<b>Fees</b>	22,587.50
<b>Expenses</b>	171.32
<b>Total for this Invoice</b>	22,758.82
<b>Previous Balance</b>	24,147.50

**Matter**

Receiver for Barron Petroleum LLC, Barron Energy Corporation and Affiliated Entities

**Balance Due**

46,906.32

**Total Amount to Pay**

**46,906.32**

**Open Invoices and Credits**

<b>Date</b>	<b>Transaction</b>	<b>Matter</b>	<b>Amount</b>	<b>Applied</b>	<b>Balance</b>
11-02-2022	Invoice 770	Receiver for Barron Petroleum LLC, Barron Energy Corporation and Affiliated Entities	7,442.50		7,442.50
12-16-2022	Invoice 786	Receiver for Barron Petroleum LLC, Barron Energy Corporation and Affiliated Entities	16,705.00		16,705.00
01-03-2023	Invoice 796	Receiver for Barron Petroleum LLC, Barron Energy Corporation and Affiliated Entities	22,758.82		22,758.82
				<b>Balance</b>	<b>46,906.32</b>

Make check payable to the Law Practice of Darrell R. Jones, PLLC.

**EXHIBIT E-4**



330 North Wabash  
 Suite 3200  
 Chicago, IL 60611  
 Telephone: 312/856-9100  
 Fax: 312/856-1379

November 23, 2022

Heartland Group LLC  
 Deborah D. Williamson, Partner  
 C/o Dykema Gossett PLLC  
 112 E. Pecan Street, Suite 1800  
 San Antonio, TX 78205

**Re: Heartland Group Receivership - Case No. 4-21 cv-1310-0 pending in Northern District of Texas, Fort Worth Division**

For professional services rendered in October 2022

**INVOICE**

Account No.  
 1055286

Invoice No. 001881736

**Professional Fees:**

**Litigation Consulting:**

Shirk, Eric  
 Total Hourly Services:

<u>Hours</u>	<u>Rate</u>	<u>Total</u>
	\$ 450.00	\$ -
<u>0.00</u>		<u>\$ -</u>

**UNITIZED SERVICES:**

Media Storage  
 Server-Based Data Storage  
 Total Unitized Services:

<u>QTY</u>	<u>Rate</u>	<u>Total</u>
8.00	\$ 25.00	\$ 200.00
3146.00	\$ 0.50	\$ 1,573.00
		<u>\$ 1,773.00</u>

SALES TAX

\$ 117.02

**INVOICE TOTAL**

**\$ 1,890.02**

*For billing inquiries, please contact Eric Shirk*

**Re: Heartland Group Receivership**

**UNITIZED SERVICES:**

<u>Date</u>	<u>Event</u>	<u>Qty</u>	<u>Rate</u>	<u>Total</u>	<u>Description</u>
10/31/22	Original Media Storage (vault)	8.00	\$ 25.00	\$ 200.00	Media Storage - October 2022 8 items in our secure vault
10/31/22	Server-based Data Storage	3146.00	\$ 0.50	\$ 1,573.00	Data stored on the Forensic Servers

\$ 1,773.00 TOTAL UNITIZED SERVICES

**CASH DISBURSEMENTS AND EXPENSES**

**Total for Disbursements and Expenses**

\$ - TOTAL EXPENSE

\$ 117.02 Sales Tax

\$ 1,890.02 TOTAL THIS INVOICE

**EXHIBIT E-5**

VICKI PALMOUR CONSULTING LLC

QUARTERLY ACCOUNTING  
(OCTOBER, NOVEMBER, DECEMBER 2022)  
INVOICE # 18015, 18130, 18265

		HOURS	TOTAL BILLED
BT210	VICKI PALMOUR	33.1	\$ 3,310.00
BT210	TAMMY JOBE	7	\$ 700.00
BT210	JENNIFER RIGGINS	8.5	\$ 850.00
BT210	TYNA GOBER	6.75	\$ 675.00
BT210	HOPE ROBERTS	2	\$ 200.00
BT210	AMY AMBURN	<u>0.75</u>	<u>\$ 75.00</u>
	TOTAL REGULATORY	58.1	\$ 5,810.00
BT120	AMY AMBURN	42	\$ 4,200.00
BT120	JENNIFER RIGGINS	<u>2</u>	<u>\$ 200.00</u>
	TOTAL ACCOUNTING	44	\$ 4,400.00
	TOTAL		\$ 10,210.00

# Vicki Palmour Consulting, LLC

PO Box 1925  
Graham Texas 76450

Date	Invoice #
10/31/2022	18015

<b>Bill To</b>
Heartland Receivership Deborah Williamson, Receiver Dykema Law Firm 112 E. Pecan Street, Suite 1800 San Antonio, Texas 78205

<b>Terms</b>
Due on receipt

Quantity	Description	Rate	Amount
	<b>REGULATORY WORK</b>		
0.75	BT210 - TG - 10/13/22 - P-18 on Parmer SWD # 1	100.00	75.00
2	BT210 - TJ - 10/13/22 - Prepare and File PR's for August on ArcoOil; Leading Edge; Barron Petroleum	100.00	200.00
1	BT210 - VP - 10/17/22 - Conference Call with Danielle, Deborah, Scott, Darrell	100.00	100.00
1	BT210 - VP - 10/24/22 - Phone Conference with Danielle, Deborah, Scott, Darrell	100.00	100.00
0.5	BT210 - JR - 10/25/22 - Prepare and File H-10 on Parmer SWD # 1 (Barron)	100.00	50.00
0.5	BT210 - JR - 10/25/22 - Prepare and File H-10 on Whittenburg # 5 (LE)	100.00	50.00
0.5	BT210 - JR - 10/25/22 - Prepare and File H-10 on J & J Waggoner # 51 (LE)	100.00	50.00
0.5	BT210 - JR - 10/25/22 - Prepare and File H-10 on Burnett # 14 (LE)	100.00	50.00
0.5	BT210 - JR - 10/25/22 - Prepare and File H-10 on T J & J L Waggoner C # 7A (LE)	100.00	50.00
0.5	BT210 - JR - 10/25/22 - Prepare and File H-10 on T J & J L Waggoner C # 13 (LE)	100.00	50.00
0.5	BT210 - JR - 10/25/22 - Prepare and File H-10 on T J & J L Waggoner C # 26 (LE)	100.00	50.00
0.5	BT210 - JR - 10/25/22 - Prepare and File H-10 on T J & J L Waggoner C # 29 (LE)	100.00	50.00
0.5	BT210 - JR - 10/25/22 - Prepare and File H-10 on T J & J L Waggoner # 12 (LE)	100.00	50.00
0.5	BT210 - JR - 10/25/22 - Prepare and File H-10 on Martin Stuard # 4 (Arco)	100.00	50.00
0.5	BT210 - JR - 10/25/22 - Prepare and File H-10 on T L Burnett A # 35 (Arco)	100.00	50.00

<b>Total</b>
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# Vicki Palmour Consulting, LLC

PO Box 1925  
Graham Texas 76450

Date	Invoice #
10/31/2022	18015

<b>Bill To</b>
Heartland Receivership Deborah Williamson, Receiver Dykema Law Firm 112 E. Pecan Street, Suite 1800 San Antonio, Texas 78205

<b>Terms</b>
Due on receipt

Quantity	Description	Rate	Amount
0.5	BT210 - JR - 10/25/22 - Prepare and File H-10 on T L Burnett A # 42 (Arco)	100.00	50.00
0.5	BT210 - JR - 10/26/22 - Prepare and File H-10 on T J & J L Waggoner # 27 (Arco)	100.00	50.00
0.5	BT210 - JR - 10/26/22 - Prepare and File H-10 on J & J Waggoner "B" # 5 (Arco)	100.00	50.00
0.5	BT210 - JR - 10/26/22 - Prepare and File H-10 on T J Waggoner "C" # 19 (Arco)	100.00	50.00
0.5	BT210 - JR - 10/26/22 - Prepare and File H-10 on T J Waggoner "C" # 20 (Arco)	100.00	50.00
0.5	BT210 - JR - 10/26/22 - Prepare and File H-10 on T J Waggoner "C" # 22 (Arco)	100.00	50.00
1	BT210 - VP - 10/26/22 - Research, Review all 5 Companies and Update Spreadsheet of P-5 Status, Costs for Filings Requested by RRC, Severance Fees, Etc.	100.00	100.00
5	BT210 - VP - 10/27/22 - Research, Review all 5 Companies and Update Spreadsheet of P-5 Status, Costs for Filings Requested by RRC, Severance Fees, Etc.	100.00	500.00
0.75	BT210 - VP - 10/28/22 - Conference Call with Danielle, Deborah, Scott, Darrell, Eric	100.00	75.00
0.5	BT210 - TJ - 10/27/22 - Correct Barron PR's for August 2022 on Ashley; Modell; Logan; Mandy; Analisa; Tracy; ShelbyLynn; Louann # 18633; Louann # 19100; Kari	100.00	50.00
	<b>ACCOUNTING WORK</b>		
7	BT120 - AA - 10/13/22 - Enter Expenses and Revenue	100.00	700.00
5	BT120 - AA - 10/17/22 - Work on Expenses, Suspense Reports, DOI's, Setting Up DOI for New Owners, Etc for Panther City	100.00	500.00

<b>Total</b>
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# Vicki Palmour Consulting, LLC

PO Box 1925  
Graham Texas 76450

Date	Invoice #
10/31/2022	18015

<b>Bill To</b>
Heartland Receivership Deborah Williamson, Receiver Dykema Law Firm 112 E. Pecan Street, Suite 1800 San Antonio, Texas 78205

<b>Terms</b>
Due on receipt

Quantity	Description	Rate	Amount
6	BT120 - AA - 10/19/22 - Work on Expenses, Suspense Reports, DOI's, Setting Up DOI for New Owners, Etc for Barron	100.00	600.00
3	BT120 - AA - 10/20/22 - JIB Review on Panther	100.00	300.00
1	BT120 - JR - 10/28/22 - Prepare, Upload and File August 2022 Barron Comptroller Natural Gas Tax Report	100.00	100.00
1	BT120 - JR - 10/31/22 - Prepare and File Barron Comptroller of Natural Gas Report for September 2022	100.00	100.00
2	BT120 - AA - 10/31/22 - Work with WolfePak on Barron JIB, Etc	100.00	200.00
	Sales Tax	6.75%	0.00

<b>Total</b>	<b>\$4,550.00</b>
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# Vicki Palmour Consulting, LLC

PO Box 1925  
Graham Texas 76450

Date	Invoice #
11/30/2022	18130

Bill To
Heartland Receivership Deborah Williamson, Receiver Dykema Law Firm 112 E. Pecan Street, Suite 1800 San Antonio, Texas 78205

Terms
Due on receipt

Quantity	Description	Rate	Amount
	<b>REGULATORY WORK</b>		
0.6	BT210 - VP - 11/3/22 - Conference Call with Danielle, Deborah, Scott, Darrell	100.00	60.00
1.5	BT210 - TJ - 11/4/22 - Prepare and File PR's for Dodson Prairie; Panther City; ArcoOil; Leading Edge; Barron	100.00	150.00
0.75	BT210 - VP - 11/7/22 - Conference Call with Danielle, Deborah, Scott, Darrell	100.00	75.00
2	BT210 - VP - 11/7/22 - Research Timeline and Email with Attachments to Deborah for Docket # 10046 on Sahota Lease, Etc.	100.00	200.00
1	BT210 - VP - 11/7/22 - Phone Call, Emails with Laura Valdez on Docket # 10046	100.00	100.00
3	BT210 - VP - 11/8/22 - Review, Prepare P-4's on Sahota Carson 19BU; Sahota Carson 20BU; Sahota # 21692; Sahota # 21693; Sahota # 291628; Sahota # 292077; Soto 16-1 # 091784	100.00	300.00
1	BT210 - VP - 11/10/22 - Reach Out to RRC on P-4 Transfers to Erwin Operating and Bob Hughes, Etc	100.00	100.00
0.5	BT210 - TJ - 11/10/22 - File Corrected PR's for Barron	100.00	50.00
3.5	BT210 - VP - 11/11/22 - Research Status of P-4's from EnergyNet Auction to RRC, Status of Wells, Etc.	100.00	350.00
0.5	BT210 - VP - 11/14/22 - Conference Call with Danielle, Deborah, Scott, Darrell	100.00	50.00
2	BT210 - VP - 11/14/22 - Emails to RRC District Offices and P-5 Department Regarding Status of Any P-4 Holds on PCE Wells to Erwin Operating; Phone Cons with Scott and Danielle, Etc.	100.00	200.00
1	BT210 - VP - 11/15/22 - Phone Conversation with RRC Regarding P-4 Approval on PCE Leases to Erwin Operating	100.00	100.00

<b>Total</b>
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# Vicki Palmour Consulting, LLC

PO Box 1925  
 Graham Texas 76450

Date	Invoice #
11/30/2022	18130

Bill To
Heartland Receivership Deborah Williamson, Receiver Dykema Law Firm 112 E. Pecan Street, Suite 1800 San Antonio, Texas 78205

Terms
Due on receipt

Quantity	Description	Rate	Amount
5	BT210 - TG - 11/15/22 - C1D - Review Wells; Prepare and Submit Acknowledgement of Critical Customer Designation with Attachments to RRC and Electric Provider on Leading Edge Wells	100.00	500.00
0.5	BT210 - TG - 11/17/22 - Prepare and File Parmer SWD P-18	100.00	50.00
0.75	BT210 - VP - 11/28/22 - Phone Con with Deborah, Danielle, Scott, Darrell	100.00	75.00
	ACCOUNTING WORK		
3	BT120 - AA - 11/1/22 - Fix, Repair Invoice Effective Dates, Etc.	100.00	300.00
2.5	BT120 - AA - 11/2/22 - Barron Joint Interest Billing	100.00	250.00
	Sales Tax	6.75%	0.00

<b>Total</b>	<b>\$2,910.00</b>
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# Vicki Palmour Consulting, LLC

PO Box 1925  
Graham Texas 76450

Date	Invoice #
12/31/2022	18265

Bill To
Heartland Receivership Deborah Williamson, Receiver Dykema Law Firm 112 E. Pecan Street, Suite 1800 San Antonio, Texas 78205

Terms
Due on receipt

Quantity	Description	Rate	Amount
	<b>REGULATORY WORK</b>		
1	BT210 - VP - 12/5/22 - Phone Con with Deborah, Danielle, Scott, Darrell	100.00	100.00
2	BT210 - TJ - 12/6/22 - Prepare and File PR's on Barron, Leading Edge and ArcoOil Wells	100.00	200.00
0.75	BT210 - VP - 12/7/22 - Phone Con with Deborah, Danielle, Scott, Darrell	100.00	75.00
2	BT210 - HR -12/8/22 - Prepare P-4 on Sahota # 291628; Sahota # 292077; Soto 16-1 # 091784; Sahota # 21693; Sahota # 21692; Sahota Carson 20BU # 290290; Sahota Carson 19BU # 290398; Email to Deborah, etc.	100.00	200.00
0.5	BT210 - VP - 12/8/22 - Phone Call to RRC Legal Department	100.00	50.00
0.5	BT210 - TJ - 12/12/22 - File Corrected PR's on Barron Wells	100.00	50.00
0.75	BT210 - AA - 12/12/22 - Conference Call with CPA on 1099's for Year End	100.00	75.00
1	BT210 - VP - 12/12/22 - Phone Con with Legal Aide on Barron Sahota Docket # 10046	100.00	100.00
0.5	BT210 - TG - 12/14/22 - Prepare and File Parmer SWD P-18	100.00	50.00
1	BT210 - VP - 12/19/22 - Phone Con with Deborah, Danielle, Scott, Darrell	100.00	100.00
0.75	BT210 - VP - 12/19/22 - Phone Con with Darrell Regarding Regulatory Issues with Crockett County Wells	100.00	75.00
3	BT210 - VP - 12/19/22 - Phone Cons with District RRC, Legal Department RRC Austin Regarding Docket on Barron Sahota Wells	100.00	300.00
0.25	BT210 - VP - 12/19/22 - Phone Con with Scott Regarding Barron Sahota Wells	100.00	25.00
	BT210 - TJ -	0.00	0.00
	<b>ACCOUNTING WORK</b>		

<b>Total</b>
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# Vicki Palmour Consulting, LLC

PO Box 1925  
Graham Texas 76450

Date	Invoice #
12/31/2022	18265

<b>Bill To</b>
Heartland Receivership Deborah Williamson, Receiver Dykema Law Firm 112 E. Pecan Street, Suite 1800 San Antonio, Texas 78205

<b>Terms</b>
Due on receipt

Quantity	Description	Rate	Amount
4	BT120 - AA - 12/6/22 - Prepare Division Orders on Panther City Wells	100.00	400.00
2.5	BT120 - AA - 12/7/22 - Enter Revenue from Barron Wells; Research Tax ID's, Emails, Phone Con with Danielle, Etc	100.00	250.00
3	BT120 - AA - 12/7/22 - File Division Orders on Various Panther City Wells, Etc.	100.00	300.00
4	BT120 - AA - 12/8/22 - Enter Revenue on Panther City Wells	100.00	400.00
	Sales Tax	6.75%	0.00

<b>Total</b>	<b>\$2,750.00</b>
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**EXHIBIT E-6**



**Ahuja & Clark, PLLC**  
 Certified Public Accountants  
 Tax & Accounting • Business Valuation • Business Interruption • Forensic Accounting

## Ahuja & Clark, PLLC

2901 N. Dallas Pkwy  
 Suite 320  
 Plano, TX 75093

**Invoice # 8225.HL**

**Invoice Date: 12/31/2022**

**Due Date: 12/31/2022**

Bill To:

Dykema

Attn: Deborah Williamson

Date	ID	Description	Task	Hours	Amount
10/03/22	TC	Perform research and update Master Investor Analysis schedule to show funds Heartland received, interest Heartland paid, and funds returned by Heartland to investors.	4900	2.20	\$550.00
10/03/22	CB	Drafted status report for Receiver	4900	0.20	\$65.00
10/04/22	TC	Perform research and update Master Investor Analysis schedule to show funds Heartland received, interest Heartland paid, and funds returned by Heartland to investors.	4900	2.70	\$675.00
10/04/22	MA	Call with SEC	3900	0.50	\$162.50
10/05/22	TC	Perform research and update Master Investor Analysis schedule to show funds Heartland received, interest Heartland paid, and funds returned by Heartland to investors.	4900	4.30	\$1,075.00
10/05/22	DS	Review for contributions made by Thomas Banks for Carson Oil	3900	0.30	\$75.00
10/06/22	TC	Perform research and update Master Investor Analysis schedule to show funds Heartland received, interest Heartland paid, and funds returned by Heartland to investors.	4900	4.90	\$1,225.00
10/07/22	TC	Perform research and update Master Investor Analysis schedule to show funds Heartland received, interest Heartland paid, and funds returned by Heartland to investors.	4900	3.30	\$825.00
10/11/22	TC	Perform research and update Master Investor Analysis schedule to show funds Heartland received, interest Heartland paid, and funds returned by Heartland to investors.	4900	4.50	\$1,125.00
10/11/22	JB	Review of K1 list	3900	1.00	\$120.00
10/12/22	TC	Perform research and update Master Investor Analysis schedule to show funds Heartland received, interest Heartland paid, and funds returned by Heartland to investors.	4900	2.80	\$700.00
10/12/22	JB	Reconciliation between investors for Carson Oil (QuickBooks vs. Heartland Portal).	3900	3.20	\$384.00
10/13/22	CB	Identified and scheduled professional services invoices and payments related to Heartland for Receivership attorneys. Matched bank payments to payments in QuickBooks.	4900	7.00	\$2,275.00
10/13/22	TC	Perform research and update Master Investor Analysis schedule to show funds Heartland received, interest Heartland paid, and funds returned by Heartland to investors.	4900	3.00	\$750.00
10/13/22	JB	Preparation of matrix for tracing investors that did not receive K-1s,	3900	5.90	\$708.00
10/13/22	JB	Gathered information regarding professional services payments from various QuickBooks files for Ms. Bremer.	4900	1.40	\$168.00
10/14/22	CB	Pulled invoices and additional information related to professional services for attorneys.	4900	3.20	\$1,040.00
10/14/22	TC	Perform research and update Master Investor Analysis schedule to show funds Heartland received, interest Heartland paid, and funds returned by Heartland to investors.	4900	2.80	\$700.00
10/14/22	JB	Revisions to investor matrix, sent to Receiver and attorney.	3900	4.70	\$564.00

Date	ID	Description	Task	Hours	Amount
10/17/22	CB	Discussed professional services payment analysis and other requests with Ms. Menchaca, Mr. Cohan with Reid Collins, Ms. Rushing and Ms. Ahuja.	4900	0.40	\$130.00
10/17/22	JB	Addition to investor matrix, sent results to Ms. Rushing	3900	0.90	\$108.00
10/17/22	MA	Discussed professional services payment analysis and other requests with Ms. Menchaca, Mr. Cohan with Reid Collins, Ms. Rushing and Ms. Bremer	4900	0.40	\$130.00
10/18/22	TC	Perform research and update Master Investor Analysis schedule to show funds Heartland received, interest Heartland paid, and funds returned by Heartland to investors.	4900	3.20	\$800.00
10/18/22	TC	Prepare status update for call with Receiver	4900	1.00	\$250.00
10/18/22	CB	Receiver update call with Mr. Cecil, Ms. Rushing and Ms. Williamson to discuss new items and status.	4900	0.50	\$162.50
10/18/22	TC	Receiver update call with Ms. Bremer, Ms. Rushing and Receiver regarding status update	4900	0.50	\$125.00
10/18/22	CB	Drafted updated status on tasks to send to Receiver. Communication of pending sales to tax and accounting team and saving related documents	4900	0.50	\$162.50
10/20/22	LD	Preparation of detailed list for Texas Franchise with details.	3900	1.00	\$180.00
10/20/22	SH	3rd quarter data entry and account reconciliations	2900	2.80	\$700.00
10/21/22	LD	Preparation of detailed list for Texas Franchise. Update of all entities' revenue details and payroll for Texas Franchise filing.	3900	2.00	\$360.00
10/24/22	TC	Perform research and update Master Investor Analysis schedule to show funds Heartland received, interest Heartland paid, and funds returned by Heartland to investors.	4900	2.00	\$500.00
10/24/22	SH	3rd quarter review and Standard Fund Accounting Report draft preparation	2900	3.50	\$875.00
10/25/22	LD	Updated states tracker and combined Texas Franchise tax returns and prepared Form 401 for the change of registered agent for the following entities: Alternative office solutions & Encypher bastion, Carson Oil, Heartland Drilling Fund I, Arcooil and Dallas Resources	3900	6.00	\$1,080.00
10/25/22	SH	Revisions to 3rd quarter Standard Fund Accounting Report per additional information received	2900	0.70	\$175.00
10/26/22	TC	Perform research and update Master Investor Analysis schedule to show funds Heartland received, interest Heartland paid, and funds returned by Heartland to investors.	4900	2.80	\$700.00
10/26/22	SH	Finalization of 3rd quarter reports	2900	1.50	\$375.00
10/26/22	TC	Research and identify Heartland investments with Effective Date between 5/1/2020 and 9/12/21 as well as between 6/3/2021 and 9/12/2021.	4900	1.50	\$375.00
10/26/22	CB	Drafted forensic summary for Q3 to send to Receiver.	4900	0.30	\$97.50
10/26/22	LD	Texas Franchise Tax preparation for all the entities - updated form 401 and prepared for all entities, referred SOS files and comptroller website.	3900	6.00	\$1,080.00
10/26/22	SH	Researching documents in Relativity applicable to IRS payroll notices received for Barron Petroleum: Forms 940, 941 for 2019 and 2020	3900	1.00	\$250.00
10/27/22	TC	Complete research and summarize Heartland investments made between 5/1/2020 and 9/12/21 as well as between 6/3/2021 and 9/12/2021.	4900	3.80	\$950.00
10/27/22	JB	Researched Carson Oil Development Fund II LP investor information to support questions on K-1s	3900	1.90	\$228.00
10/27/22	LD	Updated Texas Franchise tax return for Panther City Energy LLC and Dodson Prairie Oil & Gas and created a combined return with Heartland Drilling Fund 1	3900	1.50	\$270.00
10/27/22	DS	Compilation of list for K1s issued for individuals.	3900	1.00	\$250.00
10/28/22	TC	Complete initial review of investor information to calculate outstanding investment balances. Begin to identify fees to advisors and finders for investments.	4900	4.10	\$1,025.00
10/28/22	JB	Additional research on specific investors for Carson Oil Development Fund II LP related to K-1 questions.	3900	1.80	\$216.00
10/28/22	LD	Organization and documentation for Texas Franchise tax filings for the following entities: Dodson Prairie Oil & Gas and Panther City Energy LLC	3900	0.50	\$90.00
10/28/22	MA	Review email regarding K-1's and review differences, review of Power of Attorney	3900	2.30	\$747.50
10/28/22	MA	Leave message for IRS agent	3900	0.30	\$97.50
10/28/22	DS	Analysis of Thomas Black Investment Carson Oil Field Development Fund II LP	3900	0.40	\$100.00
10/31/22	LD	Analyzation of payroll reports, bank statements and Form 941 for the IRS notice received for the federal taxes due. Searched relativity for Forms 941 and 940 for Barron Petroleum LLC	3900	5.30	\$954.00
10/31/22	MA	Barron Petroleum: Review IRS letter - leave message for agent	3900	2.00	\$650.00
10/31/22	MA	Call with Ms. Rushing regarding IRS notice, K-1 differences, and TX Comptroller Power of Attorney	3900	0.20	\$65.00

Date	ID	Description	Task	Hours	Amount
10/31/22	MA	Review investor K-1 differences and send an email to Ms. Rushing and Ms. Williamson	3900	1.00	\$325.00
10/31/22	DS	Continue research of K1 issue related to Thomas Black	3900	0.40	\$100.00
10/31/22	TC	Perform research using information from the Heartland Portal to identify advisor and finder fees for Heartland investments	4900	3.00	\$750.00
11/01/22	TC	Perform research using the Advisor Fee report from the Heartland Portal to identify Advisor fees for each advisor and document results.	4900	1.90	\$475.00
11/01/22	TC	Work on tax project reconciling QuickBooks partner balances to investment balances in the Heartland Portal for Carson Oil Field.	3900	1.50	\$375.00
11/01/22	TC	Receiver update call with A&C team and Ms. Rushing and Receiver regarding status update.	4900	0.90	\$225.00
11/01/22	LD	Searched in Relativity for form 941 and form 940 for the IRS notices received and coordination of POA for Barron Petroleum LLC	3900	1.20	\$216.00
11/01/22	LD	Analyzed documents received via email and looked for sale documents for Dallas Resources Inc.	3900	1.20	\$216.00
11/01/22	MA	Receiver update call with Ms. Rushing, Ms. Williamson, Ms. Bremer, Ms. Huser, and Mr. Cecil to discuss updates and requests.	3900	0.90	\$292.50
11/01/22	SH	Receiver update meeting with Ms. Rushing, Ms. Williamson, Ms. Ahuja, Ms. Bremer, and Mr. Cecil	2900	0.90	\$225.00
11/01/22	CB	Receiver update call with Ms. Rushing, Ms. Williamson, Ms. Ahuja, Ms. Huser, and Mr. Cecil to discuss updates and requests.	4900	0.90	\$292.50
11/01/22	DS	Gathered documents for Dallas Resources sale of property	3900	0.60	\$150.00
11/02/22	TC	Perform research to identify Advisor and Finder fees using information from the Heartland Portal including Advisor Fee report, Advisor & Finder Fee statements, and 1099 tax forms for Advisors and Finders, as well as the A&C Bank schedule. Document research performed and Advisor and Finder fees identified.	4900	4.70	\$1,175.00
11/02/22	LD	Prepared Texas Franchise tax report printed and saved the draft copy for Alternative Office Solutions, Encypher Bastion, LLC and Heartland Drilling Fund I, LP	3900	2.20	\$396.00
11/02/22	LD	Analysis on tax issues regarding Alternative Office Solutions, LLC and Heartland Drilling Fund I, LP	3900	0.50	\$90.00
11/02/22	LD	Heartland Production and Recovery, LLC - analysis of IRS notice received, review prior filings, downloaded, and saved documents	3900	1.00	\$180.00
11/02/22	LD	Analyzed documents and prepared response for the following entities: Heartland Production and Recovery, LLC, Heartland Production and Recover Fund I, LLP and Heartland Production and Recovery Fund II, LLC	3900	0.30	\$54.00
11/02/22	LD	Analyzed documents and prepared cover letter with detailed disclosure for Texas franchise tax reports for the following entities: Heartland Drilling Fund I, LP, Carson Oil Field Development Fund II, LP, Dodson Prairie Oil & Gas LLC, Panther City Energy LLC, The Heartland Group Fund III, LLC, The Heartland Group Ventures, LLC, Heartland Production and Recovery, LLC, Alternative Office Solutions, LLC, Arcooil Corp, Barron Energy Corporation, Dallas Resources Inc, Encypher Bastion, Sahota Capital, LLC, Leading Edge Energy, LLC and Barron Petroleum LLC.	3900	2.50	\$450.00
11/02/22	MA	Review of Franchise Tax Returns	3900	3.00	\$975.00
11/02/22	DS	Review of salary payment entries in QuickBooks, and call with Internal Revenue Service	3900	1.00	\$250.00
11/02/22	GN	Mailing of POA for Barron Petroleum to Dykema office	3900	0.40	\$48.00
11/03/22	SH	List intercompany ownership for Texas Franchise tax	3900	0.50	\$125.00
11/03/22	DS	Understanding the structure of intercompany Ownership for Texas Franchise tax	3900	2.00	\$500.00
11/03/22	LD	Analyzed all the SOS and formation documents saved. Saved Texas franchise tax related documents from SOS, saved in folder and engagement, updated comments for the following entities: Alternative Office Solutions, LLC, Arcooil Corp, Barron Energy Corporation, Carson Oil Field Development Fund II, LP, Dallas Resources Inc, Dodson Prairie Oil & Gas LLC, Encypher Bastion, LLC, Heartland Drilling Fund I, LP and Panther City Energy, LLC	3900	3.70	\$666.00
11/03/22	LD	Updated cover letter for Barron Petroleum, LLC and Leading Edge Energy, LLC	3900	0.30	\$54.00
11/04/22	LD	Carson Oil Field Dev Fund II, LP - Listed all the general partners in the public information report and updated addresses and title.	3900	2.00	\$360.00
11/04/22	LD	Updated the total revenue for Texas Franchise tax return. Analyzed all the SOS and formation documents saved. Saved Texas Franchise tax related documents from SOS, saved in folder and engagement, updated comments. Updated cover letter for the following entities: The Heartland Group Fund III LLC, The Heartland Group Ventures, LLC and Sahota Capital, LLC	3900	1.30	\$234.00
11/07/22	DS	Analysis of combined reporting for Heartland entities.	3900	0.80	\$200.00

Date	ID	Description	Task	Hours	Amount
11/07/22	MA	Analysis of intercompany ownership for Texas Franchise tax	3900	0.80	\$260.00
11/07/22	LD	Listed all the general partners that are entities in the public information report and updated addresses and title. Updated return in the combined reporting for the following entities: Carson Oil Field Development Fund II, LP and Heartland Drilling Fund I, LP.	3900	0.50	\$90.00
11/07/22	LD	Updated combined reporting and prepared Texas franchise tax return for the following entities: The Heartland Group Ventures, LLC, The Heartland Group Fund III, LLC, Encypher Bastion, LLC, Panther City Energy LLC, Dodson Prairie Oil & Gas LLC and Alternative Office Solutions, LLC	3900	1.90	\$342.00
11/08/22	LD	Updated combined reporting and prepared Texas Franchise tax return. Prepared intercompany transactions spread sheet, analyzed general ledger, bank statements for any intercompany eliminations for the following entities: Encypher Bastion, LLC, Alternative Office Solutions, LLC, The Heartland Group Fund III LLC, The Heartland Group Ventures, LLC, Heartland Drilling Fund I, LP, Carson Oil Field Development Fund II, LP, Dodson Prairie Oil & Gas LLC, and Panther City Energy LLC	3900	3.70	\$666.00
11/08/22	MA	Intercompany elimination reporting	3900	1.00	\$325.00
11/08/22	LD	Encypher Bastion, LLC - Changed combined reporting with Alternative office solutions, updated return, updated cover letter	3900	0.50	\$90.00
11/08/22	LD	Changed combined reporting group, updated returns, linked, checked data, updated cover letter for the entities: The Heartland Group Fund III LLC and Panther City Energy LLC	3900	0.50	\$90.00
11/08/22	LD	Updated documentation for the combined reporting change for Panther City Energy LLC	3900	0.90	\$162.00
11/08/22	MA	Call with Ms. Williamson and Ms. Rushing regarding Texas franchise tax reports	3900	0.80	\$260.00
11/08/22	SH	Discussion and analysis of data with Ms. Ahuja on Barron Petroleum Inc financials and deduction options for Texas Franchise tax return	3900	1.00	\$250.00
11/09/22	DS	Review Returns for the following: Heartland Group Fund III - Investigate partner information in Public Information Report Sahota Capital LLC Dallas Resource Inc, Encypher Bastion LLC	3900	4.40	\$1,100.00
11/9/22	CB	Discussion and analysis with Mr. Cecil regarding investor files and advisor fee file.	4900	1.00	\$325.00
11/9/22	TC	Discussion and analysis with Ms. Bremer regarding investor tiles and advisor fee file.	4900	1.00	\$250.00
11/09/22	SH	Calculation and review of COGS for Barron Petroleum Texas Franchise Tax return	2900	1.50	\$375.00
11/09/22	LD	Updated work papers, set up engagement binder, saved documents in engagement binder, updated federal tax return to reflect on the Texas Franchise tax return for the following entities: Barron Petroleum LLC and Leading Edge Energy LLC.	3900	3.00	\$540.00
11/09/22	LD	Combined data for Texas franchise tax return for the following entities: Barron Petroleum LLC, Leading Edge Energy LLC, Arcooil Corp and Dallas Resources Inc.	3900	1.50	\$270.00
11/09/22	MA	Review Texas law for unitary and affiliated entities considering Heartland ownership	3900	4.00	\$1,300.00
11/10/22	TC	Summarized results of TIEP analysis and Investor activity and prepared schedules requested by Receiver including Investor Balances, Advisor Fee summaries, and TIEP calculations.	4900	9.00	\$2,250.00
11/10/22	DS	Review Texas Franchise return for Arcooil Corp	3900	1.00	\$250.00
11/10/22	DS	Analysis of guaranteed payment and ordinary loss for Texas Franchise Tax	3900	1.00	\$250.00
11/10/22	MA	Write response for IRS notice for payroll taxes and review support	3900	1.00	\$325.00
11/10/22	MA	Review of Franchise Tax Returns	3900	3.00	\$975.00
11/10/22	DS	Edits made to state tax returns after review	3900	1.20	\$300.00
11/10/22	LD	Printed and saved the combined return and transmittal letter. Updated Partner address for Heartland Group Fund III, LLC	3900	0.60	\$108.00
11/10/22	LD	Analysis of Texas Franchise tax issues for Heartland Group Fund III, LLC	3900	0.50	\$90.00
11/10/22	LD	Printed draft returns with watermark, saved the transmittal letter, released project for the following entities: Dallas Resources Inc., Arcooil Corp, Encypher Bastion, LLC and Sahota Capital, LLC	3900	1.30	\$234.00
11/10/22	DP	Updated the Receiver's name and uploaded the Draft 2022 Texas Franchise tax returns to the Dykema portal for Arcooil Corp, Dallas Resources Inc, Encypher Bastion LLC, Sahota Capital LLC, and The Heartland Group Fund III, LLC	3900	0.50	\$60.00
11/10/22	CB	Review of advisor fee file and pending issues.	4900	0.40	\$130.00
11/11/22	DS	Analysis of Barron Petroleum franchise Tax	3900	0.50	\$125.00
11/11/22	LD	Analyzed WY SOS documents and saved them to file, requirements to file WY annual report for the entity and communicated for Barron Energy Corporation	3900	1.00	\$180.00

Date	ID	Description	Task	Hours	Amount
11/11/22	LD	Called the state board for the CA notices received for Heartland Production and Recovery LLC	3900	0.10	\$18.00
11/11/22	MA	Review Barron Petroleum general ledger to identify costs on the balance sheet; investigate cost of goods sold for Texas Franchise Tax	3900	3.50	\$1,137.50
11/11/22	MA	Call with Ms. Williamson and Ms. Huser regarding Arcooil COGS	3900	0.50	\$162.50
11/11/22	SH	Researching applicable COGS expenditures in the General Ledger and bank account activity for Barron Petroleum; call with Ms. Williamson and Ms. Ahuja to discuss findings	3900	4.50	\$1,125.00
11/11/22	DP	Creation of mailing copies of the 2022 Texas Franchise Reports for The Heartland Group Fund III, LLC, Arcooil Corp, Encypher Bastion, LLC, Dallas Resources Inc, Sahota Capital, LLC	3900	0.50	\$60.00
11/14/22	TC	Review investor balances developed to ensure reasonableness; performed research using Heartland QuickBooks to identify investor balance information to compare to investor schedules developed.	4900	3.10	\$775.00
11/14/22	TC	Call Ms. Bremer, Ms. Rushing and Receiver regarding investor schedules requested by the Receiver.	4900	1.30	\$325.00
11/14/22	MA	Instructions for Texas Franchise, email to Ms. Pai, review penalty for payments for greater than \$10,000	3900	3.00	\$975.00
11/14/22	CB	Review of detailed investor and TIEP files and addition of summary information. (24 minutes). Call with Ms. Rushing, Mr. Cecil and Ms. Williams to discuss investor and related files (78 minutes)	4900	1.70	\$552.50
11/14/22	LD	Call with CA SOS, saved CA SOS documents and analyzed the notices for Heartland Production and Recovery LLC	3900	2.70	\$486.00
11/14/22	LD	Review of Heartland Production and Recovery notices	3900	0.70	\$126.00
11/14/22	SH	Data analysis and discussion regarding potential non-equity investor balances recorded in QuickBooks	2900	0.40	\$100.00
11/15/22	TC	Begin to update investor schedules based on comments from Receiver.	4900	2.00	\$500.00
11/15/22	LD	Analyzed all the sales documents and saved in the folders. Prepared spreadsheet with the available sale for real estate documents for Dallas Resources, Inc.	3900	2.70	\$486.00
11/15/22	LD	Barron Energy Corporation - Called the WY SOS and checked for the filing requirements and the details to reinstate the entity and file the annual report	3900	0.50	\$90.00
11/15/22	LD	Called the CA - SOS, checked for the notice received and updated the spreadsheet for Heartland Production and Recovery LLC	3900	0.50	\$90.00
11/16/22	CB	Receiver update call with Ms. Rushing, Ms. Williamson, Mr. Cecil. Ms. Ahuja and Ms. Huser to discuss tax related questions and to discuss claims process	4900	0.80	\$260.00
11/16/22	TC	Receiver update call with Ms. Ahuja, Ms. Bremer, Ms. Huser, Ms. Rushing and Receiver regarding procedures to process investor claims.	4900	0.80	\$200.00
11/16/22	LD	Called the DE SOS, checked for the reinstatement and filing requirements. Updated tracker with all the details for the following entities: Heartland Production and Recovery LLC, Heartland Production and Recovery Fund I, LLC and Heartland Production Fund II, LLC	3900	1.30	\$234.00
11/16/22	LD	Referred documents, prepared WY state annual report, reinstatement form and saved in the folder for Barron Energy Corporation.	3900	1.70	\$306.00
11/16/22	LD	Updated the notice tracker with all the details, actions to be performed and linked notices and work papers for Heartland Production and Recovery LLC and Barron Energy Corporation	3900	1.00	\$180.00
11/16/22	MA	Receiver update call with Ms. Rushing, Ms. Williamson, Mr. Cecil, Ms. Huser and Ms. Bremer regarding claims process, tax returns (48 mins), discussion with Ms. Huser regarding estimated taxes (12 min)	3900	1.00	\$325.00
11/16/22	SH	Receiver update conference call with Ms. Williamson, Ms. Rushing, Ms. Ahuja, Ms. Bremer, and Mr. Cecil to discuss plan for distributions of funds to investors	2900	0.80	\$200.00
11/17/22	TC	Begin tracing TIEP payments made by Heartland to TIEP investors using Heartland QuickBooks journal entries, A&C Bank schedule, and Heartland payroll reports.	4900	3.30	\$825.00
11/17/22	LD	Updated Appendix 1 and statement 1 to attach to the annual report for Barron Energy Corporation.	3900	1.00	\$180.00
11/17/22	LD	Checked various documents, saved all the notices received and different files received in email to the respective folders after going through the documents. Analyzed the aircraft appraisal document for Dallas Resource Inc.	3900	0.50	\$90.00
11/17/22	LD	Saved all the notices received and different files received in email to the respective folders after going through the documents for Barron Petroleum and Arcooil Corp.	3900	0.80	\$144.00
11/17/22	DS	Review spreadsheet provided by Mr. Cecil & Send the Partner information spreadsheet to Ms. Ahuja For Heartland Drilling Fund I, LP & Carson Oil Field Development Fund II, LP	3900	1.20	\$300.00

Date	ID	Description	Task	Hours	Amount
11/17/22	SH	Asset tracing to allocate sale proceeds to ownership entity for estimated tax calculations	2900	1.50	\$375.00
11/18/22	TC	Perform research requested by Receiver regarding payment received by Heartland from advisor but was not credited to investor.	4900	1.30	\$325.00
11/18/22	CB	Researched bank records and reviewed wire information forwarded from SEC related to pending status of investor.	4900	0.30	\$97.50
11/18/22	SH	Continued Asset sale/research on allocation based on reported ownership; related discussion with Ms. Ahuja	2900	2.00	\$500.00
11/21/22	TC	Perform TIEP payment tracing to verify payments made by Heartland to TIEP investors.	4900	5.60	\$1,400.00
11/22/22	TC	Perform TIEP payment tracing to verify payments made by Heartland to TIEP investors.	4900	2.80	\$700.00
11/22/22	LD	Prepared letter to the CA state for the notices received, saved all the files to attach to the letter. Referred all the related files for Heartland production and recovery LLC	3900	0.50	\$90.00
11/22/22	LD	Prepared Letter to the DE state board with reason for not completing the DE state return and request for waiver. For Heartland Production and Recovery LLC, Heartland Production Recovery Fund LLC and Heartland Production Recovery Fund II, LLC	3900	0.70	\$126.00
11/22/22	LD	Prepared Letter to the DE state board with reason for not completing the DE state return and request for waiver for Heartland Production and Recovery Fund I LLC	3900	0.30	\$54.00
11/22/22	LD	Prepared letter to the state board of WY with reason for not filing the WY annual report and request for Waiver for Barron Energy Corporation	3900	0.50	\$90.00
11/22/22	MA	Response to California state, review letter and attachments.	3900	2.00	\$650.00
11/23/22	LD	Updated letter to the state board of WY with reason for not filing the WY annual report and request for waiver. Looked for bank accounts updated annual report for Barron Energy Corporation	3900	0.70	\$126.00
11/23/22	LD	Updated Letter to the DE state board with reason for not completing the DE state return and request for Waiver for Heartland Production and Recovery Fund II LLC	3900	0.30	\$54.00
11/23/22	LD	Updated Letter to the DE state board with reason for not completing the DE state return and request for waiver for Heartland Production and Recovery Fund III LLC	3900	0.30	\$54.00
11/23/22	LD	Looked into the notice received from state of VA, updated the notices received tracker, called the VA state for The Heartland Group Fund III	3900	0.30	\$54.00
11/23/22	LD	Updated notices received trackers for all the comments related to the notice and the annual fee calculation and the assets for Barron Energy Corporation	3900	0.20	\$36.00
11/28/22	TC	Perform TIEP payment tracing to verify payments made by Heartland to TIEP investors.	4900	5.10	\$1,275.00
11/28/22	MA	Review WY letter, call State for exact fees, calculate tax, edit letter, and send to Receiver's team	3900	3.00	\$975.00
11/28/22	MA	Review DE letter, check penalties online for all 3 PAR entities	3900	1.00	\$325.00
11/29/22	TC	Complete TIEP net balance schedule and summarize results for Receiver call; update status report for Receiver	4900	3.90	\$975.00
11/29/22	TC	Receiver update call with A&C team and Ms. Rushing and Receiver regarding status update including review of updated TIEP net balance analysis	4900	1.00	\$250.00
11/29/22	SH	Updating calculations and allocations for asset sales	2900	2.50	\$625.00
11/29/22	MA	Receiver update call with Ms. Rushing, Ms. Williamson, Mr. Cecil, Ms. Huser regarding gain calculation, TEIP investors.	3900	1.00	\$325.00
11/29/22	SH	Receiver update conference call with Ms. Williamson, Ms. Rushing, Ms. Ahuja, and Mr. Cecil to discuss status of project, end of year planning	2900	1.00	\$250.00
11/30/22	CB	Call with SEC, Ms. Rushing, Ms. Williamson, and Mr. Cecil to discuss investor related matters.	4900	0.50	\$162.50
11/30/22	TC	Review source bank records including Heartland bank statements and checks to verify certain TIEP payments made by Heartland.	4900	2.60	\$650.00
11/30/22	TC	Call with SEC, Ms. Rushing, Ms. Williamson, and Ms. Bremer to discuss investor related matters.	4900	0.50	\$125.00
12/01/22	TC	Begin to review Heartland records to identify the types of records that could assist in the tracing of principal and interest payments from Heartland to TIEP investors. Records include Heartland Excel schedules, payroll reports and bank records	4900	2.00	\$500.00
12/01/22	JB	Search Relativity for further information required regarding TIEP investors.	4900	4.20	\$504.00
12/02/22	JB	Search Relativity for further information required regarding TIEP investors.	4900	5.50	\$660.00
12/05/22	TC	Trace payments to TIEP investors including reviewing support for Heartland lump-sum payments to Mainstar on behalf of TIEP investors dated 9/20/2019 and 10/3/2019	4900	2.30	\$575.00
12/05/22	TC	Perform research and respond to Ms. Rushing's question regarding Advisor Fee support	4900	0.50	\$125.00

Date	ID	Description	Task	Hours	Amount
12/06/22	TC	Trace TIEP interest payments using Heartland bank records	4900	3.60	\$900.00
12/06/22	MA	Review of IRS notice	3900	0.20	\$65.00
12/08/22	TC	Trace principal and interest payments made by Heartland to TIEP investors including analysis of lump-sum payments from Heartland to custodians	4900	6.90	\$1,725.00
12/09/22	SH	Research QuickBooks entries for Heartland Group Fund III investor deposits	2900	0.20	\$50.00
12/12/22	SH	Planning meeting with Ms. Williamson, Ms. Rushing, and Ms. Amburn regarding 1099 preparation for Receivership entities	2900	0.50	\$125.00
12/12/22	MA	Letter for Carson Oil Field Development Fund IRS Notice, POA	3900	1.40	\$455.00
12/14/22	TC	Perform research and prepare reconciliation schedule to illustrate duplicate payments made by Heartland to certain TIEP investors	4900	3.10	\$775.00
12/14/22	CB	Receiver update call: Discussion with Ms. Williamson, Ms. Rushing, Mr. Cecil, and Ms. Huser to discuss status and address any questions from Receiver.	4900	0.70	\$227.50
12/14/22	TC	Begin to reconcile QuickBooks Journal Entries for TIEP Subjugation - Principal account to ensure all entries are accounted for in the TIEP investor analysis	4900	1.0	\$250.00
12/14/22	TC	Receiver update call: Discussion with Ms. Williamson, Ms. Rushing, and A&C team to discuss status and address any questions from Receiver.	4900	0.70	\$175.00
12/14/22	SH	Receiver update call: Discussion with Ms. Williamson, Ms. Rushing, Mr. Cecil, and Ms. Bremer to discuss status and address any questions from Receiver.	2900	0.70	\$175.00
12/15/22	TC	Reconcile QB Journal Entries for TIEP Subjugation - Principal account to ensure all entries are accounted for in the TIEP investor analysis	4900	3.70	\$925.00
12/16/22	TC	Reconcile QB Journal Entries for TIEP Subjugation - Principal account to ensure all entries are accounted for in the TIEP investor analysis	4900	6.60	\$1,650.00
12/19/22	SH	Verify transaction data in QuickBooks related to investor activity	2900	0.20	\$50.00
12/20/22	TC	Reconcile QB Journal Entries for TIEP Subjugation - Principal account to ensure all entries are accounted for in the TIEP investor analysis	4900	4.10	\$1,025.00
12/21/22	DP	Drafted response to the IRS and Power of Attorneys for Heartland Production and Recovery, LLC; Heartland Production and Recovery Fund; and Heartland Production and Recovery Fund II.	3900	1.80	\$216.00
12/21/22	TC	Research Heartland investments for David Calzaretta to answer question from Ms. Rushing	4900	0.50	\$125.00
12/21/22	CB	Follow up on various investor questions and review tax notices.	4900	0.50	\$162.50
12/21/22	SH	Review and tracing of investor transactional data in multiple Receivership entity QuickBooks data files	2900	3.00	\$750.00
12/22/22	TC	Perform research using Heartland bank records and payroll records to identify Heartland interest payments to investors	4900	3.50	\$875.00
12/22/22	CB	Reviewed tax response to IRS notice for 2019 Form 1065 tax return for Heartland Production and Recovery, LLC and sent to Receiver.	3900	0.20	\$65.00
12/22/22	SH	Verification of Heartland Production and Recovery QuickBooks file dates	2900	0.20	\$50.00
12/23/22	DP	Review and disburse for signatures the Powers of Attorney for Heartland Production and Recovery, LLC; Heartland Production and Recovery Fund; and Heartland Production and Recovery Fund II.	3900	0.40	\$48.00
12/23/22	TC	Perform research using Heartland bank records and payroll records to identify interest payments to investors	4900	1.30	\$325.00
12/27/22	TC	Prepare status update for Receiver	4900	0.60	\$150.00
12/28/22	CB	Assisted in getting POA finalized, and response letter related to IRS notice letters LTR3463C dated December 14, 2022.	3900	0.40	\$130.00
12/28/22	CB	Drafted and sent update on status of tax, accounting, and forensic tasks.	4900	0.30	\$97.50
12/28/22	SH	Preparation of 4 <sup>th</sup> quarter Receivership accounting	2900	0.80	\$200.00
12/28/22	SH	Preparation of 4 <sup>th</sup> quarter Receivership accounting: research on expenses related to sale of assets	2900	1.00	\$250.00
12/29/22	TC	Perform research to answer questions from Receiver regarding investments relating to Janice and Joe Ryan and Petrolpros	4900	1.30	\$325.00

**Total Fees:** **\$84,543.00**

**Net Balance Due:** **\$84,543.00**

**NOTE:** Total Fees are net of write off fees of \$5,596.60 for internal discussions.



**Ahuja & Clark, PLLC**  
 Certified Public Accountants  
Tax & Accounting • Business Valuation • Business Interruption • Forensic Accounting

**Ahuja & Clark, PLLC**

2901 N. Dallas Pkwy  
 Suite 320  
 Plano, TX 75093

**Invoice # 8225.HL**

**Invoice Date: 12/31/2022**

**Due Date: 12/31/2022**

Bill To:  
 Dykema  
 Attn: Deborah Williamson

**BILLING SUMMARY**

<b>ID</b>	<b>TIMEKEEPER</b>	<b>TITLE</b>	<b>HOURS</b>	<b>RATE</b>	<b>AMOUNT</b>
CB	Carolyn Bremer	Engagement Leader	19.8	\$325.00	\$6,435.00
DP	Dawn Peterson	Associate	3.20	\$120.00	\$384.00
DS	Divya Shetty	CPA	16.20	\$250.00	\$4,375.00
GN	Geneva Newton	Associate	0.40	\$120.00	\$48.00
JB	Jeanne – Marie Blevins	Associate	30.50	\$120.00	\$3,660.00
LD	Linu Dayaran Kandy	Senior Associate	71.70	\$180.00	\$13,198.50
MA	Madhu Ahuja	Engagement Leader	37.80	\$325.00	\$11,667.50
SH	Stacey Huser	Manager	32.70	\$250.00	\$8,175.00
TC	Tony Cecil	CPA/CFE	146.40	\$250.00	\$36,600.00

**TOTAL** **358.70** **\$84,543.00**



**EXHIBIT F-1**

# Deborah D. Williamson

## Member

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## Contact

San Antonio  
210-554-5275  
dwilliamson@dykema.com

## Overview

For more than 30 years, clients have turned to Deborah Williamson for leadership and advice on bankruptcy and restructuring matters. Deborah is a national leader in bankruptcy law, and she leverages her experience and insight to advise clients across industries on counterparty risk, bankruptcy litigation, and asset acquisition.

Deborah is widely recognized as one of the top bankruptcy lawyers in the United States and one of the top lawyers—period—in Texas. She was selected to serve on the American Bankruptcy Institute (ABI) Bankruptcy Reform Commission, received lifetime achievement awards from both ABI and *The San Antonio Business Journal*, and is recognized in legal publications such as *Chambers USA: America's Leading Lawyers for Business*, *The Best Lawyers in America*, and *Super Lawyers*.

In 2016, Deborah authored the second edition of *When Gushers Go Dry, The Essentials of Oil & Gas Bankruptcy* to address new realities in the oil fields, the first guide to oil and gas bankruptcy. She had previously co-authored *Bankruptcy Litigation for the Commercial Litigator*.

Deborah has been named a leader in her field by *Chambers USA* since 2003. She was listed by *Texas Super Lawyers* among the “Top 100 Lawyers in Texas,” the “Top 50 Women Lawyers in Texas,” and the “Top 50 Lawyers in Central Texas” since that honor’s inception. She has also been included in *The Best Lawyers in America*® for more than 20 years.

She has served as co-chair of the Bankruptcy and Insolvency Litigation Committee of the Litigation Section of the American Bar Association and chair of the SBOT Bankruptcy Law Section.

## Areas of client focus

### Practices

Government Reorganization and Restructuring  
Restructuring and Bankruptcy

### Industries

Energy and Natural Resources  
Financial Services  
Loan Workouts, Restructuring, and Bankruptcy  
Oil and Gas

## Experience

### Receivership

Appointed to serve as Receiver in an action brought by the SEC against Heartland Group Ventures and a number of related entities in connection with five fraudulent, unregistered oil and gas offerings.

### Litigation

#### **TXCO Resources Inc. v Peregrine Petroleum, LLC, Adversary Case No. 09-05125-rbk, the United States Bankruptcy Court for the Western District of Texas, San Antonio Division.**

Trial counsel to post confirmation TXCO Resources, Inc., a publicly traded exploration and production (E&P) company in successful prosecution of trade secret misappropriation claims against Peregrine Petroleum, LLC. Following a 41-day trial, the Court awarded judgment in favor of RTXCO (Reorganized through Chapter 11) on its claims for misappropriation of trade secrets and entered a multimillion dollar damage award.

#### ***In re The Heritage Organization, Chapter 11 Bankruptcy Case No. 04-35574, pending in the United States Bankruptcy Court for the Northern District of Texas, Dallas Division***

Dykema is special litigation counsel to the chapter 11 trustee, Dennis Faulkner, in this adversary proceeding. The trustee retained us to prosecute avoidance actions, fraud actions and various D&O actions against the former officers and professionals who worked for The Heritage Organization. In January 2009, Deborah was co-counsel in a two-week trial which ultimately resulted in a Judgment in favor of the Trustee for \$61 million. *Faulkner v. Kornman (In re Heritage Org. L.L.C.)*, 413 B.R. 438 (Bankr. N.D. Tex. 2009)

### Bankruptcy and Restructuring — Energy

#### **In re TXCO Resources Inc., Chapter 11 Bankruptcy Case No. 09-51807, pending in the United States Bankruptcy Court for the Western District of Texas, San Antonio Division**

Lead counsel to an exploration and production company who were Debtors in jointly administered chapter 11 bankruptcy case. Dykema began to assist TXCO's management in negotiations with their lenders beginning in March 2009. Once a commitment for post-petition financing was obtained in an amount sufficient to avoid the need for immediate liquidation, Chapter 11 was filed on May 17, 2009. Dykema played an instrumental role throughout the bankruptcy case, including obtaining approval of the \$32,000,000 in debtor-in-possession financing over numerous objections, putting in place a sale process, introducing potential purchasers, and ultimately negotiating the terms of a sale for approximately \$310,000,000 of significantly all of the assets of debtors, which provided for the payment in full of the creditors' claims with interest and a multi-million dollar return to equity.

#### ***In re Flying J Inc., et al., Chapter 11 Bankruptcy Case No. 08-13384 (MFW), pending in the United States Bankruptcy Court for the District of Delaware***

Counsel to a member of the Official Committee of Unsecured Creditors.

Creditors' Committee counsel in the Fort Worth bankruptcy cases of an international generator and marketer of electricity.

#### ***In re Aloha Airlines, Inc., Case No. 08-00337; Chapter 7 bankruptcy case pending in the United States Bankruptcy Court for the District of Hawaii, Honolulu Division***

We represented a multi-national maintenance, repair and overhaul company in connection with its claims against Aloha Airlines.

**Bankruptcy and Restructuring — Healthcare**

***In re Fort Worth Osteopathic Hospital, Inc., dba Osteopathic Medical Center of Texas, Case No. 05-41513, Chapter 7 bankruptcy cases pending in the United States Bankruptcy Court for the Northern District of Texas, Fort Worth Division***

We represented MBIA Insurance Corporation (“MBIA”) in connection with the default, foreclosure and chapter 7 bankruptcy of the last osteopathic hospital in the state of Texas. MBIA was the insurer of over \$70,000,000 in unsecured bond obligations. This case involved issues related to the bankruptcy of a not-for-profit corporation and related for-profit affiliates, some of whom were co-debtors. Other issues included potential liability of former officers, directors and advisors to the not-for-profit corporations and analysis of potential claims, and defense of a third party claim brought against MBIA ultimately resulting in a dismissal of the claims against MBIA.

Representation of a multi-state nursing and assisted living company in connection with its re-structuring of secured obligations.

**Bankruptcy and Restructuring — Retail**

***In re Hardwood P-G, Inc., Custom Forest Products, Ltd., and Customer Forest Transportation, Inc., Chapter 11 bankruptcy cases jointly administered under Case No. 06-50057, pending in the United States Bankruptcy Court for the Western District of Texas, San Antonio Division***

The Firm was counsel to the secured lender, Webster Business Credit Corp.

Counsel to a Chapter 11 trustee, a non-bank trustee, of an Austin-based e-commerce company and multi-state mortgage originator.

Representation of a Chapter 11 bankruptcy estate in sale and licensing of intellectual property assets.

Creditors' Committee counsel in the Austin bankruptcy case of the parent company of multi-national restaurant chains.

Liquidating Trustee and Creditors' Committee counsel in AgriBioTech, Inc., a Las Vegas bankruptcy case of an international developer and distributor of turf and forage seeds.

Debtor's counsel for Avado Brands, Inc. in the Dallas case of two multi-state restaurant chains.

Debtor's counsel for a multi-state pharmacy franchisee in a pre-packaged bankruptcy.

***Investor Oversight Board (“IOB”) for I.G. Services, Ltd. (“IGS”) and IWG Services, Ltd. (“IWG”) pursuant to the Joint Plan of Liquidation proposed by Len B. Blackwell for IGS and IWG which filed for bankruptcy in the United States Bankruptcy Court for the Western District of Texas, San Antonio Division and in the Grand Court of the Cayman Islands***

We represented the post-confirmation Investment Oversight Board (“IOB”) which consisted of Mexican investors. We advised the IOB with regard to the pursuit of claims and causes of action.

**Bankruptcy and Restructuring — Real Estate**

***In re Villaje Del Rio, Ltd., Case No. 06-50797, Chapter 11 bankruptcy case in the United States Bankruptcy Court for the Western District of Texas, San Antonio Division***

The Firm represented Colina Del Rio, LP in connection with its role as an assignee of a non-recourse note secured by an uncompleted, multi-million dollar, mixed-use development property. Issues involved liability of assignee for alleged claims and causes of action asserted against the original holder of the note in connection with construction of property, including the ability to offset, prohibit or limit rights of secured creditor's credit bid and opposition to attempts by the secured lender to foreclose the property. Representation included defending an appeal to the Fifth Circuit on an issue of first impression. *Village Del Rio, Ltd. v. Colina Del Rio, LP (In re Village Del Rio, Ltd.)*, 283 Fed.Appx. 263 (5th Cir. June 25, 2008).

***In re Joseph D. Milanowski, Case No. 07-13162, Involuntary Chapter 11 bankruptcy case pending in the United States Bankruptcy Court for the District of Nevada***

We were lead counsel in the representation of the Chapter 11 Trustee, Ford Elsaesser in the case of Joseph Milanowski. Mr. Milanowski was a principal in three entities which brokered commercial mortgages and/or acquired commercial properties around the United States. Contingent and liquidated liabilities exceeded \$300,000,000.

Creditors' Committee counsel in the Corpus Christi bankruptcy case of an international distributor of rice.

**Asset Acquisition**

**Dee Howard Aircraft**

Our client, a Singapore-based aviation maintenance company, acquired leasehold interests and assets out of a bankruptcy estate. We assisted our clients in the initial bid proposal, negotiation through auction and closing of this transaction. We also guided our client through the complex regulatory and national-security related requirements.

**Acquisition of Assets from Financially Distressed National Retailer of Computer Equipment and Software**

We assisted our client, an international telecommunications/media company, in its acquisition of certain assets from a financially distressed national retailer of computer equipment and software used in its computer services division. We worked closely with company counsel to evaluate insolvency risk and structure the transaction to reduce the risk to our client.

**Fairchild Aircraft**

Lead counsel for the Buyers in the acquisition of the various assets, including a commuter aircraft manufacturer and airline maintenance, repair and overhaul facility.

***In re Physicians Specialty Hospital of El Paso East, LP, Case No. 07-30633, Chapter 11 bankruptcy case pending in the United States Bankruptcy Court for the Western District of Texas, El Paso Division***

Our client was the purchaser of a hospital in El Paso.

**Fee Examiner**

Professional fee examiner in El Paso Refinery.

**Plan Mediator**

Plan Mediator for Cordillera, a golf resort and development in Colorado.

## Credentials

### Education

- University of Houston Law Center, J.D., *cum laude*, 1981
- The University of Texas at El Paso, B.A., *with honors*, 1977

### Bar Admissions

- Texas, 1982

### Professional Recognition

- Named to *The American Lawyer's* "South Trailblazers" list, 2022
- Named to "Lawdragon 500 Leading U.S. Bankruptcy & Restructuring Lawyers," 2020 and 2022
- Recognized by *San Antonio Magazine* in "San Antonio's Top Attorneys" for Bankruptcy & Workout, 2019-2022
- Recipient of the *San Antonio Business Journal's* 2019 Outstanding Lawyers Award
- Martindale-Hubbell® AV® Preeminent™ [Peer Review Rating](#), 1993-present
- Finalist in Bankruptcy for the "Go-To-Guide," *Texas Lawyer*, 2007 and 2012
- American Bankruptcy Institute, "Lifetime Achievement Award", 2011
- Named "San Antonio Bankruptcy & Creditor-Debtor Rights Lawyer of the Year," *The Best Lawyers In America*®, 2011
- Recognized in *The Best Lawyers in America*® for Bankruptcy and Creditor Debtor Law, Insolvency and Reorganization Law, 1995-Present. Copyright 2015 by Woodward/White, Inc., Aiken, SC
- Recognized in *Texas Super Lawyers*® for Bankruptcy: Business, 2003-Present
- Selected for inclusion in the "Top 50 Women Lawyers in Texas," *Law and Politics Magazine*
- Selected for inclusion in the "Top 50 Women Lawyers in Texas" *Texas Super Lawyers*®
- Selected for inclusion as a "Top Lawyer," *Corporate Counsel*® - *January 2010 Annual Guide*
- Named a Leading Bankruptcy/Restructuring Lawyer by *Chambers USA*, 2003-2022
- Recognized by *S.A. Scene*, as an "Outstanding Women in Law" for Bankruptcy, 2022
- *Euromoney Guide to Leading U.S. Insolvency Lawyers*
- Recognized by *S.A. Scene* in "San Antonio's Best Lawyers" for Bankruptcy
- Recipient of the *Michelle A. Mendez Award of Excellence* for outstanding service to the Bankruptcy Law Section, 2017
- *Strathmore's Who's Who*

## Affiliations

### Professional

- State Bar of Texas, Bankruptcy Law Section, Chair, 2006-2007
- Texas Bar Foundation, Life Fellow
- American College of Bankruptcy, Fellow (1998), Director, and Board of Regents, 2013-present

- American Bankruptcy Institute, President, 1997-1998
- US Mexico Bar Association, Board of Directors, 2008-2013
- American Board of Certification, Treasurer, 2007
- Texas Board of Certification, Bankruptcy Law Commission, Chair, 2003-2006
- American Bar Association Litigation Section, Bankruptcy and Insolvency Litigation Committee, Chair, 2010-2013
- Former Dykema Managing Director
- Dykema Management Advisory Committee

#### **Community**

- San Antonio Public Library Foundation, former Director and Member of the Executive Committee
- Hope for the Future, Board Member, 2015 - Present

#### **Related Employment**

- Managing Director, Cox Smith

**EXHIBIT F-2**

# Jeffrey R. Fine

## Member

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## Contact

Dallas  
214-462-6455  
jfine@dykema.com

## Overview

Jeff Fine is the “go-to” lawyer when financial or business relationships rupture, creditors and other stakeholders seek recoveries, or insolvency becomes an issue.

For creditors, public and private businesses, high net worth individuals, and those working out complex business and financial problems, Jeff brings decades of broad experience to achieve pragmatic solutions. Whether inside or outside the courtroom, he tenaciously works with his clients to solve their problems.

From niche family businesses to large corporations, Jeff has counseled clients in various industries. His forte is helping clients prioritize issues by separating immediate concerns from background noise. He adheres to a straightforward philosophy—stay calm, figure out the problem, explain it to the client, and collaboratively devise a solution. It’s an approach he often takes to deliver successful outcomes in even the most dire of scenarios.

Jeff’s experience is far-reaching. He advises debtors, lenders, creditors, and other stakeholders across the country on a wide range of business disputes and bankruptcy and insolvency issues in diverse settings, including power generation, aviation, oil and gas, and transportation. Matters he has negotiated and litigated include federal equity and state receiverships, loan workouts, complex Chapter 11 cases, trust disputes, defense- and plaintiff-side director and officer fiduciary liability actions, purchase of distressed business assets in and outside of bankruptcy proceedings, and representation of environmental remediation trusts.

A trusted advisor to his partners and colleagues and a leader within the firm, Jeff is Dykema’s assistant general counsel and a former executive committee member. Consistent with our national pro bono pledge, he volunteers his time and knowledge as outside general

## Areas of client focus

### Practices

Private Equity, Venture Capital,  
and Mezzanine Finance  
Restructuring and Bankruptcy  
Government Reorganization and  
Restructuring  
Corporate and Finance

### Industries

Financial Services  
Dental Service Organizations  
(DSO)  
Loan Workouts, Restructuring,  
and Bankruptcy

counsel to several nonprofits, including private schools and houses of worship within the Jewish community and other charitable organizations.

## Experience

- Director and Officer (D&O) representation in fiduciary breach and usurpation of corporate opportunity cases.
- Receiver and trustee representation in federal equity receivership and litigation trust matters.
- Secured creditor representation in contested complex Chapter 11 matters.
- Debtor and lender representation in complex secured loan workouts.
- Representation of buyers of distressed business assets inside and outside of bankruptcy proceedings
- Defense of complex bankruptcy and insolvency related adversary proceedings and litigation.
- Lender representation in the workout and bankruptcies of troubled secured real estate and unsecured consumer loan portfolios involving Chapter 7 and 13 filings, out of court loan modifications, and foreclosures.
- Lender representation in the workout, bankruptcy and/or foreclosure of more than \$1 billion in secured commercial real estate loans in multiple jurisdictions.
- Lead attorney, Unsecured Creditors' Committee in the Texas Rangers Baseball Partners Chapter 11, with 100 percent payout, plus interest to unsecured creditors.
- Lead counsel for QSR and specialty lender servicers in distressed portfolio workouts, foreclosures and bankruptcies.
- Lead counsel to consortium of corporations regarding environmental issues in complex environmental services Chapter 11 cases.
- Lead bankruptcy counsel to large environmental trusts.
- Lead counsel to liquidating trust asserting complex breach of multiple duties of loyalty of officers and directors of former Chapter 11 debtors.
- Lead counsel in the successful Chapter 11 reorganization of the second largest vinyl and aluminum window manufacturer in the United States.
- Lead counsel in the successful Chapter 11 reorganization of a VOIP telecommunications company.
- Lead counsel in the successful Chapter 11 reorganization of the largest independent bookstore chain in the Southwest.
- Litigated and successfully settled antitrust claims against more than 18 booksellers, including major publishing houses and a national bookstore chain.
- Team member in the successful Chapter 11 reorganization of a major cargo and charter passenger airline.
- Counsel to airports in more than 25 airline bankruptcies. Lead counsel working in conjunction with the United States Department of Transportation on Passenger Facility Charge litigation on behalf of various airports in airline bankruptcy cases nationwide.
- Nationwide representation of various equipment lessors in complex Chapter 11 cases.
- Nationwide representation of various truck manufacturers in dealer bankruptcy and workout matters.

### **Education**

- Benjamin N. Cardozo School of Law, J.D.
- Columbia University, B.A.

### **Bar Admissions**

- Texas
- New York

### **Professional Recognition**

- Recognized in *The Best Lawyers in America*® for Bankruptcy and Creditor Debtor Rights/Insolvency and Reorganization Law, 2019-Present. Copyright 2015 by Woodward/White, Inc., Aiken, SC
- Named a "Best Lawyer in Dallas" by *D Magazine* for Bankruptcy & Workout, 2012-2020
- Recognized in *Texas Super Lawyers*® for Bankruptcy: Business, Business/Corporate, and Business Litigation, 2012-Present
- Recipient of an AV® Preeminent™ Rating by *Martindale-Hubbell*

### **Affiliations**

#### **Professional**

- American Bar Association, Business Law Section, Business Bankruptcy
- Dallas Bar Association, Business Law Section, Business Bankruptcy
- American Bankruptcy Institute
- Northern District of Texas, Criminal Justice Act Panel

#### **Community**

- Member of a number of nonprofit boards

# Brandy R. Manning

## Member

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### Contact

Dallas  
214-698-7876  
bmanning@dykema.com

### Overview

Brandy offers clients over two decades of commercial trial and appellate experience in the Permian Basin, specifically focusing on the energy industry. She represents producers, service companies, mineral owners, landowners, royalty owners, lessees, lessors, landowners, and alternative energy clients in oil and gas, general business, and ad valorem tax matters. She is board-certified in civil appellate law, and represents clients before administrative bodies, as well as in justice, trial, and appellate courts across Texas and New Mexico.

Brandy has been a founding partner of two Permian Basin-based law firms, and previously worked for the largest regional oil and gas law firm in the U.S., where she represented industry stakeholders in a variety of oil and gas-related litigation and appeals. In addition to her experience in private practice, Brandy worked as a strategic planning analyst for a major oil and gas company, uniquely situating her to represent her clients' interests.

### Experience

- Represented an E&P company in ad valorem tax litigation involving a billion-dollar difference in alleged value.
- Obtained affirmance of the trial court's dismissal on jurisdictional grounds of plaintiffs' wrongful death and survival claims against a large service company.
- Advocated for the reversal of a trial court judgment terminating oil and gas lease with a finding in the client's favor.
- Secured the reversal of the trial court's judgment holding wind energy company liable for a disproportionate share of taxes due under an allocation and abatement agreement.

### Areas of client focus

#### Practices

Litigation  
Commercial Litigation  
Appellate and Critical Motions

#### Industries

Energy and Natural Resources  
Oil and Gas  
Renewable Energy

- Negotiated, drafted, and reviewed industry-standard agreements, including leases, surface use agreements, disposal and water agreements, MSAs, LOIs, PSAs, JOAs, easements, conveyances, and confidentiality agreements.
- Represented stakeholders in preferential rights, lease termination, contract interpretation, trespass, and royalty payment litigation.

## Credentials

### Education

- University of Texas, J.D., 2000
- Texas A&M University, B.B.A., 1994

### Bar Admissions

- Texas
- New Mexico

### Professional Recognition

- Recognized in *Texas Super Lawyers*<sup>®</sup> for Appellate, Energy & Natural Resources, Business Litigation, 2016-Present

# Michael G. Cumming

## Member

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### Contact

Bloomfield Hills  
248-203-0740  
mcumming@dykema.com

### Overview

No disrespect to other tax lawyers, but Mike Cumming's clients actually enjoy talking to him. He's personable, approachable, funny, and can translate complicated tax rules and structures into language his high-end, high-net-worth individuals can easily understand.

As head of the firm's tax practice group, Mike's clients include family offices, C-suite executives, and others with substantial means who want to maximize personal and multi-generational wealth while minimizing taxes. His practice involves estate planning, probate and trust administration, sophisticated tax strategies, business successions, and negotiation of premarital agreements.

Mike excels at restructuring clients' privately owned businesses and estates to preserve assets and reduce tax exposure. Every matter Mike handles poses different challenges, such as ever-changing tax laws, non-traditional families, and unusual assets.

He not only methodically disassembles and reconfigures clients' financial lives but has an uncanny ability to get them excited about implementing the changes.

Although he leads the effort, Mike doesn't work alone. He frequently collaborates with corporate and finance, real estate, and litigation colleagues at Dykema as well as his clients' CPAs, financial advisors, and insurance agents to craft and execute each new plan.

Despite careful planning, disagreements and disputes can arise. When they do, Mike represents individuals, fiduciaries, and estates in will and trust contests and probate litigation, striving to find amicable solutions whenever possible to preserve families and businesses.

### Areas of client focus

#### Practices

Tax  
Estate Planning and  
Administration  
Public Retirement  
Corporate and Finance

## Credentials

### Education

- University of Notre Dame, J.D.
- University of Michigan, B.B.A., with high distinction

### Bar Admissions

- Michigan, 1984

### Professional Recognition

- Recognized in *Chambers High Net Worth Guide* for Michigan, Private Wealth Law, 2020
- Recognized in *The Best Lawyers in America*® for Trusts and Estates, 2003-Present. Copyright 2015 by Woodward/White, Inc., Aiken, SC
- Named a Michigan Leading Lawyer in the areas of Trust, Will & Estate Planning Law by the *Leading Lawyers Network*, 2014-2017. Law Bulletin Publishing Company
- Named a Top Lawyer by *dbusiness Magazine* for Trusts and Estates, 2010-2011, 2013-2014, 2016, 2018
- Recognized in *Michigan Super Lawyers*® for Estate Planning & Probate and Tax, 2006-Present
- Recipient of an AV® Preeminent™ Rating by *Martindale-Hubbell*

## Affiliations

### Professional

- Legal/Financial Network Group of the Community Foundation for Southeastern Michigan, Member
- American College of Trust and Estate Counsel, Fellow
- State Bar of Michigan, Probate and Estate Planning Council, Member, 1991-1997; Michigan and Federal Estate Tax Committee, Chair, 1995-1997; Transfer Taxes Committee, Member, 1998-present; *Michigan Probate and Estate Planning Journal*, Editor, 1992-1993; Amicus Curiae Committee, Chair, 1995-1997; Fees and Compensation Committee, Chair, 1991-1992; *Michigan Probate and Estate Planning Journal*, Associate Editor, 1991-1992; Estates and Protected Individuals Code Legislative Enactment Group, Member, 1995-1997; Section Lobbying Liaison, 1995-1997; Michigan Inheritance Tax Committee, Member, 1990-1992; Ethics Committee, Member, 1991-1992; Standing Committee on Code, Procedure and Rules, Member, 1988-1995; Estates and Protected Individuals Code Article 2 Drafting Subcommittee, Member, 1990-1995; Estate Tax Apportionment Statute Drafting Subcommittee, Member, 1995
- The Financial and Estate Planning Council of Metropolitan Detroit, Member
- Taxation Section of the American Bar Association, Member
- Taxation Section of the State Bar of Michigan, Member
- Michigan Chamber of Commerce, Tax Policy Committee, Member

# Teresa Ereon Giltner

## Member

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### Contact

Dallas  
214-698-7870  
tgiltner@dykema.com

### Overview

To effectively serve her real estate, banking, and corporate finance clients in their most consequential matters, Teresa Ereon Giltner pays meticulous attention to the smallest details while seeing the bigger picture. And she has seen it all during the decades she has provided candid counsel and facilitated countless transactions.

Teresa's experience, insights, and ability to anticipate and address potential problems have made her an invaluable asset for institutional lenders, private equity interests, developers, and others involved in complex commercial real estate and financing matters. She advises clients on complicated real estate acquisitions, leasing, development and finance projects, and associated land-use challenges.

Teresa also assists the bankruptcy and creditors' rights team on real estate, personal property, and corporate finance matters.

Committed to timeless qualities like honesty, loyalty, responsiveness, and respect, Teresa develops and sustains long-term relationships with her clients.

They appreciate her precision when tailoring documents or establishing the structures that protect and advance their interests. But they also value the clarity of her guidance, even if that guidance means changing directions on a project or acquisition.

Teresa is board-certified in commercial real estate law by the Texas Board of Legal Specialization. She has earned not only the trust of her clients but the admiration of her peers, who have consistently recognized her for her professionalism and success in real estate and finance matters.

### Areas of client focus

#### Practices

Real Estate  
Restructuring and Bankruptcy

#### Industries

Financial Services

## Experience

### **Bankruptcy – Regional Homebuilders**

Member of a team representing regional homebuilders in Chapter 11 cases, which allowed the debtors to complete construction on dozens of otherwise unfinished houses, pay down lenders through ordinary course sales of finished houses and sell substantially all of the company's assets through bulk sales of the remaining houses and lots.

### **In re Renaissance Hospital – Grand Prairie, Inc. et al., Bankruptcy Case No. 08-43775-11, pending in the United States Bankruptcy Court for the Northern District of Texas, Ft. Worth Division**

Representation of an equipment lessor/financier.

### **Bankruptcy – Restaurant Chain Acquisition**

Member of a team representing an acquirer of numerous leases/assets and real property through a Chapter 11 proceeding.

### **Gasoline Stations – Acquisitions**

- Acquisition from Shell Oil Products US of 278 of its service stations in Southern California, with a transaction value in excess of \$230 million. Transaction was significant not only because of the dollar amount involved and the number of sites involved, but also because of the significant time constraints.
- Acquisition from USA Petroleum Corporation of over 100 of its service stations in Southern California, Washington and New Mexico, with a transaction value in excess of \$270 million. Transaction was significant not only because of the dollar amount involved and the number of sites involved, but also because of the significant time constraints.

### **Public-Private Partnership Negotiation**

Representation of the City of San Marcos in connection with a public-private partnership for the development of a 250-room hotel and adjacent 80,000 square foot conference facility.

### **East Texas Timber Ranch – Acquisition**

Significant East Texas timber land/ranch acquisition project that included review, research and resolution as to over 300 title exceptions, numerous survey and access issues, timber cutting agreements, lands allocated to the preservation of endangered species, easements, pipelines, mineral development history, and review of current water rights issues. The project was unique due to the nature and history of the property.

### **Texas Land Acquisition and Development**

Texas land acquisition and development project that included all aspects of land acquisition, as well as review and resolution of water rights, title claims and lawsuits, lawsuits affecting title to the property, environmental issues, financing components, and complicated title and local development issues. Project also included coordination of entity formation and tax advice. Project closed in 2007 after approximately eight months of diligence and issue resolution.

### **Retail Leasing**

- Representation of a 500+ store national retailer in connection with store leases nationwide.
- Representation of a 1,000+ location global telecommunications company with retail leases nationwide.

### **Commercial Leasing**

- Representation of landlords in connection with commercial office leases.
- Representation of tenants in connection with commercial office leases including lease negotiations, default (eviction) and lease termination matters.

### **Financings**

- Numerous acquisition and development loans for residential subdivisions for throughout Texas.
- Line of Credit loans for homebuilders ranging in size from \$5 million to \$150 million
- Commercial loans ranging in size from under \$1 million to \$50 million.
- Representation of a private investor as an asset-based lender in a debtor-in-possession financing transaction through a bankruptcy reorganization.
- Representation of a large publicly traded company as a proposed purchaser/lender in a debtor-in-possession financing transaction through a bankruptcy reorganization.

### **Financial Hedging**

- Commercial real estate loans involving financial hedges and related documents.

## **Credentials**

### **Education**

- University of Notre Dame Law School, J.D., 1986
- Grand Valley State University, B.A., 1983

### **Bar Admissions**

- Texas

### **Professional Recognition**

- Recognized in *The Best Lawyers in America*® for Real Estate Law, 2021. Copyright 2015 by Woodward/White, Inc., Aiken, SC
- Martindale-Hubbell® AV® Preeminent™ [Peer Review Rating](#)
- Selected as a "Texas Super Lawyer," 2003, 2009, 2010 and 2011
- CREW San Antonio Eva Rosow Award Recipient—Outstanding Woman in Commercial Real Estate, 2008
- S.A. Scene, "San Antonio's Best Lawyers," 2007-2008

## **Affiliations**

### **Professional**

- Dallas Bar Association
- Texas Board of Law Examiners, Appointed eff. Sept. 1, 2011
- San Antonio Bar Association

### **Community**

- CREW Dallas, President Elect, 2015

- CREW Dallas, Board Member, 2013, 2014
- CREW Dallas, Member, 2009- present
- Catholic Charities of Dallas, Inc., Advisory Board of Directors, 2009-2013
- CREW San Antonio, President, 2007-2008
- Archdiocese of San Antonio, Catholic Charities, Inc., Director, 2004-2008
- Attorneys Serving the Community, 2010-present

# Danielle Rushing Behrends

## Senior Attorney

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### Contact

San Antonio  
210-554-5528  
drushing@dykema.com

### Overview

When clients face bankruptcy and restructuring and receivership matters, Danielle is sensitive to their difficult financial situations and immerses herself as their advocate. She is driven by the opportunity to provide clients with successful solutions to address their complex legal and financial needs.

Clients rely on Danielle for her resourceful, creative, and effective in and out of court restructuring advice. She looks for practical solutions and works to build a strategic plan that aligns with her client's needs. Her experience includes several multi-million dollar businesses, particularly in the oil and gas/energy, retail, national fitness chain, healthcare, and transportation industries, Chapter 11 Trustees, and a federal court-appointed receiver. In particular, she has drafted and argued numerous motions and examined adverse and friendly witnesses in state and federal courts.

Drawing on multiple judicial internships and a clerkship and commercial litigation experience with a civil litigation firm, Danielle provides clients with a 360-degree perspective on navigating the U.S. Bankruptcy Code. Early on, Danielle had the honor and privilege of learning from the Honorable Craig A. Gargotta, (now Chief) United States Bankruptcy Judge for the Western District of Texas, the Honorable Catherine M. Stone, Chief Justice (Ret.) of the Fourth Court of Appeals of Texas, and the Department of Justice's U.S. Trustee Program.

### Experience

**Chapter 11 Debtor Representation**

### Areas of client focus

#### Practices

Corporate and Finance  
Healthcare  
Litigation  
Restructuring and Bankruptcy

#### Industries

Energy and Natural Resources  
Financial Services  
Financial Services Litigation  
Loan Workouts, Restructuring,  
and Bankruptcy

- Counseled Gold's Gym and related entities in the expedited and successful auction, sale, and confirmation processes during the global pandemic, resulting in \$100 million sale and projected 100% payout for creditors and anticipated dividend for equity. In re GGI Holdings, Lead Case No. 20-31318 (Bankr. N.D. Tex.).
- Initiated a sale process for one the largest continuing care retirement communities in the country. In re Henry Ford Village, Inc., Case No. 20-51066 (Bankr. E.D. Mich.).
- Guided client in compliance and sale of land that went into bankruptcy to avoid foreclosure and the mounting costs of litigation related a failed sale process in Los Angeles, California. In re 110 West Properties, LLC, Case No. 19-24048 (Bankr. C.D. Cal.).
- Counseled a privately held oil and gas company with significant acreage in the Bakken region of North Dakota. Helped client run a sale process with several bidders for the debtor's oil and gas assets during global pandemic. In re New Emerald Energy, LLC, Case No. 20-41754 (Bankr. N.D. Tex.).
- Guided oil and gas exploration and production company and affiliate with \$146.5M book value and 38,000 leased acres in Oklahoma through sale and confirmation processes, complicated by numerous pre-petition class-action earthquake lawsuits. In re Red Fork (USA) Investments, Inc., Lead Case No. 18-70116 (Bankr. W.D. Tex.).
- Advised independent oil company, exploration and production company, and power company debtors with state-of-the-art steam flood operations in Kern River Valley, California, and estimated enterprise value of \$175M-\$195M through sale and confirmation processes. In re All American Oil & Gas Incorporated, Lead Case No. 18-52693 (Bankr. W.D. Tex.).

#### **Chapter 7 Debtor Representation**

- Counseled non-profit arts corporation through Chapter 7 bankruptcy, resulting from failed labor negotiations. In re Symphony Society of San Antonio, Case No. 22-50656 (Bankr. W.D. Tex.).

#### **Receivership**

- First chair counsel to federal court-appointed receiver in an action brought by the SEC against 10 entities and 5 individuals in connection with alleged \$122 million oil and gas offering fraud. SEC v. The Heartland Group Ventures, LLC, et al., No. 4:21cv-1310 (N.D. Tex.).

#### **Committee and Trustee Representation**

- Representing Chapter 11 Trustee over former lawyer and law firm in one of largest cases filed in San Antonio. In re Chris Pettit & Associates, P.C. & Christopher John Pettit, Lead Case No. 22-50591 (Bankr. W.D. Tex.).

#### **Creditor Representation**

- Counseling a Fortune 100 technology company in bankruptcy strategy and representation as unsecured and secured creditor.
- Assisting a multinational food-products corporation in bankruptcy strategy and representation as unsecured creditor.
- Counseling a Fortune 50 energy company in bankruptcy strategy and representation as unsecured and secured creditor.
- Advising national small business lender in bankruptcy strategy and representation as secured creditor.

### **Education**

- St. Mary's University School of Law, J.D., 2016, Senior Associate Editor for the St. Mary's Law Journal
- Louisiana State University, B.S., 2013

### **Bar Admissions**

- Texas, 2016

### **Professional Recognition**

- Recipient of the St. Mary's University School of Law Graduate of the Last Decade (GOLD) 10 Under 10 Award, 2022
- Recognized by *S.A. Scene*, as an "Outstanding Women in Law" for Bankruptcy, 2022
- Recognized by *San Antonio Magazine* in "San Antonio's Top Attorneys" for Bankruptcy & Workout, 2019-2022
- Recipient of the American Bar Association 20/20 Partners Rising Young Leader Award, 2021
- Recognized by *S.A. Scene* in "San Antonio's Best Lawyers" for Bankruptcy
- Recognized by *S.A. Scene*, as a "San Antonio Rising Star" for Bankruptcy
- Selected as a member of the Bexar County Women's Bar Foundation's LEAD Academy's 2019 class
- Featured in *San Antonio Woman Magazine* for volunteer pro bono service, 2022
- Featured in *Texas Bar Journal* as Access to Justice Pro Bono Champion, Apr. 2020

### **Affiliations**

#### **Professional**

- Class of 2020-21 LeadershipSBOT
- Texas Bar Foundation, Fellow
- San Antonio Bar Foundation, Fellow Class of 2020
- State Bar of Texas, Member of the State Bar's Minimum Continuing Legal Education Committee, Bankruptcy Section's Young Lawyers Committee, Communications Liaison (2021), Non-Lawyer Outreach Liaison (2020), Women in Law Section, Member, Bankruptcy Section, Member
- San Antonio Bar Association
- San Antonio Young Lawyers Association and Foundation, Director and Board Member (2018-2022)
- Bexar County Women's Bar Association and Foundation, Director (2018), Secretary (2019), Vice President (2020), President-Elect (2021), President; BCWBF LEAD Academy Steering Committee (2022)
- American Bankruptcy Institute; Strength in Diversity Editorial Board
- Larry E. Kelly American Bankruptcy Inn of Court (2015-present)
- William S. Sessions American Inn of Court (2018-2021)
- American Bar Association - ABA Young Lawyers Division Bankruptcy Law Committee Chair (2021-2022)
- Texas Young Lawyers Association
- Texas Bar College
- Phi Kappa Phi

- St. Mary's University Law Alumni Association
- San Antonio Legal Services Association (formerly San Antonio Bar Association's Community Justice Program), Volunteer Pro Bono Attorney
- Texas Rio Grande Legal Aid, Volunteer Pro Bono Attorney

**Community**

- San Antonio Stock Show & Rodeo Auction Committee—Barrow Subcommittee (present)
- San Antonio Stock Show & Rodeo Fajita Corral Committee (2017-2022)
- Junior League of San Antonio's Paving New Paths, benefiting Clarity Child Guidance Center, Chair and Board Member (2022-2023), Assistant Chair (2021-2022)

# Lisa Hendrix Weigel

## Associate

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### Contact

Chicago  
312-627-2296  
lweigel@dykema.com

### Overview

It's common to think that estate planning is all about death, but Lisa Hendrix Weigel disagrees-- it's about life! Whether it's a marriage, a new addition to the family, planning for your company's future, or anything in between, Lisa works with individuals and families to carefully craft a bespoke estate plan tailored to their needs and desires for the future. Lisa takes a personal approach to estate planning: she listens to her clients and learns what is important to them. While other attorneys may simply draft documents, Lisa helps clients build a comprehensive plan that accomplishes their goals and incorporates all aspects of their lives while explaining complex estate planning and tax concepts in a clear and concise manner.

These specialized plans and techniques include preservation and growth of multi-generational wealth, minimization of taxes, and/or charitable giving and philanthropy. Lisa has assisted clients to establish foundations, public charities, and other tax-exempt organizations to ensure clients leave a powerful, lasting legacy for future generations in the communities they serve.

Lisa emphasizes a holistic approach and routinely collaborates with financial advisors, accountants, family office executives, and other key stakeholders to ensure a global perspective to a client's overall financial needs and future planning. As part of this team approach, Lisa also frequently works with other members of Dykema's esteemed tax group. Together, the team assists in transactional corporate matters including taxation advice regarding mergers and acquisitions, restructurings, and flow-through entities. Often, Lisa collaborates with this team to work with entrepreneurs in facilitating the integration of their newly refined business structure holdings or post-liquidity proceeds into their comprehensive estate plans.

Ultimately, when it does come to death, Lisa also works with both individuals and corporate fiduciaries who serve as executors,

### Areas of client focus

#### Practices

Corporate and Finance  
Estate Planning and  
Administration  
Tax

administrators, and/or trustees to ensure smooth, efficient administration of estates and trusts.

## Credentials

### Education

- Loyola University School of Law, J.D., 2013
- Appalachian State University in North Carolina, B.A., *magna cum laude*, 2009, English

### Bar Admissions

- Illinois, 2013

## Affiliations

### Professional

- Member, Chicago Bar Association Trust Law Committee
- Member, Chicago Bar Association YLS Estate Planning Committee
- Member, Chicago Bar Association Federal Taxation Committee
- Member, Chicago Bar Association Probate Practice Committee
- Trustee, Evanston Arts Center Board of Trustees
- Board Member, Center for Disability and Elder Law Young Professionals Board

# Kelly Depew Metz

Associate

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## Contact

San Antonio  
210-554-5880  
kmetz@dykema.com

## Overview

Kelly handles complex transactional real estate matters and zealously advocates on behalf of her clients through each phase of their real estate transactions.

Kelly has a passion for facilitating real estate development in key sectors across a variety of industries and understands the lasting and meaningful impact that mindful real estate development can have on the surrounding community. Whether negotiating new leases for (or purchasing) new headquarters for expanding companies, selling legacy properties for investment groups, negotiating construction contracts, or formalizing development and acquisition loans for commercial, retail, and multifamily housing projects, Kelly brings her high-energy attitude and depth of experience to navigate each transaction with a strategy tailored to each of her client's specific needs.

At Baylor Law School, Kelly served as Managing Executive Editor of the Baylor Law Review. In her first year at Baylor Law, Kelly received the Public Service Award for Most Pro Bono Service Hours and continues to serve the community through numerous pro bono organizations as an integral part of her practice. Baylor Law inducted Kelly into the Order of the Barristers, and selected her for four separate advocacy teams, including moot court and mock trial. Kelly wrote an appellate brief and presented oral arguments in front of the 3rd Court of Appeals in Austin, Texas, and won the 2015 Mack Kidd Administrative Law Moot Court Competition and award for Best Oralist.

In her free time, Kelly enjoys sailing, riding horses, hiking in the Texas hill country, and encouraging anyone who will listen to visit and explore her beloved city of San Antonio.

## Areas of client focus

### Practices

Commercial Leasing  
Real Estate  
Real Estate Acquisitions,  
Dispositions, and Developments  
Real Estate Lending, Finance,  
and Workouts

### Industries

Construction

## Experience

Kelly's representative experience includes:

**Finance.** Represented lenders and borrowers across a combined \$200 million in commercial lending transactions, including the acquisition of real estate, real estate development, and real estate loan refinancing.

**Real Estate Acquisitions.** Negotiated and closed a combined \$300 million in purchases and sales of multifamily, hotel, and investment properties.

**Leasing.** Negotiated a combined 250,000+ square feet of commercial, retail, office, and build-to-suit leases for both landlords and tenants.

**Ranch Sales.** Closed sale of \$45,000,000 ranch comprised of over 3,000 acres located across multiple counties.

**Development.** Represented developers in the sale of mixed-use commercial development property to multiple developers.

**Energy.** Represented municipally owned utility in connection with sale of \$115 million real estate portfolio and sale of solar power farms.

**Construction.** Represented regional hospital in negotiation of AIA contracts for construction of medical facilities, laboratory renovations, and new construction.

## Credentials

### Education

- Baylor Law School, J.D., *cum laude*, 2017
- University of Texas at Austin, B.A., *with honors*, 2014

### Bar Admissions

- Texas, 2017

### Professional Recognition

- Recognized by *S.A. Scene*, as an "Outstanding Woman in Law" for Real Estate, 2022
- Pro Bono Leader for Extraordinary Pro Bono Services, American Bar Association, 2021-2022
- Recognized by *San Antonio Magazine* in "San Antonio's Top Attorneys" for Real Estate, 2021-2022
- Recognized by *S.A. Scene*, as a "San Antonio Rising Star" for Real Estate
- State Bar of Texas Excellence in Appellate Advocacy Award, 2017
- Public Service Award for Most Pro Bono Hours of 1L Class, 2014

## Affiliations

### Professional

- San Antonio Legal Services Association (SALSA), 2017-2022
- Commercial Real Estate Women (CREW) San Antonio, 2022
- San Antonio Legal Services Association (SALSA), 2017-2022
- *San Antonio Magazine*, "Top Attorneys," Real Estate, 2019-2020
- Bexar County Women's Bar Association, 2019 Autumn Affair Sponsorship Assistant Chair, 2018 Autumn Affair Auctions Committee Member
- The Texas Bar Association, Real Estate, Probate & Trust Law Section
- Urban Land Institute
- San Antonio Young Lawyers Association
- Association for Corporate Growth (ACG) of Central Texas
- Junior League of San Antonio Class of 2019-20

### Community

- Baylor Law School Top Gun Mock Trial Competition, Mock Trial Judge
- National Board of Trial Advocacy All Star Bracket Challenge, Mock Trial Judge
- National Board of Trial Advocacy Tournament of Champions, Mock Trial Judge

# Alexandria R. Rahn

## Associate

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### Contact

Dallas  
214-698-7862  
arahn@dykema.com

### Overview

Alexandria R. Rahn is an associate attorney in Dykema's Dallas office, focusing her practice on bankruptcy and restructuring matters.

Alex graduated *cum laude* from Southern Methodist University Dedman School of Law and Cox School of Business with a J.D./M.B.A. in May 2018. She received a B.A. degree from Tulane University in May 2013. While in law school, Alex competed in several interscholastic moot court competitions, served as the Chair of the Executive Counsel of the Board of Advocates, and received the Order of Barristers distinction for her commitment to advocacy. Alex also externed for The Honorable Stacey G.C. Jernigan, Bankruptcy Judge for the Northern District of Texas.

Upon graduating from law school, Alex clerked for The Honorable Elizabeth W. Wagner, Chief Bankruptcy Judge for the Eastern District of Louisiana. As a law clerk, Alex had the opportunity to work closely with Judge Wagner and assist her in presiding over various bankruptcy cases and adversary proceedings.

### Credentials

#### Education

- Southern Methodist University Dedman School of Law, J.D., *cum laude*, 2018
- Southern Methodist University Dedman School of Law, M.B.A, *cum laude*, 2018
- Tulane University, B.A., 2013

#### Bar Admissions

- Texas, 2018

### Areas of client focus

#### Practices

Restructuring and Bankruptcy  
Corporate and Finance

#### Industries

Loan Workouts, Restructuring,  
and Bankruptcy

- Louisiana, 2020

### **Professional Recognition**

- Order of the Barristers

### **Affiliations**

#### **Professional**

- The Honorable John C. Ford American Inn of Court, Member
- State Bar of Texas
- State Bar of Louisiana
- American Bankruptcy Institute, Member
- American Bar Association



**Theresa Dick**  
Business Litigation Paralegal  
201 Townsend Street, Suite 900  
Lansing, MI 48933  
(616) 776-7546  
TDick@dykema.com

Theresa has 15 years of experience as a litigation paralegal, including second chair of 6 successful trials. Her experience includes working on cases related to product liability defense, employment litigation, and business/commercial litigation. She has thorough understanding of the litigation process from beginning to end, and has extensive experience managing document intensive cases. She routinely provides assistance with e-discovery, review and analysis of medical records and deposition transcripts, and helps prepare trial exhibits. In addition, she drafts discovery requests, responses, initial disclosures and subpoenas, and helps with witness interviews.

## Education

- Certified Paralegal, ABA approved, St. Mary's College of Moraga, CA



**Lauren Vasquez**  
Bankruptcy Staff Paralegal  
112 E. Pecan Street, Suite 1800  
San Antonio, Texas 78205  
(210) 554-5574  
LVasquez@dykema.com

Lauren obtained her Paralegal Certificate through the University of Texas of San Antonio and has more than 16 years of experience in the legal field in several diverse areas of law, predominately in Tax/Estate/Probate and Bankruptcy. Her experience includes assisting in the formation process of family and corporate based entities; drafting and executing family trusts and estate plans; managing dependent and independent estate administrations through and outside of state probate courts; and assisting in various aspects in regards to bankruptcy and restructuring matters.



**Victoria Flores**  
Litigation Staff Paralegal  
112 E. Pecan Street, Suite 1800  
San Antonio, Texas 78205  
(210) 554-5465  
VFlores@dykema.com

Victoria obtained her Paralegal Certificate through the University of Texas of San Antonio and has more than 30 years of experience in the legal field in several diverse areas of law, predominately in Litigation, Intellectual Property and Bankruptcy. Her experience includes assisting in litigation from the initial filings to the case conclusion including, drafting pleadings, responding to discovery requests, organizing and indexing document productions, scheduling, calendaring, interfacing with expert witnesses, preparing for and participating in hearings and trials.



**Lynn Tubalinal**

Director of Litigation Support

10 South Wacker Drive, Suite 2300

Chicago, Illinois 60606

(312) 627-2537

[LTubalinal@dykema.com](mailto:LTubalinal@dykema.com)

Lynn has more than 20 years of experience in the legal industry, beginning as a paralegal and transitioning into litigation support in 2008. Her experience in the litigation support field over the last 14 years includes: providing high level of service for case teams, providing standard workflow recommendations for best practices to case teams, providing custom workflow recommendations for special matter handling, providing technical support (including escalation and follow through with software technical support), coordinating and providing training on a variety of legal technology applications, understanding and use of analytics and emerging technology, and vendor management.

### Certifications

- Relativity Certified Administrator
- Relativity Review Management Specialist
- RelativityOne Review Pro
- Brainspace Specialist

### Education

- JD, DePaul University College of Law
- Certificate of Paralegal Studies, Loyola University of Chicago
- BS, Business Administration and Management, DePaul University



**Maryellen Hayes**

E-Discovery Engineer

400 Renaissance Center

Detroit, Michigan 48243

(313) 568-6567

[MHayes@dykema.com](mailto:MHayes@dykema.com)

Maryellen has over 27 years' experience in the Litigation Support field, including 17 years in a major automotive manufacturer legal department and 10 years as a supervisor in various litigation vendors in the Detroit area. Her experience includes working on cases related to product liability and business/commercial litigation. She has an in-depth understanding of the litigation support process, including database searching, reporting, scanning and coding procedures, electronic discovery management and document productions. She has processed and coordinated various large-scale projects of over 1,000,000 documents.

**EXHIBIT F-3**

## Rose L. Romero



Attorney and Counselor at Law

Romero | Kozub  
235 N.E. Loop 820, Suite 310  
Hurst, Texas 76053  
817.616.3067  
817.887.2288 (fax)  
RRomero@rrdklegal.com

Rose Romero, a former Executive Assistant United States Attorney in the Northern District of Texas and Regional Director in the Securities and Exchange Commission's Fort Worth Office, is a Managing Attorney at the Law Offices of Romero | Kozub in the Dallas-Fort Worth Metroplex. She concentrates her practice on white-collar grand jury investigations, SEC examinations and investigations, general state and federal criminal matters and cybersecurity issues. She is a frequent contributor to panels and publications concerning new developments in white-collar issues, securities enforcement matters, and the cybersecurity area

Prior to joining the Law Offices of Romero | Kozub, Rose was a Partner at Thompson & Knight's Dallas Office where she served as the co-chair of Thompson & Knight's cross-practice Data Privacy and CyberSecurity team, and counseled clients on data privacy solutions, cybersecurity regulatory developments, the development of effective cybersecurity compliance programs and incident response plans.

Rose served as the Regional Director for the Fort Worth office of the U.S. Securities and Exchange Commission, where she led the Enforcement and Examination Programs for the Southwestern Region and served on the Enforcement Division's National Leadership Team. Rose directed regulatory examinations of investment advisers and broker-dealers and managed enforcement actions involving violations of the Foreign Corrupt Practices Act, insider trading, accounting and corporate reporting violations, and fraud involving investment advisers, hedge funds, and broker-dealers.

Before her service with the SEC, Rose spent sixteen years prosecuting cases involving all levels of corporate fraud, including financial, healthcare, and mortgage. As the Executive Assistant U.S. Attorney, she oversaw a number of cyber intrusion investigations and prosecutions. She personally tried more than 60 federal criminal cases to favorable jury verdicts and conducted numerous grand jury investigations and prosecutions in conjunction with the Department of Justice's Criminal Division.

Rose has served on special assignments for the Department of Justice, including serving as an advisor and instructor for the Overseas Prosecution Development and Assistance Program in Ecuador, Colombia, Argentina, Brazil, Venezuela, Peru, Honduras, and Mexico. She investigated terrorism cases and frequently appeared before the Foreign Intelligence Surveillance Court.

### Practices Areas

White Collar Criminal Litigation  
Securities Litigation and SEC Enforcement  
Corporate Governance and Internal Investigations  
Data Privacy and CyberSecurity  
Government Litigation  
Government and Regulatory  
Immigration  
Trial

### Education

J.D., 1987, SMU Dedman School of Law  
B.S., 1980, Texas Christian University

### Admissions

Texas  
U.S. Ct. of App., Fifth Circuit  
U.S. Dist. Ct., N. Dist. Texas

### Languages

Spanish

## Rose L. Romero

### Prior Experience

- Partner, Thompson & Knight LLC, 2011–2015
- Regional Director, Securities and Exchange Commission, Fort Worth, Texas, 2006–2011
- Assistant United States Attorney, Northern District of Texas, Fort Worth and Dallas, Texas, 1989–2006
- Assistant District Attorney, Tarrant County District Attorney's Office, Fort Worth, Texas, 1987–1989
- Police Officer, Fort Worth Police Department, Fort Worth, Texas, 1980–1985
- United States Air Force, 1974–1978

### Distinctions/Honors

- Prosecutor of the Year
- Chief Postal Inspectors Award
- Drug Enforcement Administration's Director's Award for Excellence
- Numerous commendations and awards from government agencies, including the Department of Justice, FBI, U.S. Customs Service, and the IRS

### Activities (Memberships/Affiliations)

- Member, State Bar of Texas
- Member, Dallas Bar Association
- Member, Tarrant County Bar Association
- Member, Texas Wall Street Women

### Publications

"Walking the Straight and Narrow: Strategies to Comply with State, Federal, and International Privacy Laws"	October 16, 2014
"Cybersecurity: What Attorneys (and Their Clients) Need to Know"	October 9–10, 2014
"Strategies for Preventing and Prosecuting Cyberstalking or Harassment Crimes"	2014
Client Alert: Spear Phishing Scams Targeting Corporate Executives	June 10, 2014
"What Every Executive Should Know About Cybersecurity"	May 19, 2014
Client Alert: SEC Tells Investment Advisers and Private Equity Firms to Prepare for Cyber Attacks	May 19, 2014

## Rose L. Romero

"The Anatomy of a Data Breach Response: The Steps You Need to Take in the First Hours and Days Following a Breach and Why it is Critical to Get it Right"	May 9, 2014
"Are You Ready?"	February 27, 2014
"Cyber Security in the Retail Industry: Answering a Strategic Threat"	February 19, 2014
"Emerging Hacking Trends Impacting Retailers"	January 29, 2014
Client Alert: Preparing for the Cybersecurity Challenges of 2014	January 21, 2014
"Cyber Crime: Risks and Liabilities to Banks and the Financial Services Industry"	November 14, 2013
"Impact of Cyber Attack – Legal, Prosecution and Risk Management Perspectives"	October 29, 2013
"That Cyber-Attack May Be an Inside Job"	October/November 2013
"Cyber Crime and Incident Round Table"	June 27, 2013
"Cybercrime: Investigations and Litigation"	June 18, 2013
"Foreign Corrupt Practices Act: There is No Turning Back"	May 30, 2013
"The Cyber War on U.S. Companies: Protecting Your Company and Your Data from Cyber Attacks"	April 25, 2013
"Who is Spying & Stealing from You? Protecting your Documents & Secrets Abroad"	March 21, 2013
"What's Hot with the Feds: Update on FCPA, Dodd-Frank Whistleblower, and Tax Fraud"	December 6, 2012
Client Alert: DOJ and SEC Release FCPA Resource Guide that Emphasizes the Need for Updated Compliance Plans	November 20, 2012
"A CyberCrime Primer"	October 11, 2012
"From Twitter to the Global Economy: Changes in the Trade Secret Landscape"	Fall 2012
"Industrial Espionage and Theft of Trade Secrets"	August 1, 2012
"Combating Global Intellectual Property Crimes: Theft of Trade Secrets, Digital Piracy, and Trafficking of Counterfeit Goods"	June 21, 2012
"The Cost of Doing Business: Managing FCPA Risks in Latin America"	April 10, 2012
"Energy Companies Find Profits, Peril in Latin America"	April 9, 2012

## Rose L. Romero

"Corporate Governance: Dilemmas & Challenges"	March 24, 2011
"SEC Perspectives, including New Tools for Identifying and Investigating Enforcement Issues"	February 11, 2011
"Current Trends and SEC Enforcement Initiatives"	February 2011
Foreign Corrupt Practices Act Seminar	Texas 2010
"Developments, Trends and Expectations in Securities Fraud Investigations and Prosecutions"	June 10, 2010
"The FCPA: It's not just another Four Letter Word"	October 16, 2009
SEC Enforcement Developments (panelist), Practicing Law Institute's "SEC Speaks," Washington, D.C.	February 2007

### News

Rose Romero Quoted in <i>The Dallas Morning News</i> on Data Breaches In the News	March 17, 2014
Rose Romero Quoted on CBS on The Cloud In the News	February 17, 2014
Rose Romero Interviewed by KLIF-AM on Bitcoin-Related Fraud In the News	July 30, 2013
Rose Romero Featured in <i>Texas Lawbook</i> on Corporate Cybersecurity In the News	July 17, 2013
Rose Romero and Richard Roper Interviewed by KLIF-AM on Cybersecurity In the News	June 22, 2013
T&K Launches Dedicated Initiative to Help Companies Reduce Cyberrisks, Respond to Data Breaches Press Release	June 18, 2013
Rose Romero Quoted in <i>Dallas Business Journal</i> on Cyber Attacks In the News	June 14, 2013
Rose Romero Interviewed by FOX DFW on Arlington Police Officer Investigation In the News	June 13, 2013
Rose Romero Quoted in <i>The Huffington Post</i> on ATM Cybercrimes In the News	May 10, 2013
Rose Romero Interviewed by MyFOX DFW on	June 15, 2012

## Rose L. Romero

### Immigration Law

#### In the News

T&K Partners Publish Article on FCPA Enforcement in Latin America Press Release	April 17, 2012
Rose Romero Interviewed by <i>Fort Worth Business Press</i> on Health Care Fraud In the News	November 11, 2011
Ricky Raven and Rose Romero Mentioned in <i>Texas Lawyer</i> on New Appointments and Positions In the News	October 17, 2011
Rose Romero Featured in <i>Fort Worth Business Press</i> on Joining T&K In the News	October 10, 2011
Rose Romero Featured in <i>Law360</i> on Joining T&K In the News	September 27, 2011
Former SEC Regional Director Joins T&K Press Release	September 21, 2011

**EXHIBIT F-4**

## Darrell R. Jones

Phone: 832-302-5373; email: drj@oilesquire.com

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### Work Experience

#### ***Law Practice of Darrell R. Jones, PLLC (December 2014 – present)***

- > Solo practitioner serving energy clients across a broad spectrum of legal and commercial consulting needs.
  - Assist clients with matters such as acquisitions and divestitures of producing and non-producing properties, from cash transactions, to joint ventures to acreage trades; negotiating and documenting long-term gathering and processing contracts; documentation and negotiation of typical commodity price hedging transactions; advising clients on the pursuit of assets from insolvent companies, as well as on restructuring matters generally; guiding, negotiating and documenting clients' MSA and similar risk management and insurance programs; and providing guidance and advice to clients on land and leasing matters. Extensive experience with ordinary and specialty midstream and terminal agreements (hydrocarbon/water offtake, terminal access and storage contracts).
  - Current active client base ranges from supermajor company to multiple private equity portfolio companies to large privately held companies and family-owned oil companies.
- > Representative matters include:
  - Co-counsel for Silverback Exploration, LLC's \$855 million divestiture to Centennial Resource Development in 2016.
  - Sole counsel for EnCap Investment, L.P. portfolio company's anchor asset acquisition and subsequent bolt-on acquisitions.
  - Documentation and negotiation of numerous hydrocarbon and produced water disposal midstream commercial contracts, representing E&P operators in some cases and disposal operators in others.
  - Numerous sophisticated acreage trades in the Delaware Basin for a supermajor company, involving customized JOA's and other agreements (ongoing).
  - Outside general counsel to a private equity portfolio company during its out-of-court restructuring of significant midstream contractual liabilities, leading to a successful sales process. This included the documentation and renegotiation of sophisticated long-term midstream agreements for gathering, processing and transportation (2018).

#### ***Senior Legal Counsel, Newfield Exploration Company (January 2008 – March 2014)***

- > Corporate HQ and multi-business unit responsibilities. Reported directly to the General Counsel until 2Q 2013 when department was restructured, then to Deputy General Counsel.
- > Primary responsibility for the structure, documentation and legal negotiation of all significant transactions for the company (other than securities offerings), including acquisitions and divestitures, complex crude oil and natural gas gathering, transportation and marketing arrangements, joint ventures and large-scale operating agreements, and commodity hedging agreements (ISDA & NAESB).
- > Full responsibility for all legal matters pertaining to Texas Gulf Coast, Rocky Mountains (Williston and Uinta Basins) and Appalachian business units, providing support, guidance and judgment for land, asset management and

operations teams. This included documentation and negotiation of typical industry agreements such as sophisticated oil and gas leases, operating agreements, land trades, surface use and water supply agreements, easements and the like, as well as including the management of all litigation and controversy matters.

> Representative matters include:

- Lead attorney/principal negotiator for numerous (>30) A&D transactions totaling several billion dollars in value. Among these matters was Newfield's acquisition of substantially all assets of TXCO Resources, Inc. from bankruptcy.
- Lead lawyer/principal negotiator for 160,000-acre joint venture in the Marcellus Shale, consisting of development and negotiation of custom uniform lease (with surface use provisions) for 1,400+ leases, joint venture agreement and sophisticated operating agreement.
- Co-lead negotiator and lead attorney for multi-billion-dollar long term crude oil sales and refinery expansion agreements with Tesoro Petroleum and HollyFrontier Refining; included development of unique deal structures to accommodate all parties' commercial positions.
- Co-lead of the team that developed Newfield's first counterparty risk management program.
- Successful resolution of numerous actual and threatened lawsuits from landowners, industry partners and the like. I have a proven ability to navigate and manage high-stakes energy litigation skillfully in a variety of contexts.
- Design and legal oversight of entire company's MSA and drilling contracts program.

***Shareholder, Cox Smith, San Antonio, Texas (March 2001 – January 2008)***

- Practice consisted primarily of "wellhead E&P" matters and various asset acquisitions and divestitures. Extensive experience with land title examination, sophisticated oil and gas leasing matters, operating agreements, surface agreements and other common industry arrangements, as well as numerous A&D matters.
- Significant experience with operations contracts (*e.g.* MSAs and drilling contracts).
- Approximately one-third of practice consisted of oil and gas litigation and controversy matters.

Unit Manager, Federal Correctional Institution - Three Rivers, Texas (1992 – 1998); no relevant experience.

Managing Director of Relentless Production & Development, LLC from March 2014 to December 2014. I did not practice law at this start-up E&P company.

**Education and Credentials**

J.D., University of Houston Law Center (December 2000), *cum laude*; licensed to practice in May 2001.

M.S. in Criminal Justice, Northeastern University, Boston, MA (1991).

B.S. in Public Justice, St. Mary's University, San Antonio, TX (1990).

Board Certified in Oil, Gas and Mineral Law, State Bar of Texas (2007).

I am recognized as possessing a solid legal skill set tempered by good judgment, commercial sense and grasp of industry fundamentals. References available from a broad spectrum of professional disciplines.

**Eric A. Hillerman**

7200 Dallas Parkway #0935

Plano, Texas 75024

(c) 918-704-7202

eric@oilesquire.com

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**High level legal and business leader with record of delivering exceptional legal and business results**

-Trustworthy counsel with strategic mind and ability to refine legal issues and place in proper risk management context melding both legal and business experience

-History of leading and elevating performance of both legal and business teams by building culture of execution, teamwork, alignment, and use of technology

-Unique experience in forming and leading highly successful special development teams requiring cooperation and teamwork among engineering, land, regulatory, and business strategy groups

-Exceptionally broad experience in commercial law and litigation including, large acquisitions and divestitures, complex litigation, midstream agreements, firm transportation, master service agreements, regulatory, and title

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**Professional Experience**

**Law Practice of Darrell R. Jones, PLLC**

-Counsel: 3/22-Present

-provide advice and consulting on select oil and gas legal issues

**East Shore Investments LLC:**

-General Counsel: 4/19-Present

-execute all risk management, contracts, legal and land functions for oil and gas investment company

**Newfield Exploration Company (S&P 500 Company):**

-Vice-President Land: 7/16 to 2/19 (until merger with Ecana Corporation now Ovintiv)

- transformed Land department from several independent teams with separate standards, processes, and cultures to one high performing, aligned, and supportive department

- drove enormous upgrade of land data quality and accessibility, land processes, and use of technology across Land and Land Admin organizations

- lead Land department to new level of influence in driving deal flow and streamlining execution and collaboration with both legal and commercial development teams

-Deputy General Counsel: 7/15 to 6/16

-Associate General Counsel: 6/13-6/15

- lead team of all on-shore E&P and A&D lawyers; tenure highlights included multiple billions in A&D, joint venture commitments as well as large midstream dedication agreements

- ultimate manager of all company litigation; tenure included successful arbitrations of major litigation, obtaining dismissal or positive resolution of class action claims, and implementation of goals that significantly reduced company case count

- intimate working relationship with executive leadership, personal recruitment of new lawyers, and accelerated development of young legal talent

**Newfield Exploration Mid-Continent Inc.:**

-Legal Counsel & Assistant Corporate Secretary: 8/06-6/13

- active member of and counsel to mid-continent divisional management team during most accelerated growth period in company history including development of Anadarko and Arkoma basins

- built and lead legal team which managed all legal needs for division including oil and gas operational, A&D, midstream, regulatory, real estate, employment, water management and recycling, and litigation

- participated in company legislative projects including protection of horizontal tax credits and energy litigation reform act

- Newfield Appalachia LLC-directed company legal activities in Pennsylvania primarily relating to multi-state administrative bodies, local regulatory entities, and activist environmental groups

-Oil and Gas Marketing Supervisor (9/09-9/12) and Records Management Supervisor (9/12-6/13):

-provided strategic direction to mid-con oil and gas marketing team of six professionals which included restructuring of long term gas supply agreements and reaching arrangement with oil transporter for special bobtail truck project which drastically reduced oil inventory

-supervised and provided strategic direction to mid-con records management team and staff of 12 records professionals

**Sprouse, Shrader, Smith P.C.**: Shareholder (1996-2006); Associate (1990-1996) multi-state oil and gas practice representing major and large independent energy companies in both litigation and transactional matters; won several significant cases including appeals to the Texas Supreme Court: *Anadarko Petroleum Company v. Thompson*, 94 S.W.3d 550 (Tex. 2002) (lease termination case), *Natural Gas Clearinghouse v. Midgard Energy Company*, 113 S.W. 3d 400 (Tex. App.-Amarillo 2003) (multi-million dollar award relating to a gas purchase contract), *Anadarko Petroleum Company v. Krabbe*, 46 S.W. 3d 308 (Tex. App.- Amarillo 2001) (lease termination case) and, *Taylor v. Brigham Oil & Gas L.P.*, 2002 WL 58423 (Tex. App.- Amarillo 2002) (seismic operations/trespass)

## **Education & Admissions**

Rice University-Jones School of Business: Advanced Management Program

University of Oklahoma: J. D.

Oklahoma State University: B.S. (Guy R. Donnell Scholarship)

State Bar of Texas

Oklahoma Bar Association

## **Industry Activities**

Member of HLMA- industry group of VP level land professionals from select companies (2016-2019)

OKC ADAM (A&D Group)-Speaker October 23rd, 2018

Legal Committee Member for Oklahoma Mid-Continent Oil and Gas Association

Legal Committee Member for Oklahoma Independent Producer's Association

Oklahoma Mineral Law Section

Oil, Gas and Mineral Law Section of Texas Bar Association

Houston Bar Association Energy and Mineral Law Section

## **Other Management and Leadership Experience**

Newfield Benefits Plan Committee (selected by NFX Executive leadership)

Newfield Vision Team (selected by NFX Executive leadership)

Past Chairman of the Board to Better Business Bureau of Amarillo

## **Civic Activities**

USO of Houston: Volunteer-Bush IAH

Volunteer consulting attorney for Patrol Base Abbate (nationwide veteran's organization)

**EXHIBIT F-5**



# Biography



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New York, NY 10017

2929 Allen Parkway, 20th Floor  
Houston, TX 77019-7100  
www.bdo.com

## Eric Shirk

Partner

### EXPERIENCE SUMMARY

Eric Shirk is the National Leader of Digital Forensics and Cyber Investigations in BDO's Forensic Technology Services practice. He has more than 20 years of experience conducting both domestic and international investigations for corporations and their legal counsel in the financial, healthcare and energy industries.

Eric has extensive knowledge and experience assisting clients with investigations involving financial fraud, data breaches, anti-bribery and foreign corruption, whistleblower allegations, intellectual property theft and trademark protection, embezzlement and kickback schemes, litigation intelligence and specialized fact finding.

Experienced in discovery protocols, neutral third party analysis agreements, 26(f) conferences, protective orders, preservation and collection protocols and 30(b)(6) preparations, Eric frequently provides expert witness testimony in both state and federal courts in the areas of intellectual property theft and digital evidence spoliation.

Prior to joining BDO, he was a Managing Director and Technical Consultant for UHY Advisors where he oversaw the firm's digital forensics practice. Eric is the sole inventor for a US Patent for "System and Method for Preserving Electronically Stored Information". This solution is marketed as "Tristan" and allows a layperson to complete a forensic image of a laptop, desktop or server computer.

### PROFESSIONAL AFFILIATIONS

International Society of Forensic Computer Examiners (ISFCE)  
Certified Computer Examiner (CCE)  
Cellebrite Certified Physical Analyst (CCPA)

### EDUCATION

B.S., Computer Information Systems, Missouri State University



## Expert Designations, Depositions and/or Court Testimony

1. The Honorable Sharon Keller, Presiding Judge of the Texas Court of Criminal Appeals, Austin, Travis County, Texas v. Texas Commission on Judicial Conduct
2. Texas Syngas, LLC v. Scott Fraser, Individually and d/b/a/ as Fraser Thermal, LLC and Ze-Gen (Harris County, Texas 127th Judicial District - 2008-05280)
3. M-I, L.L.C. v. Halliburton Energy Services, Inc.; (E.D. Texas-6:07-CV-311)
4. Gartner, Inc. v. Kevin Parih, Jay Riday, Robert Wyman Randolph, Michael Anderson, Amit Singh, Ravi Mahalingam, Henfry Guapo, Stradling Global Sourcing, LLC, Stradling Yocca Carlson & Rauth (C.D. California- 07-cv-2039-PSG)
5. BP America Production Company v. Carlos M. Zaffirini, Sr., Dolores Angelina De La Garza, Clarissa De La Garza, Cristina Lorena Benavides, Servando Roberto Benavides, Delia Hilda Benavides Martinez, Maria Eugenia Benavides Gutierrez, Las Tinajas Minerals, LTD. (Webb County, Texas 49th Judicial District - 2010-cv-f000798-D1)
6. NCI Building Systems, Inc. v. Kelly R. Ginn, Green-Span Profiles, L.P., Green-Span Management, L.L.C., and BKG Investments, L.L.C (Harris County, Texas 11th Judicial District -2009-35831)
7. Seibold v. Camulos Capital L.P., (Court of Chancery of the State of Delaware 5176-CS)
8. The Valspar Corporation v. Thomas A. Van Kuren, (W.D. Pennsylvania-2:12-cv-00095-JFC)
9. La Cuentista II Sales LLC v. First Federal Bank, (Bernalillo County, New Mexico 2nd Judicial District-D-202-CV-2009-07514)
10. Peter D. Kasdin, Ltd., and Peter D. Kasdin v. Regina P. Etherton, and Regina P. Etherton & Associates, LLC (Circuit Court Of Cook County, Il 05-L-9745)
11. Avago Technologies, U.S. Inc., v. Iprtronics Inc., Mellanox Technologies Denmark APS (N.D. California-5:10-cv-02863-EJD-PSG)
12. Amerair Industries of Delaware, LLC v. Industrial Accessories Company, Michael Raftis and John Doe's 1-8 (N.D. Georgia-1:20-cv-01736-SDF)
13. Oliver Luck v. Vincent K. McMahon and Alpha Entertainment LLC (Connecticut-3:20-cv-516-VAB)

**EXHIBIT F-6**

VICKI PALMOUR CONSULTING, LLC

**VICKI PALMOUR**

Has 45 years experience as an oil and gas regulatory consultant. VPC has approximately 100 clients that we currently do work for monthly either for regulatory, accounting or regulatory and accounting needs.

Married

She and her husband own Texas Energy & Equipment LLP, an oil and gas tubular business, importing new pipe as well as buying used casing to drift, test and inspect.

**AMY AMBURN**

Married

Mother of 3 (14 year old and 10 year old twins)

After graduating college worked as a bank auditor before quitting to have children. Has worked for VPC 2-1/2 years. Handles approximately 20 WolfePak accounts

**JENNIFER RIGGINS**

Divorced

Mother of 2 boys (1 in college and 1 in high school)

Attended college. Worked for attorney for 12 years prior to coming to work for VPC. Has worked for VPC for 4-1/2 years. Handles all Comptroller filings, some regulatory work and handles WolfePak accounting for a first purchaser of crude oil.

**TAMMY JOBE**

Married

Mother and grandmother

Has 20 years oil and gas experience. Handles two WolfePak accounts and files all monthly production reports to RRC.

Has worked for VPC for 5-1/2 years.

**TYNA GOBER**

Married

Mother of 4 and grandmother

Has worked in oil industry in some capacity for 20+ years in the Permian Basin (West Texas), including working for some major oil companies. Handles regulatory filings with RRC and SOS. Moved from Midland and went to work for VPC in July 2021.

HOPE ROBERTS

- Hired December 2022 to introductory regulatory position
- Worked as loan secretary
- Married, 2 children

**EXHIBIT F-7**



## **Madhu Ahuja, CPA, ABV, CVA, CFE**

**President**

**Ahuja & Clark, PLLC**

mahuja@ahujaclark.com

(469) 467-4660

Madhu Ahuja is the President and founder of Ahuja & Clark, PLLC and has over 22 years of public accounting, tax and forensic experience. She specializes in complex financial investigations, forensic accounting, business income loss calculations, calculation of economic damages, business valuations and litigation support.

### **EDUCATION**

Master of Science - Management & Administrative Sciences

***The University of Texas at Dallas, Richardson, Texas***

Post Graduate Diploma in Business Administration, Finance

***Institute of Productivity Management, Kanpur, India***

### **CERTIFICATIONS**

Certified Public Accountant (CPA), Texas

Accredited in Business Valuation (ABV)

Certified Valuation Analyst (CVA)

Certified Fraud Examiner (CFE)

### **PROFESSIONAL EXPERIENCE**

Ahuja & Clark, PLLC

2003 - Present

PricewaterhouseCoopers, LLP

1996 - 2002

### **SERVICE EXPERTISE**

- Tracing and characterization of assets, and Fraud Analysis for Receivership
  - Reconstruction of financial records for Court appointed receivers
  - Tracing and reporting on misappropriation of funds
  - Winners and losers analysis
  - Claims management
  - Fraud analysis
- Ponzi analysis Fraud Analysis for Bankruptcy
  - Court appointed accountant by bankruptcy trustee
  - Solvency analysis
  - Fraudulent conveyance
  - Preference analysis
  - Ponzi analysis
- Business Interruption Calculation Covered by Insurance Policy
  - Engaged by insurance companies, insured's and attorneys to calculate business interruption loss



- and extra expense for a covered loss event
  - Completed over 100 Business Interruption Claim Calculations and Reports
  - Assisted with mediation involving business interruption calculation losses
  - Fidelity Claims Loss Calculation Covered by Insurance Policy
  - Forensic Accounting Services
  - Investigation of fraud allegation
  - Monetary loss fraud investigations
- Economic Loss Assessment
  - Economic damage quantification in breach of contract, construction delays and personal injury/death
- Business Valuations
  - Partner buy-outs
  - Medical practices
  - Franchises
  - Minority discount calculation
  - Marital dissolution
  - Gift tax returns & estate taxes
- Advanced Financial Analysis
  - Quality of Earnings
  - Financial Due Diligence
  - Net present value
  - Internal rate of return
  - Financial ratios
  - Cost of capital
  - Discounted cash flow applications
- Audit of Financial Statements
  - Audits of title company for Texas Department of Insurance
  - Audits of nonpublic companies
- Review and Compilation of Financial Statements
  - Preparation of detailed reports, professional presentations, and training
  - Detailed analysis of cash balances and other assets to discover irregularities
  - Understanding of complex financial transactions
- Tax Compliance & Special Reporting
  - Federal compliance, including corporations and foreign entities
  - Multi-state tax
  - State tax apportionment calculations
  - International compliance, including Forms 5471 and IRS amnesty programs
- Tax Research & Planning
  - Corporate reorganizations
  - Multi-state sales & use tax - audit management & support
  - State nexus rules
  - Taxation of shareholders
  - Joint ventures

## **PROFESSIONAL MEMBERSHIPS**

- Member of American Institute of Certified Public Accountants (AICPA)
- Texas Society of Certified Public Accountants (TSCPA)
- Member of National Association of Certified Valuators and Analysts (NACVA)
- Member of Association of Certified Fraud Examiners (ACFE)
- National Association of Federal Equity Receivers (NAFER)



## **Carolyn Bremer, CPA**

**Managing Director, Advisory Department**  
**Ahuja & Clark, PLLC**  
 cbremer@ahujaclark.com  
 (469) 467-4660

Carolyn Bremer is the Managing Director of the Advisory Department at Ahuja & Clark, PLLC. She brings over 23 years of experience in public accounting and forensic accounting. She specializes in fraud investigations, business disputes, data analytics, and compliance consulting. She works with a wide range of clients and industries to include legal counsel, private and public companies, public sector and governmental agencies.

### **EDUCATION**

Master of Science - Accountancy  
**San Diego State University, San Diego, CA**

Bachelor of Arts, English and Business Administration  
**Louisiana State University, Baton Rouge, LA**

### **CERTIFICATIONS**

Certified Public Accountant (CPA), Texas, Virginia

### **PROFESSIONAL EXPERIENCE**

Ahuja & Clark, PLLC	2021 - Present
Armanino LLP	2016-2020
Weaver LLP	2012-2015
MoneyGram	2012-2012
Deloitte LLP	2007-2011
Resources Global Professionals	2005-2007
KPMG LLP	2002-2005
CNA Financial Corporation	2000-2002
KPMG LLP	1998-2000

### **SERVICE EXPERTISE**

- Business Interruption and Income Loss Calculation
  - Calculation of business income loss resulting from a covered business interruption
  - Estimation of projected business income loss for litigation purposes
  - Calculation of spoilage and extra expense coverage resulting from covered damaging events
  - Forensic analysis of client documents and correspondence with insured and insurer
  - Preparation of detailed report summarizing calculations, methodologies, and reasoning
- Fraud Investigation
  - Financial accounting fraud
  - Employee theft
  - Embezzlement
  - Vendor fraud
  - Misappropriation of assets
- Business Disputes
  - Earnout agreements
  - Contract breach



- Buy/Sell disputes
- Forensic Accounting
  - Reconstruction of financial records
  - Tracing of funds
  - Data anomaly detection
  - Claims management
  - Fraud analysis
  - Interviews
  - Email review
- Compliance
  - BSA/AML compliance
  - Transaction monitoring
  - Suspicious activity reporting (SARs)
  - Purchasing compliance
  - Vendor compliance
  - Risk management
  - Internal controls
- Data Analytics
  - Anomaly detection
  - Trend analysis
  - Fund Tracing
  - Reconciliations

## PROFESSIONAL MEMBERSHIPS

- Member of American Institute of Certified Public Accountants (AICPA)
- Texas Society of Certified Public Accountants (TSCPA)
- Member of Association of Certified Fraud Examiners (ACFE)
- Society of Corporate Compliance and Ethics (SCCE)

## REPRESENTATIVE PROJECTS

- **Fraudulent Claims Audits**
  - Performed audits to determine legitimacy of insurance claims for one of the largest U.S. commercial property and casualty insurance companies.
- **Restatement Audit**
  - Managed the restatement audit of a multi-billion telecommunications company emerging from bankruptcy by coordinating the audit plan and monitoring milestones across three separate U.S. locations.
  - Reviewed hundreds of leasing agreements for corresponding proper accounting treatment.
  - Drafted and reviewed hundreds of adjusting entries related to the corresponding fraud.
- **International Investigation**
  - Engaged by manufacturer of semiconductor and computer technology to perform a joint investigation at an international plant location regarding the theft of semiconductor chips and other internal control issues.
- **Bankruptcy Proceedings**
  - Worked with Trustee and SIPC through bankruptcy proceedings of the largest failed investment



bank in U.S. history.

- Managed the securities claim process, which resulted in a total customer reimbursement of billions of dollars and all securities customer claims being 100 percent fulfilled.
- **Expense Validation for Deepwater Horizon Oil Spill**
  - Analyzed data anomalies to assist in the validation of claims and to target recoveries related to a multi-billion-dollar oil spill.
  - Defined informational requirements for development of a reporting structure for various internal and external parties in the wake of the incident.
- **Vendor Contract Review**
  - Identified conflict of interest in the contract negotiation of a vendor contract for a large telecommunications company, and lack of proper monitoring on behalf of the vendor.
  - Resulted in recommendation to renegotiate the contract and a future cost savings of several million dollars.
- **Financial Services Compliance**
  - Managed a team of twenty-two analysts monitoring daily transactional data for identification of patterns/trends of suspicious activity as it relates to risks associated with BSA violations, to include money laundering, fraud, terrorist financing, and global sanctions lists.
  - Redefined rules utilized to target suspicious transactional activity resulting in increased effectiveness in SAR reporting
- **School District Investigation of Tutor Program Vendors**
  - Investigated several vendors providing tutoring services under the SES program for a Texas school district. Uncovered falsified documentation supporting fraudulent claims for services never provided. Resulted in vendor terminations, recovery of funds and guilty plea from two former tutoring company owners in federal court.
- **Investigation of School District Bond Program**
  - Performed a forensic audit of a \$388 million bond construction program for a Texas school district which included a review of over five years of construction project records and over 70 interviews with school administrators, finance personnel, and construction project managers.
  - Coordinated with both the FBI and the District Attorney's office.
- **Construction Fraud and Employee Theft**
  - Conducted a dual investigation for an investment firm around the construction of several elderly care facilities and a \$500,000 internal employee fraud.
  - Reviewed bank statements, credit card statements, and fraudulent reconciliations related to the employee fraud resulting in coordination with postal inspectors and recommendation for recovery of funds.
  - Reviewed invoice support and construction progress reports related to the elderly care facilities which resulted in litigation with the General Contractor.
- **Oil & Gas Vendor Fraud**
  - Investigated the vendor expenses related to a large pipeline project.



- Uncovered expenses for several ghost vendor employees and other falsified expenses resulted in a \$2 million recovery.
- **Earnout Dispute**
  - Performed analysis and provided support for an earnout dispute related to the sale of a family owned appliance supply business resulting in a \$1.3 million-dollar payout to the seller.
- **Investigation into School District Purchasing**
  - Provided forensic investigation services related to allegations of improper purchases by a Texas school district.
  - Resulted in over 40 investigative interviews, analysis of hundreds of documents, and review of hundreds of emails with a final report to the School Board.
- **Non-Profit Employee Embezzlement**
  - Conducted an investigation into employee embezzlement at a nonprofit organization occurring over a 10-year period and resulting in over \$700k in losses.
  - Assisted the organization with filing an insurance claim to recover losses and filed report with the local District Attorney's office.



## Stacey Huser

Manager, Accounting Department  
 Ahuja & Clark, PLLC  
 shuser@ahujaclark.com  
 (469) 467-4660

Stacey Huser is the Manager of the Accounting department for Ahuja & Clark, PLLC, overseeing the forensic, audit, and general accounting areas of the practice. Stacey's background includes over 20 years of accounting experience in both public & private accounting. She assists with reviewing financial statements, asset tracing, and analysis of complex financial transactions.

### EDUCATION

Bachelor of Science - Accounting  
**Oklahoma State University, Stillwater, OK**

### PROFESSIONAL EXPERIENCE

Ahuja & Clark, PLLC	2016–Present
Aly Centrifuge, Inc.	2014-2016
Quest Events, LLC	2012-2014
Ahuja & Clark, PLLC	2007-2012
Ritchie Bros. Auctioneers (America) Inc.	2002-2005
MCS	1998-2001

### SERVICE EXPERTISE

- Forensic Accounting Services
  - Tracing and characterization of assets
  - Investigation of fraud allegation
  - Monetary loss fraud investigations
  - Discovery and reporting of misappropriation of funds
- Economic Loss Assessment
  - Economic damage of business interruption
  - Business Interruption Calculation Covered by Insurance Policy
- Audit of Financial Statements
  - Audits of title company for Texas Department of Insurance
  - Audits of nonpublic companies
- Review and Compilation of Financial Statements
  - Preparation of detailed reports, professional presentations, and training
  - Detailed analysis of cash balances and other assets to discover irregularities
  - Understanding of complex financial transactions
- Tax Compliance & Special Reporting
  - Multi-state tax
  - State tax apportionment calculations
- Tax Research
  - Multi-state sales & use tax
  - State nexus rules
- Audit Management & Support
  - Information document requests



- Drafting of responses to states
- Research of tax issues
- Advanced Financial Analysis
  - Net present value
  - Internal rate of return
  - Financial ratios
  - Cost of capital
  - Discounted cash flow applications
- Accounting
  - Intercompany consolidations
  - Payroll processing and reconciliations
  - Budgeting and variance analysis
  - Software implementation
  - Acquisition integrations

## **PROFESSIONAL MEMBERSHIPS/POSITIONS**

Member of Association of Certified Fraud Examiners (ACFE)



# **Ahuja & Clark, PLLC**

## **Certified Public Accountants**

Tax & Accounting • Business Valuation • Business Interruption • Forensic Accounting

### **Ahuja & Clark Staff Supporting Fee Application**

#### **Dr. Anthony Cecil**

Tony will serve as forensic support staff for this engagement. He specializes in complex financial investigations, forensic accounting, financial analysis, compliance consulting, and litigation support. He works with a wide range of clients and industries to include legal counsel, private and public companies and governmental agencies. He also teaches graduate courses in Forensic Accounting, Financial Investigations and Fraud Auditing.

#### **Dawn Peterson**

Dawn will serve as administrative support for this engagement. She has experience in managing projects in a wide variety of industries and has been at A&C for more than 2 years.

#### **Divya Shetty**

Divya will serve as accounting and tax support staff for this engagement. She specializes in accounting and auditing and has done so exclusively for 8 years. As noted above, Divya is a Certified Public Accountant.

#### **Geneva Newton**

Geneva will serve as administrative support and provide assistance with data files. She has 2 years experience as an executive administrative assistant. She is proficient at using MS Office suite along with Gsuite. Geneva joined the A&C team in December of 2021.

#### **Jeanne-Marie Blevins**

Jeanne-Marie will serve as forensic support staff for this engagement. Jeanne-Marie is highly skilled in data analytics, is extremely detail-oriented and has 10 years of accounting experience. Jeanne-Marie has supported multiple other forensic projects.

#### **Linu Dayaran Kandy**

Linu will serve as tax support for this engagement. She is a Senior Staff Accountant at Ahuja & Clark, PLLC and has over 7 years of experience in Tax Compliance.