

**IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF TEXAS
FORT WORTH DIVISION**

UNITED STATES SECURITIES
AND EXCHANGE COMMISSION,

Plaintiff,

V.

THE HEARTLAND GROUP VENTURES, LLC; HEARTLAND PRODUCTION AND RECOVERY LLC; HEARTLAND PRODUCTION AND RECOVERY FUND LLC; HEARTLAND PRODUCTION AND RECOVERY FUND II LLC; THE HEARTLAND GROUP FUND III, LLC; HEARTLAND DRILLING FUND I, LP; CARSON OIL FIELD DEVELOPMENT FUND II, LP; ALTERNATIVE OFFICE SOLUTIONS, LLC; ARCOOIL CORP.; BARRON PETROLEUM LLC; JAMES IKEY; JOHN MURATORE; THOMAS BRAD PEARSEY; MANJIT SINGH (AKA ROGER) SAHOTA; and RUSTIN BRUNSON,

Defendants,

and

DODSON PRAIRIE OIL & GAS LLC; PANTHER CITY ENERGY LLC; MURATORE FINANCIAL SERVICES, INC.; BRIDY IKEY; ENCYIPHER BASTION, LLC; IGROUP ENTERPRISES LLC; HARPRIT SAHOTA; MONROSE SAHOTA; SUNNY SAHOTA; BARRON ENERGY CORPORATION; DALLAS RESOURCES INC.; LEADING EDGE ENERGY, LLC; SAHOTA CAPITAL LLC; and 1178137 B.C. LTD.,

Relief Defendants.

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No. 4-21CV-1310-O-BP

**AMENDED¹ RECEIVER'S FEE APPLICATION FOR SERVICES PERFORMED
BETWEEN JULY 1, 2025 AND SEPTEMBER 30, 2025, 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* [ECF No. 180] (the “Ahuja Employment Order”) approving the *Application to Employ Ahuja & Clark, PLLC as Accountants to Receiver Effective April 1, 2022*, the *Order* [ECF No. 331] (the “Stretto Employment Order”) approving the *Receiver's Application to Employ Bankruptcy Management Solutions Inc. d/b/a Stretto as Claims and Disbursement Agent*, and the *Order* [ECF No. 718] approving the *Expedited Application to Employ Higgs & Johnson as Bahamian Counsel to Receiver Effective as of March 7, 2025* [ECF No. 709] (the “H&J Employment Order”), 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”))² and receivership estates (collectively, the “Receivership Estates”) in the above-captioned case (the “Case” or the “Receivership”), hereby submits this *Receiver's Fee Application for Services Performed Between July 1, 2025 and September 30, 2025, and Brief in Support* (the “Application”) of Deborah D. Williamson, as Receiver, Dykema Gossett PLLC (“Dykema”), Higgs & Johnson (“H&J”), Ahuja & Clark, PLLC n/k/a Ahuja & Consultants, Inc. (“Ahuja”), and Stretto, Inc. (“Stretto”). In support of the Application, the Receiver respectfully states as follows:

¹ Amended to correct the outstanding fee amounts to A&C in paragraph 67(c)(iii).

² Capitalized terms used herein but not otherwise defined shall have the meaning ascribed in the Receivership Order or the Sixteenth Report (as defined herein).

I. OVERVIEW

1. As more fully detailed in the *Receiver's Sixteenth Quarterly Report for Receivership Estates (July 1, 2025 – September 30, 2025)* [ECF No. 767] (the “Sixteenth Report”), the Receiver, with the assistance of her Retained Personnel, is in possession of and has secured the two (2) pieces of real property located on Cat Island in the Commonwealth of the Bahamas (the “Bahamas Properties”), and communicated with various creditors, including investors (potential and known), vendors, and governmental agency contacts. On February 19, 2025, the Receiver filed the *Receiver's Complaint Against Monroe Singh Sahota, Sunny Singh Sahota, and Mandeep Kaur Sahota* [TXND Case No. 4:25- cv-00159-O, ECF No. 1], initiating fraudulent transfer litigation (the “Bahamas Litigation”) against certain members of the Sahota family. The relief requested in the Bahamas Litigation was resolved by entry of agreed judgments against Defendant Roger Sahota and Relief Defendants Monroe Sahota, Sunny Sahota, and Harprit Sahota (the “Agreed Judgments”). See ECF Nos. 749, 769, 770, 771, and 772. On October 2, 2025, the Receiver filed the *Plaintiff's Notice of Nonsuit Without Prejudice*, disposing of the Bahamas Litigation without prejudice. See TXND Case No. 4:25-cv00159-O, ECF No. 14.

2. The Receiver and her team continued to communicate with investors (known and potential), creditors, and other stakeholders via email regarding Case status and distribution procedure. The website (www.heartlandreceivership.com) is continuously updated with key court documents, notices, and reports.

3. The Receiver, Dykema, and the professionals employed on behalf of the Receiver in this Case are very cognizant of the need to balance performance of their duties with costs. Comparing this Application Period to the prior, the overall amount requested in fees and

expenses by the Receiver, Dykema, and the professionals employed on behalf of the Receiver decreased from \$230,792.96 total in the second quarter of 2025 to \$85,010.35 total in this Application Period.

4. Dykema has voluntarily reduced the requested reimbursement by \$12,656.50, including time spent by the Receiver and by Dykema attorneys during the Application Period.

5. At the beginning of the third quarter of 2025, the Receiver had \$2,079,367.04 on deposit. At the end of the third quarter of 2025, the amount on deposit was \$1,429,443.67 after issuance of Court-approved distributions and payments of operating expenses and Court-approved fees and expenses. As of the filing of this Application (November 14, 2025), \$1,414,890.98 is in the Receivership bank accounts.

II. RELIEF REQUESTED

6. This Application seeks authorization from the Court to pay on an interim basis fees and expenses for professional services performed from July 1, 2025 through September 30, 2025 (the “Application Period”), by the Receiver in the amount of \$16,470.00 for fees; Dykema, as lead counsel to the Receiver, in the amount of \$58,124.40 for fees and in the amount of \$10,415.95 for expenses; H&J, as Bahamian counsel to the Receiver, in the amount of B\$30,506.25 for fees, in the amount of B\$3,073.61 for the 10% Value Added Tax (“VAT”), and in the amount of B\$2,436.80 for expenses, totaling B\$36,016.66; Ahuja, as tax and forensic accountants to the Receiver, in the amount of \$5,250.50 for fees; and Stretto, as claims and disbursement agent to the Receiver, in the amount of \$10,044.00 for fees and in the amount of \$10.02 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.

7. 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 July 1, 2025 through September 30, 2025.

III. GENERAL BACKGROUND

8. 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. The Receiver, Dykema, Ahuja, and Stretto have previously submitted fee applications to this Court in this Case. *See generally* ECF Nos. 132, 198, 245, 280, 334, 361, 386, 427, 453, 540, 601, 668, 741, 785. Through the first quarter of 2021, the Receiver, Dykema, Ahuja, H&J, and Stretto have been paid on an interim basis for services performed on behalf of the Receiver in this Case, all to the extent authorized by this Court. *See generally* ECF Nos. 163, 216, 259, 265, 290, 348, 372, 407, 439, 460, 554, 620, 712, 747, 793. The Receiver submitted this Application to the Commission (as defined below) for review prior to submission to the Court.

A. **Procedural History**

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

10. 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.*

11. 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.

12. 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).

13. 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.³ Dykema has agreed to keep the discounted rates until further notice.

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

³ The Receiver’s standard hourly rate for 2021 was \$840.00, the Receiver’s standard hourly rate for 2022 was \$880.00, the Receiver’s standard hourly rate for 2023 was \$950.00, and the Receiver’s standard hourly rate for 2024 is \$980.00. The Receiver’s standard hourly rate for 2025 is \$1,010.00. Dykema members’ and senior counsels’ standard hourly rates ranged from \$425.00-\$925.00 for 2021, \$425.00-\$1,400.00 for 2022, \$470.00-\$1,400.00 for 2023, and \$515.00-\$1,095.00 for 2024. Dykema members’ and senior counsels’ standard hourly rates range from \$545.00-\$1,350.00 for 2025. Dykema associates’ and senior attorneys’ standard hourly rates ranged from \$370.00-\$505.00 for 2021, \$395.00-\$530.00 for 2022, \$395.00-\$610.00 for 2023, and \$425.00-\$625.00 for 2024. Dykema associates and senior attorneys’ standard hourly rates range from \$435.00-\$655.00 for 2025.

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

16. 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").

17. After considering the Ahuja Application at the April 22, 2022 hearing, this Court entered the Ahuja Employment Order [ECF No. 187].

18. On December 20, 2022, the Receiver filed her *Receiver's Application to Employ Bankruptcy Management Solutions Inc. d/b/a Stretto as Claims and Disbursement Agent* [ECF No. 302] (the "Stretto Application").

19. On February 10, 2023, after considering the Stretto Application at the February 9, 2023 hearing, this Court entered the Stretto Employment Order [ECF No. 331].

20. On March 11, 2025, the Receiver filed her *Expedited Application to Employ Higgs & Johnson as Bahamian Counsel to Receiver Effective as of March 7, 2025* [ECF No. 709] (the "H&J Application").

21. After considering the H&J Application at the March 17, 2025 hearing, this Court entered the H&J Employment Order [ECF No. 712].

22. On July 3, 2025, the Receiver filed her *Expedited Application to Employ Pricewaterhouse Coopers Advisory (Bahamas) Limited as Bahamian Restructuring Consultant to the Receiver Effective as of July 2, 2025* [ECF 750] (the "PwC Application").

23. On July 14, 2025, after considering the PwC Application at the July 14, 2025 hearing, this Court entered the PwC Employment Order [ECF No. 758].

B. Work Performed During the Application Period

24. Since the beginning of this Case, the tasks and challenges presented have been numerous and, in many instances, novel, complex, and time-consuming. The efforts of the Receiver and her Retained Personnel during the Application Period resulted in several successful negotiations and settlements in this Case and execution of the Court-approved claims and distribution procedures.

25. 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], the *Receiver's Fifth Quarterly Report for Receivership Estates* [ECF No. 320], the *Receiver's Sixth Quarterly Report for Receivership Estates* [ECF No. 350], the *Receiver's Seventh Quarterly Report for Receivership Estates* [ECF No. 380], the *Receiver's Eighth Quarterly Report for Receivership Estates* [ECF No. 426], the *Receiver's Ninth Quarterly Report for Receivership Estates* [ECF No. 452], the *Receiver's Tenth Quarterly Report for Receivership Estates* [ECF No. 496], *Receiver's Eleventh Quarterly Report for Receivership Estates* [ECF No. 571], *Receiver's Twelfth Quarterly Report for Receivership Estates* [ECF No. 601], *Amended Receiver's Thirteenth Quarterly Report for Receivership Estates* [ECF No. 668], *Receiver's Fourteenth Quarterly Report for Receivership Estates* [ECF No. 740], *Receiver's Fifteenth Quarterly Report* [ECF No. 767], *Receiver's Fifteenth Quarterly Report for Receivership Estates* [ECF No. 795] and the Sixteenth Report (collectively, the "Receiver's Quarterly Reports") for information regarding the Case status, as required by the Commission Billing Instructions and the Receivership Order.

26. Generally, the bulk of Dykema's services rendered during the Application Period included drafting pleadings, notices, and other documents, including, but not limited to, in relation to the Bahamas Litigation and conveyance of the Bahamas Properties to the Receiver's designee; assisting the Receiver with mitigation of risks; and responding to a number of investors, particularly relating to the status of judgments entered by the Commission and overall status of the Case. Dykema did not charge the Receivership Estates for time preparing this Application or the underlying billing statements. A summarized description of Dykema's services during the Application Period is detailed below.

27. Ahuja's services rendered during the Application Period largely related to general accounting work and reports.

28. Stretto's services rendered during the Application Period included preparing and revising investor and non-investor matrices and creating distribution packages, including processing checks to send to investors.

29. H&J's services rendered during the Application Period included providing the Receiver with advice related to recovery of the Bahamas Properties, facilitating the recognition of Pricewaterhouse Coopers Advisory (Bahamas) Limited ("PwC") by the Supreme Court of The Bahamas as joint receiver to the Estates, and drafting conveyance documents for the turnover of the Bahamas Properties.

C. Fees and Expenses Summary During the Application Period

30. 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 137.70 hours on this Case during the Application Period. At Dykema's discounted hourly rates and after other voluntary reductions, Dykema's fees for the Application Period total

\$58,124.40 and expenses incurred in connection with services performed on behalf of the Receiver during the Application Period total \$10,415.95.⁴

31. The Receiver expended an aggregate of 24.40 hours on this Case during the Application Period. The Receiver's fees for the Application Period total \$16,470.00.

32. H&J expended an aggregate of 47.50 hours on this Case during the Application Period. H&J's fees for the Application Period total B\$30,506.25, in addition to B\$3,073.61 for the 10% VAT. H&J's expenses incurred in connection with services performed on behalf of the Receiver during the Application Period total B\$2,436.80. H&J's total compensation requested during this Application Period is B\$36,016.66.

33. Ahuja expended an aggregate of 25.20 hours on this Case during the Application Period. Ahuja's fees for the Application Period total \$5,250.50. Ahuja did not incur any expenses during the Application Period.

34. Stretto expended an aggregate of 34.80 hours on this Case during the Application Period. Stretto's fees for the Application Period total \$10,044.00, and Stretto's expenses incurred in connection with services performed on behalf of the Receiver during the Application Period total \$10.02. Stretto's total compensation requested during this Application Period is \$10,054.02.

IV. RECORDS SUPPORTING THIS APPLICATION

35. No agreement or understanding, written or oral, express, or implied, exists between Dykema, H&J, Ahuja, or Stretto and any other person or entity concerning the amount

⁴ 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.

of compensation paid or to be paid from the Receivership Estates, or any sharing thereof, for services rendered in connection with this Case.

36. The Receiver, Dykema, H&J, Ahuja, and Stretto kept contemporaneous time records on a daily basis and tracked their billings on a tenth-of-an-hour⁵ basis with time charges allocated accordingly.

37. All services performed by Dykema, H&J, Ahuja, and Stretto were performed for and on the behalf of the Receiver and not on behalf of any other individual or entity. Dykema's, H&J's, Ahuja's, and Stretto's services have been substantial, necessary, and beneficial to the Receiver and the Receivership Estates.

38. Dykema, H&J, Ahuja, and Stretto 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.

39. In addition, Dykema, H&J, Ahuja, and Stretto have categorized their services by task.⁶ 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 during the Application Period. It contains individualized and detailed descriptions of the daily services

⁵ H&J's billing software only permits time entries on a quarter-of-an-hour basis. Therefore, H&J's invoice for the Application Period includes time entries based on a quarter-of-an-hour basis instead of a tenth-of-an-hour basis.

⁶ H&J's invoice for this Application Period does not contain task categories due to their limited engagement as Bahamian counsel to the Receiver. All tasks performed by H&J related to providing Bahamian legal advice to the Receiver and/or drafting and filing Bahamian pleadings on behalf of the Receiver with respect to her official recognition as "Foreign Representative" in The Bahamas for Barron Petroleum (as defined below) and Arcooil and/or recovery of the Bahamas Properties.

rendered and the hours expended by the professionals employed on behalf of the Receiver in this Case. During this Application Period, Dykema incurred \$10,415.95 in expenses in connection with the rendition of services on behalf of the Receiver, H&J incurred B\$2,436.80 in expenses in connection with the rendition of services on behalf of the Receiver, and Stretto incurred \$10.02 in expenses in connection with the rendition of services on behalf of the Receiver. The Receiver did not incur any expenses during the Application Period.

40. Attached hereto as **Exhibit E-1** is the invoice of Dykema, with the Receiver's time attributable to the Bahamas Litigation separated out. Attached hereto as **Exhibit E-2** is the invoice of H&J during the Application Period. Attached hereto as **Exhibit E-3** is the invoice of Ahuja during the Application Period. Attached hereto as **Exhibit E-4** is the invoice of Stretto during the Application Period. The Receiver has reviewed and approved these time records, and based on the complexity and novelty of issues presented in this Case, the Receiver respectfully submits that the requested compensation is reasonable.

41. Dykema, H&J, Ahuja, and Stretto 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

42. Dykema attorneys assisted the Receiver in the continued 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* prepared by Ahuja 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

43. 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, H&J, Ahuja, and Stretto and any expenses incurred during the Application Period.

44. 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).

45. 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). Since the inception of this Case, the Receiver and her team have had to conduct their work without meaningful assistance from nearly all of the Defendants and Relief Defendants, exacerbated by the inability to access the various Receivership Parties’ accounting and regulatory books, records, and software. The Receiver and her Retained Personnel have spent significant time and resources drafting the Receiver’s tax motion and recovering the Bahamas Properties as Receivership Assets.

46. 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, H&J, Ahuja, and Stretto have provided documentation for all hours billed and have exercised business judgment in the submission of the invoices attached to this Application.

47. Since December 2021, the Receiver and her team have successfully recovered over \$25 million dollars from the sale and/or auctions of personal property, the sale of real property, and settlements. This figure is before payment of contingency fees or other disbursements.

48. 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, and F-5** for the Receiver, Dykema, H&J, Ahuja, and Stretto, respectively.⁷

⁷ By way of example, in the *Flexible Funding Ltd. Liability Co.* bankruptcy case 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 Vartabedian Hester & Haynes, LLP is employed as lead counsel. The case status is post-confirmation; thus, fee applications are no longer filed in the case. However, prior to confirmation, Mr. Prostok, a partner in the firm, obtained court approval of a currently hourly rate of \$725.00 per hour. Mr. Prostok was admitted to practice two years after the Receiver.

49. 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.

50. 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. During the Application Period and throughout this Case, the Receiver and her team have devoted substantial time to conducting the many tasks required in this Case, including, but not limited to, drafting and prosecuting applications and motions; identifying, securing, and recovering Receivership Assets; selling various Receivership Assets upon Court approval; formulating and executing the Court-approved claims and distribution procedures; analyzing various distribution methodologies; and communicating with hundreds of investors, pre-receivership vendors, opposing counsel, the Commission, the Internal Revenue Service (the “IRS”), and other various other state and federal governmental agencies—all at a discounted rate.

51. 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 critical, for the Receiver to perform her Court-ordered duties. The Receiver respectfully suggests the qualifications set forth in this Application for the Receiver’s, Dykema’s, H&J’s, Ahuja’s, and Stretto’s fees and expenses, as applicable, during the Application Period meet the criteria for interim compensation when considering the *Johnson* factors.

Dykema

52. 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 are included in Dykema's invoice attached hereto as **Exhibit E-1**, separate and apart from the other Dykema professionals.

53. 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 attorneys, senior counsel, 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.

54. As detailed above, during the Application Period, Dykema undertook numerous tasks to further the goals of the Case, including, but not limited to:

- (a) Communicating with investors (both known and potential), creditors, and other state and federal governmental authorities regarding various Receivership Parties, including, but not limited to, via website (www.heartlandreceivership.com), telephone (210-554-5845), and email (heartlandreceivership@dykema.com);
- (b) Researching, drafting, and filing various pleadings, proposed orders, and supporting documentation, as applicable;
- (c) Facilitating administrative and daily operational tasks requested by the Receiver;

- (d) Mitigating risks;
- (e) Identifying and beginning the process of terminating various Receivership Parties with the respective Secretary of State;
- (f) Pursuing and/or settling causes of action held by the Receivership Estates, including the Bahamas Litigation;
- (g) Working with counsel to the Internal Revenue Service at the United States Department of Justice's Tax Division on resolving the tax motion, and obtaining Court approval of a settlement on the tax motion; and
- (h) Working with PwC and H&J in the recovery of and administration of the Bahamas Properties.

55. Dykema has served as lead counsel to the Receiver throughout this Case and has represented the Receiver in all proceedings, in addition to Rose L. Romero with the Law Offices of Romero | Kozub. 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.

H&J

56. During the Application Period, H&J's services rendered during the Application Period included continuing to provide the Receiver with advice related to recovery of the Bahamas Properties and drafting of conveyance documents for turnover of the Bahamas Properties.

57. On June 12, 2025, the Supreme Court of The Bahamas entered the *Declaratory Order* recognizing the Receiver, or her designee, as the official "Foreign Representative" in The Bahamas for Receivership Parties Arcooil Corp. ("Arcooil") and Barron Petroleum LLC ("Barron Petroleum"), which enables her or her designee to receive and/or convey title to real

property, obtain governmental permits, and otherwise transact business on behalf of Arcooil and Barron Petroleum. *See* ECF No. 744.

58. With the assistance of H&J, the Receiver filed the *Expedited Application to Employ PricewaterhouseCoopers Advisory (Bahamas) Limited (“PwC”) as Bahamian Restructuring Consultant to Receiver Effective as of July 2, 2025* [ECF No. 750], seeking Court approval to employ PricewaterhouseCoopers Advisory (Bahamas) Limited (“PwC”) to assist her in The Bahamas with various responsibilities related to the Bahamas Properties, including, but not limited to, assisting in securing, managing, and liquidating, upon further Order of this Court.

59. On September 3, 2025, pursuant to the Commission’s *Agreed Judgments*, Relief Defendants Sunny Sahota and Monroe Sahota and Mandeep Sahota conveyed title to the Bahamas Properties to PwC, the Receiver’s designee. H&J continues to work with PwC to prepare for the future marketing and sale of the Bahamas Properties.

Ahuja

60. During the Application, Ahuja performed routine general accounting work for all Receivership Parties. Additionally, Ahuja assisted in responding to numerous notices from the IRS and to the Receiver’s counsel on questions related to tax payments made and/or returns filed by the Receiver.

Stretto

61. During the Application Period, Stretto served as the Receiver’s claims and disbursement agent in this Case. Stretto communicated with the Receiver and her Retained Personnel throughout the Application Period and continued to update investor and non-investor contact information during the Application Period at the request of Dykema.

Fees and Expenses of Receiver's Retained Personnel

62. The Receiver and her Retained Personnel have performed a substantial amount of work during the Application Period; however, work remains on the termination of various Receivership Parties, the recovery of additional fraudulent transfers, and the sale of the Bahamas Properties.

63. The Receiver, Dykema, H&J, Ahuja, and Stretto 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.

64. The chart below depicts the total fees and expenses requested by the Receiver, Dykema, H&J, Ahuja, and Stretto during the Application Period for services rendered and/or expenses incurred on behalf of the Receiver in connection with this Case:

<u>PROFESSIONAL</u>	<u>TOTAL HOURS</u>	<u>TOTAL FEES</u>	<u>TOTAL EXPENSES</u>
Deborah D. Williamson, Receiver	24.40 hours	\$16,470.00	\$0.00
Dykema Gossett PLLC	135.20 hours	\$57,023.90	\$10,415.95
Dykema Gossett PLLC – Bahamas Litigation	2.50 hours	\$1,100.50	\$0.00
Higgs & Johnson ⁸	47.50 hours	B\$30,506.25	B\$2,436.80
Ahuja & Clark, PLLC n/k/a Ahuja & Consultants, Inc.	25.20 hours	\$5,520.50	\$0.00
Stretto, Inc.	34.80 hours	\$10,044.00	\$10.02

⁸ The total compensation requested by H&J during the Application Period is B\$36,016.66, including 10% VAT in the amount of B\$3,073.61.

65. 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 Quarterly Reports detail the Receiver's bank account balances throughout this Case and confirm the same.

66. 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, and E-5** 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 and other creditors, are met. If the fees and expenses are approved and paid as requested, remaining funds available will exceed approximately \$1,278,289.45, exclusive of any future recovery.

VII. CONCLUSION

67. 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 \$16,740.00, (ii) all fees incurred by Dykema as counsel to the Receiver during the Application Period, totaling \$58,124.40, (iii) all fees incurred by H&J as Bahamian counsel to the Receiver during the Application Period, totaling B\$30,506.25 and the 10% VAT in the amount of B\$3,073.61, (iv) all fees incurred by Ahuja as tax and forensic accountants to the Receiver during the Application Period, totaling \$5,520.50, and (vi) all fees incurred by Stretto as claims and disbursement agent to the Receiver during the Application Period, totaling \$10,044.00; (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 \$10,415.95, (ii) all expenses incurred by Stretto

in connection with services rendered as claims and disbursement agent to the Receiver during the Application Period, totaling \$36.42, and (iii) all expenses incurred by H&J as Bahamian counsel to the Receiver during the Application Period, totaling B\$2,436.80; (c) authorizing the Receiver to pay (i) all authorized outstanding fee amounts to Dykema, including the Receiver's fees, totaling \$74,316.40, (ii) all authorized outstanding fee amounts to H&J, totaling B\$30,506.25 and the 10% VAT in the amount of B\$3,073.61, (iii) all authorized outstanding fee amounts to Ahuja, totaling \$5,520.50, and (iv) all authorized outstanding fee amounts to Stretto, totaling \$10,044.00; (d) authorizing the Receiver to pay (i) all authorized outstanding expenses of Dykema, totaling \$10,415.95, (ii) all authorized outstanding expenses of H&J, totaling B\$2,436.80, and (iii) all authorized outstanding expenses of Stretto, totaling \$10.02; and (e) awarding such other and further relief that this Court deems just and proper.

Dated: November 14, 2025

Respectfully submitted,

By: /s/ Deborah D. Williamson

Deborah D. Williamson

(Receiver)

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COUNSEL TO RECEIVER

and

Madhu Ahuja

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ACCOUNTANT TO RECEIVER

and

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STRETTO, INC.
410 Exchange, Suite 100
Irvine, California 92602
Telephone: (714) 716-1872

**CLAIMS AND DISBURSEMENT
AGENT 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 supports the relief requested herein.

/s/ Dominique A. Douglas
Dominique A. Douglas

CERTIFICATE OF SERVICE

I hereby certify that on November 14, 2025, the foregoing document was served via CM/ECF on all parties appearing in this case and via email on the following unrepresented parties on this Court's docket:

James Ikey
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Harprit Sahota
Monrose Sahota
rogersahota207@gmail.com

Sunny Sahota
sunnysanangelo@gmail.com

/s/ Dominique A. Douglas
Dominique A. Douglas

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/ Danielle Rushing Behrends
Danielle Rushing Behrends
Dykema Gossett PLLC

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/ Carolyn Bremer

Carolyn Bremer

Ahuja & Clark, PLLC

n/k/a Ahuja & Consultants, Inc.

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 Stretto'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) Stretto 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 Stretto justifiably purchased or contracted for from a third party, Stretto requests reimbursement only for the amount billed by the third-party vendor and paid for by Stretto 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/ Daniel C. McElhinney
Daniel C. McElhinney
Stretto, Inc.
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 H&J'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) H&J 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 H&J justifiably purchased or contracted for from a third party, H&J requests reimbursement only for the amount billed by the third-party vendor and paid for by H&J 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/ Tara A. Archer-Glasgow
Tara A. Archer-Glasgow
Higgs & Johnson
Applicant

EXHIBIT A

EXHIBIT B

**IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF TEXAS
FORT WORTH DIVISION**

**UNITED STATES SECURITIES
AND EXCHANGE COMMISSION,**

Plaintiff,

V.

THE HEARTLAND GROUP VENTURES, LLC; HEARTLAND PRODUCTION AND RECOVERY LLC; HEARTLAND PRODUCTION AND RECOVERY FUND LLC; HEARTLAND PRODUCTION AND RECOVERY FUND II LLC; THE HEARTLAND GROUP FUND III, LLC; HEARTLAND DRILLING FUND I, LP; CARSON OIL FIELD DEVELOPMENT FUND II, LP; ALTERNATIVE OFFICE SOLUTIONS, LLC; ARCOOIL CORP.; BARRON PETROLEUM LLC; JAMES IKEY; JOHN MURATORE; THOMAS BRAD PEARSEY; MANJIT SINGH (AKA ROGER) SAHOTA; and RUSTIN BRUNSON,

Defendants,

and

DODSON PRAIRIE OIL & GAS LLC; PANTHER CITY ENERGY LLC; MURATORE FINANCIAL SERVICES, INC.; BRIDY IKEY; ENCYIPHER BASTION, LLC; IGROUP ENTERPRISES LLC; HARPRIT SAHOTA; MONROSE SAHOTA; SUNNY SAHOTA; BARRON ENERGY CORPORATION; DALLAS RESOURCES INC.; LEADING EDGE ENERGY, LLC; SAHOTA CAPITAL LLC; and 1178137 B.C. LTD.,

Relief Defendants.

1. **Introduction**
 2. **Background**
 3. **Methodology**
 4. **Results**
 5. **Discussion**
 6. **Conclusion**
 7. **References**
 8. **Appendix**
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No. 4-21CV-1310-O-BP

**ORDER APPROVING RECEIVER'S FEE APPLICATION FOR SERVICES PERFORMED
BETWEEN JULY 1, 2025 AND SEPTEMBER 30, 2025, AND BRIEF IN SUPPORT**

Before the Court is the *Fee Application for Services Performed Between July 1, 2025 and September 30, 2025, and Brief in Support* (the "Application"),¹ filed by Deborah D. Williamson, Court-appointed Receiver in the Case, pursuant to the Court's *Order Appointing Receiver* [ECF No. 17], 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"); Higgs & Johnson ("H&J"); Ahuja & Clark, PLLC n/k/a Ahuja & Consultants, Inc. ("Ahuja"); and Stretto, Inc. ("Stretto"), 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, H&J, Ahuja, and Stretto 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 incurred during the Application Period are approved on an interim basis and allowed in the amount of **\$16,470.00**.
3. Dykema's fees incurred during the Application Period are approved on an interim basis and allowed in the amount of **\$58,124.40**.

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

4. H&J's fees incurred during the Application Period are approved on an interim basis and allowed in the amount of **B\$30,506.25**, in addition to the 10% VAT in the amount of **B\$3,073.61**.

5. Ahuja's fees incurred during the Application Period are approved on an interim basis and allowed in the amount of **\$5,520.50**.

6. Stretto's fees incurred during the Application Period are approved on an interim basis and allowed in the amount of **\$10,044.00**.

7. 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 **\$10,415.95**.

8. Stretto'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 **\$10.02**.

9. H&J'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 **B\$2,436.80**.

10. 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), H&J, Ahuja, and Stretto from the available funds of the Receivership Estates.

SO ORDERED.

[_____], 2025.

HAL R. RAY, JR.
UNITED STATES MAGISTRATE JUDGE

Prepared and submitted by:
Danielle Rushing Behrends
State Bar No. 24086961
dbehrends@dykema.com
Dominique A. Douglas
State Bar No. 21434409
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DYKEMA GOSSETT PLLC
112 East Pecan Street, Suite 1800
San Antonio, Texas 78205
Telephone: (210) 554-5500
Facsimile: (210) 226-8395

COUNSEL TO RECEIVER

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

<u>TIMEKEEPER</u>	<u>HOURS</u>	<u>HOURLY RATE</u>	<u>TOTAL FEES</u>
Deborah D. Williamson	24.40 hours	\$675.00	\$16,470.00

Dykema Gossett PLLC

<u>TIMEKEEPER</u>	<u>TITLE</u>	<u>HOURS</u>	<u>HOURLY RATE</u>	<u>TOTAL FEES</u>
Behrends, Danielle Rushing	Member	84.10 hours	\$475.00	\$39,947.50
Cumming, Michael G.	Member	1.30 hours	\$648.00	\$842.40
Douglas, Dominique A.	Associate	47.80 hours	\$330.00	\$15,774.00
Lafuente, Adrianna	Paralegal	2.00 hours	\$230.00	\$460.00

Dykema Gossett PLLC – Bahamas Litigation

<u>TIMEKEEPER</u>	<u>TITLE</u>	<u>HOURS</u>	<u>HOURLY RATE</u>	<u>TOTAL FEES</u>
Behrends, Danielle Rushing	Member	1.90 hours	\$475.00	\$902.50
Douglas, Dominique A.	Associate	0.60 hours	\$330.00	\$198.99

Ahuja & Clark, PLLC n/k/a Ahuja & Consultants, Inc.

<u>TIMEKEEPER</u>	<u>HOURS</u>	<u>HOURLY RATE</u>	<u>TOTAL FEES</u>
Ahuja, Madhu	1.50 hours	\$325.00	\$487.50
Huser, Stacey	5.70 hours	\$250.00	\$1,425.00
Shetty, Divya	1.40 hours	\$250.00	\$350.00
Wallace, Jennifer	16.60 hours	\$180.00	\$2,988.00

Higgs & Johnson

<u>TIMEKEEPER</u>	<u>TITLE</u>	<u>HOURS</u>	<u>HOURLY RATE</u>	<u>TOTAL FEES</u>
Archer-Glasgow, Tara A.	Partner	18.75 hours	B\$800.00	B\$15,000.00
Cooke, Sterling H.	Partner	0.75 hours	B\$800.00	B\$600.00
Hanna, Audley D.	Partner	3.50 hours	B\$600.00	B\$2,100.00
Major, Ja'Ann M.	Partner	13.75 hours	B\$600.00	B\$8,237.50
Pennerman, Nicholas	Associate	10.75 hours	B\$425.00	B\$4,568.75

Stretto, Inc.

<u>TIMEKEEPER</u>	<u>HOURS</u>	<u>HOURLY RATE</u>	<u>TOTAL FEES</u>
Alduenda, Jenice	1.10 hours	\$345.00	\$379.50
Brown, Fred	0.30 hours	\$595.00	\$178.50
Cady, Stephen	3.50 hours	\$395.00	\$1,382.50
Danpongchareon, Pete	9.00 hours	\$325.00	\$2,925.00
Guevara, Ruben	0.20 hours	\$325.00	\$65.00
Hale, Micheal	1.60 hours	\$325.00	\$520.00
Moreau, Ryan	4.00 hours	\$325.00	\$1,300.00
Rodriguez, Naomi	0.20 hours	\$65.00	\$13.00
Randa, Lisa	4.30 hours	\$325.00	\$1,397.50
Saraceni, Robert	9.30 hours	\$195.00	\$1,813.50
Tondreault, Laura	1.00 hours	\$50.00	\$50.00
Uy, Justin	0.30 hours	\$65.00	\$19.50

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

<u>Category Description</u>	<u>Total Billable Amount</u>	<u>Total Billable Time</u>
Case Administration	\$6,480.00	9.60 hours
Asset Analysis and Recovery	\$2,295.00	3.40 hours
Asset Disposition	\$1,350.00	2.00 hours
Business Operations	\$2,092.50	3.10 hours
Tax Issues	\$3,105.00	4.60 hours
Claims Administration and Objection	\$270.00	0.40 hours
Status Reports	\$607.50	0.90 hours
Litigation Consulting	\$270.00	0.40 hours
TOTAL	\$16,470.00	24.40 hours

Dykema Gossett PLLC

<u>Category Description</u>	<u>Total Billable Amount</u>	<u>Total Billable Time</u>
Case Administration ¹⁰	\$17,995.00	46.70 hours
Asset Analysis and Recovery	\$8,160.50	19.50 hours
Asset Disposition	\$2,273.50	5.00 hours
Business Operations	\$8,140.50	19.00 hours
Tax Issues	\$6,802.40	14.00 hours
Claims Administration and Objection	\$627.00	1.90 hours
Status Reports	\$2,807.00	7.10 hours
Litigation Consulting	\$10,218.00	22.00 hours
SUBTOTAL	\$57,023.90	135.20 hours
Litigation Consulting – Bahamas Litigation	\$1,100.50	2.50 hours
SUBTOTAL	\$822.50	2.50 hours
TOTAL	\$58,124.40	137.70 hours

¹⁰ Calls from investors were often about the distribution process, inquiring about their distribution and the distribution timeline, and the status of the Receivership. There are entries tasked as “Case Administration” which also could be tasked as “Claims Administration and Objection.”

Ahuja & Clark, PLLC n/k/a Ahuja & Consultants, Inc.

<u>Category Description</u>	<u>Total Billable Amount</u>	<u>Total Billable Time</u>
Accounting/Auditing	\$4,638.00	23.20 hours
Tax Issues	\$612.50	2.00 hours
TOTAL	\$5,250.50	25.20 hours

Higgs & Johnson

<u>Category Description</u>	<u>Total Billable Amount</u>	<u>Total Billable Time</u>
Litigation Consulting	B\$30,506.25	47.50 hours
SUBTOTAL	B\$30,506.25	47.50 hours
10% VAT	B\$3,073.61	
TOTAL	B\$33,579.86¹¹	

Stretto, Inc.

<u>Category Description</u>	<u>Total Billable Amount</u>	<u>Total Billable Time</u>
Case Administration	\$10,044.00	34.80 hours
TOTAL	\$10,044.00	34.80 hours

¹¹ The total compensation (fees, expenses, and 10% VAT) requested by H&J during this Application Period is **B\$36,016.66**.

EXHIBIT E-1



777 Woodward Avenue, Suite 400 • Detroit, MI 48226 • EIN# 38-1446628

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

DUE UPON RECEIPT

AUGUST 29, 2025
MATTER #: 122686.000001
INVOICE #: 3682665

FOR PROFESSIONAL SERVICES RENDERED

RE: RECEIVER'S TIME

FEES	\$	12,960.00
INVOICE TOTAL	\$	12,960.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000001
INVOICE #: 3682665
PAGE 2

AUGUST 29, 2025

RE: RECEIVER'S TIME

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
07/01/25	DDW	REVIEW OF UPDATE FROM MR. UNDERWOOD ON VAL VERDE/CROCKETT PROPERTIES; CONFERENCE AND EMAILS REGARDING APPROVAL OF PAYMENTS; CONFERENCE REGARDING DRAFT EMAIL TO PWC ON BAHAMAS PROPERTIES.	B210	1.10	742.50
07/01/25	DDW	MULTIPLE COMMUNICATIONS REGARDING AUTHORIZATION TO MAKE PAYMENTS.	B210	0.50	337.50
07/02/25	DDW	REVIEW OF SEC PLEADINGS REGARDING PROPOSED JUDGMENTS; COMMUNICATIONS REGARDING BAHAMAS AND EFFECT OF JUDGMENTS; REVIEW OF PROPOSAL FROM PWC; REVIEW AND REVISE DRAFT APPLICATION TO EMPLOY PWC.	B110	1.50	1,012.50
07/02/25	DDW	REVIEW OF BANK REPORTS.	B210	0.60	405.00
07/03/25	DDW	REVIEW AND REVISE DRAFT OF QUARTERLY REPORT.	BT155	0.90	607.50
07/03/25	DDW	CONFERENCE WITH PWC REGARDING APPLICATION TO EMPLOY; DRAFT, REVIEW AND REVISE RELATED PLEADINGS; APPROVE SAME FOR FILING; REVIEW OF REPORT REGARDING STATUS OF CHECKS; CONFERENCE REGARDING AND APPROVE ISSUANCE OF REPLACEMENT CHECKS ALLEGEDLY LOST.	B110	1.30	877.50
07/07/25	DDW	REVIEW OF PROPOSAL RELATED TO IRS AND CLAIMS FOR PENALTIES, INTEREST, LATE FILING FEES ETC; DRAFT AND RESPOND TO EMAILS WITH MR. CUMMING (TAX COUNSEL) REGARDING SAME.	B240	0.90	607.50
07/07/25	DDW	REVIEW OF ORDER GRANTING MOTION FOR EXPEDITED HEARING; COMMUNICATIONS REGARDING ENGAGEMENT OF PWC.	B110	0.50	337.50
07/08/25	DDW	REVIEW AND RESPOND TO COUNSEL FOR IRS REGARDING POTENTIAL TERM SHEET.	B240	0.90	607.50
07/08/25	DDW	PREPARE FOR AND ATTEND CONFERENCE WITH PWC; COMMUNICATIONS REGARDING DEEDS AND CONVEYANCE DOCUMENTS.	B130	0.60	405.00
07/10/25	DDW	REVIEW AND CONSENT TO REQUEST FOR EXTENSION OF TIME TO RESPOND REGARDING IRS MOTION; DRAFT AND RESPOND TO EMAILS REGARDING SAME.	B240	0.40	270.00
07/10/25	DDW	REVIEW OF COMMUNICATIONS FROM IRS REGARDING LIABILITY; DRAFT EMAILS REGARDING SAME.	B240	0.40	270.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000001
INVOICE #: 3682665
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AUGUST 29, 2025

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
07/14/25	DDW	REVIEW OF DOJ ACCEPTANCE OF OFFER; COMMUNICATIONS REGARDING NEXT STEPS TO SEEK COURT APPROVAL; REVIEW OF RELATED PLEADINGS.	B240	0.80	540.00
07/14/25	DDW	PREPARE FOR AND ATTEND HEARING ON ENGAGEMENT OF PWC; CONFERENCE WITH SEC REGARDING STATUS OF VARIOUS MATTERS; CONFERENCE WITH PWC AND HIGGS & JOHNSON REGARDING 7/14 HEARING AND OBTAINING CONSENTS IN BAHAMAS COURTS, INSPECTION OF PROPERTY AND OTHER ISSUES.	B110	1.40	945.00
07/15/25	DDW	REVIEW AND REVISE SECOND QUARTER OPERATING REPORT; REVIEW AND REVISE PROPOSED NOTICE OF ABANDONMENT OF SIMPLEX BELL INTERESTS; REVIEW OF COURT ORDER REGARDING SETTLEMENT WITH IRS.	B110	2.30	1,552.50
07/16/25	DDW	REVIEW AND RESPOND TO EMAILS REGARDING AOS, TAX STATUS AND DISSOLUTION.	B240	0.30	202.50
07/17/25	DDW	REVIEW AND APPROVE DEMAND LETTER REGARDING TRANSFERS OF OVER \$100,000.	BT160	0.40	270.00
07/17/25	DDW	REVIEW AND APPROVE PROCESS FOR ADDRESSING FORFEITURE FOR FAILURE TO SUBMIT W-9 BY 14 INVESTORS.	B310	0.40	270.00
07/21/25	DDW	PREPARE FOR AND ATTEND CONFERENCE WITH HIGGS & JOHNSON REGARDING FEES AND REQUESTED REDUCTIONS.	B110	0.90	607.50
07/21/25	DDW	COMMUNICATIONS REGARDING PROCESS FOR PAYMENTS TO IRS.	B240	0.20	135.00
07/23/25	DDW	PREPARE FOR AND ATTEND CONFERENCE WITH PWC AND HIGGS & JOHNSON REGARDING REQUIREMENTS FOR TRANSFER OF PROPERTIES AND OTHER ISSUES; DRAFT, REVIEW AND RESPOND TO MULTIPLE EMAILS REGARDING SAME.	B130	1.40	945.00
07/24/25	DDW	PREPARE FOR AND ATTEND HEARING ON SEC MOTION FOR ENTRY OF JUDGMENT AGAINST SAHOTAS; MULTIPLE EMAILS AND CONFERENCES REGARDING PREPARATION FOR TRANSFER OF BAHAMAS PROPERTIES.	B110	1.20	810.00
07/24/25	DDW	REVIEW, APPROVAL AND EXECUTION OF DOCUMENTATION REGARDING TAX SETTLEMENT.	B240	0.30	202.50
TOTAL				19.20	\$12,960.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000001
INVOICE #: 3682665
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AUGUST 29, 2025

BILLING SUMMARY

ID	TIMEKEEPER	TITLE	HOURS	RATE	AMOUNT
DDW	DEBORAH WILLIAMSON	MEMBER	19.20	675.00	12,960.00
TOTAL			19.20		\$12,960.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000001
INVOICE #: 3682665
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AUGUST 29, 2025

TASK SUMMARY

TASK	TASK DESCRIPTION	HOURS	AMOUNT
B110	CASE ADMINISTRATION	9.10	6,142.50
B130	ASSET DISPOSITION	2.00	1,350.00
B210	BUSINESS OPERATIONS	2.20	1,485.00
B240	TAX ISSUES	4.20	2,835.00
B310	CLAIMS ADMINISTRATION & OBJECT	0.40	270.00
BT155	STATUS REPORTS	0.90	607.50
BT160	LITIGATION CONSULTING	0.40	270.00
TOTAL		19.20	12,960.00



777 Woodward Avenue, Suite 400 • Detroit, MI 48226 • EIN# 38-1446628

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

DUE UPON RECEIPT

AUGUST 29, 2025
MATTER #: 122686.000002
INVOICE #: 3682666

FOR PROFESSIONAL SERVICES RENDERED

RE: REPRESENTATION OF RECEIVERSHIP FOR THE HEARTLAND GROUP VENTURES LLC, ET AL

FEES	\$	29,742.30
DISBURSEMENTS		3,450.90
INVOICE TOTAL	\$	33,193.20



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3682666
PAGE 2

AUGUST 29, 2025

RE: REPRESENTATION OF RECEIVERSHIP FOR THE HEARTLAND GROUP VENTURES LLC, ET AL

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
07/01/25	DADO	RESEARCH APPOINTMENT OF FOREIGN RECEIVER OR ANCILLARY RECEIVER; CONFERENCE WITH DEBORAH D. WILLIAMSON REGARDING FINDINGS FROM RESEARCH AND GOING FORWARD ITEMS; BEGIN DRAFTING APPLICATION TO EMPLOY PWC AS CONSULTANT TO RECEIVER.	B110	3.20	1,056.00
07/01/25	DADO	CONTINUE DRAFTING APPLICATION TO EMPLOY PWC.	B110	1.30	429.00
07/01/25	DADO	REVISE 2Q2025 QUARTERLY REPORT.	BT155	0.30	99.00
07/02/25	DADO	CONTINUE DRAFTING AND MULTIPLE ROUNDS OF REVISION FOR APPLICATION TO EMPLOY PWC; PHONE CONFERENCE WITH DEBORAH D. WILLIAMSON REGARDING POTENTIAL EDITS TO PROPOSAL SENT BY PWC; REVIEW PROPOSAL SENT BY PWC AND EMAIL CORRESPONDENCE TO PWC WITH EDITS TO PROPOSAL; EMAIL CORRESPONDENCE TO BAHAMIAN COUNSEL AND PWC WITH APPLICATION TO EMPLOY AND DECLARATION.	B110	7.20	2,376.00
07/02/25	DADO	EMAIL CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING DISBURSEMENT REPORT PROGRESS AND TRANSACTION DESCRIPTIONS FOR TRANSACTIONS WHICH REQUIRED ADDITIONAL INFORMATION; EMAIL CORRESPONDENCE WITH AHUJA & CONSULTANTS TO PROVIDE JUNE BANK STATEMENTS AND CORRESPONDENCE REGARDING MISSING JUNE BANK STATEMENTS; REVIEW RECEIVER'S MAIL AND DRAFT LETTER RESPONDING TO IRS INQUIRY; CONFERENCE WITH DEBORAH D. WILLIAMSON REGARDING IRS INQUIRY.	B210	0.80	264.00
07/03/25	DADO	REVIEW EMAIL FROM STRETTO REGARDING JULY DISTRIBUTION STALE DATE AND UNCASHED CHECKS; SENT EMAIL CORRESPONDENCE AND LEFT VOICEMAILS FOR AFFECTED INVESTOR AND COUNSEL FOR AFFECT INVESTOR ADVISING THEM OF THE STALE DATE AND CONSEQUENCES FOR FAILING TO CASH DISTRIBUTION CHECKS.	B110	0.50	165.00
07/03/25	DADO	PHONE CONFERENCE WITH PWC AND DEBORAH D. WILLIAMSON REGARDING APPLICATION AND POTENTIAL CHANGES TO APPLICATION.	B110	0.30	99.00
07/03/25	DADO	PHONE CONFERENCE WITH INVESTOR AND COUNSEL REGARDING LOST DISTRIBUTION CHECKS; SHORT CONFERENCE WITH DEBORAH D. WILLIAMSON REGARDING LOST CHECK;	B310	0.40	132.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3682666
PAGE 3

AUGUST 29, 2025

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
		MULTIPLE EMAIL CORRESPONDENCE WITH INVESTOR REGARDING LOST CHECK AND EMAIL CORRESPONDENCE WITH STRETTO REGARDING RE-ISSUANCE OF THE SAME.			
07/03/25	DADO	EMAIL CORRESPONDENCE WITH PROPOSED BAHAMIAN CONSULTANT AND DEBORAH D. WILLIAMSON REGARDING REVISIONS TO APPLICATION; CREATE DOCUSIGN FOR MAILING OF SIGNATURE FOR DECLARATION PAGE; CONFERENCE WITH DEBORAH D. WILLIAMSON REGARDING REVISIONS AND FINALIZATION OF THE APPLICATION; MAKE FINAL REVISIONS TO APPLICATION; EMAIL CORRESPONDENCE WITH BAHAMIAN CONSULTANT AND DEBORAH D. WILLIAMSON REGARDING FINAL APPLICATION AND NOTICE OF HEARING ON THE SAME.	B110	2.10	693.00
07/03/25	DADO	DRAFT TWO NOTICES OF HEARING AND CERTIFICATE OF SERVICE FOR APPLICATION AND COMMISSION'S MOTION FOR AGREED JUDGMENTS AS TO THE SAHOTAS.	B110	0.60	198.00
07/07/25	MGC	REVIEW AND LEGAL ANALYSIS OF REVISED SETTLEMENT LETTER FROM DEPARTMENT OF JUSTICE DATED JULY 7, 2025 AND REVISED, PREPARED FORM OF COURT ORDER SETTLING CASE; ADVICE TO RECEIVER REGARDING SAME, RELATED EMAILS.	B240	0.50	324.00
07/07/25	DADO	EMAIL CORRESPONDENCE WITH PWC REGARDING MEETING PRIOR TO COURT HEARING; PREPARE FOR MEETING WITH PWC; REVISE NOTICES OF HEARING FOR APPLICATION AND COMMISSION'S MOTION FOR JUDGMENT; CONFERENCE WITH DEBORAH D. WILLIAMSON REGARDING SERVICE OF NOTICE.	B110	0.80	264.00
07/07/25	DADO	EMAIL CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING WAB BANK STATEMENTS; EMAIL CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING SUMMARY OF WORK DONE IN THE PREVIOUS MONTHS; DRAFT COVER LETTER FOR LETTER IN RESPONSE TO IRS MAIL RECEIVED.	B210	0.40	132.00
07/07/25	DADO	REVISE 2Q2025 QUARTERLY REPORT.	BT155	0.50	165.00
07/07/25	DADO	REVIEW AND SORT MAIL RECEIVED BY RECEIVER.	B210	0.30	99.00
07/08/25	DADO	REVISE AND FINALIZE COVER LETTER FOR RESPONSE TO IRS LETTER EMAIL CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING THE SAME; REVIEW DOCUMENTS RELATED TO CORRESPONDENCE FROM DEBORAH D. WILLIAMSON TO COUNSEL TO THE IRS.	B240	0.50	165.00
07/08/25	DADO	PREPARE FOR CALL WITH PWC; ATTEND CONFERENCE WITH PWC AND DEBORAH D. WILLIAMSON; EMAIL CORRESPONDENCE WITH PWC TO PROVIDE DOCUMENTS	B110	0.90	297.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3682666
PAGE 4

AUGUST 29, 2025

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
		REQUESTED IN THE CONFERENCE.			
07/09/25	DNR	RECEIVE AND PROCESS RECEIVER'S MAIL.	B210	0.50	237.50
07/09/25	DNR	REVIEW EMAILS FROM DOJ TAX COUNSEL AND RECEIVER REGARDING RESOLUTION FOR IRS MOTION.	B240	0.50	237.50
07/10/25	MGC	EMAIL REGARDING IRS FORMS 5495 DENIAL.	B240	0.10	64.80
07/10/25	DADO	CONFERENCE WITH DEBORAH D. WILLIAMSON REGARDING PWC ENGAGEMENT; EMAIL CORRESPONDENCE WITH PWC REGARDING STATUS UPDATE TO ONBOARDING FOR ENGAGEMENT.	B110	0.50	165.00
07/10/25	DADO	EMAIL CORRESPONDENCE WITH STRETTO AND REVIEW OF DOCUMENTS RELATED TO INVESTOR DISTRIBUTIONS ON HOLD AND UN-CASHED DISTRIBUTION CHECKS.	B130	0.30	99.00
07/10/25	DADO	MULTIPLE PHONE CONFERENCES WITH DANIELLE RUSHING BEHREND'S REGARDING CONCERNS WITH BAHAMAS PROPERTIES, HEARING ON MONDAY, RECAP OF MONDAY'S CALL WITH PWC, AND PROVIDE GENERAL CASE UPDATE; EMAIL CORRESPONDENCE WITH DANIELLE RUSHING BEHREND'S REGARDING NOTICE OF HEARING FOR EMPLOYMENT MOTION AND AGREED JUDGMENTS AND SENDING OF THE SAME; PHONE CONFERENCE WITH DANIELLE RUSHING BEHREND'S TO PREPARE FOR HEARING ON EMPLOYMENT MOTION; REVIEW MOTION TO EXTEND TIME TO FILE RESPONSE FILED BY IRS AND ORDER GRANTING ENTERED BY THE COURT.	B110	1.70	561.00
07/10/25	DNR	CORRESPONDENCE WITH DOJ TAX COUNSEL AND RECEIVER REGARDING SETTLEMENT CONSIDERATION TIMING AND USA'S SECOND EXTENSION TO RESPOND TO IRS MOTION; REVIEW USA'S SECOND MOTION FOR EXTENSION OF TIME TO RESPOND; REVIEW ORDER GRANTING USA'S SECOND MOTION TO EXTEND TIME TO RESPOND; CORRESPONDENCE WITH RECEIVER AND TAX COUNSEL REGARDING IRS MAIL DENYING PERSONAL LIABILITY WAIVERS FOR AOS AND ARCOOIL.	B240	0.70	332.50
07/10/25	DNR	REVISE QUARTERLY REPORT FOR 2Q25.	BT155	1.50	712.50
07/10/25	DNR	REVIEW SEC'S MOTION AND PROPOSED AGREED JUDGMENTS REGARDING SAHOTA FAMILY MEMBERS.	B110	0.30	142.50
07/10/25	DNR	REVIEW FARMEE'S UPDATE FOR JUNE 2025.	B210	0.20	95.00
07/10/25	DNR	CALL WITH DOMINIQUE DOUGLAS REGARDING PWC APPLICATION TO EMPLOY, UPDATED INFORMATION RECEIVED AFTER FILING, AND REQUISITE ITEMS NEEDED FROM SAHOTA FAMILY.	B110	0.50	237.50



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DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
07/11/25	DADO	PHONE CONFERENCE WITH THE DELAWARE SECRETARY OF STATE REGARDING HPAR ENTITIES AND STATUS OF FRANCHISE TAX PAYMENT AND TERMINATION OF SPECIFIC ENTITIES. EMAIL CORRESPONDENCE WITH THE AGENT FROM THE DELAWARE SECRETARY OF STATE REGARDING REVISED DOCUMENTS.	B210	0.60	198.00
07/11/25	DADO	REVISE 2Q2025 QUARTERLY REPORT BASED ON DANIELLE RUSHING BEHREND'S COMMENTS AND SUGGESTED REVISIONS; REVIEW AND REVISE EXHIBIT ATTACHMENT PROVIDED BY A&C TO INSERT INCOMPLETE INFORMATION; EMAIL CORRESPONDENCE WITH A&C REGARDING ISSUES WITH EXHIBIT.	BT155	1.10	363.00
07/11/25	DADO	EMAIL CORRESPONDENCE TO DANIELLE RUSHING BEHREND'S REGARDING PWC AND POTENTIAL ACTION ITEMS RELATED TO TURNOVER OF THE BAHAMAS PROPERTIES.	B110	0.30	99.00
07/11/25	DNR	CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING QUARTERLY REPORT EXHIBIT; REVIEW SAME.	BT155	0.50	237.50
07/11/25	DNR	CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING IRS MAIL RECEIVED; REVIEW SAME AND UPDATE RECEIVER ON DENIAL OF PERSONAL LIABILITY WAIVER REQUEST.	B240	0.40	190.00
07/14/25	DNR	PREPARE FOR AND APPEAR BEFORE THE HON. HAL R. RAY, JR. ON EXPEDITED APPLICATION TO EMPLOY PWC AS BAHAMIAN CONSULTANTS TO RECEIVER; CORRESPONDENCE WITH COURTROOM DEPUTY REGARDING REVISED PROPOSED ORDER ON SAME; CALL WITH SEC COUNSEL REGARDING PROPOSED JUDGMENTS FOR SAHOTA FAMILY AND BAHAMAS PROPERTIES; REVIEW AND RESPOND TO INVESTOR INQUIRIES; REVISE PROPOSED ORDER GRANTING PWC APPLICATION TO EMPLOY; CORRESPONDENCE WITH HIGGS & JOHNSON, RECEIVER, AND PWC REGARDING SAME FOR APPROVAL; REVIEW ORDER GRANTING PWC APPLICATION TO EMPLOY; CORRESPONDENCE WITH COURTROOM DEPUTY REGARDING AGREEMENT REACHED ON IRS MOTION AND MOTION REQUIRED.	B110	3.00	1,425.00
07/14/25	DNR	CORRESPONDENCE WITH HIGGS & JOHNSON REGARDING PLEADINGS TO RETAIN PWC IN BAHAMIAN COURT; CALL WITH PWC, RECEIVER, AND HIGGS & JOHNSON REGARDING TIMELINE AND BAHAMAS PROPERTIES TITLE AND SECURITY ISSUES; RESEARCH RENTAL LISTINGS FOR PROPERTIES AND SEND TO PWC AND HIGGS & JOHNSON.	BT160	1.20	570.00
07/14/25	DNR	RECEIVE AND REVIEW ACCOUNT ANALYSIS FROM IBC; SEND TO AHUJA & CONSULTANTS; PROCESS RECEIVER'S MAIL.	B210	0.70	332.50



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DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
07/14/25	DNR	CORRESPONDENCE WITH DOJ TAX COUNSEL REGARDING AGREED ORDER AND ACCEPTANCE OF RESOLUTION BY IRS ON PENDING MOTION; REVIEW FINAL COPIES OF SAME FROM DOJ TAX CHIEF; SEND TO SEC COUNSEL FOR REVIEW AND CONSIDERATION; DRAFT JOINT MOTION FOR ENTRY OF AGREED ORDER RESOLVING IRS MOTION; CORRESPONDENCE WITH DOJ TAX COUNSEL REGARDING SAME; DISCUSS IRS NOTICES AND RESOLUTION OF PENDING MOTION ISSUES WITH RECEIVER.	B240	1.30	617.50
07/15/25	DNR	CORRESPONDENCE WITH DOJ TAX COUNSEL REGARDING IRS RESOLUTION AND AGREED ORDER; CORRESPONDENCE WITH SEC COUNSEL REGARDING MOTION REGARDING SAME AND TERMS OF IRS SETTLEMENT; FINALIZE AGREED ORDER AND OBTAIN DOJ TAX COUNSEL APPROVAL; CORRESPONDENCE TO COURTROOM DEPUTY REGARDING SAME; CORRESPONDENCE WITH DOJ TAX COUNSEL REGARDING SETTLEMENT PAYMENT DETAILS AND NEXT STEPS; REVIEW ORDER SETTING RESPONSE DEADLINE TO JOINT MOTION FOR ENTRY OF AGREED ORDER; PREPARE CERTIFICATE OF SERVICE FOR SAME PER COURT ORDER.	B240	1.30	617.50
07/15/25	DNR	REVISE 2Q25 QUARTERLY REPORT; DISCUSS SAME WITH RECEIVER.	BT155	0.60	285.00
07/15/25	DNR	DRAFT POTENTIAL NOTICE OF ABANDONMENT REGARDING SIMPLEX BELLI AND XPLOR MOBILITY INTERESTS; DISCUSS PRE-RECEIVERSHIP INVESTMENT AND ENTITY INFORMATION WITH RECEIVER AND RESEARCH RESULTS ON SAME.	B130	0.80	380.00
07/15/25	DNR	CALL WITH DOMINIQUE DOUGLAS REGARDING DELAWARE SECRETARY OF STATE UPDATE AND PENDING ITEMS FOR CLOSURE OF CERTAIN ENTITIES; CORRESPONDENCE TO AHUJA & CONSULTANTS REGARDING ENTITY TERMINATION STATUS AND TAX IMPACT.	B210	0.40	190.00
07/15/25	DADO	MINOR REVISIONS TO AND REVIEW OF THE 2Q2025 QUARTERLY REPORT AND CONFERENCE WITH DANIELLE RUSHING BEHRENDTS REGARDING THE SAME.	BT155	0.10	33.00
07/15/25	DADO	REVIEW OF HIGGS & JOHNSON INVOICES AND COMPARE INVOICE AGAINST DYKEMA'S INVOICE TO VALIDATE TIME; TELEPHONE CONFERENCE WITH DANIELLE RUSHING BEHRENDTS REGARDING THE SAME AND FINDINGS; CONFERENCE WITH DEBORAH D. WILLIAMSON REGARDING HER PRELIMINARY REVIEW.	BT155	1.90	627.00
07/15/25	DADO	CONFERENCE WITH DANIELLE RUSHING BEHRENDTS REGARDING TERMINATION OF ENTITIES AND ABANDONMENT	B210	0.30	99.00



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DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
		OF CERTAIN ASSETS; REVIEW EMAIL CORRESPONDENCE FROM DANIELLE RUSHING BEHRENDTS TO AHUJA & CONSULTANTS REGARDING TERMINATION OF CERTAIN RECEIVERSHIP ENTITIES.			
07/16/25	DNR	REVISE AND FINALIZE 2Q25 QUARTERLY REPORT.	BT155	0.50	237.50
07/16/25	DNR	CORRESPONDENCE WITH STRETTO AND WAB REGARDING BANK CHARGES AND REQUEST FOR REFUNDS PURSUANT TO ACCOUNT AGREEMENTS.	B210	0.30	142.50
07/16/25	DNR	CALL WITH DOMINIQUE DOUGLAS REGARDING DISTRIBUTIONS TO FORFEIT AND ON HOLD; CORRESPONDENCE REGARDING SAME AND CONFIRMING TO STRETTO.	B130	0.40	190.00
07/16/25	DNR	CORRESPONDENCE WITH PWC REGARDING DEFENDANTS, RELIEF DEFENDANTS, AND CREDITORS IN CASE AND OTHER EMPLOYMENT AND RETENTION ITEMS.	B110	0.50	237.50
07/16/25	DNR	CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING ENTITY TERMINATION AND IMPACT OF TAX ITEMS TO COMPLETE SAME; DISCUSS WITH RECEIVER ISSUES SUBSEQUENT ON SAME.	B210	0.40	190.00
07/16/25	DADO	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	0.50	165.00
07/16/25	DADO	REVIEW CHECK REGISTER, DISTRIBUTIONS ON HOLD, AND RECENTLY NEGOTIATED CHECKS TO DETERMINE FORFEITED DISTRIBUTIONS; EMAIL CORRESPONDENCE WITH STRETTO REGARDING FORFEITED DISTRIBUTIONS; TELEPHONE CONFERENCE WITH DANIELLE RUSHING BEHRENDTS REGARDING STATUS OF DISTRIBUTIONS, DOLLAR AMOUNT FOR DISTRIBUTIONS ON HOLD, AND DISTRIBUTIONS IN GENERAL.	B310	0.40	132.00
07/16/25	DADO	EMAIL CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING TERMINATION OF AOS; TELEPHONE CONFERENCE WITH DANIELLE RUSHING BEHRENDTS REGARDING THE SAME; REVIEW RELEVANT FILES REGARDING SAME.	B210	0.40	132.00
07/17/25	DNR	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	0.20	95.00
07/17/25	DNR	REVIEW AND PROCESS RECEIVER'S MAIL.	B210	0.20	95.00
07/17/25	DNR	CORRESPONDENCE WITH RECEIVER REGARDING TAX RETURNS AND ENTITY IMPACT FOR AOS; CORRESPONDENCE TO AHUJA & CONSULTANTS REGARDING SETTLEMENT WITH IRS PENDING COURT APPROVAL AND TERMS OF SAME IMPACTING AOS, VENTURES, AND BARRON PETROLEUM.	B240	0.50	237.50
07/17/25	DNR	REVIEW DOCUMENTS REGARDING ALLEGED INVESTMENTS IN GUATEMALA AND UAE; DISCUSS WITH DEBORAH D.	BT160	5.40	2,565.00



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DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
		WILLIAMSON AND POTENTIAL NEXT STEPS; CALL TO SIMPLEX BELLI CAPITAL REGARDING REQUEST FOR INFORMATION ON INVESTMENT PRIOR TO RECEIVERSHIP; REVIEW BANK DOCUMENT PRODUCTION FOR FUND III; DISCUSS RECOVERY STRATEGIES WITH RECEIVER; DRAFT AND SEND DEMAND LETTERS TO WIRE RECIPIENTS.			
07/17/25	DADO	CORRESPONDENCE WITH DANIELLE RUSHING BEHREND'S REGARDING CLOSURE OF RECEIVERSHIP ENTITIES; EMAIL CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING THE SAME.	B210	0.30	99.00
07/17/25	DADO	REVIEW EMAIL CORRESPONDENCE WITH DANIELLE RUSHING BEHREND'S AND DEBORAH D. WILLIAMSON REGARDING SIMPLEX BELLI; CONFERENCE WITH DANIELLE RUSHING BEHREND'S REGARDING MAYA JADE AND JADE MINING; CONDUCT SEARCH FOR INFORMATION ABOUT MAYA JADE AND RECIPIENTS OF MONEY RELATED TO JADE MINING.	B120	0.90	297.00
07/17/25	DADO	EMAIL CORRESPONDENCE WITH STRETTO AND DANIELLE RUSHING BEHREND'S REGARDING FORFEITURE OF SPECIFIC INVESTORS DISTRIBUTIONS AND SHORT CONFERENCE WITH DEBORAH D. WILLIAMSON REGARDING THE SAME.	B310	0.40	132.00
07/21/25	DNR	REVIEW AND RESPOND TO INVESTOR INQUIRIES; CALL WITH RECEIVER AND TARA ARCHER-GLASGOW REGARDING INVOICES AND REQUEST FOR REDUCTIONS; ANALYZE AND PREPARE COMMENTS AND DELIVERABLES TIMELINE FOR RECEIVER REGARDING BAHAMAS COUNSEL AND PROCEEDING; DISCUSS SAME WITH RECEIVER; CORRESPONDENCE WITH HIGGS & JOHNSON ON SAME.	B110	1.80	855.00
07/21/25	DNR	CORRESPONDENCE WITH DOJ TAX COUNSEL REGARDING SETTLEMENT PAYMENT LOGISTICS AND BANK APPROVAL ITEMS.	B240	0.30	142.50
07/21/25	DNR	CORRESPONDENCE WITH HIGGS & JOHNSON AND PWC REGARDING REAL PROPERTY NEXT STEPS AND INFORMATION REQUIRED FROM SAHOTAS BEFORE TRANSFER; DISCUSS SAME WITH RECEIVER; REVIEW PROPOSED JUDGMENTS AGAINST SAHOTAS AND PREPARE FOR HEARING ON SAME ON JULY 24, 2025.	BT160	1.00	475.00
07/21/25	DADO	SHORT CONFERENCE WITH DANIELLE RUSHING BEHREND'S REGARDING THE STATUS OF THE FEE APPLICATION.	BT160	0.30	99.00
07/22/25	DNR	CORRESPONDENCE WITH DOJ TAX COUNSEL REGARDING SETTLEMENT PAYMENT DETAILS.	B240	0.20	95.00
07/22/25	DNR	CORRESPONDENCE WITH RECEIVER AND PWC REGARDING	BT160	0.40	190.00



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DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
		APPLICATION FOR JOINT RECEIVER AND DELIVERABLES REQUIRED FROM SAHOTAS; RECEIVE SAME FROM HIGGS & JOHNSON.			
07/22/25	DADO	REVIEW EMAIL CORRESPONDENCE FORM HIGGS & JOHNSON AND ATTACHED DOCUMENTS INCLUDING APPLICATION FOR APPOINTMENT OF JOINT RECEIVER AND TWO AFFIDAVITS.	BT160	0.40	132.00
07/23/25	DNR	EDIT AND REVISE APPLICATION FOR APPOINTMENT OF JOINT RECEIVER AND SUPPORTING AFFIDAVIT OF DEBORAH D. WILLIAMSON AND KEVIN CAMBRIDGE OF PWC FOR FILING IN BAHAMAS; CORRESPONDENCE WITH DEBORAH D. WILLIAMSON, PWC, AND HIGGS & JOHNSON ON SAME AND FILING TIMING BEFORE BAHAMIAN COURT CLOSURE IN AUGUST; RECEIVE AND REVIEW PWC'S COMMENTS TO AFFIDAVIT OF KEVIN CAMBRIDGE; REVIEW LIST OF DOCUMENTS REQUIRED OR INFORMATION REQUESTED FROM SAHOTAS SENT BY HIGGS & JOHNSON; CALL WITH HIGGS & JOHNSON, DEBORAH D. WILLIAMSON, AND PWC ON JOINT RECEIVER APPLICATION AND INFORMATION REQUIRED TO TRANSFER PROPERTIES; UPDATE AFFIDAVIT OF DEBORAH D. WILLIAMSON IN SUPPORT OF JOINT RECEIVER APPLICATION; PREPARE APOSTILLE MATERIALS FOR TEXAS SECRETARY OF STATE'S OFFICE FOR SAME; CORRESPONDENCE WITH SEC COUNSEL REGARDING INFORMATION REQUIRED OF SAHOTAS AND EXECUTION OF DOCUMENT LOGISTICS FOR TRANSFER OF PROPERTIES TO RECEIVER OR HER DESIGNEE.	BT160	3.30	1,567.50
07/23/25	DNR	RECEIVE AND PROCESS RECEIVER'S MAIL.	B210	0.50	237.50
07/23/25	DNR	CORRESPONDENCE WITH VARIOUS CADS COUNSEL REGARDING FOUR NOTICES OF TAX LIENS RECEIVED FOR DODSON PRAIRIE AND PANTHER CITY ENERGY AND REQUEST FOR WITHDRAWAL; TELEPHONE CONFERENCE WITH COURTROOM DEPUTY REGARDING TAX MOTION AND NO OBJECTIONS.	B240	0.40	190.00
07/24/25	DNR	CORRESPONDENCE WITH SEC COUNSEL REGARDING INFORMATION REQUIRED FROM SAHOTAS PRIOR TO CONVEYANCE; APPEAR BEFORE THE HON. HAL R. RAY, JR. ON SEC'S MOTION FOR ENTRY OF AGREED JUDGMENTS AGAINST SAHOTAS; PROVIDE UPDATE TO JUDGE RAY ON TAX MOTION SETTLEMENT AND RESOLUTION AND TIMING ITEMS RELEVANT TO CONVEYANCE OF BAHAMAS PROPERTIES TO RECEIVER OR HER DESIGNEE; DRAFT LENGTHY UPDATE TO HIGGS & JOHNSON AND PWC ON SAME.	B110	1.00	475.00
07/24/25	DNR	CORRESPONDENCE WITH DOJ TAX COUNSEL REGARDING UPDATE ON AGREED ORDER AND NOTES FROM HEARING;	B240	0.60	285.00



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DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
		CORRESPONDENCE WITH STRETTO AND WAB REGARDING WIRE TO DOJ PENDING ENTRY OF AGREED ORDER AND TIMING ISSUES REGARDING RECEIVER'S SCHEDULE; REVIEW AND APPROVE FORM FOR SAME.			
07/24/25	DNR	CALL WITH RECEIVER REGARDING ORDER AND JUDGMENT TIMING AND IMPACT ON BAHAMAS PROCEEDINGS; DRAFT, REVISE, AND SEND LENGTHY CORRESPONDENCE TO SAHOTA FAMILY MEMBERS REGARDING BAHAMAS PROPERTIES, INFORMATION REQUIRED FOR CONVEYANCE, AND RESOLUTION OF FRAUDULENT TRANSFER LITIGATION; REVIEW CORRESPONDENCE FROM ROGER SAHOTA; RECEIVE AND REVIEW REVISED APPLICATION FOR APPOINTMENT OF JOINT RECEIVER, DEBORAH D. WILLIAMSON'S AFFIDAVIT AND ACCOMPANYING EXHIBITING AFFIDAVIT, AND PWC'S AFFIDAVIT; PROVIDE COMMENTS BACK TO HIGGS & JOHNSON ON SAME.	BT160	1.80	855.00
07/24/25	DADO	CONFERENCE WITH DANIELLE RUSHING BEHREND'S REGARDING TURNOVER OF THE BAHAMAS PROPERTIES.	B120	0.30	99.00
07/24/25	DADO	REVIEW EMAIL CORRESPONDENCE FROM DANIELLE RUSHING BEHREND'S TO BAHAMIAN PROFESSIONALS REGARDING APPLICATION TO APPOINT RECEIVER.	BT160	0.30	99.00
07/25/25	DNR	CALL WITH HIGGS & JOHNSON REGARDING RECEIVER'S AFFIDAVIT AND JOINT RECEIVER APPLICATION; CORRESPONDENCE WITH HIGGS & JOHNSON ON SAME AND STATUS OF FILING.	BT160	0.30	142.50
07/28/25	ALAF	THOROUGH REVIEW OF FINAL JUDGMENTS RELATED TO DEFENDANTS M. SAHOTA, S. SINGH SAHOTA, AND M. ROGER SAHOTA, AND REVISE PAYMENT SCHEDULE BASED ON REVIEW OF SAME.	B110	0.80	184.00
07/28/25	DNR	RECEIVE BAHAMAS-FILED APPLICATION FOR JOINT RECEIVER AND ACCOMPANYING PROPOSED ORDER; REVIEW FINAL JUDGMENTS ENTERED AGAINST ROGER SAHOTA, HARPRIT SAHOTA, SUNNY SAHOTA, AND MONROSE SAHOTA; SEND SAME TO BAHAMAS COUNSEL AND INQUIRE ON STATUS OF CONVEYANCE DOCUMENTS FOR BAHAMAS PROPERTIES; CORRESPONDENCE WITH PWC REGARDING JOINT RECEIVER AND CONVEYANCE STATUS AND TIMING ISSUES ON SAME; CORRESPONDENCE WITH HIGGS & JOHNSON REGARDING INVOICE DISCREPANCIES AND RECONCILIATION OF SAME.	BT160	1.50	712.50
07/28/25	DNR	REVIEW AND PROCESS RECEIVER'S MAIL; CORRESPONDENCE WITH STRETTO AND WAB REGARDING STATUS OF IRS ORDER ENTRY AND APPROVAL OF SETTLEMENT FOR WIRE PURPOSES.	B210	0.40	190.00



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DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
07/28/25	DADO	PHONE CONFERENCE WITH THE DAUGHTER OF RAMIRO LEMUS VILLEDA REGARDING DEMAND LETTER SENT BY DANIELLE RUSHING BEHREND; PHONE CONFERENCE DANIELLE RUSHING BEHREND TO PROVIDE DEBRIEF OF CONVERSATION WITH THE DAUGHTER OF RAMIRO LEMUS VILLEDA.	B120	0.30	99.00
07/28/25	DADO	REVIEW RECENTLY ENTERED FINAL JUDGMENTS FOR THE SAHOTAS; CORRESPONDENCE WITH DANIELLE RUSHING BEHREND REGARDING FINAL JUDGMENTS AND NEXT STEPS THAT NEEDED TO BE TAKEN IN THE BAHAMAS RELATED TO THE ENTRY OF THE FINAL JUDGMENTS.	BT160	0.60	198.00
07/29/25	DNR	CALL WITH HIGGS & JOHNSON REGARDING FINAL JUDGMENTS ENTERED BY JUDGE O'CONNOR; CORRESPONDENCE WITH HIGGS & JOHNSON REGARDING AFFIDAVIT OF RECEIVER AND FILING OF SAME IN SUPPORT OF APPLICATION FOR JOINT RECEIVER, FILED SUBMISSIONS SUPPORTING SAME, AND STATUS OF CONVEYANCE DOCUMENTS.	BT160	0.50	237.50
07/29/25	DNR	CORRESPONDENCE TO COURTROOM DEPUTY REGARDING STATUS OF ENTRY OF PROPOSED AGREED ORDER BETWEEN RECEIVER AND IRS RESOLVING TAX MOTION.	B240	0.10	47.50
07/30/25	DADO	REVIEW MAIL FROM DELAWARE SECRETARY OF STATE REGARDING REVIVAL OF HPAR ENTITIES.	B210	0.40	132.00
07/30/25	DNR	CORRESPONDENCE WITH ROGER SAHOTA REGARDING RENTAL BOOKINGS AND CANCELLATION ISSUES OF BAHAMAS PROPERTIES.	B110	0.20	95.00
07/30/25	DNR	CORRESPONDENCE WITH HIGGS & JOHNSON REGARDING INVOICE ISSUES AND REDUCTIONS; REVIEW PROPOSED REDUCTIONS SENT BY HIGGS & JOHNSON.	B110	0.80	380.00
07/30/25	DNR	CORRESPONDENCE TO SUTTON CAD COUNSEL REGARDING NOTICE OF TAX LIEN FOR BARRON PETROLEUM.	B240	0.10	47.50
07/30/25	DNR	REVIEW AND PROCESS RECEIVER'S MAIL.	B210	0.40	190.00
07/31/25	DNR	CALL AND EMAILS REGARDING INVOICE REDUCTIONS AND FURTHER CONCERNS REGARDING HIGGS & JOHNSON.	B110	0.50	237.50
TOTAL				72.70	\$29,742.30



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DEBORAH WILLIAMSON

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BILLING SUMMARY

ID	TIMEKEEPER	TITLE	HOURS	RATE	AMOUNT
MGC	MICHAEL G. CUMMING	MEMBER	0.60	648.00	388.80
DNR	DANIELLE R. BEHREND	PARTICIPATING MEMBER	38.90	475.00	18,477.50
DADO	DOMINIQUE A. DOUGLAS	ASSOCIATE	32.40	330.00	10,692.00
ALAF	ADRIANNA LAFUENTE	PARALEGAL	0.80	230.00	184.00
TOTAL			72.70		\$29,742.30



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

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DISBURSEMENTS

DATE	DESCRIPTION	QUANTITY	RATE	AMOUNT
	PRINTING EXPENSES	789.00	0.10	78.90
	RELATIVITY DATA HOSTING	1.00	3,320.00	3,320.00
	SCANNING	520.00	0.10	52.00
	TOTAL DISBURSEMENTS			3,450.90



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DEBORAH WILLIAMSON

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TASK SUMMARY

TASK	TASK DESCRIPTION	HOURS	AMOUNT
B110	CASE ADMINISTRATION	29.50	10,931.00
B120	ASSET ANALYSIS AND RECOVERY	1.50	495.00
B130	ASSET DISPOSITION	1.50	669.00
B210	BUSINESS OPERATIONS	7.50	3,055.00
B240	TAX ISSUES	7.50	3,593.80
B310	CLAIMS ADMINISTRATION & OBJECT	1.20	396.00
BT155	STATUS REPORTS	7.00	2,759.50
BT160	LITIGATION CONSULTING	17.00	7,843.00
TOTAL		72.70	29,742.30

EXPENSE SUMMARY

SCANNING	52.00
PRINTING EXPENSES	78.90
RELATIVITY DATA HOSTING	3,320.00
TOTAL	3,450.90



777 Woodward Avenue, Suite 400 • Detroit, MI 48226 • EIN# 38-1446628

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

DUE UPON RECEIPT

AUGUST 29, 2025
MATTER #: 122686.000005
INVOICE #: 3682667

FOR PROFESSIONAL SERVICES RENDERED

RE: RECEIVER REPRESENTATION IN COMPLAINT

FEES	\$	574.00
INVOICE TOTAL	\$	574.00



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RE: RECEIVER REPRESENTATION IN COMPLAINT

DATE	ID	DESCRIPTION	HOURS
07/30/25	DADO	REVIEW AND FINALIZE MOTION TO EXTEND TIME TO FILE AND SERVE ANSWER.	0.30
07/30/25	DNR	CORRESPONDENCE WITH DEFENDANTS REGARDING RECEIVER'S AGREEMENT TO EXTEND DEADLINE TO ANSWER OR RESPOND TO COMPLAINT; DISCUSS SAME WITH RECEIVER; DRAFT SECOND UNOPPOSED MOTION AND PROPOSED ORDER REGARDING SAME.	0.80
07/31/25	DNR	REVIEW ORDER EXTENDING DEADLINE FOR DEFENDANTS TO RESPOND TO COMPLAINT; SEND TO DEFENDANTS.	0.20
TOTAL HOURS			1.30
TOTAL			\$574.00



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BILLING SUMMARY

ID	TIMEKEEPER	HOURS	RATES	AMOUNT
DNR	DANIELLE R. BEHREND	1.00	475.00	475.00
DADO	DOMINIQUE A. DOUGLAS	0.30	330.00	99.00
	TOTAL	1.30		\$574.00



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

DUE UPON RECEIPT

SEPTEMBER 25, 2025
MATTER #: 122686.000005
INVOICE #: 3687979

FOR PROFESSIONAL SERVICES RENDERED

RE: RECEIVER REPRESENTATION IN COMPLAINT

FEES	\$	431.50
INVOICE TOTAL	\$	431.50



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000005
INVOICE #: 3687979
PAGE 2

SEPTEMBER 25, 2025

RE: RECEIVER REPRESENTATION IN COMPLAINT

DATE	ID	DESCRIPTION	HOURS
08/27/25	DNR	DRAFT THIRD UNOPPOSED MOTION TO EXTEND TIME FOR DEFENDANTS IN BAHAMAS LITIGATION TO SERVE ANSWER OR OTHERWISE RESPOND.	0.50
08/27/25	DNR	CORRESPONDENCE WITH DEFENDANTS REGARDING THIRD MOTION TO EXTEND TIME TO RESPOND TO RECEIVER'S COMPLAINT.	0.20
08/28/25	DADO	FINALIZE THIRD MOTION TO EXTEND TIME TO FILE ANSWER.	0.30
TOTAL HOURS			1.00
TOTAL			\$431.50



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000005
INVOICE #: 3687979
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SEPTEMBER 25, 2025

BILLING SUMMARY

ID	TIMEKEEPER	HOURS	RATES	AMOUNT
DNR	DANIELLE R. BEHREND	0.70	475.00	332.50
DADO	DOMINIQUE A. DOUGLAS	0.30	330.00	99.00
	TOTAL	1.00		\$431.50



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

DUE UPON RECEIPT

SEPTEMBER 25, 2025
MATTER #: 122686.000001
INVOICE #: 3687977

FOR PROFESSIONAL SERVICES RENDERED

RE: RECEIVER'S TIME

FEES	\$	810.00
INVOICE TOTAL	\$	810.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000001
INVOICE #: 3687977
PAGE 2

SEPTEMBER 25, 2025

RE: RECEIVER'S TIME

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
08/26/25	DDW	REVIEW OF ORDER APPOINTING BAHAMAS RECEIVER AND COMMUNICATIONS RELATED TO EXECUTION OF TRANSFER DOCUMENTS AND TAKING POSSESSION AND PROTECTING PROPERTY.	B120	0.40	270.00
08/29/25	DDW	CONFERENCE WITH PWC REGARDING STATUS OF BAHAMAS PROPERTY AND TAKING POSSESSION.	B120	0.80	540.00
TOTAL				1.20	\$810.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000001
INVOICE #: 3687977
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SEPTEMBER 25, 2025

BILLING SUMMARY

ID	TIMEKEEPER	TITLE	HOURS	RATE	AMOUNT
DDW	DEBORAH WILLIAMSON	MEMBER	1.20	675.00	810.00
	TOTAL		1.20		\$810.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000001
INVOICE #: 3687977
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SEPTEMBER 25, 2025

TASK SUMMARY

TASK	TASK DESCRIPTION	HOURS	AMOUNT
B120	ASSET ANALYSIS AND RECOVERY	1.20	810.00
	TOTAL	1.20	810.00



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DUE UPON RECEIPT

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

SEPTEMBER 25, 2025
MATTER #: 122686.000002
INVOICE #: 3687978

FOR PROFESSIONAL SERVICES RENDERED

RE: REPRESENTATION OF RECEIVERSHIP FOR THE HEARTLAND GROUP VENTURES LLC, ET AL

FEES	\$	12,467.50
DISBURSEMENTS		3,410.50
INVOICE TOTAL	\$	15,878.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3687978
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SEPTEMBER 25, 2025

RE: REPRESENTATION OF RECEIVERSHIP FOR THE HEARTLAND GROUP VENTURES LLC, ET AL

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
08/01/25	DNR	RECEIVE AND REVIEW IBC AND WAB STATEMENTS FOR ALL RECEIVERSHIP ACCOUNTS FOR JULY 2025; SEND TO AHUJA & CONSULTANTS; CORRESPONDENCE WITH CONTRACT OPERATOR REGARDING INSURANCE CHECKLIST AND COVERAGE DOCUMENTATION; REVIEW AND PROCESS RECEIVER'S MAIL; RECEIVE AND REVIEW FARMEE UPDATE; SEND TO OIL AND GAS COUNSEL.	B210	1.30	617.50
08/01/25	DNR	REVIEW ORDER RESOLVING IRS MOTION; SEND ORDER TO DOJ TAX COUNSEL AND CORRESPONDENCE WITH SAME REGARDING SETTLEMENT PAYMENT TIMING; CORRESPONDENCE WITH STRETTO AND WAB TO FACILITATE SETTLEMENT PAYMENT PURSUANT TO ORDER.	B240	1.00	475.00
08/01/25	DNR	CORRESPONDENCE WITH HIGGS & JOHNSON REGARDING HEARING DATE REQUEST FOR JOINT RECEIVER APPLICATION; CORRESPONDENCE TO HIGGS & JOHNSON REGARDING STATUS OF CONVEYANCE DOCUMENTS FOR PROPERTIES.	BT160	0.20	95.00
08/04/25	DNR	CORRESPONDENCE WITH HIGGS & JOHNSON REGARDING FEE REDUCTIONS AND UPDATED INVOICES.	B110	0.10	47.50
08/04/25	DNR	REVIEW INSURANCE COVERAGE CHECKLIST AND DISCUSS WITH RECEIVER; CORRESPONDENCE WITH BROKER ON SAME.	B210	0.40	190.00
08/04/25	DNR	DISCUSS AFFIDAVIT OF RECEIVER TO BE FILED IN BAHAMAS IN SUPPORT OF PWC JOINT RECEIVER APPOINTMENT AND APOSTILLE REQUIREMENT FOR BAHAMAS PROPERTIES DOCUMENTS WITH RECEIVER; PROCESS AFFIDAVIT AND SEND TO HIGGS & JOHNSON.	BT160	0.40	190.00
08/05/25	DNR	REVIEW AND PROCESS RECEIVER'S MAIL FROM IRS AND RAILROAD COMMISSION.	B210	0.30	142.50
08/05/25	DADO	LEFT VOICEMAIL FOR TEXAS COMPTROLLER REGARDING STATUS OF CERTIFICATE OF ACCOUNT STATUS FOR HL DRILLING FUND I AND EMAIL CORRESPONDENCE TO THE SAME REGARDING THE SAME.	B210	0.30	99.00
08/06/25	DNR	PREPARE AND SEND PACKAGE FOR UNIVERSAL APOSTILLE OF RECEIVER'S AFFIDAVIT TO TEXAS SECRETARY OF STATE FOR BAHAMAS JOINT RECEIVERSHIP APPLICATION.	BT160	0.30	142.50
08/07/25	DNR	ADDRESS ISSUES REGARDING REDUCTIONS OF HIGGS & JOHNSON'S FEES AND INVOICES; ANALYZE SAME AND	B110	1.40	665.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3687978
PAGE 3

SEPTEMBER 25, 2025

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
		COMMUNICATE WITH HIGGS & JOHNSON REGARDING SUBMISSION OF INVOICES TO COURT FOR APPROVAL IN ACCEPTABLE FORMAT; DISCUSS VAT CALCULATION ISSUES WITH DOMINIQUE DOUGLAS; DISCUSS INVOICE ISSUES AND AGREEMENT WITH HIGGS & JOHNSON AND OTHER RELATED INVOICE ISSUES AND DELIVERABLES OUTSTANDING FROM HIGGS & JOHNSON WITH RECEIVER.			
08/08/25	DNR	CORRESPONDENCE WITH HIGGS & JOHNSON REQUESTING STATUS OF CONVEYANCE DOCUMENTS; CORRESPONDING WITH SAME RESENDING JUDGMENTS ENTERED AGAINST SAHOTA FAMILY MEMBERS; REQUEST REVISION OF CONVEYANCE DOCUMENTS TO CONVEY TO PWC IN LIEU OF RECEIVER.	BT160	0.50	237.50
08/10/25	DNR	CORRESPONDENCE FROM SUNNY SAHOTA REGARDING CONVEYANCE EXECUTION LOGISTICS AND INFORMATION ON BOTH PROPERTIES FOR PWC; REVIEW FILES SENT REGARDING SAME; SEND TO PWC AND REQUEST ANY ADDITIONAL INFORMATION NEEDED FROM SAHOTAS.	B110	0.60	285.00
08/10/25	DNR	CORRESPONDENCE WITH HIGGS & JOHNSON REGARDING JOINT RECEIVER APPLICATION AND SAHOTAS' REQUEST TO EXECUTE CONVEYANCE DOCUMENTS.	BT160	0.20	95.00
08/11/25	DADO	SHORT CONFERENCE WITH DANIELLE RUSHING BEHREND'S REGARDING INVESTOR INQUIRY; REVIEW FILES TO RESPOND APPROPRIATELY TO INVESTOR INQUIRY; REVIEW AND RESPOND TO INVESTOR INQUIRY.	B110	0.40	132.00
08/12/25	DADO	REVIEW AND RESPOND TO INVESTOR INQUIRY.	B110	0.20	66.00
08/12/25	DADO	CONFERENCE WITH DELAWARE SECRETARY OF STATE REGARDING FOLLOW UP TO TERMINATION OF HEARTLAND PRODUCTION AND RECOVERY ENTITIES.	B210	0.40	132.00
08/12/25	DADO	REVIEW EMAIL CORRESPONDENCE BETWEEN DAUGHTER TO RAMIRO VILLEDA (INES ESPINAL) AND DANIELLE RUSHING BEHREND'S REGARDING SETTING UP A TIME TO DISCUSS DEMAND LETTER SENT TO MR. VILLEDA.	B120	0.20	66.00
08/12/25	DNR	CORRESPONDENCE WITH ROGER SAHOTA REGARDING INFORMATION ON BAHAMAS PROPERTIES; CORRESPONDENCE WITH INES ESPINAL REGARDING RECEIVER'S DEMAND LETTER TO FATHER AND REQUEST FOR DISCUSSION ON SAME WITH SPANISH AND ENGLISH TRANSLATOR.	B110	0.40	190.00
08/12/25	DNR	RECEIVE AND PROCESS RECEIVER'S MAIL; RECEIVE AND REVIEW THEN SEND IBC BANK ACCOUNT ANALYSIS TO AHUJA & CONSULTANTS.	B210	0.60	285.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
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SEPTEMBER 25, 2025

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
08/12/25	DNR	CORRESPONDENCE TO HIGGS & JOHNSON REGARDING STATUS OF JOINT RECEIVER APPLICATION.	BT160	0.10	47.50
08/13/25	DADO	REVIEW AND RESPOND TO INVESTOR INQUIRY.	B110	0.30	99.00
08/13/25	DNR	CORRESPONDENCE WITH INES ESPINAL REGARDING CALL ON RECEIVER'S DEMAND LETTER.	B110	0.20	95.00
08/13/25	DNR	CORRESPONDENCE WITH HIGGS & JOHNSON AND PWC REGARDING INFORMATION FROM SAHOTAS REGARDING BAHAMAS PROPERTIES AND STATUS OF JOINT RECEIVER APPLICATION.	BT160	0.20	95.00
08/13/25	DNR	CORRESPONDENCE WITH SUNNY SAHOTA REGARDING INFORMATION NEEDED ON THE BAHAMAS PROPERTIES.	B110	0.40	190.00
08/14/25	DNR	CORRESPONDENCE WITH PWC REGARDING INFORMATION NEEDED FOR THE BAHAMAS PROPERTIES FOR MANAGEMENT AND SECURITY.	BT160	0.20	95.00
08/17/25	DNR	REVIEW AND RESPOND TO INVESTOR INQUIRIES; CORRESPONDENCE WITH SUNNY SAHOTA REGARDING BAHAMAS PROPERTIES' CONVEYANCE DOCUMENTS.	B110	0.50	237.50
08/17/25	DNR	CORRESPONDENCE TO PWC REGARDING PIN DROPS FOR LOCATING BAHAMAS PROPERTIES.	BT160	0.10	47.50
08/18/25	DNR	CORRESPONDENCE WITH INES ESPINAL REGARDING DEMAND LETTER OF RECEIVER.	B110	0.20	95.00
08/18/25	DNR	RECEIVE AND PROCESS RECEIVER'S MAIL.	B210	0.20	95.00
08/18/25	DADO	REVIEW INCOMING MAIL FROM DELAWARE SECRETARY OF STATE REGARDING TERMINATION OF HPAR II; CONFERENCE WITH TEXAS COMPTROLLER'S OFFICE REGARDING HL DRILLING FUND I AND TERMINATION OF THE SAME; RESUBMIT CERTIFICATE OF ACCOUNT STATUS AND WITHDRAWAL OF REGISTRATION FOR HL DRILLING FUND I.	B210	1.10	363.00
08/19/25	DNR	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	0.20	95.00
08/19/25	DNR	CALL WITH INES ESPINAL AND HER FATHER, RAMIRO LEMUS VILLEDA, REGARDING DEMAND LETTER SENT BY RECEIVER.	BT160	0.50	237.50
08/19/25	DNR	PROVIDE UPDATE TO RECEIVER REGARDING CALL WITH RAMIRO LEMUS VILLEDA.	BT160	0.10	47.50
08/19/25	DNR	CORRESPONDENCE WITH SEC COUNSEL REGARDING REQUESTS OF SAHOTA FAMILY MEMBERS.	B110	0.30	142.50
08/19/25	DNR	DISCUSS WITH RECEIVER ON SAHOTA FAMILY MEMBERS' REQUEST FOR RETURN OF ELECTRONIC DEVICES MADE THROUGH SEC COUNSEL.	B130	0.20	95.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3687978
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SEPTEMBER 25, 2025

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
08/19/25	DADO	CONFERENCE WITH DANIELLE RUSHING BEHREND'S REGARDING RAMIRO VILLED'A REGARDING DEMAND LETTER SENT BASED ON FUNDS FROM ESTATE.	B120	0.50	165.00
08/19/25	DADO	REVIEW TERMINATION DOCUMENTS RECEIVED FROM THE SECRETARY OF STATE AND EMAIL CORRESPONDENCE WITH DANIELLE RUSHING BEHREND'S REGARDING THE SAME.	B210	0.40	132.00
08/19/25	DADO	SHORT CONFERENCE WITH DANIELLE RUSHING BEHREND'S AND REVIEW EMAIL CORRESPONDENCE FROM THE SAME REGARDING REQUEST FROM THE SAHOTAS FOR RETURN OF SPECIFIC ITEMS.	B110	0.30	99.00
08/19/25	DADO	PHONE CONFERENCE WITH INVESTOR REGARDING FORFEITED DISTRIBUTION CHECK; FOLLOW UP EMAIL CORRESPONDENCE WITH SAME REGARDING POWER OF ATTORNEY.	B110	0.50	165.00
08/20/25	DADO	REVIEW AND RESPOND TO INVESTOR INQUIRY; CONFERENCE WITH MS. WILLIAMSON REGARDING INVESTOR DISTRIBUTION CHECK RE-ISSUANCE.	B130	0.40	132.00
08/21/25	DNR	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	0.20	95.00
08/21/25	DNR	CORRESPONDENCE WITH HIGGS & JOHNSON REGARDING QUESTION FROM JUSTICE GOMEZ ON APOSTILLE STATUS OF RECEIVER'S AFFIDAVIT.	BT160	0.40	190.00
08/21/25	DADO	REVIEW AND RESPOND TO CORRESPONDENCE FROM INVESTOR'S SON REGARDING TIMELINE OF MEDICAL HISTORY AS BASIS FOR REISSUANCE OF INVESTOR CHECKS; EMAIL CORRESPONDENCE WITH MS. WILLIAMSON REGARDING RECOMMENDATION OF REISSUANCE.	B110	0.50	165.00
08/22/25	DNR	CORRESPONDENCE WITH HIGGS & JOHNSON REGARDING TXSOS AUTHENTICATION STATUS FOR RECEIVER'S AFFIDAVIT AND RESPONSE TO JUSTICE GOMEZ.	BT160	0.30	142.50
08/22/25	DNR	CORRESPONDENCE WITH HIGGS & JOHNSON REGARDING RECEIVER'S AFFIDAVIT SUBMITTED TO TXSOS AND COPY OF SAME TO SUBMIT TO JUSTICE GOMEZ.	BT160	0.20	95.00
08/22/25	DADO	REVIEW AND RESPOND TO INVESTOR INQUIRY.	B210	0.20	66.00
08/25/25	ALAF	ATTEND TO INVESTOR INQUIRIES.	B110	0.50	115.00
08/25/25	DNR	CORRESPONDENCE WITH SEC COUNSEL REGARDING REQUESTS OF ROGER SAHOTA; CORRESPONDENCE WITH MIAMI SEC COUNSEL REGARDING REQUEST FOR CALL ON CLAIMANTS IN CASE; REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	0.60	285.00
08/25/25	DNR	RECEIVE AND PROCESS RECEIVER'S MAIL.	B210	0.20	95.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3687978
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SEPTEMBER 25, 2025

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
08/25/25	DNR	CORRESPONDENCE WITH VARIOUS CAD COUNSEL REGARDING NOTICES OF FORECLOSURE OF LIEN AND TAX LIENS FOR ARCOOIL AND PANTHER CITY ENERGY.	B240	0.20	95.00
08/25/25	DADO	REVIEW AND RESPOND TO INVESTOR INQUIRIES; PHONE CONFERENCE WITH DANIELLE RUSHING BEHRENS REGARDING INVESTOR INQUIRY.	B110	0.70	231.00
08/26/25	DNR	CALL WITH SEC TRIAL COUNSEL IN MIAMI REGARDING INVESTORS AND ADVISORS' CLAIMS IN HEARTLAND AND ALSO CLAIMED IN OTHER RECEIVERSHIP CASES; PREPARE AND SEND MATERIALS TO SAME AS REQUESTED; CORRESPONDENCE TO INES ESPINAL REGARDING COPY OF CASHIER'S CHECK; CORRESPONDENCE WITH ROGER SAHOTA REGARDING CONVEYANCE DOCUMENTS FOR BAHAMAS PROPERTIES; DISCUSS WITH RECEIVER INFORMATION REQUESTED FROM SEC TRIAL COUNSEL IN MIAMI FROM RECEIVER REGARDING INVESTORS AND ADVISORS.	B110	1.90	902.50
08/26/25	DNR	CORRESPONDENCE WITH HIGGS & JOHNSON REGARDING ORDER GRANTING APPOINTMENT OF JOINT RECEIVER AND NEXT STEPS REGARDING CONVEYANCE DOCUMENTS; REVIEW ORDER GRANTING APPOINTMENT OF JOINT RECEIVER.	BT160	0.30	142.50
08/26/25	DNR	CORRESPONDENCE TO PWC REGARDING CONVEYANCE DOCUMENTS FOR BAHAMAS PROPERTIES AND EXECUTION LOGISTICS FOR SAME IN BAHAMAS AND USA; DISCUSS TIMING AND LOGISTICS OF REAL PROPERTY SALES WITH RECEIVER AND WAIVER OF STATUTORY REQUIREMENTS ON SAME.	B130	0.40	190.00
08/26/25	DADO	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	0.30	99.00
08/27/25	DNR	RECEIVE AND PROCESS RECEIVER'S MAIL.	B210	0.40	190.00
08/27/25	DNR	DISCUSS WITH RECEIVER IRS MAIL RECEIVED AND PROCESS DECLARATIONS SUPPORTING CERTAIN RECEIVERSHIP PARTY TAX RETURNS; DRAFT AND SEND PACKAGES TO IRS RESPONDING TO NOTICES ON SAME; CORRESPONDENCE TO SUTTON CAD COUNSEL REGARDING SECOND NOTICE OF TAX LIEN FOR BARRON PETROLEUM.	B240	1.00	475.00
08/27/25	DNR	RECEIVE AND REVIEW RENEWAL GENERAL LIABILITY AND POLLUTION POLICY.	B210	0.20	95.00
08/27/25	DADO	REVIEW AND RESPOND TO INVESTOR INQUIRIES; EMAIL CORRESPONDENCE WITH STRETTO REGARDING REISSUANCE OF CHECKS TO AFFECTED INVESTORS.	B110	0.50	165.00
08/28/25	DNR	CALL WITH SEC COUNSEL REGARDING SUSPICIOUS ACTIVITY AT BAHAMAS PROPERTIES; CALL WITH PWC REGARDING SAME; CORRESPONDENCE WITH SAHOTA FAMILY REGARDING SAME;	B110	0.90	427.50



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3687978
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SEPTEMBER 25, 2025

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
		REVIEW ORDER SETTING HEARING ON SEPTEMBER 15, 2025; TELEPHONE CONFERENCE WITH COURTROOM DEPUTY REGARDING SEPTEMBER 15, 2025 APPEARANCES; REVIEW NEW YORK TIMES ARTICLE ON GUATEMALAN JADE AND MARY LOU RIDINGER.			
08/28/25	DADO	DRAFT AND FINALIZE CERTIFICATE OF SERVICE AND NOTICE OF HEARING FOR HEARING ON SEPTEMBER 15, 2025.	B110	0.20	66.00
08/28/25	DADO	REVIEW EMAIL CORRESPONDENCE WITH PWC REGARDING RECOVERY OF THE BAHAMAS PROPERTIES AND STATUS OF DRAFT CONVEYANCES FROM AHUJA & CONSULTANTS.	B120	0.30	99.00
08/28/25	DADO	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	0.40	132.00
08/29/25	DNR	CORRESPONDENCE WITH SAHOTA FAMILY MEMBERS REGARDING EXECUTION LOGISTICS FOR CONVEYANCE DOCUMENTS.	B110	0.50	237.50
08/29/25	DNR	CALL WITH DEBORAH D. WILLIAMSON AND PWC REGARDING BAHAMAS PROPERTIES, LOGISTICS OF CONVEYANCE, AND IMMEDIATE STEPS FOR SECURITY, INSURANCE, AND UTILITIES; CORRESPONDENCE WITH HIGGS & JOHNSON REGARDING STATUS OF FINAL CONVEYANCE DOCUMENTS.	B120	1.00	475.00
08/29/25	DNR	CALL WITH RECEIVER REGARDING CONVEYANCE DOCUMENTS AND APOSTILLE LOGISTICS WITH SAHOTA FAMILY MEMBERS.	B130	0.30	142.50
08/29/25	DADO	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	0.40	132.00
		TOTAL		29.10	\$12,467.50



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3687978
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SEPTEMBER 25, 2025

BILLING SUMMARY

ID	TIMEKEEPER	TITLE	HOURS	RATE	AMOUNT
DNR	DANIELLE R. BEHREND	PARTICIPATING MEMBER	20.10	475.00	9,547.50
DADO	DOMINIQUE A. DOUGLAS	ASSOCIATE	8.50	330.00	2,805.00
ALAF	ADRIANNA LAFUENTE	PARALEGAL	0.50	230.00	115.00
TOTAL			29.10		\$12,467.50



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3687978
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SEPTEMBER 25, 2025

DISBURSEMENTS

DATE	DESCRIPTION	QUANTITY	RATE	AMOUNT
	PHOTOCOPIES	54.00	0.10	5.40
	POSTAGE	1.00	31.90	31.90
	PRINTING EXPENSES	255.00	0.10	25.50
	RELATIVITY DATA HOSTING	1.00	3,320.00	3,320.00
	SCANNING	277.00	0.10	27.70
	TOTAL DISBURSEMENTS			3,410.50



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3687978
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SEPTEMBER 25, 2025

TASK SUMMARY

TASK	TASK DESCRIPTION	HOURS	AMOUNT
B110	CASE ADMINISTRATION	13.60	5,656.00
B120	ASSET ANALYSIS AND RECOVERY	2.00	805.00
B130	ASSET DISPOSITION	1.30	559.50
B210	BUSINESS OPERATIONS	6.00	2,502.00
B240	TAX ISSUES	2.20	1,045.00
BT160	LITIGATION CONSULTING	4.00	1,900.00
TOTAL		29.10	12,467.50

EXPENSE SUMMARY

PHOTOCOPIES	5.40
SCANNING	27.70
PRINTING EXPENSES	25.50
POSTAGE	31.90
RELATIVITY DATA HOSTING	3,320.00
TOTAL	3,410.50



777 Woodward Avenue, Suite 400 • Detroit, MI 48226 • EIN# 38-1446628

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

DUE UPON RECEIPT

OCTOBER 31, 2025
MATTER #: 122686.000001
INVOICE #: 3694735

FOR PROFESSIONAL SERVICES RENDERED

RE: RECEIVER'S TIME

FEES	\$	2,700.00
INVOICE TOTAL	\$	2,700.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000001
INVOICE #: 3694735
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OCTOBER 31, 2025

RE: RECEIVER'S TIME

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
09/01/25	DDW	REVIEW OF REPORT REGARDING VAL VERDE/CROCKETT; BRIEF REVIEW OF GATHERING AGREEMENT; REVIEW AND RESPOND TO EMAILS REGARDING SAME.	B210	0.70	472.50
09/03/25	DDW	MULTIPLE COMMUNICATIONS REGARDING EXECUTION AND DELIVERY OF BAHAMAS DOCUMENTS AND INSPECTION OF PROPERTY.	B120	0.50	337.50
09/15/25	DDW	PREPARE FOR AND ATTEND HEARING.	B110	0.50	337.50
09/15/25	DDW	REVIEW AND EXECUTE PAYMENTS.	B210	0.20	135.00
09/22/25	DDW	PREPARE FOR AND ATTEND CONFERENCE WITH PWC REGARDING BAHAMAS PROPERTY INCLUDING REVIEW OF REPORT OF INITIAL INSPECTION, INSURANCE PROPOSAL FOR EACH PROPERTY, PROPOSAL FOR APPRAISALS AND OTHER ISSUES.	B120	1.10	742.50
09/23/25	DDW	MULTIPLE CONFERENCES REGARDING BAHAMAS INSURANCE, APPROVAL OF WIRE INSTRUCTION AND STATUS OF PROPERTIES.	B120	0.60	405.00
09/26/25	DDW	REVIEW OF ADVICE FROM AHUJA & CONSULTANTS AND APPROVE ALLOCATION OF INTEREST CREDIT FROM INTERNAL REVENUE SERVICE.	B240	0.40	270.00
TOTAL				4.00	\$2,700.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000001
INVOICE #: 3694735
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OCTOBER 31, 2025

BILLING SUMMARY

ID	TIMEKEEPER	TITLE	HOURS	RATE	AMOUNT
DDW	DEBORAH WILLIAMSON	MEMBER	4.00	675.00	2,700.00
TOTAL			4.00		\$2,700.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000001
INVOICE #: 3694735
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OCTOBER 31, 2025

TASK SUMMARY

TASK	TASK DESCRIPTION	HOURS	AMOUNT
B110	CASE ADMINISTRATION	0.50	337.50
B120	ASSET ANALYSIS AND RECOVERY	2.20	1,485.00
B210	BUSINESS OPERATIONS	0.90	607.50
B240	TAX ISSUES	0.40	270.00
TOTAL		4.00	2,700.00



777 Woodward Avenue, Suite 400 • Detroit, MI 48226 • EIN# 38-1446628

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

DUE UPON RECEIPT

OCTOBER 31, 2025
MATTER #: 122686.000002
INVOICE #: 3694736

FOR PROFESSIONAL SERVICES RENDERED

RE: REPRESENTATION OF RECEIVERSHIP FOR THE HEARTLAND GROUP VENTURES LLC, ET AL

FEES	\$	14,814.10
DISBURSEMENTS		3,554.55
INVOICE TOTAL	\$	18,368.65



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3694736
PAGE 2

OCTOBER 31, 2025

RE: REPRESENTATION OF RECEIVERSHIP FOR THE HEARTLAND GROUP VENTURES LLC, ET AL

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
09/02/25	DNR	RECEIVE IBC BANK AND WAB STATEMENTS FOR AUGUST 2025 AND SEND TO AHUJA & CONSULTANTS.	B210	0.40	190.00
09/02/25	DNR	CORRESPONDENCE WITH HIGGS & JOHNSON REGARDING BAHAMAS PROPERTIES CONVEYANCE DOCUMENTS AND COMMENTS ON SAME; REVIEW DRAFT CONVEYANCE AND AFFIDAVITS OF LOSS FOR BOTH PROPERTIES.	B130	0.80	380.00
09/02/25	DNR	RECEIVE AND REVIEW LATEST UPDATE FROM FARMEE AND AGREEMENT WITH KINDER MORGAN; REVIEW CORRESPONDENCE FROM RECEIVER AND FARMEE REGARDING SAME.	B210	0.50	237.50
09/02/25	DNR	CORRESPONDENCE WITH SEC COUNSEL REGARDING MEETING WITH SAHOTAS AND TURNOVER REQUESTS.	B110	0.20	95.00
09/02/25	DNR	CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING IRS MAIL AND REQUEST FOR PERSONAL LIABILITY WAIVER OF INCOME TAX OF RECEIVER FOR DALLAS RESOURCES.	B240	0.20	95.00
09/02/25	DNR	REVIEW AND PROCESS RECEIVER'S MAIL.	B210	0.30	142.50
09/02/25	DNR	CORRESPONDENCE WITH PWC AND HIGGS & JOHNSON REGARDING CONVEYANCE DOCUMENTS AND BAHAMAS PROPERTIES SECURITY ITEMS; CALL WITH HIGGS & JOHNSON REGARDING EXECUTION INSTRUCTIONS; REVIEW DRAFTS OF SAME.	BT160	1.00	475.00
09/02/25	DADO	BEGIN DRAFTING MOTION FOR COURT AUTHORITY TO APPROVE JUDICIAL SALE OF BAHAMAS PROPERTIES; CONFERENCE WITH DANIELLE RUSHING BEHREND'S REGARDING DRAFT AND CONVEYANCE DOCUMENTS FOR THE BAHAMAS PROPERTIES; REVIEW EMAIL CORRESPONDENCE WITH ROGER SAHOTA REGARDING SIGNING OF DEEDS AND CONVEYANCE DOCUMENTS.	B120	1.00	330.00
09/02/25	DADO	EMAIL CORRESPONDENCE WITH STRETTO AND AFFECTED INVESTOR REGARDING REISSUANCE OF CHECKS.	B310	0.30	99.00
09/02/25	DADO	REVIEW MAIL RECEIVED REGARDING DELAWARE HPAR ENTITIES.	B210	0.20	66.00
09/03/25	DNR	MEETING WITH SUNNY SAHOTA, MANDEEP SAHOTA, AND MONROSE SAHOTA TO EXECUTE BAHAMAS PROPERTIES' CONVEYANCE DOCUMENTS AND AFFIDAVITS OF LOSS; CORRESPONDENCE WITH HIGGS & JOHNSON AND PWC	B120	5.00	2,375.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3694736
PAGE 3

OCTOBER 31, 2025

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
		REGARDING SAME AND UPDATE ON PROPERTIES PER SUNNY SAHOTA; APPEAR AT TX SOS OFFICE'S AUTHENTICATION UNIT REGARDING APOSTILLE REQUIREMENT FOR CONVEYANCE DOCUMENTS AND AFFIDAVITS OF LOSS; RESEARCH, REVISE, AND EXECUTE ADDITIONAL DOCUMENTATION FOR CONVEYANCES AND AFFIDAVITS OF LOSS TO MEET APOSTILLE REQUIREMENTS OF TX SOS FOR ACCEPTANCE OF BAHAMIAN DRAFTS; CALL AND CORRESPONDENCE WITH PWC REGARDING BAHAMIAN PROPERTIES AND APOSTILLE ISSUES; CORRESPONDENCE WITH HIGGS & JOHNSON REGARDING APOSTILLE ISSUES ON DRAFTS PREPARED BY THEIR FIRM.			
09/03/25	DNR	REVIEW AND PROCESS RECEIVER'S MAIL.	B210	0.20	95.00
09/03/25	DADO	MULTIPLE PHONE CONFERENCES WITH DANIELLE RUSHING BEHREND'S REGARDING ISSUES WITH CONVEYANCE DOCUMENTS; EMAIL CORRESPONDENCE WITH PWC REGARDING CONVEYANCE DOCUMENTS; EMAIL CORRESPONDENCE AND PHONE CONFERENCE WITH HIGGS AND JOHNSON REGARDING EDITS TO CONVEYANCE DOCUMENTS AND BAHAMIAN REQUIREMENTS; REVISE AND FINALIZE ADDITIONAL COMPONENTS OF THE CONVEYANCE DOCUMENTS AND REVISE APOSTILE FORM.	B120	3.20	1,056.00
09/04/25	DNR	CORRESPONDENCE FROM AHUJA & CONSULTANTS REGARDING IRS MAIL AND ADDITIONAL FORM REQUESTED FOR WAIVER OF PERSONAL LIABILITY; CORRESPONDENCE WITH TAX COUNSEL REGARDING SAME.	B240	0.40	190.00
09/04/25	DNR	REVIEW AND APPROVE REVISED PACKAGE TO GO TO TXSOS FOR APOSTILLING OF CONVEYANCES AND AFFIDAVITS OF LOSS; SEND TO PWC FOR POSSESSION WHEN SECURING PROPERTIES; CORRESPONDENCE WITH PWC REGARDING STARLINK AND ADDITIONAL INFORMATION NEEDED FROM SAHOTAS FOR BAHAMAS HOMES; CORRESPONDENCE TO SAHOTA FAMILY MEMBERS REGARDING SAME; RECEIVE UPDATE ON CONDITIONS OF PROPERTY AND REMOVAL OF PERSONAL PROPERTY AT BAHAMAS PROPERTIES FROM PWC.	B120	0.70	332.50
09/04/25	MGC	REVIEW EMAILS REGARDING IRS CORRESPONDENCE RECEIVED REGARDING ADDITIONAL RELEASE OF LIABILITY FORM; REVIEW AND LEGAL ANALYSIS OF CORRESPONDENCE FROM IRS DATED AUGUST 27, 2025 REGARDING DALLAS RESOURCES; REVIEW OF ENCLOSED FORM 4810; RESEARCH IRC SECTION 6501 (D); REVIEW OF AUGUST 1, 2025 COURT ORDER; ADVICE TO MS. BEHREND'S REGARDING TAX MATTERS.	B240	0.70	453.60
09/04/25	DADO	EMAIL CORRESPONDENCE WITH HIGGS AND JOHNSON TO PROVIDE UPDATED CONVEYANCE DOCUMENTS AND STATUS	B120	0.50	165.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3694736
PAGE 4

OCTOBER 31, 2025

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
		OF OBTAINING APOSTILE DOCUMENTS; REVIEW EMAIL CORRESPONDENCE WITH PWC REGARDING THE SAME.			
09/05/25	DNR	NUMEROUS CALLS WITH TXSOS AUTHENTICATIONS UNIT REGARDING APOSTILLE REQUESTS FOR CONVEYANCE DOCUMENTS AND AFFIDAVITS OF LOSS; PROVIDE UPDATE TO RECEIVER ON ADDITIONAL COSTS FOR SAME; CORRESPONDENCE TO PWC AND HIGGS & JOHNSON REGARDING SUBMISSION OF APOSTILLED DOCUMENTS ONCE RECEIVED.	B110	0.50	237.50
09/05/25	DNR	RECEIVE UPDATE FROM PWC REGARDING BAHAMAS PROPERTIES' CONDITIONS AND ITEMS REMOVED BY SAHOTAS.	B120	0.10	47.50
09/05/25	DADO	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	0.30	99.00
09/08/25	DNR	RECEIVE AND REVIEW APOSTILLED DOCUMENTS FROM TXSOS; SEND TO HIGGS & JOHNSON AND PWC.	B120	0.30	142.50
09/08/25	DNR	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	0.20	95.00
09/08/25	DADO	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	0.40	132.00
09/09/25	DNR	REVIEW AND PROCESS RECEIVER'S MAIL.	B210	0.40	190.00
09/09/25	DNR	DRAFT AND SEND LETTER TO WICHITA COUNTY TAX OFFICE REGARDING ABANDONED PROPERTIES AND FIFTH NOTICE TO STOP COLLECTION ATTEMPTS; CORRESPONDENCE TO JACK CAD COUNSEL REGARDING NOTICE OF INTENDED FORECLOSURE ON LIEN AND ABANDONED PROPERTIES PURSUANT TO COURT ORDER.	B240	0.50	237.50
09/10/25	DNR	RECEIVE AND PROCESS RECEIVER'S MAIL.	B210	0.40	190.00
09/12/25	ALAF	ATTEND TO INVESTOR INQUIRIES.	B110	0.40	92.00
09/12/25	DNR	CORRESPONDENCE FROM SUNNY SAHOTA REGARDING STARLINK INFORMATION REQUESTED BY RECEIVER; PROVIDE UPDATE ON SAME TO PWC; CORRESPONDENCE WITH PWC AND HIGGS & JOHNSON REGARDING NEXT STEPS TO RECORD DEED IN KEVIN CAMBRIDGE'S NAME IN BAHAMAS.	B120	0.60	285.00
09/12/25	DNR	RECEIVE AND PROCESS RECEIVER'S MAIL.	B210	0.20	95.00
09/15/25	DNR	DISCUSS WITH DEBORAH D. WILLIAMSON STATUS OF BAHAMAS PROPERTIES AND ITEMS TAKEN BY SAHOTA FAMILY; CORRESPONDENCE WITH PWC REGARDING CALL ON TURNOVER PROPERTY ITEMS AND OTHER URGENT MAINTENANCE ITEMS; CORRESPONDENCE FROM HIGGS & JOHNSON REGARDING CONVEYANCES.	B120	0.70	332.50
09/15/25	DNR	PREPARE FOR AND APPEAR BEFORE THE HON. HAL R. RAY, JR. AT HEARING ON SEPTEMBER 15, 2025; REVIEW AND RESPOND	B110	0.60	285.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3694736
PAGE 5

OCTOBER 31, 2025

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
		TO INVESTOR INQUIRIES.			
09/15/25	DNR	RECEIVE AND REVIEW ACCOUNT ANALYSIS STATEMENT FOR IBC BANK; SEND TO AHUJA & CONSULTANTS.	B210	0.20	95.00
09/15/25	DNR	REVIEW ORDER APPROVING RECEIVER'S FEE APPLICATION FOR 2Q25.	B110	0.10	47.50
09/15/25	DNR	CORRESPONDENCE WITH RECEIVER REGARDING ABANDONMENT PROCEDURES FOR PERSONAL PROPERTY.	B130	0.30	142.50
09/16/25	DNR	CORRESPONDENCE WITH WAB AND STRETTO REGARDING WIRES REQUESTED BY RECEIVER; DISCUSS SAME AND PREPARE FORMS AND OBTAIN RECEIVER'S SIGNATURES; CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING AUGUST BANK STATEMENTS.	B210	0.70	332.50
09/16/25	DNR	DISCUSS WITH DEBORAH D. WILLIAMSON DISPOSITION AND NEXT STEPS IN BAHAMAS FOR HOUSES AND SALE PROCEDURES; CORRESPONDENCE WITH PWC REGARDING SAME.	B130	0.30	142.50
09/16/25	DADO	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	0.20	66.00
09/18/25	ALAF	ATTEND TO INVESTOR INQUIRIES.	B110	0.30	69.00
09/18/25	DNR	CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING QUESTIONS ON SETTLEMENT WITH IRS APPROVED BY THE COURT; SEND AGREED ORDER AND DOCUMENTATION SUPPORTING SAME TO AHUJA & CONSULTANTS.	B240	0.40	190.00
09/18/25	DNR	CORRESPONDENCE WITH PWC REGARDING INTERNATIONAL BANK ACCOUNT AND ITEMS REQUIRED FOR RECOVERY OF ASSETS IN BAHAMAS.	B120	0.30	142.50
09/22/25	DNR	PREPARE AND SEND RESPONSE TO IRS REGARDING AOS UNSIGNED RETURN AND DECLARATION OF RECEIVER REGARDING SAME; DISCUSS WITH RECEIVER.	B240	0.50	237.50
09/22/25	DNR	DRAFT AND SEND LETTER TO WELLS FARGO REGARDING RECEIVERSHIP ORDER PROHIBITING COLLECTION ATTEMPTS BY BANK FOR PANTHER CITY ENERGY IN RESPONSE TO LETTER RECEIVED; SEND RECEIVER'S PERSONAL DOCUMENTATION TO PWC FOR BANK ACCOUNT APPLICATION IN BAHAMAS.	B210	0.50	237.50
09/22/25	DNR	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	0.40	190.00
09/22/25	DNR	CORRESPONDENCE WITH DOMINIQUE DOUGLAS REGARDING 3Q25 QUARTERLY REPORT.	BT155	0.10	47.50
09/22/25	DNR	CALL WITH RECEIVER AND PWC REGARDING INSPECTIONS OF HOMES, NEXT STEPS FOR SECURITY AND MAINTENANCE, AND SALE PROCESS OUTLINE; RECEIVE AND REVIEW INSURANCE	B120	1.70	807.50



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3694736
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OCTOBER 31, 2025

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
		QUOTES AND INITIAL SITE VISIT REPORTS FOR BAHAMAS PROPERTIES FROM PWC; DISCUSS QUOTES WITH RECEIVER; CORRESPONDENCE TO PWC ON INSURANCE NEXT STEPS AND PAYMENT OF PREMIUMS.			
09/23/25	DNR	CORRESPONDENCE TO PWC REGARDING SALE PROCESS CALL.	B130	0.10	47.50
09/23/25	DNR	CORRESPONDENCE WITH SAHOTA FAMILY REGARDING MISSING AND/OR REMOVED APPLIANCES AND EQUIPMENT FROM BOTH BAHAMAS PROPERTIES; DRAFT LETTER TO CIBC CARIBBEAN BANK REGARDING RECEIVERSHIP ORDER, DECLARATORY ORDER IN BAHAMAS, AND RECEIVER'S PERSONAL INFORMATION FOR BANK ACCOUNT IN BAHAMAS AND SEND TO PWC; CORRESPONDENCE WITH SEC COUNSEL AND PWC REGARDING BAHAMAS PROPERTIES ITEMS.	B120	0.80	380.00
09/23/25	DNR	DISCUSS IRS MAIL RECEIVED REGARDING NO PROOF OF PAYMENT RECEIVED; DISCUSS SAME WITH DEBORAH D. WILLIAMSON; SEARCH RECORDS FOR PROOF OF PAYMENTS TO IRS AND COMPILE BANK RECORDS SUPPORTING SAME.	B240	0.60	285.00
09/23/25	DNR	RECEIVE AND PROCESS RECEIVER'S MAIL.	B210	0.30	142.50
09/23/25	DADO	REVIEW CHECK DISBURSEMENT SPREADSHEET TO DETERMINE STATUS OF INVESTOR DISTRIBUTION TO RESPOND TO INVESTOR INQUIRY.	B310	0.40	132.00
09/23/25	DADO	MULTIPLE PHONE CONFERENCES WITH DANIELLE RUSHING BEHREND'S REGARDING BAHAMAS PROPERTIES, AND CONDITION OF BAHAMAS PROPERTIES AFTER SAHOTA DEPARTURE.	B120	0.40	132.00
09/24/25	DNR	CALL WITH PERDUE BRANDON LAW FIRM REGARDING FINAL NOTICES BEFORE SUIT FOR PANTHER CITY RECEIVED AND PROHIBITION BASED ON RECEIVERSHIP ORDER; CORRESPONDENCE WITH DOJ TAX COUNSEL REGARDING RESPONSE TO IRS LETTER ALLEGING MISSING PAYMENT FROM RECEIVER AND PRODUCTION OF BANK RECORDS TO PROVE PAYMENT WAS RECEIVED AND DEPOSITED BY U.S. DEPARTMENT OF TREASURY; DISCUSS OVERPAYMENT NOTICE FROM IRS WITH RECEIVER; EMAIL AHUJA & CONSULTANTS REGARDING SAME AND ACTION REQUIRED.	B240	0.70	332.50
09/24/25	DNR	CORRESPONDENCE WITH PWC REGARDING CONDITIONS OF BAHAMAS PROPERTIES AND REMOVAL OF NECESSARY APPLIANCES AND PROOF OF SAME.	B120	0.20	95.00
09/25/25	DNR	CORRESPONDENCE WITH PWC REGARDING INSURANCE COVERAGE AND POTENTIAL TROPICAL THREATS TO BAHAMAS PROPERTIES.	B120	0.50	237.50



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3694736
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OCTOBER 31, 2025

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
09/25/25	DNR	CORRESPONDENCE WITH WAB REGARDING INTERNATIONAL WIRE NEEDED FOR PAYMENT OF INSURANCE PREMIUMS FOR BAHAMAS PROPERTIES; PREPARE FORMS FROM INSURANCE COMPANY AND BANK FOR REVIEW AND EXECUTION BY RECEIVER.	B210	0.80	380.00
09/25/25	DNR	CALL WITH PWC REGARDING SALE PROCESS OF REAL ESTATE IN BAHAMAS AND PLEADINGS SUPPORTING SAME FOR BOTH PROPERTIES.	B130	0.70	332.50
09/26/25	DNR	CORRESPONDENCE WITH RECEIVER AND AHUJA & CONSULTANTS REGARDING DALLAS RESOURCES OVERPAYMENT NOTICE AND REPORTING OF INTEREST INCOME FOR 2025 TAX YEAR.	B240	0.30	142.50
09/30/25	DNR	RECEIVE AND PROCESS RECEIVER'S MAIL.	B210	0.40	190.00
TOTAL				33.40	\$14,814.10



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3694736
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OCTOBER 31, 2025

BILLING SUMMARY

ID	TIMEKEEPER	TITLE	HOURS	RATE	AMOUNT
MGC	MICHAEL G. CUMMING	MEMBER	0.70	648.00	453.60
DNR	DANIELLE R. BEHREND	PARTICIPATING MEMBER	25.10	475.00	11,922.50
DADO	DOMINIQUE A. DOUGLAS	ASSOCIATE	6.90	330.00	2,277.00
ALAF	ADRIANNA LAFUENTE	PARALEGAL	0.70	230.00	161.00
TOTAL			33.40		\$14,814.10



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3694736
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OCTOBER 31, 2025

DISBURSEMENTS

DATE	DESCRIPTION	QUANTITY	RATE	AMOUNT
09/03/25	VENDOR: TEXAS SECRETARY OF STATE; INVOICE#: 09032025; DATE: 9/3/2025 - REQUEST FOR UNIVERSAL APOSTILLE FEE	1.00	60.00	60.00
09/06/25	VENDOR: COURIER DEPOT, LTD. INVOICE#: 127802 DATE: 9/6/2025 - COURIER DEPOT, LTD. - INV#: 127802 - COURIER DEPOT, LTD.- INV#:127802, 09/06/25, COURIER SERVICE TO SECRETARY OF STATE, AUSTIN, TX	0.00	0.00	33.75
	FEDERAL EXPRESS/DELIVERY	3.00	27.07	81.20
	PHOTOCOPIES	44.00	0.10	4.40
	PRINTING EXPENSES	462.00	0.10	46.20
	RELATIVITY DATA HOSTING	1.00	3,320.00	3,320.00
	SCANNING	90.00	0.10	9.00
	TOTAL DISBURSEMENTS			3,554.55



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3694736
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OCTOBER 31, 2025

TASK SUMMARY

TASK	TASK DESCRIPTION	HOURS	AMOUNT
B110	CASE ADMINISTRATION	3.60	1,408.00
B120	ASSET ANALYSIS AND RECOVERY	16.00	6,860.50
B130	ASSET DISPOSITION	2.20	1,045.00
B210	BUSINESS OPERATIONS	5.50	2,583.50
B240	TAX ISSUES	4.30	2,163.60
B310	CLAIMS ADMINISTRATION & OBJECT	0.70	231.00
BT155	STATUS REPORTS	0.10	47.50
BT160	LITIGATION CONSULTING	1.00	475.00
TOTAL		33.40	14,814.10

EXPENSE SUMMARY

FILING FEES AND RELATED CHARGES	60.00
COURIERS/DELIVERY SERVICES	33.75
PHOTOCOPIES	4.40
SCANNING	9.00
PRINTING EXPENSES	46.20
FEDERAL EXPRESS/DELIVERY	81.20
RELATIVITY DATA HOSTING	3,320.00
TOTAL	3,554.55



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

DUE UPON RECEIPT

OCTOBER 31, 2025
MATTER #: 122686.000005
INVOICE #: 3694738

FOR PROFESSIONAL SERVICES RENDERED

RE: RECEIVER REPRESENTATION IN COMPLAINT

FEES	\$	95.00
INVOICE TOTAL	\$	95.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000005
INVOICE #: 3694738
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OCTOBER 31, 2025

RE: RECEIVER REPRESENTATION IN COMPLAINT

DATE	ID	DESCRIPTION	HOURS
09/02/25	DNR	REVIEW ORDER EXTENDING DEADLINE FOR DEFENDANTS TO FILE ANSWER OR OTHERWISE RESPOND TO PLAINTIFF'S COMPLAINT; CORRESPONDENCE TO DEFENDANTS REGARDING SAME.	0.20
		TOTAL HOURS	0.20
		TOTAL	\$95.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000005
INVOICE #: 3694738
PAGE 3

OCTOBER 31, 2025

BILLING SUMMARY

ID	TIMEKEEPER	HOURS	RATES	AMOUNT
DNR	DANIELLE R. BEHREND	0.20	475.00	95.00
	TOTAL	0.20		\$95.00



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

DUE UPON RECEIPT

NOVEMBER 12, 2025
MATTER #: 122686.000003
INVOICE #: 3697293

FOR PROFESSIONAL SERVICES RENDERED

RE: COUNSEL TRAVEL TIME

FEES	\$	822.50
DISBURSEMENTS		115.74
INVOICE TOTAL	\$	938.24



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000003
INVOICE #: 3697293
PAGE 2

NOVEMBER 12, 2025

RE: COUNSEL TRAVEL TIME

DATE	ID	DESCRIPTION	TASK	HOURS
09/03/25	DNR	TRAVEL TO DYKEMA'S AUSTIN OFFICE AND FROM TEXAS SECRETARY OF STATE'S OFFICE - AUTHENTICATIONS UNIT TO DYKEMA'S SAN ANTONIO OFFICE.	B120	4.70
TOTAL				4.70



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000003
INVOICE #: 3697293
PAGE 3

NOVEMBER 12, 2025

BILLING SUMMARY

TIMEKEEPER	HOURS	RATE	AMOUNT
DANIELLE R. BEHREND	4.70	175.00	822.50
TOTAL	4.70		\$822.50



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000003
INVOICE #: 3697293
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NOVEMBER 12, 2025

DISBURSEMENTS

DATE	DESCRIPTION	AMOUNT
09/03/25	VENDOR: DANIELLE RUSHING BEHREND'S INVOICE#: 010047241548 DATE: 9/23/2025 - EXPENSES FOR TRAVEL TO AUSTIN - SOS 09-03-25	114.74
09/03/25	VENDOR: DANIELLE RUSHING BEHREND'S INVOICE#: 010047241548 DATE: 9/23/2025 - EXPENSES FOR TRAVEL TO AUSTIN - SOS 09-03-25 - PARKING FEE	1.00
TOTAL DISBURSEMENTS		115.74



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000003
INVOICE #: 3697293
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NOVEMBER 12, 2025

TASK SUMMARY

TASK	TASK DESCRIPTION	HOURS	AMOUNT
B120	ASSET ANALYSIS AND RECOVERY	4.70	822.50
	TOTAL	4.70	822.50

EXPENSE SUMMARY

TRAVEL-EXCEPT AIRFARE, HOTELS AND MEALS	115.74
TOTAL	115.74

EXHIBIT E-2



HIGGS & JOHNSON

Counsel & Attorneys-at-Law

Ocean Centre - Montagu Foreshore - East Bay Street - P.O. Box N-3247 - Nassau, Bahamas

Tel: (242) 502-5200 / (242) 394-8410-4 - Fax: (242) 502-5250 / (242) 394-8430

Email: info@higgsjohnson.com www.higgsjohnson.com

VAT INVOICE

Deborah D. Williamson
Dykema, 112 E Pecan Street
Suite 1800
San Antonio, Texas 78205
U.S.A.

August 1, 2025
TIN: 100011726
Invoice No. 197184
TAAG

Attn: Danielle Behrends

Client: Deborah D. Williamson
Re: 035665 - 000101: Receivership action SEC v. The Heartland Group Ventures, LLC
et al.

Professional Services

Date		Services	Hours	Amount
07/02/25	TAAG	Review Receivership Proposal on 2nd July, 2025 from PWC.	0.50	400.00
07/14/25	JMM	Call with the client and PWC to discuss the current status and next steps.	0.75	450.00
07/14/25	NRP	Attend conference call with Deborah Williamson, Danielle Rushing Behrends, Kevin Cambridge and Peter Hickman and take note of the same.	0.50	212.50
07/14/25	TAAG	Participate in teleconference on 14th July, 2025 with PWC and Dykema team..	0.75	600.00
07/14/25	TAAG	Review email on 14th July, 2025 from Danielle Rushing Behrends; review proposed US Order. Review further email from Danielle Rushing Behrends and language to be added.	0.50	400.00
07/14/25	TAAG	Review VRBO Listing on 14th July, 2025 and email.	0.75	600.00
07/14/25	TAAG	Review filed Order.	0.50	400.00
07/14/25	TAAG	Review email from Deborah Williamson on 7th July, 2025 regarding judgment hearing date; review email from Danielle Rushing Behrends on 14th July, 2025.	0.50	400.00
07/15/25	NRP	Review file. Prepare first draft of Affidavit in Support of Application for Appointment of joint receiver.	2.50	1,062.50
07/16/25	TAAG	Review email from Peter Hickman on 16th July, 2025. Review response from Danielle Rushing Behrends.	0.50	400.00

Client Name: Deborah D. Williamson

Inv. Date: 08/01/25

Client Ref: 035665 - 000101

Inv. No.: 197184

Attorney: Tara A Archer-Glasgow

Matter Name: Receivership action SEC v. The Heartland Group Ventures, LLC et al.

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Professional Services

Date		Services	Hours	Amount
07/17/25	TAAG	Reviewing documents and high level amending first draft of Affidavit.	1.00	800.00
07/18/25	NRP	Prepare first draft Affidavit of Kevin Cambridge.	1.00	425.00
07/18/25	NRP	Draft email to Kevin Cambridge, Deborah Williamson and Danielle Rushing Behrends.	0.50	212.50
07/22/25	TAAG	On 22nd July, 2025 review email. Review response on 23rd July, 2025. Make changes to the Affidavit of Kevin Cambridge.	1.50	1,200.00
07/23/25	JMM	Reviewing checklist provided by PWC and providing the HJ checklist of items required of the Sahota's; liaising with TAAG and ADH on the same; call with the client of PWC to discuss the status of the matter.	1.00	600.00
07/23/25	ADH	Virtual meeting with Deborah Williamson and PWC; emailing Danielle Behrends.	1.00	600.00
07/23/25	NRP	Conference call with Danielle Rushing Behrends, Deborah Williamson, Kevin Cambridge and Peter Hickman and prepare note for the same.	0.50	212.50
07/23/25	TAAG	Email on 23rd July, 2025 to Danielle Rushing Behrends about exhibiting Affidavit.	0.50	400.00
07/23/25	TAAG	Review email from Kevin Cambridge to Higgs & Johnson, consider information added and suggested amendments.	0.50	400.00
07/23/25	TAAG	Review email from Danielle Rushing Behrends on 23rd July, 2025; considering final affidavit attached.	1.00	800.00
07/23/25	TAAG	Draft email to Danielle Rushing Behrends and Kevin Cambridge regarding execution of affidavits not being done prior to the filing of the notice; review response from Danielle Rushing Behrends requesting advice on the timing of the execution on 23rd July, 2025.	0.50	400.00
07/24/25	JMM	Reviewing update provided by Danielle Rushing Behrends on the hearing; reviewing the title searches on the Newfield Property.	1.50	900.00
07/24/25	NRP	Draft email to Danielle Rushing Behrends and Kevin Cambridge on 24th July, 2025 attaching draft Court documents with changes incorporated and seeking clarification from Kevin Cambridge on paragraph 4 of the Affidavit in this name.	0.25	106.25
07/24/25	NRP	Draft Exhibiting Affidavit of Nicholas Pennerman on 24th July, 2025, exhibiting the unexecuted version of the Affidavit of Deborah Williamson in support of Application for Appointment of Joint Receiver.	1.00	425.00
07/24/25	NRP	Draft reply email to Danielle Rushing Behrends on 24th July, 2025 in relation to the execution of the Affidavit of Deborah Williamson in Support of Application for Appointment of Joint Receiver.	0.25	106.25
07/25/25	TAAG	Review final version of Affidavit of Kevin Cambridge.	0.25	200.00

Client Name: Deborah D. Williamson

Inv. Date: 08/01/25

Client Ref: 035665 - 000101

Inv. No.: 197184

Attorney: Tara A Archer-Glasgow

Matter Name: Receivership action SEC v. The Heartland Group Ventures, LLC et al. Page 3

Professional Services

Date		Services	Hours	Amount
07/28/25	JMM	Reviewing the title searches on the Greenwood Estates Properties and attending to the preparation of the draft Affidavit of Loss with respect to the Newfield Property.	2.00	1,200.00
07/28/25	NRP	Attend to personal notarizing and filing exhibiting affidavit and affidavit of Kevin Cambridge.	1.00	425.00
07/28/25	TAAG	Review email from Danielle Rushing Behrends on 28th July, 2025; review final judgment as to release defendant Munroe Sahota, review consent of release, defendant Sunny Singh; review final judgment as to Singh Roger Sahota.	1.50	1,200.00
07/29/25	JMM	Drafting the Affidavit of Loss with respect to the Greenwood property and Conveyance's of Newfield property and Greenwood Estate Properties.	2.00	1,200.00
07/29/25	NRP	Draft email to Danielle / Deborah containing filed Affidavits.	0.25	106.25
07/29/25	NRP	Draft letter to Justice Darville-Gomez requesting fixture for hearing of Application for appointment of Joint Receiver.	0.75	318.75
07/29/25	TAAG	Email on 29th July, 2025 to Danielle Rushing Behrends attaching: filed Affidavit of Kevin Cambridge and Nicholas Pennerman's Exhibiting Affidavit; follow up for hearing date.	0.50	400.00
07/29/25	TAAG	Review email from Danielle Rushing Behrends on 29th July, 2025 regarding the conveyance.	0.25	200.00
07/29/25	ADH	Consider Affidavit of Loss.	0.50	300.00
08/01/25	TAAG	Review email from Danielle Rushing Behrends on 1st August, 2025 regarding Sahota's deadline to file a response, wheels in motion for applying for urgent Court date.	0.50	400.00
08/01/25	ADH	Review email from Danielle Rushing Behrends on 1st August, 2025 regarding the Court's calendar and the hearing of the application, prepare a response; confer with Court.	1.00	600.00
08/01/25	ADH	Consider filed Submissions to determine if further Submissions are needed.	0.50	300.00
08/08/25	JMM	Finalizing draft Affidavits of Loss and Conveyances and forwarding the same to the client by email for their review.	1.00	600.00

Summary of Services

		Rate	Hours	Amount
TAAG	Tara A Archer-Glasgow - Partner	800.00	12.00	9,600.00
ADH	Audley D Hanna - Partner	600.00	3.00	1,800.00
JMM	Ja'Ann M Major - Partner	600.00	8.25	4,950.00

Client Name: Deborah D. Williamson

Inv. Date: 08/01/25

Client Ref: 035665 - 000101

Inv. No.: 197184

Attorney: Tara A Archer-Glasgow

Matter Name: Receivership action SEC v. The Heartland Group Ventures, LLC
et al.

Page 4

Summary of Services

		Rate	Hours	Amount
NRP	Nicholas Pennerman - Associate	425.00	8.50	3,612.50
Total for Services				\$19,962.50

Expenses

Date	Expenses	Amount	VAT
07/25/25	Search fee and copy of document	25.00	0.00
07/28/25	Computitle report	450.00	0.00
07/28/25	Registry search	10.00	0.00
07/28/25	Computitle report	450.00	0.00
07/28/25	Computitle report	550.00	0.00
07/28/25	Registry search	10.00	0.00
07/28/25	Registry search	10.00	0.00
	Overseas Calls - NAS	6.00	0.00
	Electronic Printing	155.00	15.50
	Productions Binding Fees-NAS	23.80	2.38
Total Expenses		\$1,689.80	

Sub Total	\$21,652.30
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VAT	2,014.13
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Total for Services and Expenses	\$23,666.43
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Please make payment in US\$ Dollars	
<u>US\$ Equivalent Includes \$3.30 Wire Transfer Fee</u>	<u>\$23,788.67</u>



HIGGS & JOHNSON

Counsel & Attorneys-at-Law

Ocean Centre - Montagu Foreshore - East Bay Street - P.O. Box N-3247 - Nassau, Bahamas

Tel: (242) 502-5200 / (242) 394-8410-4 - Fax: (242) 502-5250 / (242) 394-8430

Email: info@higgsjohnson.com www.higgsjohnson.com

Invoice Date: August 1, 2025
Invoice No. 197184
Attorney: Tara A Archer-Glasgow
Client Name: Deborah D. Williamson
Client No: 035665
Matter No: 000101
Matter Name: Receivership action SEC v. The Heartland Group Ventures, LLC et al.

Total for Services 19,962.50

Total for Expenses 1,689.80

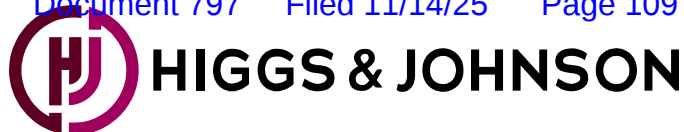
\$21,652.30

VAT at 10% 2,014.13

B\$ 23,666.43

Please make payment in US\$ Dollars includes \$3.30 Wire Fee

\$23,788.67



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Email: info@higgsjohnson.com www.higgsjohnson.com

VAT INVOICE

Deborah D. Williamson
Dykema, 112 E Pecan Street
Suite 1800
San Antonio, Texas 78205
U.S.A.

September 11, 2025
TIN: 100011726
Invoice No. 197548
TAAG

Attn: Danielle Behrends

Client: Deborah D. Williamson
Re: 035665 - 000101: Receivership action SEC v. The Heartland Group Ventures, LLC
et al.

Professional Services

Date		Services	Hours	Amount
07/21/25	TAAG	Review email From Deborah Rushing Behrends on 21st July, 2025 about next steps and Thursday's Court hearing and respond to the same	0.50	400.00
08/12/25	ADH	Liaise with clerk of Justice Darville-Gomez seeking an update on the status of Joint Receivership application.	0.50	300.00
08/14/25	TAAG	Review Order Granting Receiver's Expedited Application and US Receiver's Expedited Application received on 14th August, 2025	0.50	400.00
08/15/25	NRP	Draft letter to Listing Office to follow up on having date set down for Joint Receiver application.	0.50	212.50
08/15/25	TAAG	Email on 15th August, 2025 to Listing Office with attachments requesting an urgent fixture.	0.50	400.00
08/18/25	TAAG	Teleconference with Listing Office on 18th August, 2025; email on 18th August, 2025 to Ms. Bodie of the Listing Office.	0.50	400.00
08/20/25	TAAG	Email on 20th August, 2025 to Danielle Rushing Behrends providing update regarding obtaining a fixture; review response.	0.50	400.00
08/20/25	TAAG	Consider draft Order on 20th August, 2025.	0.50	400.00
08/21/25	TAAG	Email on 21st August, 2025 to Justice Camille Darville-Gomez's Chambers seeking urgent fixture; review response. Forwarded message chain to	0.75	600.00

Professional Services

Date		Services	Hours	Amount
08/22/25	TAAG	Danielle Rushing Behrends on 21st August, 2025. Review email on 22nd August, 2025 from Justice Camille Darville-Gomez advising that she has acceded to the application; respond to the email.	0.50	400.00
08/22/25	TAAG	Email on 22nd August, 2025 to Danielle Rushing Behrends advising that Judge has granted Order; review response.	0.50	400.00
08/22/25	TAAG	Review email from Peter Hickman on 22nd August, 2025 and PWC list of next steps including utilities, service providers and security, compare and contrast with H & J's list to confirm what was done already, review email from Deborah Rushing Behrends.	0.50	400.00
08/25/25	NRP	Draft email containing Order to appoint Kevin Cambridge as joint receiver to Justice Camille Darville-Gomez for perfection.	0.25	106.25
08/25/25	TAAG	Email on 25th August, 2025 to Justice Darville-Gomez regarding Order.	0.25	200.00
08/26/25	NRP	Draft email to Danielle Behrends containing perfected Order.	0.25	106.25
08/26/25	TAAG	Review Order filed on 26th August, 2025.		0.00
08/27/25	TAAG	Review email on 27th August, 2025 from Kevin Cambridge seeking brief conversation; respond to the same.	0.50	400.00
08/28/25	JMM	Email communications with PWC on the matter and specifically the VAT exposure on the Conveyances.	0.50	300.00
08/29/25	JMM	Further email communications with PWC regarding the VAT exposure on the Conveyances; making amendments to the draft Conveyances to reflect the transfers; to Kevin Cambridge; communications with TAAG on the matter; reviewing the latest Order appointing Kevin Cambridge as Bahamian Receiver; making further amendments to the draft Conveyances; liaising with SHC on the matter and email communications with the SEC Team enclosing the updated drafts for signoff.	3.00	1,800.00
08/29/25	SHC	Discussions with JMM on the matter and proposed further amendments to the draft Conveyances having regard to the latest court orders.	0.75	600.00
09/02/25	JMM	Email communication with the client regarding the form of Conveyances; finalizing the Conveyances and Affidavit for execution; preparing the memorandum of instructions for executions of the documents by the Sahota's and email communication with the client enclosing the same; liaising with the Bahamas Honoray Counsel in Texas to confirm if he is able to assist with the authentication process.	1.50	900.00

Client Name: Deborah D. Williamson

Inv. Date: 09/11/25

Client Ref: 035665 - 000101

Inv. No.: 197548

Attorney: Tara A Archer-Glasgow

Matter Name: Receivership action SEC v. The Heartland Group Ventures, LLC et al.

Page 3

Professional Services

Date		Services	Hours	Amount
09/02/25	TAAG	Review email on 2nd September, 2025 to Danielle Rushing Behrends attaching final execution versions of documents.	0.25	200.00
09/03/25	NRP	Attend to publishing notice of Declaratory Order naming Deborah Williamson as receiver over ArcoOil and Barron Petroleum in the Tribune newspaper.	0.50	212.50
09/04/25	TAAG	Review email from Dominique Douglas on 4th September, 2025. Review draft: Conveyance, Sahotas to Williamson, Notary Acknowledgment Sunny and Mandeep Sahota, Notary Acknowledgment Monroe Sahota and Conveyance Sahota to Williamson.	0.50	400.00
09/09/25	NRP	Liaise with Kevin Cambridge on gazetting Notice of Declaratory Order for his appointment as Joint Receiver in the Tribune Newspaper; attend to having the same posted in the newspaper.	0.75	318.75

Summary of Services

		Rate	Hours	Amount
TAAG	Tara A Archer-Glasgow - Partner	800.00	6.75	5,400.00
SHC	Sterling H Cooke - Partner	800.00	0.75	600.00
ADH	Audley D Hanna - Partner	600.00	0.50	300.00
JMM	Ja'Ann M Major - Partner	600.00	5.00	3,000.00
NRP	Nicholas Pennerman - Associate	425.00	2.25	956.25

Total for Services**\$10,256.25****Sub Total****\$10,256.25**

VAT

1,025.63

Total for Services and Expenses**\$11,281.88**

Please make payment in US\$ Dollars
US\$ Equivalent Includes \$3.30 Wire Transfer Fee

\$11,341.89



HIGGS & JOHNSON

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Tel: (242) 502-5200 / (242) 394-8410-4 - Fax: (242) 502-5250 / (242) 394-8430

Email: info@higgsjohnson.com www.higgsjohnson.com

Invoice Date: September 11, 2025
Invoice No. 197548
Attorney: Tara A Archer-Glasgow
Client Name: Deborah D. Williamson
Client No: 035665
Matter No: 000101
Matter Name: Receivership action SEC v. The Heartland Group Ventures, LLC et al.

Total for Services 10,256.25

Total for Expenses 0.00

\$10,256.25

VAT at 10% 1,025.63

B\$ 11,281.88

Please make payment in US\$ Dollars includes \$3.30 Wire Fee

\$11,341.89



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Email: info@higgsjohnson.com www.higgsjohnson.com

VAT INVOICE

Deborah D. Williamson
Dykema, 112 E Pecan Street
Suite 1800
San Antonio, Texas 78205
U.S.A.

September 30, 2025
TIN: 100011726
Invoice No. 198294
TAAG

Attn: Danielle Behrends

Client: Deborah D. Williamson
Re: 035665 - 000101: Receivership action SEC v. The Heartland Group Ventures, LLC
et al.

Professional Services

Date		Services	Hours	Amount
09/15/25	JMM	Email communications with the client on the steps required before the documents can be stamped and recorded.	0.50	287.50

Summary of Services

		Rate	Hours	Amount
JMM	Ja'Ann M Major - Partner	575.00	0.50	287.50
Total for Services				\$287.50

Expenses

Date	Expenses	Amount	VAT
09/30/25	Newspaper advertisement 9/3/2025 - THE TRIBUNE	346.50	0.00
09/30/25	Newspaper advertisement 9/11/2025 - THE TRIBUNE	346.50	0.00
	Overseas Calls - NAS	3.00	0.00
	Electronic Printing	51.00	5.10
Total Expenses		\$747.00	

Sub Total		\$1,034.50
VAT		33.85
Total for Services and Expenses		\$1,068.35
Please make payment in US\$ Dollars		
US\$ Equivalent Includes \$3.30 Wire Transfer Fee		\$1,077.04



HIGGS & JOHNSON

Counsel & Attorneys-at-Law

Ocean Centre - Montagu Foreshore - East Bay Street - P.O. Box N-3247 - Nassau, Bahamas

Tel: (242) 502-5200 / (242) 394-8410-4 - Fax: (242) 502-5250 / (242) 394-8430

Email: info@higgsjohnson.com www.higgsjohnson.com

Invoice Date: November 10, 2025
Invoice No. 198294
Attorney: Tara A Archer-Glasgow
Client Name: Deborah D. Williamson
Client No: 035665
Matter No: 000101
Matter Name: Receivership action SEC v. The Heartland Group Ventures, LLC et al.

Total for Services 287.50

Total for Expenses 747.00

\$1,034.50

VAT at 10% 33.85

B\$ 1,068.35

Please make payment in US\$ Dollars includes \$3.30 Wire Fee

\$1,077.04

EXHIBIT E-3



Ahuja & Consultants, Inc.
Certified Public Accountants

Ahuja & Consultants, Inc.

2901 N. Dallas Pkwy
Suite 320
Plano, TX 75093

Invoice # 8237.HL
Invoice Date: 9/30/2025
Due Date: 10/31/2025

Bill To:
Dykema
Attn: Deborah Williamson

Q3 2025 BILLING SUMMARY

TASK	TASK DESCRIPTION	HOURS	AMOUNT
2900	Accounting/Auditing	23.20	\$4,638.00
3900	Tax Issues	2.00	\$612.50

TOTAL **\$5,250.50**



Ahuja & Consultants, Inc.
 Certified Public Accountants

Ahuja & Consultants, Inc.
 2901 N. Dallas Pkwy
 Suite 320
 Plano, TX 75093

Invoice # 8237.HL
Invoice Date: 9/30/2025
Due Date: 10/31/2025

Bill To:
 Dykema
 Attn: Deborah Williamson

Q3 2025 BILLING SUMMARY

ID	TIMEKEEPER	TITLE	HOURS	RATE	AMOUNT
DS	Divya Shetty	Manager	1.40	\$250.00	\$350.00
JW	Jennifer Wallace	Senior Associate	16.60	\$180.00	\$2,988.00
MA	Madhu Ahuja	Engagement Leader	1.50	\$325.00	\$487.50
SH	Stacey Huser	Manager	5.70	\$250.00	\$1,425.00

TOTAL 25.20 \$5,250.50



Ahuja & Consultants, Inc.
Certified Public Accountants

Ahuja & Consultants, Inc.

2901 N. Dallas Pkwy
Suite 320
Plano, TX 75093

Invoice # 8237.HL
Invoice Date: 9/30/2025
Due Date: 10/31/2025

Bill To:
Dykema
Attn: Deborah Williamson

Date	ID	Description	Task	Hours	Amount
09/03/25	DS	Review the letter from IRS and respond to Ms. Behrends regarding Dallas Resources, Inc.	3900	0.30	\$75.00
09/25/25	DS	Verify refund for Dallas Resources Inc. per IRS communication	3900	0.20	\$50.00
07/11/25	DS	Review Q2 SFAR report	2900	0.90	\$225.00
07/01/25	JW	Preparation of SFAR Q2 template, enter April and May transactions	2900	2.00	\$360.00
07/02/25	JW	Continue working on accounting for the period Q2 - June - IBC account, update and work on SFAR waiting for rest of June bank statements from Western Alliance Bank	2900	1.10	\$198.00
07/09/25	JW	Accounting related to reconciliation of Q2 June Western Alliance bank accounts, continue working on SFAR account activity	2900	2.30	\$408.60
07/09/25	JW	Preparation of Draft Q2 Standard Fund Accounting Report (SFAR)	2900	2.30	\$414.00
07/10/25	JW	Preparation of Q2 Standard Fund Accounting Report (SFAR)	2900	6.50	\$1,170.00
08/07/25	JW	Work on accounting related to reconciliation of July 2025	2900	0.70	\$126.00
09/18/25	JW	Accounting related to reconciliation of July and August Western Alliance and IBC bank accounts	2900	1.70	\$306.00
07/11/25	MA	Draft Disbursement Reports per email from Dominique	3900	0.50	\$162.50
07/16/25	MA	Check organization chart for flow through amounts on tax returns and respond to email	3900	0.50	\$162.50
07/17/25	MA	Read draft settlement and check AOS tax return	3900	0.50	\$162.50
07/10/25	SH	Review and finalization of draft reports for Q2 Receipts and Disbursements Report and Standard Fund Accounting Report	2900	2.00	\$500.00
07/08/25	SH	Review accounting to date	2900	0.50	\$125.00
07/07/25	SH	Update quarterly summary for tax and accounting work performed	2900	0.40	\$100.00
07/01/25	SH	Begin Q2 Receipts and Disbursements and Standard Fund Accounting (SFAR) report build	2900	1.50	\$375.00
07/02/25	SH	Begin review of Q2 receipts and disbursement data and formulas	2900	1.00	\$250.00
07/03/25	SH	Review of correspondence related to Q2 activity	2900	0.30	\$75.00

Total **\$5,250.50**

Balance Due **\$5,250.50**

NOTE: Total Fees are net of write-off fees of \$180.00 primarily related to internal communications.

EXHIBIT E-5



410 Exchange, Ste 100
Irvine, CA 92602
855.812.6112

Invoice: 16884
Date: 10/15/2025
Due Date: 11/14/2025
Terms: Net 30

Bill To:
Heartland

Item	Quantity	Unit Price	Amount
September 2025 Invoice			
Hourly Fees			\$2,130.00
Printing	10	\$0.10	\$1.00
Postage			\$1.56
Envelopes and Packaging – See Noticing Summary for details			\$0.40
Expense Exhibit (See Attachment)			\$2.50

TOTAL DUE	\$2,135.46
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THANK YOU.

TOTAL ACCOUNT BALANCE DUE	\$10,054.02
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For wire/ACH payments:

Bank Name – Banc of California
Bank Address – 110 West A Street,
Suite 100, San Diego, CA 92101
Account No – 1000681781
ABA - 122238200
Beneficiary - Stretto

Case Name: Heartland

Summary of Hourly Fees

Date Range: 09/01/2025 - 09/30/2025

Role	Hours	Rate	Total
Analyst	0.4	\$50.00	\$20.00
Associate	0.2	\$65.00	\$13.00
Director	1.9	\$195.00	\$370.50
Specialized Director	0.3	\$345.00	\$103.50
Specialized Managing Director	0.9	\$395.00	\$355.50
Specialized Senior Associate	3.9	\$325.00	\$1,267.50
		Total	\$2,130.00

Case Name: Heartland

Time Detail

Date Range: 09/01/2025 - 09/30/2025

Date	Employee Name	Role	Task	Description	Hours
09/02/2025	Justin Uy	Associate	Case Administration	Generate service of Heartland Check Reissues 2025.09.02 mailing including printing and fulfillment	0.1
09/02/2025	Micheal Hale	Specialized Senior Associate	Case Administration	Review check images for quality control and fraud mitigations	0.2
09/02/2025	Pete Danpongchareon	Specialized Senior Associate	Case Administration	Review check images for quality control	0.1
09/02/2025	Ryan Moreau	Specialized Senior Associate	Case Administration	Coordinate check production, including import of data into case management system	0.5
09/02/2025	Ryan Moreau	Specialized Senior Associate	Case Administration	Coordinate check production, including import of data into case management system, generation and quality control of check images, and submission of print request	0.8
09/02/2025	Ryan Moreau	Specialized Senior Associate	Case Administration	Coordinate positive pay setup with bank for transaction verification	0.4
09/02/2025	Stephen Cady	Specialized Managing Director	Case Administration	Review distributions related communication and activity, and advise team re: same	0.3
Subtotal 09/02/2025					2.4
Date	Employee Name	Role	Task	Description	Hours
09/03/2025	Jenice Alduenda	Specialized Director	Case Administration	Approve positive pay entries in online banking	0.3
09/03/2025	Naomi Rodriguez	Associate	Case Administration	Administrative review of mailing details	0.1
09/03/2025	Pete Danpongchareon	Specialized Senior Associate	Case Administration	Review bank data and reconcile account for ledger detail report	0.8
09/03/2025	Stephen Cady	Specialized Managing Director	Case Administration	Review distributions related communication and activity, and advise team re: same	0.2
Subtotal 09/03/2025					1.4
Date	Employee Name	Role	Task	Description	Hours
09/10/2025	Laura Tondreault	Analyst	Case Administration	Prepare and organize general case documents for accuracy and completeness	0.1
09/10/2025	Pete Danpongchareon	Specialized Senior Associate	Case Administration	Review bank data and reconcile account for ledger detail report	0.2
Subtotal 09/10/2025					0.3

Date	Employee Name	Role	Task	Description	Hours
09/12/2025	Laura Tondreault	Analyst	Case Administration	Prepare and organize general case documents for accuracy and completeness	0.1
Subtotal 09/12/2025					0.1
Date	Employee Name	Role	Task	Description	Hours
09/16/2025	Stephen Cady	Specialized Managing Director	Case Administration	Correspondence with D. Behrends; C. Clarke; D. Williamson via email re: urgent wire request	0.3
Subtotal 09/16/2025					0.3
Date	Employee Name	Role	Task	Description	Hours
09/17/2025	Micheal Hale	Specialized Senior Associate	Case Administration	Review bank data to identify cleared wires and reconcile account for ledger detail report	0.3
09/17/2025	Pete Danpongchareon	Specialized Senior Associate	Case Administration	Review bank data and reconcile account for ledger detail report	0.4
09/17/2025	Stephen Cady	Specialized Managing Director	Case Administration	Review distributions related communication and activity, and advise team re: same	0.1
Subtotal 09/17/2025					0.8
Date	Employee Name	Role	Task	Description	Hours
09/19/2025	Robert Saraceni	Director	Case Administration	Prepare and review current check register, prepare distribution / hold analysis for class 4 and prepare distribution statistics. Forward all reports to Receiver.	1.9
Subtotal 09/19/2025					1.9
Date	Employee Name	Role	Task	Description	Hours
09/23/2025	Laura Tondreault	Analyst	Case Administration	Prepare and organize general case documents for accuracy and completeness	0.1
Subtotal 09/23/2025					0.1
Date	Employee Name	Role	Task	Description	Hours
09/24/2025	Pete Danpongchareon	Specialized Senior Associate	Case Administration	Review bank data and reconcile account for ledger detail report	0.2
Subtotal 09/24/2025					0.2
Date	Employee Name	Role	Task	Description	Hours
09/30/2025	Laura Tondreault	Analyst	Case Administration	Prepare and organize general case documents for accuracy and completeness	0.1
Subtotal 09/30/2025					0.1
Total 09/01/2025 - 09/30/2025					7.6



Noticing Detail

Date of Service	Document(s) or Mailing Description	Number of Recipients	Method(s) of Service
9/2/2025	Heartland Check Reissues 2025.09.02	2	First Class Mail

Case Name: Heartland

Summary of Expenses

Date Range: 09/01/2025 - 09/30/2025

Description	Quantity	Rate	Total	Total Charges
Large document binding and misc. noticing expenses - See Noticing Detail for additional information			\$2.50	\$2.50
			Total	\$2.50

EXHIBIT F-1

Deborah D. Williamson

Member



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 the first edition of *Bankruptcy Litigation for the Commercial Litigator*.

Deborah has been named a leader in her field by Chambers US A since 2003 and clients recognize her as the “go to” practitioner in the insolvency and restructuring space. 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

***In re Heartland Group Ventures, LLC*, Case No. 4-21CV-1310-0-BP, Northern District of Texas, Fort Worth Division**

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, 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*, Case No. 04-35574, 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.*, Case No. 09-51807, 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.*, Case No. 08-13384 (MFW), District of Delaware**

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

***In re Aloha Airlines, Inc.*, Case No. 08-00337, District of Hawaii, Honolulu Division**

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

In re Lion Star Nacogdoches Hospital, LLC, Case No. 23-43535-mxm11, Northern District of Texas, Fort Worth Division

We represent a hospital district in the Chapter 11 bankruptcy of the lessee/operator of a hospital owned by the District.

In re Fort Worth Osteopathic Hospital, Inc., dba Osteopathic Medical Center of Texas, Case No. 05-41513, 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.

Bankruptcy and Restructuring — Retail

In re Hardwood P-G, Inc., Custom Forest Products, Ltd., and Customer Forest Transportation, Inc., Case No. 06-50057, Western District of Texas, San Antonio Division

The Firm was counsel to the secured lender.

In re Living.com, Inc and Shaw Furniture Galleries, Inc., Case No. 00-12522-cag, Western District of Texas, Austin Division

The Firm was counsel to a Chapter 11 trustee of an Austin-based e-commerce company.

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.*, Chapter 11 Bankruptcy Case No. 00-10533, District of Nevada, 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.

Cross Border

In re SANJEL (USA) Inc., et al., Case No. 16-50778-CAG-15, filed for bankruptcy Western District of Texas, Midland Division, and CCAA in Calgary, Canada

We represented the foreign representative of five U.S. based oilfield service companies.

Investor Oversight Board (“IOB”) for I.G. Services, Ltd. (“IGS”) and IWG Services, Ltd. (“IWG”) filed for bankruptcy 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.

In re Villaje Del Rio, Ltd., Case No. 06-50797, 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. *Villaje Del Rio, Ltd. v. Colina Del Rio, LP (In re Villaje Del Rio, Ltd.)*, 283 Fed.Appx. 263 (5th Cir. June 25, 2008).

In re Joseph D. Milanowski, Case No. 07-13162, District of Nevada

We were lead counsel in the representation of the Chapter 11 Trustee, Ford Elsaesser. 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.

In re American Rice Inc., Case No. 98-21254-C-11, Southern District of Texas, Corpus Christi Division

We were Creditors' Committee counsel in 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, Case No. 02-52353-LMC, Western District of Texas, San Antonio Division

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, Western District of Texas, El Paso Division

Plan Mediator

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

Mediator in *U.S. Realm Powder River, LLC f/k/a Moriah Powder River, LLC*, Case No. 19-20699, District of Wyoming, a natural gas development in Utah.

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

- Martindale-Hubbell® AV® Preeminent™ [Peer Review Rating](#), 1993-Present
- Recognized in *The Best Lawyers in America*® for Bankruptcy and Creditor Debtor Rights / Insolvency and Reorganization Law, 1995-2024
- Named to "Lawdragon 500 Leading U.S. Bankruptcy & Restructuring Lawyers," 2020, 2022, 2023, and 2024
- Recognized by *San Antonio Magazine* in "San Antonio's Top Attorneys" for Bankruptcy & Workout, 2019-2023
- Named a Texas Leading Lawyer in Bankruptcy/Restructuring by *Chambers USA*, 2003-2024
- Named to *The American Lawyer's* "South Trailblazers" list, 2022
- Recognized by S.A. Scene, as an "Outstanding Women in Law" for Bankruptcy, 2022
- Recognized as one of the "Top 50 Lawyers in Central/West Texas," *Texas Super Lawyers*®, 2022 and 2023
- Recognized in *Texas Super Lawyers*® for Bankruptcy: Business, 2003-2023
- Recipient of the *San Antonio Business Journal's* 2019 Outstanding Lawyers Award
- Recipient of the *Michelle A. Mendez Award of Excellence* for outstanding service to the Bankruptcy Law Section, 2017
- 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
- Selected for inclusion as a "Top Lawyer," *Corporate Counsel*® - January 2010 Annual Guide
- 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*®
- *Euromoney Guide to Leading U.S. Insolvency Lawyers*
- Recognized by S.A. Scene in "San Antonio's Best Lawyers" for Bankruptcy
- *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 Legal Certification, Chair Bankruptcy Law Commission, Chair, 2003-2006
- American Bar Association Litigation Section, Bankruptcy and Insolvency Litigation Committee, Chair, 2010-2013
- National Association of Federal Equity Receivers (NAFER), Member
- Dykema Executive Committee, 2015-2018

Community

- San Antonio Public Library Foundation, former Director and Member of the Executive Committee
- Hope for the Future, Scholarships for Catholic Education, Former Board Member
- On the Way – Ándale! Co-Chair for San Antonio Archdiocese Capital Campaign

EXHIBIT F-2

Danielle Rushing Behrends

Member



Contact

San Antonio
210-554-5528
dbehrends@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.

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

Experience

Chapter 11 Debtor Representation

- 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

- Represented 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

- Assisting a multinational food-products corporation in bankruptcy strategy and representation as unsecured and secured creditor.
- 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

- Named to *Best Lawyers'* "Ones to Watch" list for Bankruptcy and Creditor Debtor Rights / Insolvency and Reorganization Law; Litigation - Bankruptcy, 2023 and 2024
- Bexar County Women's Bar Association and Foundation – Belva Lockwood Outstanding Young Lawyer Award, 2023
- 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, 2019-2023
- Featured in *San Antonio Woman Magazine* for volunteer pro bono service, 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
- Featured in *Texas Bar Journal* as Access to Justice Pro Bono Champion, Apr. 2020
- Selected as a member of the Bexar County Women's Bar Foundation's LEAD Academy's 2019 class

Affiliations

Professional

- Texas Access to Justice Commission, Working Group 2024
- Larry E. Kelly American Bankruptcy Inn of Court (2015-present) ◦ Bylaws Committee ◦ Judge Monroe and Judge McConnell Scholarship and Writing Competition Selection Committee
- National Conference of Bankruptcy Judges – Next Generation Program, Class of 2023
- 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)
- NAFER, Young Professionals Committee, Conference Committee, and Judicial Outreach Committee
- Dykema Women's Business Initiative, Texas Leader
- Class of 2020-21 LeadershipSBOT
- Texas Bar Foundation, Fellow

- 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
- American Bankruptcy Institute; Strength in Diversity Editorial Board
- William S. Sessions American Inn of Court (2018-2021)
- American Bar Association - ABA Young Lawyers Division Bankruptcy Law Committee Chair (2021-2022)
- San Antonio Bar Foundation, Fellow Class of 2020
- 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), Board Member, Volunteer Pro Bono Attorney
- Texas Rio Grande Legal Aid, Volunteer Pro Bono Attorney
- National Association of Federal Equity Receivers (NAFER), Member

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)

Michael G. Cumming

Member



Contact

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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

Dominique A. Douglas

Associate



Contact

San Antonio
210-554-5204
ddouglas@dykema.com

Overview

Dominique Douglas is an associate attorney in Dykema's San Antonio office. She focuses her practice on business services and bankruptcy matters.

Dominique advises clients on a range of business and financial matters, including debt restructuring, insolvency, and commercial transactions. Dominique distinguishes herself through exceptional client service, leveraging her strong interpersonal skills and proactive approach to drive successful outcomes.

Prior to joining Dykema, Dominique served as a Judicial Law Clerk to the Honorable Scott M. Grossman in the United States Bankruptcy Court for the Southern District of Florida, where she demonstrated her passion for commercial transactions and corporate bankruptcy.

During law school, Dominique served as the Online Notes and Articles Editor for the *Mississippi Sports Law Review*. Her article *Mission Impossible: Protecting Our Rich History While Fighting for Bowl Game Eligibility* is published in the *Houston Business Law and Tax Journal*. Dominique was a member and Invitational Cup Chair of the University of Mississippi Negotiation and Arbitration Board. In addition, she interned with the Honorable Donald L. Graham in the United States District Court for the Southern District of Florida.

Areas of client focus

Practices

Corporate and Finance
Restructuring and Bankruptcy

Industries

Loan Workouts, Restructuring,
and Bankruptcy

Credentials

Education

- University of Mississippi School of Law, J.D., *cum laude*, 2022
 - Business Law Certificate

- Howard University, B.A., 2018

Bar Admissions

- Alabama
- Texas

Affiliations

Professional

- International Women's Insolvency & Restructuring Confederation (IWIRC), Member
- American Bankruptcy Institute, Member
- State Bar of Texas, Bankruptcy Section's Young Lawyers Committee, Professional Education Liaison
- Larry E. Kelly Bankruptcy American Inn of Court, Member

Adrianna Lafuente
Litigation, Commercial
Dallas, TX
4-6446

ALafuente@dykema.com

Excellent organizational, interpersonal and communication skills – passionate about people. Adept in exercising independent judgment while maintaining varied amounts of responsibility. Capable of managing and adhering to strict deadlines. Advanced computer programming, word processing and record-keeping skills. Proactive, cooperative, self-sufficient, and a resourceful team player.

Education:

- B.A. – Political Science; University of Texas at Austin

Experience:

- Paralegal since 2008
- Experienced in all aspects of complex litigation from pretrial to post trial including:
 - Fact investigation
 - Legal research
 - Document production
 - Case and database management (e-discovery)
 - Deposition preparation including review of transcripts and summaries
 - Drafting pleadings, discovery, and correspondence
 - Preparation of attorney-working notebooks
 - E-filing in state and federal courts

Technology Proficiencies:

- Lexis
- iManage
- NetDocuments
- IPRO
- MS OFFICE
- eRoom
- Relativity
- Concordance
- Trial Director
- Adobe Pro

EXHIBIT F-3



Madhu Ahuja, CPA, ABV, CVA, CFE

Shareholder, President

Ahuja & Consultants, Inc.

Madhu@ahuja-consultants.com

(469) 467-4660

Madhu Ahuja is Shareholder, President, and founder of Ahuja & Consultants, Inc. 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 & Consultants, Inc.

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

Shareholder, Vice President

Ahuja & Consultants, Inc.

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(469) 467-4660

Carolyn Bremer is Shareholder and Vice President of Ahuja & Consultants, Inc. 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 & Consultants, Inc.	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 which 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.



Ahuja & Consultants, Inc.

Certified Public Accountants

Ahuja & Clark Staff Supporting Fee Application

Divya Shetty

Divya serves 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.

Jennifer Wallace

Jennifer Wallace will serve as accounting support staff for this engagement. Jennifer is highly skilled in accounting and data analytics, is extremely detail-oriented with a masters degree in accounting.

EXHIBIT F-4

Fred Brown

Fred leverages over 20 years of operational and business acumen in his role as Senior Managing Director. Overseeing Stretto Treasury & Cash Management Services, Fred is responsible for identifying opportunities for market growth, expanding the operational platform supporting this business line, and maintaining the company's nationwide network of bank partners. He oversees an established infrastructure of best-in-class technology and streamlined workflows, ensuring Stretto provides maximum efficiency in deposit and case management to its wide range of fiduciary clients. Prior to joining Stretto's team, Fred held senior positions at iMatrix and Kurtzman Carson Consultants.

Stephen Cady

Stephen brings significant corporate restructuring, receivership, and claims administration expertise to his role as Director. With particular skill in project management and effective client collaboration, he routinely facilitates the development of automated workflows for challenging case-management operations. As a former Attorney with strong data analysis aptitude, Stephen negotiates legal and technical requirements to establish efficient processes. Clients value him for his attention-to-detail and ability to meet even the most stringent deadlines while consistently going above-and-beyond to get the job done. Stephen has been involved in numerous high-profile Chapter 11 cases, including Westinghouse Electric, Mahwah Bergen (Ascena Retail Group), and Neiman Marcus Group, as well as distributions for numerous post-confirmation and regulatory enforcement actions.

Robert Saraceni

With over forty years of diverse accounting and financial-restructuring experience, Robert Saraceni brings considerable knowledge to his role of Director of Operations. As an integral part of Stretto's Recovery Services Team, he assists clients in navigating complex engagements to maximize recoveries. Bob's focus is on overseeing data gathering, due diligence, defense analysis, and support required to pursue or defend preference actions. Drawing on decades of claims-administration operations expertise, Bob has been involved in numerous high-profile cases, including Lehman Brothers Holdings, Inc., Puerto Rico Electric Power Authority (PREPA), Delta Air Lines, Inc., Enron Corporation, and WorldCom. Prior to joining Stretto, Bob served as Managing Director at Acumen Recovery Services LLC, and Director of Claims Administration at Jamesway Corporation, Petrie Retail, and Joan & David.

Jenice Alduenda

In her role as Director, Jenice is responsible for fostering strong relationships with a network of UST-approved banks, ensuring that clients are able to navigate complex engagements while maintaining regulatory compliance. Jenice has been instrumental in developing processes in collaboration with banking partners that enable fiduciaries to manage disbursement processes and account reconciliations at any scale.

Pete Danpongchareon

In his role as Senior Associate, Pete facilitates all aspects of treasury and cash management services for trustees, receivers, and other fiduciaries. Jason is responsible for establishing, managing, and reconciling depository accounts, facilitating disbursements, and generating claims-distribution reports.

Ruben Guevara

In his role as Senior Associate, Ruben facilitates all aspects of treasury and cash management services for trustees, receivers, and other fiduciaries. Jason is responsible for establishing, managing, and reconciling depository accounts, facilitating disbursements, and generating claims-distribution reports.

Micheal Hale

In his role as Manager, Micheal facilitates all aspects of treasury and cash management services for trustees, receivers, and other fiduciaries. Jason is responsible for establishing, managing, and reconciling depository accounts, facilitating disbursements, and generating claims-distribution reports.

Ryan Moreau

In his role as Senior Associate, Ryan facilitates all aspects of treasury and cash management services for trustees, receivers, and other fiduciaries. Jason is responsible for establishing, managing, and reconciling depository accounts, facilitating disbursements, and generating claims-distribution reports.

Lisa Randa

In her role as Senior Associate, Lisa facilitates all aspects of treasury and cash management services for trustees, receivers, and other fiduciaries. Lisa is responsible for establishing, managing, and reconciling depository accounts, facilitating disbursements, and generating claims-distribution reports.

Naomi Rodriguez

In her role as Print Production Associate, in Production, Naomi is responsible for managing and maintaining production printers and inserters to produce quality mail pieces meeting all client requirements, postal regulations, and Stretto standards protecting the integrity of all confidential information.

Laura Tondreault

In her role as Intake Specialist in Operations, Laura is responsible for providing administrative support services including scanning and inputting data for ballots, claims, returned mail and any other documentation.

Justin Uy

In his Role as Quality Assurance Associate, in Production, Justin is responsible for managing and maintaining production printers and inserters to produce quality mail pieces meeting all client requirements, postal regulations, and Stretto standards protecting the integrity of all confidential information.