

**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.

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

**RECEIVER'S FEE APPLICATION FOR SERVICES PERFORMED BETWEEN
JANUARY 1, 2025 AND MARCH 31, 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 Approving Employment of Rose L. Romero of the Law Offices of Romero | Kozub as Local Counsel to Receiver Effective December 3, 2021* [ECF No. 24] (the “Romero Employment Order”), the *Order* [ECF No. 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”))¹ 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 January 1, 2025 and March 31, 2025, and Brief in Support* (the “Application”) of Deborah D. Williamson, as Receiver, Dykema Gossett PLLC (“Dykema”), Rose L. Romero with the Law Offices of Romero | Kozub (“Romero”), 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 Capitalized terms used herein but not otherwise defined shall have the meaning ascribed in the Receivership Order or the Fourteenth Report (as defined herein).

I. OVERVIEW

1. As more fully detailed in the *Receiver's Fourteenth Quarterly Report for Receivership Estates (January 1, 2025 - March 31, 2025)* [ECF No. 740] (the "Fourteenth Report"), the Receiver, with the assistance of her Retained Personnel, engaged, with Court approval, Bahamian counsel, continued winding down and/or terminating certain Receivership Parties, and communicated with various creditors, including investors (potential and known), vendors, and governmental agency contacts. On February 19, 2025, the Receiver also filed *Receiver's Complaint Against Monroe Singh Sahota, Sunny Singh Sahota, and Mandeep Kaur Sahota* [No. 4:25-cv-00159-O, ECF No. 1], initiating fraudulent transfer litigation (the "Bahamas Litigation") against certain members of the Sahota family with respect to two (2) pieces of real property located on Cat Island in the Commonwealth of the Bahamas (the "Bahamas Properties"). Additionally, the Receiver and her team have continued to attempt to reach a favorable resolution with the Internal Revenue Service ("IRS").

2. The Receiver and her team continued daily communications 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. Dykema has voluntarily reduced the requested reimbursement by \$30,776.80, including time spent by the Receiver and by Dykema attorneys during the Application Period.

4. At the beginning of the first quarter of 2025, the Receiver had \$6,065,671.38 on deposit. At the end of the first quarter of 2025, the amount on deposit was \$2,560,825.34 after issuance of Court-approved distributions, and payments of operating expenses and Court-approved

fees and expenses.² As of the filing of this Application (May 15, 2025), \$2,420,372.46 is in the Receivership bank accounts.

II. RELIEF REQUESTED

5. This Application seeks authorization from the Court to pay on an interim basis fees and expenses for professional services performed from January 1, 2025 through March 31, 2025 (the “Application Period”), by the Receiver in the amount of \$76,815.00 for fees; Dykema, as lead counsel to the Receiver, in the amount of \$215,986.30 for fees and in the amount of \$15,255.21 for expenses³; Romero, as local counsel to the Receiver, in the amount of \$382.50 for fees; H&J, as Bahamian counsel to the Receiver, in the amount of B\$17,925.00 for fees, in the amount of B\$1,793.40 for the 10% Value Added Tax, and in the amount of B\$919.00 for expenses, totaling \$20,744.42, which includes international bank fees for H&J; Ahuja, as tax and forensic accountants to the Receiver, in the amount of \$126,819.50 for fees and in the amount of \$27.50 for expenses; and Stretto, as claims and disbursement agent to the Receiver, in the amount of \$25,827.00 for fees and in the amount of \$839.32 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.

6. 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 January 1, 2025 through March 31, 2025.

² This balance includes checks from the December 2024 and April 2025 distribution which have not been cashed by allowed Class 4a claimants.

³ The “Relativity Data Hosting” charge reflected on page 17 of Dykema’s January 2025 invoice shows a quantity of (2) at a rate of \$3,320.00. This is not a double charge; rather, it is the “Relativity Data Hosting” charge for both December 2024 (not previously billed) and January 2025.

III. GENERAL BACKGROUND

7. 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, Romero, 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. This is the first Reporting Period that H&J has been employed by the Receiver. Through the fourth quarter of 2024, the Receiver, Dykema, Romero, Ahuja, 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. The Receiver submitted this Application to the Commission (as defined below) for review prior to submission to the Court.

A. Procedural History

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

9. 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.*

10. 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.

11. The Receivership Order directs the Receiver to retain Romero as local counsel. *See* Receivership Order at ¶ 2. Accordingly, the Receiver engaged Romero on December 3, 2021, and has employed Romero on matters beyond local counsel, including obtaining advice on matters related to the Commission and the relief sought by the Commission.

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). Thus, the Receiver engaged Dykema as her lead counsel on December 3, 2021, and Jones as her oil and gas transactional counsel effective on the same date.

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.⁴ 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].

15. On December 7, 2021, the Receiver filed under seal her *Application to Employ Law Offices of Romero / Kozub as Local Counsel to Receiver Effective as of December 3, 2021*

⁴ 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.

[ECF No. 21] (the “Romero Application”). Ms. Romero also discounted her hourly rate in this Case.

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

17. 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”).

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

19. 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”).

20. 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].

21. 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”).

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

B. Work Performed During the Application Period

23. 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.

24. 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], and *Amended Receiver's Thirteenth Quarterly Report for Receivership Estates* [ECF No. 668] (together, the "Receiver's Quarterly Reports") for information regarding the case status, as required by the Commission Billing Instructions and the Receivership Order.

25. Generally, the bulk of Dykema's services rendered during the Application Period included drafting pleadings, notices, and other documents and appearing before the Court at various hearings; drafting the complaint and other required documents related to the Bahamas Litigation; preparing for the April 7, 2025 disbursement; assisting the Receiver with mitigation of risks; dissolution of Receivership Entities; and responding to a substantial number of investors, particularly relating to the status of distribution checks 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.

26. Romero's services rendered during the Application Period included preparation for and attendance at hearings before this Court.

27. Ahuja's services rendered during the Application Period included finalizing federal tax returns for certain Receivership Parties with filing obligations; calculating expense allocations for various Receivership Parties; assisting the Receiver and her counsel in responding to various notices received from the IRS; analyzing which Receivership Parties can be terminated; and tracing funds relating to the purchase of the Bahamas Properties and preparing documentation on same.

28. Stretto's services rendered during the Application Period included preparing and revising investor and non-investor matrices; processing completed and signed IRS Form W-9s of investor creditors; and creating distribution packages including processing checks to send to investor and non-investor creditors.

29. H&J's services rendered during the Application Period included providing the Receiver with advice related to recovery of the Bahamas Properties and the procedure to obtain recognition to act as an authorized receiver in the Bahamas and drafting pleadings, affidavits, and proposed orders to facilitate the Receiver's recognition by the Supreme Court of the Bahamas.

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 542.10 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 \$215,986.30 and expenses incurred in connection with services performed on behalf of the Receiver during the Application Period total \$15,255.21.⁵

31. The Receiver expended an aggregate of 113.80 hours on this Case during the Application Period. The Receiver's fees for the Application Period total \$76,815.00.

32. Romero reported an aggregate of 0.90 hours on this Case during the Application Period. At Romero's hourly rate of \$425.00 per hour, Romero's fees for the Application Period total \$382.50. Romero did not incur any expenses during the Application Period.

33. H&J expended an aggregate of 28.50 hours on this Case during the Application Period. H&J's fees for the Application Period total B\$17,925.00, in addition to B\$1,793.40 for the 10% Value Added Tax. H&J's expenses incurred in connection with services performed on behalf of the Receiver during the Application Period total B\$919.00. H&J's total compensation requested during this Application Period is \$20,744.42.

34. Ahuja expended an aggregate of 504.10 hours on this Case during the Application Period. Ahuja's fees for the Application Period total \$126,819.50. Ahuja's expenses incurred in connection with services performed on behalf of the Receiver during the Application Period total \$27.50.

35. Stretto expended an aggregate of 110.50 hours on this Case during the Application Period. Stretto's fees for the Application Period total \$25,827.00, and Stretto's expenses incurred in connection with services performed on behalf of the Receiver during the Application Period total \$839.32.

⁵ 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.

IV. RECORDS SUPPORTING THIS APPLICATION

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

37. The Receiver, Dykema, Romero, H&J, Ahuja, and Stretto kept contemporaneous time records on a daily basis and tracked their billings on a tenth-of-an-hour⁶ basis with time charges allocated accordingly.

38. All services performed by Dykema, Romero, 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, Romero's, H&J's, Ahuja's, and Stretto's services have been substantial, necessary, and beneficial to the Receiver and the Receivership Estates.

39. Dykema, Romero, 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.

⁶ 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.

40. In addition, Dykema, Romero, Ahuja, and Stretto have categorized their services by task.⁷ 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 rendered and the hours expended by the professionals employed on behalf of the Receiver in this Case. During this Application Period, Dykema incurred \$15,255.21 in expenses in connection with the rendition of services on behalf of the Receiver, Ahuja incurred \$27.50 in expenses in connection with the rendition of services on behalf of the Receiver, H&J incurred B\$919.00 in expenses in connection with the rendition of services on behalf of the Receiver, and Stretto incurred \$839.32 in expenses in connection with the rendition of services on behalf of the Receiver. The Receiver and Romero did not incur any expenses during the Application Period.

41. Attached hereto as **Exhibit E-1** is the invoice of Dykema, with Dykema's travel and time attributable to the Bahamas Litigation separated out. Attached hereto as **Exhibit E-2** is the invoice of Romero during the Application Period. Attached hereto as **Exhibit E-3** is the invoice of H&J during the Application Period. Attached hereto as **Exhibit E-4** is the invoice of Ahuja during the Application Period. Attached hereto as **Exhibit E-5** 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.

⁷ 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 relate to providing Bahamian legal advice and/or drafting and filing Bahamian pleadings on behalf of the Receiver with respect to her official recognition as receiver in the Bahamas and/or recovery of the Bahamas Properties.

42. Dykema, Romero, 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

43. 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

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

45. 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).

46. 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 attempting to narrow the issues involving the IRS.

47. Ms. Douglas, Ms. Adrianna Lafuente, and Ms. Behrends spoke to approximately 51 investors via telephone during the Application Period on inquiries relating to the claims procedure and/or transaction schedules, distribution status, and the Receiver's distribution methodology and plan. Ms. Lafuente and Ms. Douglas primarily communicated with investors via email regarding distribution checks during this Reporting Period.

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

49. Since December 2021, the Receiver and her team have successfully recovered over \$30 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.

50. Courts also examine the credentials, experience, reputation, and other professional qualities required to carry out a receiver's duties and responsibilities when assessing the reasonableness of the rates charged for services in a receivership. *See W.L. Moody & Co.*, 374 F. Supp. at 481; *SEC v. Aquacell Batteries, Inc.*, No. 6:07-cv-608-Orl-22DAB, 2008 WL 276026, at *4 (M.D. Fla. Jan. 31, 2008) ("The Receiver retained well qualified, experienced counsel and such representation does not come cheap."). Biographies of all Retained Personnel of the Receiver are attached hereto as **Exhibits F-1, F-2 F-3, F-4, F-5, and F-6** for the Receiver, Dykema, Romero, H&J, Ahuja, and Stretto, respectively.⁸

51. 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.

52. 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

⁸ 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.

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 IRS, and other various other state and federal governmental agencies—all at a discounted rate.

53. 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, Romero'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

54. 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.

55. 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.

56. 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) Representing the Receiver in various matters before the Court;
- (d) Facilitating administrative and daily operational tasks requested by the Receiver;
- (e) Mitigating risks;
- (f) Investigating, pursuing, and/or settling causes of action held by the Receivership Estates, including the filing of the Bahamas Litigation;
- (g) Processing IRS Form W-9s for Class 4a investors for distribution; and
- (h) Identifying and beginning the process of terminating various Receivership Entities with the respective Secretary of State.

57. Dykema has served as lead counsel to the Receiver throughout this Case and has represented the Receiver in all proceedings, in addition to Romero. The matters presented in this

Case have required expertise in a variety of legal subject matters. *See Johnson*, 488 F.2d at 718; *Fifth Ave. Coach Lines, Inc.*, 364 F. Supp. at 1222.

Romero

58. During the Application Period, Romero served as the Receiver's counsel in this Case in accordance with the Receivership Order. Romero communicated with the Receiver throughout the Application Period regarding open issues in the Case and prepared and participated in hearings before the Court.

H&J

59. During the Application Period, H&J's services rendered during the Application Period included providing the Receiver with advice related to recovery of the Bahamas Properties and obtaining recognition to act as an authorized receiver in the Bahamas and drafting pleadings, affidavits, and proposed orders to facilitate the Receiver's recognition by the Supreme Court of the Bahamas.

Ahuja

60. During the Application Period, Ahuja served as the Receiver's accountants in this Case to analyze and review available tax and bank records of Receivership Parties. As detailed above, Ahuja analyzed various notices received from the IRS, in addition to preparing and submitting the federal tax returns of various Receivership Parties with filing obligations for the 2024 tax year. Ahuja also calculated expense allocations for various Receivership Parties for the 2024 tax year. Ahuja also prepared the 2024 franchise tax reports for certain Receivership Parties during the Application Period.

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 contact information during the Application Period at the request of Dykema. Stretto also processed completed and signed IRS Form W-9s upon receipt from Dykema. Stretto also completed the April 2025 distribution at the request of the Receiver.

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 Bahamas Litigation, termination of various Receivership Entities, and resolving issues with the IRS with the hopes of future distribution(s) to Class 4a allowed claimants.

63. The Receiver, Dykema, Romero, 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, Romero, 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	113.80 hours	\$76,815.00	\$0.00
Dykema Gossett PLLC	438.50 hours	\$173,106.30	\$15,255.21
Dykema Gossett PLLC - Bahamas	101.70 hours	\$42,880.00	\$0.00
Law Offices of Romero Kozub	0.90 hours	\$382.50	\$0.00
Higgs & Johnson ⁹	28.50 hours	B\$19,721.70	B\$919.00
Ahuja & Clark, PLLC n/k/a Ahuja & Consultants, Inc.	504.10 hours	\$126,819.50	\$27.50
Stretto, Inc.	110.50 hours	\$25,827.00	\$839.32

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, E-5, and E-6**, the Receiver and her Retained Personnel have been mindful of keeping fees expended to a minimum, while ensuring that the goals and needs of the Case, particularly, the hundreds of investors and other creditors, are met. If the fees and expenses are approved and paid as requested, remaining funds available will exceed approximately \$1,700,000, exclusive of any future recovery.

⁹ The total compensation requested by H&J during the Application Period is \$20,744.42, including 10% VAT in the amount of B\$1,793.40.

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 \$76,815.00, (ii) all fees incurred by Dykema as counsel to the Receiver during the Application Period, totaling \$215,986.30, (iii) all fees incurred by Romero as counsel to the Receiver during the Application Period, totaling \$382.50, (iv) all fees incurred by H&J as Bahamian counsel to the Receiver during the Application Period, totaling B\$19,721.70 and the 10% VAT in the amount of B\$1,793.40, (v) all fees incurred by Ahuja as tax and forensic accountants to the Receiver during the Application Period, totaling \$126,819.50, and (vi) all fees incurred by Stretto as claims and disbursement agent to the Receiver during the Application Period, totaling \$25,827.00; (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 \$15,255.21, (ii) all expenses incurred by Stretto in connection with services rendered as claims and disbursement agent to the Receiver during the Application Period, totaling \$839.32, (iii) all expenses incurred by Ahuja in connection with services, as tax and forensic accountants to the Receiver during the Application Period, totaling \$27.50, and (iv) all expenses incurred by H&J as Bahamian counsel to the Receiver during the Application Period, totaling B\$919.00; (c) authorizing the Receiver to pay (i) all authorized outstanding fee amounts to Dykema, including the Receiver's fees, totaling \$292,801.30, (ii) all authorized outstanding fee amounts to Romero, totaling \$382.50, (iii) all authorized outstanding fee amounts to H&J, totaling B\$19,721.70 and the 10% VAT in the amount of B\$1,793.40, (iv) all authorized outstanding fee amounts to Ahuja, totaling \$126,819.50, and (v) all authorized outstanding fee amounts to Stretto, totaling \$25,827.00; (d) authorizing the Receiver to pay (i) all authorized outstanding expenses of Dykema, totaling \$15,255.21, (ii) all authorized outstanding expenses of Ahuja, totaling \$27.50,

(iii) all authorized outstanding expenses of H&J, totaling B\$919.00, and (iv) all authorized outstanding expenses of Stretto, totaling \$839.32; and (e) awarding such other and further relief that this Court deems just and proper.

Dated: May 15, 2025

Respectfully submitted,

By: /s/ Deborah D. Williamson

Deborah D. Williamson

(Receiver)

State Bar No. 21617500

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and

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Ocean Centre, Montagu Foreshore
East Bay Street
Nassau, The Bahamas
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COUNSEL TO RECEIVER

and

Madhu Ahuja
AHUJA & CLARK, PLLC n/k/a
AHUJA & CONSULTANTS, INC.
2901 N. Dallas Parkway, Suite 320
Plano, Texas 75093
Telephone: (469) 467-4660

ACCOUNTANT TO RECEIVER

and

Daniel C. McElhinney
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 does not oppose the relief requested herein.

/s/ Danielle Rushing Behrends
Danielle Rushing Behrends

CERTIFICATE OF SERVICE

I hereby certify that on May 15, 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
james.ikeyrcg@gmail.com

Bridy Ikey
bridydikey@gmail.com

IGroup Enterprises LLC
c/o James Ikey
james.ikeyrcg@gmail.com

John Muratore
jmuratore6@gmail.com

Muratore Financial Services, Inc.
c/o John Muratore
jmuratore6@gmail.com

Thomas Brad Pearsey
bradpearsey@aol.com

Manjit Singh (aka Roger) Sahota
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
Applicant

APPLICATION CERTIFICATION

I hereby certify that:

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

/s/ Rose L. Romero

Rose L. Romero

Law Offices of Romero | Kozub

Applicant

APPLICATION CERTIFICATION

I hereby certify that:

- (a) I have read the Application;
- (b) To the best of my knowledge, information, and belief, formed after reasonable inquiry, and except as noted in the Application, the Application and all fees disclosed therein are true and accurate and comply with the Commission Billing Instructions;
- (c) All fees contained in the Application are based on the rates listed in 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

Madhu Ahuja

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

		Detail	Subtotal	Grand Total
1	Beginning Balance (January 1, 2025):			\$ 6,065,671.38
2	Business Income		-	-
3	Cash and Cash Equivalents		-	-
4	Interest/Dividend Income		6,840.53	6,840.53
5	Business Asset Liquidation		-	-
6	Personal Asset Liquidation		-	-
7	Third-Party Litigation Income		-	-
8	Miscellaneous - Other	Other Income	117.25	117.25
	Total Funds Available			\$ 6,072,629.16
9	Disbursements to Investors			\$ 2,917,940.11
		Class 4, 4a	2,917,940.11	
		Class 5	-	
10	Disbursements for Receivership Operations			\$ 593,863.71
10a	Disbursements to Receiver or Other Professionals	Payments to Attorneys, Accountants, Receiver	352,040.34	
10b	Business Asset and Operating Expenses	Filing fees	437.71	
10c	Personal Asset Expenses		-	
10d	Investment Expenses		-	
10e	Third-Party Litigation Expenses		-	
10f	Tax Administrator Fees and Bonds		-	
10g	Federal and State Tax Expenses		241,385.66	
11	Disbursements for Distribution Expenses Paid by the Fund		-	
11a	Distribution Plan Development Expenses		-	
11b	Distribution Plan Implementation Expenses		-	
12	Disbursements to Court/Other		-	
12a	Court Registry Investment System (CRIS) or other banking fees related to the Fund.		-	
12b	Federal income taxes		-	
	Total Funds Disbursed			\$ 3,511,803.82
13	Ending Balance (March 31, 2025)			\$ 2,560,825.34
14	Ending Balance of Fund - Net Assets			
14a	Cash & Cash Equivalents		\$ 2,560,825.34	
14b	Investments			
14c	Other Assets or Uncleared Funds			
15	Disbursements for Plan Administration Expenses Not Paid by the Fund			
15a	Plan Development Expenses Not Paid by the Fund			-
15b	Plan Implementation Expenses Not Paid by the Fund			-
15c	Tax Administrator Fees & Bonds Not Paid by the Fund			-
16	Disbursements to Court/Other Not Paid by the Fund			-
16a	Court Registry Investment System (CRIS) or other banking fees related to the Fund			-
16b	Federal income taxes			-
17	DC & State Tax Payments			-
18	No. of Claims			
18a	the number of claims received from investors during this reporting period	0 claims		

Standardized Fund Accounting Report
Reporting Period: 1/01/2025 to 3/31/2025

		Detail	Subtotal	Grand Total
18b	the number of claims received from investors as a result of all orders since the inception of the Fund	734 claims		
19	No. of Claimants/Investors			
19a	the number of claimants/investors receiving distributions during the reporting period	6 claimants		
19b	the number of claimants/investors receiving distributions pursuant to all orders of distribution since the inception of the Fund	630 claimants		

EXHIBIT B

**ORDER APPROVING RECEIVER'S FEE APPLICATION FOR SERVICES PERFORMED
BETWEEN JANUARY 1, 2025 AND MARCH 31, 2025, AND BRIEF IN SUPPORT**

Before the Court is the *Fee Application for Services Performed Between January 1, 2025 and March 31, 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”); the Law Offices of Romero | Kozub (“Romero”); 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, Romero, 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 **\$76,815.00**.

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

3. Dykema's fees incurred during the Application Period are approved on an interim basis and allowed in the amount of **\$215,986.30**.

4. Romero's fees incurred during the Application Period are approved on an interim basis and allowed in the amount of **\$382.50**.

5. H&J's fees incurred during the Application Period are approved on an interim basis and allowed in the amount of **B\$19,721.70**, in addition to the 10% VAT in the amount of **B\$1,793.40**.

6. Ahuja's fees incurred during the Application Period are approved on an interim basis and allowed in the amount of **\$126,819.50**.

7. Stretto's fees incurred during the Application Period are approved on an interim basis and allowed in the amount of **\$25,827.00**.

8. Dykema's expenses incurred during the Application Period in connection with services rendered on behalf of the Receiver are approved on an interim basis and allowed in the amount of **\$15,255.21**.

9. 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 **\$839.32**.

10. Ahjua'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 **\$27.50**.

11. 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\$919.00**.

12. The Receiver is hereby authorized to pay all outstanding fee and expense amounts approved herein for the Application Period to Dykema (inclusive of the Receiver), Romero, 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:

Deborah D. Williamson

(Receiver)

State Bar No. 21617500

dwilliamson@dykema.com

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and

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Hurst, Texas 76053

Telephone: (682) 267-1351

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	113.80 hours	\$675.00	\$76,815.00

Dykema Gossett PLLC

<u>TIMEKEEPER</u>	<u>TITLE</u>	<u>HOURS</u>	<u>HOURLY RATE</u>	<u>TOTAL FEES</u>
Behrends, Danielle Rushing	Member	169.00 hours	\$475.00	\$80,275.00
Cumming, Michael G.	Member	19.60 hours	\$648.00	\$12,700.80
Douglas, Dominique A.	Associate	194.70 hours	\$330.00	\$64,251.00
Douglas, Dominique A. (travel)	Associate	1.90 hours	\$165.00	\$313.50
Jacobs, Emily G.	Associate	28.70 hours	\$330.00	\$9,471.00
Lafuente, Adrianna	Paralegal	26.50 hours	\$230.00	\$6,095.00

Dykema Gossett PLLC - Bahamas

<u>TIMEKEEPER</u>	<u>TITLE</u>	<u>HOURS</u>	<u>HOURLY RATE</u>	<u>TOTAL FEES</u>
Ashmore, Alison R.	Member	2.50 hours	\$464.00	\$1,160.00
Behrends, Danielle Rushing	Member	62.40 hours	\$475.00	\$29,640.00
Douglas, Dominique A.	Associate	36.00 hours	\$330.00	\$11,880.00
Lafuente, Adrianna	Paralegal	0.80 hours	\$250.00	\$200.00

Law Offices of Romero | Kozub

<u>TIMEKEEPER</u>	<u>HOURS</u>	<u>HOURLY RATE</u>	<u>TOTAL FEES</u>
Rose L. Romero	0.90 hours	\$425.00	\$382.50

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	77.40 hours	\$325.00	\$24,732.50
Belsome, Ross	8.30 hours	\$250.00	\$2,075.00
Bremer, Carolyn	9.70 hours	\$325.00	\$3,152.50
Hall, Ammon	3.30 hours	\$120.00	\$396.00
Huser, Stacey	209.30 hours	\$250.00	\$52,325.00
Peterson, Dawn	0.50 hours	\$95.00	\$47.50
Shetty, Divya	123.90 hours	\$250.00	\$30,975.00
Toeteberg-Harms, Natasha	3.00 hours	\$250.00	\$750.00
Wallace, Jennifer	68.70 hours	\$180.00	\$12,366.00

Higgs & Johnson

<u>TIMEKEEPER</u>	<u>TITLE</u>	<u>HOURS</u>	<u>HOURLY RATE</u>	<u>TOTAL FEES</u>
Archer-Glasgow, Tara A.	Partner	10.25 hours	B\$800.00	B\$8,200.00
Hanna, Audley D.	Partner	10.00 hours	B\$600.00	B\$6,000.00
Major, Ja'Ann M.	Partner	1.25 hours	B\$600.00	B\$750.00
Pennerman, Nicholas	Associate	7.00 hours	B\$425.00	B\$2,975.00

Stretto, Inc.

<u>TIMEKEEPER</u>	<u>HOURS</u>	<u>HOURLY RATE</u>	<u>TOTAL FEES</u>
Alcantar, Staphany	0.20 hours	\$40.00	\$8.00
Alduenda, Jenice	4.20 hours	\$345.00	\$1,449.00
Aragon, Pauline	0.60 hours	\$65.00	\$35.50
Betance, Sheryl	0.50 hours	\$210.00	\$105.00
Bouzos, Jason	1.60 hours	\$325.00	\$520.00
Cady, Stephen	9.30 hours	\$395.00	\$3,673.50
Chachaqua, Alberto	0.60 hours	\$130.00	\$78.00
Guevara, Ruben	2.70 hours	\$325.00	\$877.50
Hale, Micheal	9.50 hours	\$325.00	\$3,087.50
Marshall, Aimee	0.60 hours	\$130.00	\$78.00
Membrino, Melissa	0.80 hours	\$185.00	\$148.00
Morales, Stephanie	1.50 hours	\$40.00	\$60.00
Ramirez, Daniel	1.70 hours	\$135.00	\$229.50
Rodriguez, Naomi	0.40 hours	\$65.00	\$26.00
Rubio, Antonio	0.10 hours	\$65.00	\$6.50
Salas, Carlos	0.10 hours	\$65.00	\$6.50
Saraceni, Robert	70.50 hours	\$195.00	\$13,747.50
Tondreault, Laura	0.60 hours	\$50.00	\$30.00
Wasserman, Kevin	0.10 hours	\$135.00	\$13.50
Wheeler, Charles	0.20 hours	\$130.00	\$26.00
Wisbey, Morgan	4.70 hours	\$345.00	\$1,621.50
TOTALS:	110.50 hours		\$25,827.00

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	\$15,322.50	22.70 hours
Asset Disposition	\$3,577.50	5.3 hours
Business Operations	\$4,320.00	6.40 hours
Tax Issues	\$26,257.50	38.90 hours
Status Reports	\$4,590.00	6.80 hours
Litigation Consulting	\$22,747.50	33.70 hours
TOTAL	\$76,815.00	113.80 hours

Dykema Gossett PLLC

<u>Category Description</u>	<u>Total Billable Amount</u>	<u>Total Billable Time</u>
Case Administration ¹¹	\$52,190.00	136.10 hours
Asset Analysis and Recovery	\$3,742.00	8.00 hours
Asset Disposition	\$6,079.00	16.40 hours
Business Operations	\$21,233.00	54.50 hours
Tax Issues	\$59,482.80	140.00 hours
Claims Administration and Objection	\$194.00	0.50 hours
Status Reports	\$7,017.50	20.00 hours
Litigation Consulting	\$23,168.00	64.90 hours
SUBTOTAL	\$173,106.30	440.40 hours
Litigation Consulting – Bahamas	\$42,880.00	101.70 hours
SUBTOTAL	\$42,880.00	101.70 hours
TOTAL	\$215,986.30	542.10 hours

Law Offices of Romero | Kozub

<u>Category Description</u>	<u>Total Billable Amount</u>	<u>Total Billable Time</u>
Case Administration	\$382.50	0.90 hours
TOTAL	\$382.50	0.90 hours

¹¹ 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	\$64,847.00	279.30 hours
Tax Issues	\$53,557.50	196.30 hours
Forensic Accounting	\$8,415.00	28.50 hours
TOTAL	\$126,819.50	504.10 hours

Higgs & Johnson

<u>Category Description</u>	<u>Total Billable Amount</u>	<u>Total Billable Time</u>
Litigation Consulting	B\$17,925.00	28.50 hours
SUBTOTAL	B\$17,925.00	28.50 hours
10% VAT	B\$1,793.40	
TOTAL	B\$19,718.40¹²	

Stretto, Inc.

<u>Category Description</u>	<u>Total Billable Amount</u>	<u>Total Billable Time</u>
Case Administration	\$25,827.00	110.50 hours
TOTAL	\$25,827.00	110.50 hours

¹² The total compensation (fees, expenses, and 10% VAT) requested by H&J during this Application Period is **\$20,744.42**.

EXHIBIT E-1



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

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

DUE UPON RECEIPT

MARCH 31, 2025
MATTER #: 122686.000001
INVOICE #: 3651314

FOR PROFESSIONAL SERVICES RENDERED

RE: RECEIVER'S TIME

FEES	\$	24,435.00
INVOICE TOTAL	\$	24,435.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000001
INVOICE #: 3651314
PAGE 2

MARCH 31, 2025

RE: RECEIVER'S TIME

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
01/02/25	DDW	REVIEW AND REVISE QUARTERLY REPORT.	BT155	0.60	405.00
01/02/25	DDW	REVIEW AND REVISE STATUS REPORT.	BT155	0.70	472.50
01/02/25	DDW	CONFERENCE WITH COUNSEL FOR IOWA INSURANCE COMMISSION; REVIEW OF DOCUMENTS TO BE PRODUCED TO THAT COMMISSION.	BT160	1.10	742.50
01/02/25	DDW	REVIEW OF SEC JUDGMENTS AGAINST PRINCIPALS OF "FEEDER FUNDS" AND LEGAL ALLEGATIONS REGARDING PONZI PAYMENTS; DRAFT EMAILS TO SEC REGARDING SAME.	B110	0.60	405.00
01/02/25	DDW	REVIEW OF 25TH UPDATE LETTER; DRAFT AND RESPOND TO EMAILS REGARDING SAME.	B210	0.40	270.00
01/03/25	DDW	REVIEW AND REVISE NOTICE TO CLAIMANTS WHO HAVE NOT CASHED CHECKS; CONFERENCES REGARDING SAME.	B130	0.80	540.00
01/03/25	DDW	CONFERENCES AND EMAILS REGARDING TERMINATION OF FOUR TEXAS ENTITIES AND ISSUES WITH RAILROAD COMMISSION REGARDING "GAS" ACCOUNTS.	B210	0.90	607.50
01/06/25	DDW	REVIEW, REVISE AND UPDATE STATUS REPORT TO INCORPORATE RECENT RESULTS; MULTIPLE EMAILS AND CONFERENCES REGARDING SAME.	BT155	1.40	945.00
01/06/25	DDW	CONFERENCE REGARDING POTENTIAL VALUE OF SHOTGUN AND RIFLE IN GRAHAM.	B130	0.40	270.00
01/06/25	DDW	DRAFT AND RESPOND TO AHUJA & CONSULTANTS REGARDING PROPOSED AGENDA FOR JAN 8 CONFERENCE.	B240	0.30	202.50
01/06/25	DDW	MULTIPLE CONFERENCES AND EMAILS REGARDING DISTRIBUTIONS, DEATHS, TRUSTS AND OTHER SIMILAR ISSUES.	B130	0.50	337.50
01/06/25	DDW	RESPOND TO INVESTOR INQUIRIES REGARDING CLOSING OF CASE AND TERMINATION OF ENTITIES.	B110	0.40	270.00
01/07/25	DDW	REVIEW AND REVISE QUARTERLY REPORT.	BT155	0.60	405.00
01/07/25	DDW	PREPARE FOR MEETING WITH AHUJA & CONSULTANTS REGARDING TAXES, INSOLVENCY ANALYSIS, TERMINATION OF ENTITIES AND OTHER ISSUES; DRAFT UPDATE EMAILS REGARDING SAME.	B240	1.10	742.50
01/07/25	DDW	REVIEW OF IRS TAX NOTICE REGARDING BARRON PAYROLL TAXES; DRAFT AND RESPOND TO EMAILS REGARDING SAME.	B240	0.40	270.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000001
INVOICE #: 3651314
PAGE 3

MARCH 31, 2025

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
01/07/25	DDW	REVIEW AND APPROVE REGISTERED AGENT FOR DELAWARE; REVIEW AND APPROVE NOTICES FOR DELAWARE TERMINATIONS AND RELATED PAYMENTS.	B210	0.70	472.50
01/08/25	DDW	PREPARE FOR AND ATTEND STATUS CONFERENCE.	B110	0.90	607.50
01/08/25	DDW	REVIEW AND PAY BARRON PAYROLL TAXES.	B240	0.40	270.00
01/08/25	DDW	REVISE PROPOSED BAHAMAS COMPLAINT AND CONFERENCES REGARDING SAME.	BT160	0.90	607.50
01/09/25	DDW	COMMUNICATIONS WITH AND ABOUT INVESTORS AND ADMINISTRATIVELY CLOSING OF CASE AND DEMANDS BY TIEP INVESTORS.	B110	0.90	607.50
01/10/25	DDW	REVIEW AND RESPOND TO AHUJA & CONSULTANTS UPDATE REGARDING TAX FILINGS.	B240	0.40	270.00
01/10/25	DDW	REVIEW OF UPDATE REGARDING CHECKS WHICH HAVE NOT BEEN PRESENTED; DRAFT AND RESPOND TO EMAILS REGARDING SAME.	B130	0.40	270.00
01/11/25	DDW	REVIEW OF COMMUNICATION FROM STATE OF CALIFORNIA REGARDING ALLEGED CLAIM FOR MORE TAX PAYMENTS REQUIRED TO TERMINATE IN CALIFORNIA.	B240	0.30	202.50
01/13/25	DDW	APPROVE ADDITIONAL PAYMENT TO CALIFORNIA FRANCHISE TAX BOARD; CONFERENCE REGARDING SAME; PREPARATION AND EXECUTION OF PAYMENT.	B240	0.70	472.50
01/14/25	DDW	REVIEW AND REVISE DRAFT COMPLAINT; DRAFT EMAILS REGARDING SAME.	BT160	1.90	1,282.50
01/14/25	DDW	APPROVE PAYMENT TO MS. ROMERO; REVIEW AND REVISE LETTER REGARDING SAME.	B110	0.20	135.00
01/15/25	DDW	PREPARE FOR AND ATTEND CONFERENCE REGARDING CREDITS RELATED TO AOS TAXES.	B240	0.50	337.50
01/15/25	DDW	PREPARE FOR AND ATTEND CONFERENCE WITH MR. CUMMING ET AL REGARDING TAX STRATEGIES FOR RESOLUTION OF OUTSTANDING ISSUES WITH IRS.	B240	0.90	607.50
01/15/25	DDW	REVISE AND REVISE MOTION REGARDING FORFEITURE FOR FAILURE TO SUBMIT.	B130	0.40	270.00
01/16/25	DDW	REVIEW AND REVISE MOTION TO FORFEIT DISTRIBUTIONS FOR FAILURE TO PROVIDE W-9; CONFERENCE REGARDING SAME.	B130	0.90	607.50
01/17/25	DDW	REVIEW AND RESPOND TO EMAILS REGARDING QUARTERLY REPORT AND OTHER ISSUES.	BT155	0.40	270.00
01/17/25	DDW	REVIEW AND RESPOND TO INQUIRY REGARDING SEC	B110	0.20	135.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000001
INVOICE #: 3651314
PAGE 4

MARCH 31, 2025

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
		SETTLEMENT.			
01/21/25	DDW	PREPARE FOR AND ATTEND CONFERENCE WITH AHUJA & CONSULTANTS REGARDING VARIOUS TAX AND ACCOUNTING ISSUES.	B240	0.50	337.50
01/22/25	DDW	REVIEW AND REVISE QUARTERLY REPORT; CONFERENCE REGARDING SAME.	BT155	0.60	405.00
01/22/25	DDW	REVIEW AND APPROVE PAYMENT AND DOCUMENTS FOR CANADIAN ENTITY; REVIEW AND APPROVE PAYMENT FOR TAXES FOR DELAWARE ENTITIES ALL AS A CONDITION OF DISSOLUTION.	B210	0.90	607.50
01/22/25	DDW	PREPARE FOR AND ATTEND CONFERENCE WITH SEC REGARDING POTENTIAL JUDGMENTS AND OTHER ISSUES.	B110	0.50	337.50
01/24/25	DDW	REVIEW AND APPROVE QUARTERLY REPORT.	BT155	0.40	270.00
01/24/25	DDW	REVIEW OF COMMISSION'S MOTION TO EXTEND TIME TO FILE FINAL JUDGMENTS; DRAFT AND RESPOND TO EMAILS REGARDING SAME.	B110	0.40	270.00
01/27/25	DDW	REVIEW OF INFORMATION REGARDING LOCATION OF SAHOTAS; DRAFT AND RESPOND TO UPDATE TO SEC REGARDING SAME.	B110	0.50	337.50
01/27/25	DDW	REVIEW OF DRAFT OF STANDARDIZED FUND ACCOUNTING FOR QUARTERLY REPORT; REVIEW AND RESPOND TO EMAILS REGARDING SAME.	BT155	0.50	337.50
01/27/25	DDW	REVIEW OF INFORMATION REGARDING OIC PROCESS AND QSF ISSUES.	B240	0.40	270.00
01/28/25	DDW	DRAFT AND REVIEW RESPONSE TO EMAILS REGARDING QSF, OIC AND OTHER ISSUES.	B240	0.50	337.50
01/29/25	DDW	CONFERENCE WITH MS. DOUGLAS REGARDING IOWA INSURANCE, COMMISSION, TAXES, BAHAMAS AND OTHER ISSUES.	B110	0.50	337.50
01/29/25	DDW	PREPARE FOR AND ATTEND MEETING REGARDING IOWA INSURANCE COMMISSION, HEARING AND PROPOSED TESTIMONY INCLUDING REVIEW OF PROPOSED EXHIBITS.	BT160	3.20	2,160.00
01/29/25	DDW	REVIEW AND RESPOND TO UPDATE REGARDING OUTSTANDING ISSUES PRIMARILY RELATED TO TAXES AND DISTRIBUTION.	B240	0.50	337.50
01/30/25	DDW	REVIEW AND RESPOND TO EMAILS REGARDING POTENTIAL OFFER IN COMPROMISE (OIC) AND RELATED ISSUES.	B240	0.60	405.00
01/30/25	DDW	PREPARE FOR AND ATTEND MEETING WITH SEC INCLUDING	B110	0.90	607.50



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000001
INVOICE #: 3651314
PAGE 5

MARCH 31, 2025

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
		REVIEW OF AREAS OF INQUIRY.			
01/30/25	DDW	REVIEW AND REVISE DRAFT BAHAMAS COMPLAINT; CONFERENCES REGARDING SAME.	BT160	1.90	1,282.50
01/30/25	DDW	PREPARE FOR AND ATTEND CONFERENCE REGARDING ALLOCATION OF EXPENSES AND OTHER TAX ISSUES WITH AHUJA & CONSULTANTS.	B240	1.30	877.50
01/31/25	DDW	ADDRESS ISSUES RELATED TO IRS NOTICES REGARDING "UNSIGNED" RETURNS INCLUDING REVIEWING AND RESPONDING TO EMAILS REGARDING SAME.	B240	0.50	337.50
01/31/25	DDW	REVIEW OF SEC NOTICE REGARDING SAHOTA WITHDRAWAL OF OBJECTION.	B110	0.40	270.00
		TOTAL		36.20	\$24,435.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000001
INVOICE #: 3651314
PAGE 6

MARCH 31, 2025

BILLING SUMMARY

ID	TIMEKEEPER	TITLE	HOURS	RATE	AMOUNT
DDW	DEBORAH WILLIAMSON	MEMBER	36.20	675.00	24,435.00
TOTAL			36.20		\$24,435.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000001
INVOICE #: 3651314
PAGE 7

MARCH 31, 2025

TASK SUMMARY

TASK	TASK DESCRIPTION	HOURS	AMOUNT
B110	CASE ADMINISTRATION	6.40	4,320.00
B130	ASSET DISPOSITION	3.40	2,295.00
B210	BUSINESS OPERATIONS	2.90	1,957.50
B240	TAX ISSUES	9.30	6,277.50
BT155	STATUS REPORTS	5.20	3,510.00
BT160	LITIGATION CONSULTING	9.00	6,075.00
TOTAL		36.20	24,435.00



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

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

DUE UPON RECEIPT

APRIL 30, 2025
MATTER #: 122686.000001
INVOICE #: 3651317

FOR PROFESSIONAL SERVICES RENDERED

RE: RECEIVER'S TIME

FEES	\$	26,190.00
INVOICE TOTAL	\$	26,190.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000001
INVOICE #: 3651317
PAGE 2

APRIL 30, 2025

RE: RECEIVER'S TIME

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
02/03/25	DDW	PREPARE FOR AND ATTEND CONFERENCE CALL REGARDING POTENTIAL OFFER IN COMPROMISE AND OTHER TAX ISSUES INCLUDING REVIEW OF SUMMARY OF OUTSTANDING CLAIMS FOR PENALTIES, INTEREST AND LATE FEE RELATED TO FILING OF RETURNS.	B240	0.90	607.50
02/03/25	DDW	REVIEW OF DRAFT INSOLVENCY ANALYSIS.	BT160	0.50	337.50
02/04/25	DDW	PREPARE FOR AND TESTIFY AT HEARING OF IOWA INSURANCE COMMISSION REGARDING COREY DAWKINS.	BT160	2.60	1,755.00
02/04/25	DDW	CONFERENCE REGARDING DISPOSITION OF TWO RIFLES/SHOTGUNS.	B130	0.30	202.50
02/05/25	DDW	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	0.60	405.00
02/06/25	DDW	PREPARE FOR AND ATTEND CONFERENCE REGARDING POTENTIAL OFFER IN COMPROMISE AND OTHER RELATED ISSUES.	B240	0.80	540.00
02/06/25	DDW	PREPARE FOR AND ATTEND CONFERENCE REGARDING SOLVENCY ANALYSIS.	BT160	0.80	540.00
02/07/25	DDW	APPROVE AND DRAFT PAYMENTS TO TEXAS SECRETARY OF STATE.	B210	0.30	202.50
02/10/25	DDW	REVIEW AND REVISE BAHAMAS COMPLAINT; REVIEW AND REVISED PROPOSED JUDGMENTS AND CONSENTS; DRAFT EMAIL REGARDING SAME.	BT160	1.50	1,012.50
02/10/25	DDW	REVIEW AND EXECUTE DOCUMENTS AND PAYMENTS RELATED TO CANCELLATION OF BUSINESS AND TERMINATION OF RIGHT TO OPERATE IN TEXAS.	B210	0.40	270.00
02/11/25	DDW	REVIEW AND REVISE MOTION FOR LEAVE.	BT160	0.60	405.00
02/12/25	DDW	REVISE INSOLVENCY STATEMENTS IN BAHAMAS COMPLAINT.	BT160	0.40	270.00
02/12/25	DDW	REVIEW AND RESPOND TO EMAILS AND CONFERENCE REGARDING 1099S TO BE ISSUED TO INVESTORS.	B240	0.30	202.50
02/12/25	DDW	REVIEW AND REVISE PROPOSED ORDER; DRAFT AND RESPOND TO EMAILS REGARDING SAME.	BT160	0.60	405.00
02/13/25	DDW	REVIEW AND EXECUTE CONSENT JUDGMENTS.	BT160	0.40	270.00
02/14/25	DDW	PREPARE FOR AND ATTEND CONFERENCE WITH MS. ASHMORE REGARDING SERVICE METHODS (ASSUMING WE CAN'T FIND	BT160	0.80	540.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000001
INVOICE #: 3651317
PAGE 3

APRIL 30, 2025

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
		ADDRESSES) FOR DEFENDANTS.			
02/14/25	DDW	REVIEW OF UPDATE REGARDING DISTRIBUTIONS; DRAFT AND RESPOND TO EMAILS REGARDING SAME.	B130	0.40	270.00
02/17/25	DDW	REVIEW OF PROPOSED EXHIBITS FOR BAHAMAS COMPLAINT; CONFERENCES REGARDING SAME.	BT160	0.90	607.50
02/18/25	DDW	CONFERENCE WITH AHUJA & CONSULTANTS REGARDING 1099S AND K-1S; CONFERENCE WITH MR. CUMMING REGARDING SAME; DRAFT, REVIEW AND RESPOND TO EMAILS REGARDING SAME.	B240	1.30	877.50
02/18/25	DDW	REVISE BAHAMAS COMPLAINT TO INCLUDE ADDITIONAL TRANSFERS/EVIDENCE; REVIEW OF TRANSCRIPTS OF SUNNY SAHOTA'S PRIOR INTERVIEWS AND TESTIMONY; REVIEW OF AUTHORITY ON ALTERNATIVE SERVICE.	BT160	2.90	1,957.50
02/19/25	DDW	CONFERENCE WITH POTENTIAL INTERESTED PARTY REGARDING VAL VERDE AND CROCKETT.	B210	0.40	270.00
02/19/25	DDW	CONFERENCE REGARDING IRS NOTICES; REVIEW OF SAME.	B240	0.40	270.00
02/20/25	DDW	PREPARE FOR AND ATTEND MEETING ON 1099S AND K-1S; DRAFT AND RESPOND TO EMAILS REGARDING SAME; REVIEW UPDATE REGARDING CALIFORNIA FRANCHISE TAX CLAIMS.	B240	0.90	607.50
02/21/25	DDW	CONFERENCE REGARDING SERVICE, COMPLAINT AND OTHER ISSUES.	BT160	0.40	270.00
02/24/25	DDW	REVISE LETTER TO INVESTORS REGARDING TAX ISSUES AND 1099S.	B240	0.90	607.50
02/24/25	DDW	DRAFT STATUS REPORT REGARDING ADMINISTRATIVE CLOSING; PREPARE FOR AND ATTEND CONFERENCE WITH AHUJA & CONSULTANTS REGARDING VARIOUS MATTERS INCLUDING TAXES, 1099S AND OTHER ISSUES.	B240	3.80	2,565.00
02/25/25	DDW	REVISE LETTER TO INVESTORS REGARDING TAX ISSUES AND 1099S.	B110	0.20	135.00
02/25/25	DDW	REVISE STATUS REPORT RELATED TO ADMINISTRATIVE CLOSING OF SEC ACTION; CONFERENCES AND EMAILS REGARDING SAME.	BT155	1.60	1,080.00
02/25/25	DDW	MULTIPLE CONFERENCES AND EMAILS REGARDING CALCULATIONS RELATED TO BAHAMAS TRANSFERS.	BT160	2.10	1,417.50
02/25/25	DDW	APPROVE PAYMENTS.	B210	0.30	202.50
02/26/25	DDW	MULTIPLE CONFERENCES AND EMAILS INCLUDING WITH SECURITIES AND EXCHANGE COMMISSION REGARDING POTENTIAL SETTLEMENTS, ANALYSIS OF FUNDS TRANSFERS,	BT160	5.40	3,645.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000001
INVOICE #: 3651317
PAGE 4

APRIL 30, 2025

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
		PROPOSED REVISIONS TO BAHAMAS COMPLAINT AND OTHER ISSUES; REVIEW OF PLEADINGS FILED BY SEC INCLUDING PROPOSED JUDGMENTS AND BRIEF REGARDING SAHOTA; REVIEW AND REVISE STATUS REPORT REGARDING ADMINISTRATIVE CLOSING OF CASE.			
02/27/25	DDW	PREPARE FOR AND ATTEND HEARING; OFFICE CONFERENCES REGARDING QUESTIONS FROM JUDGE RAY ON DYKEMA FEE APPLICATION.	B110	1.80	1,215.00
02/27/25	DDW	CONFERENCE WITH AHUJA & CONSULTANTS REGARDING TAX RETURNS AND ADJUSTMENTS; REVIEW AND RESPOND TO EMAILS REGARDING SAME.	B240	1.30	877.50
02/28/25	DDW	PREPARE FOR AND ATTEND MEETING WITH AHUJA & CONSULTANTS REGARDING CALCULATIONS RELATED TO TRANSFERS TO BAHAMAS.	BT160	1.40	945.00
02/28/25	DDW	REVIEW UPDATE REGARDING ISSUANCE OF 1099S.	B240	0.20	135.00
02/28/25	DDW	CONFERENCE REGARDING JUDICIAL RECOGNITION AND BAHAMAS RELATED ISSUES.	BT160	0.40	270.00
		TOTAL		38.80	\$26,190.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000001
INVOICE #: 3651317
PAGE 5

APRIL 30, 2025

BILLING SUMMARY

ID	TIMEKEEPER	TITLE	HOURS	RATE	AMOUNT
DDW	DEBORAH WILLIAMSON	MEMBER	38.80	675.00	26,190.00
TOTAL			38.80		\$26,190.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000001
INVOICE #: 3651317
PAGE 6

APRIL 30, 2025

TASK SUMMARY

TASK	TASK DESCRIPTION	HOURS	AMOUNT
B110	CASE ADMINISTRATION	2.60	1,755.00
B130	ASSET DISPOSITION	0.70	472.50
B210	BUSINESS OPERATIONS	1.40	945.00
B240	TAX ISSUES	10.80	7,290.00
BT155	STATUS REPORTS	1.60	1,080.00
BT160	LITIGATION CONSULTING	21.70	14,647.50
TOTAL		38.80	26,190.00



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

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

DUE UPON RECEIPT

APRIL 30, 2025
MATTER #: 122686.000001
INVOICE #: 3657479

FOR PROFESSIONAL SERVICES RENDERED

RE: RECEIVER'S TIME

FEES	\$	26,190.00
INVOICE TOTAL	\$	26,190.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000001
INVOICE #: 3657479
PAGE 2

APRIL 30, 2025

RE: RECEIVER'S TIME

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
03/03/25	DDW	REVIEW OF NEW DIRECTIVE REGARDING REQUIREMENTS OF FILINGS UNDER THE CORPORATE TRANSPARENCY ACT; DRAFT AND RESPOND TO EMAILS REGARDING SAME; REVIEW OF PROPOSED FINDINGS OF FACT AND CONCLUSIONS OF LAW REGARDING FORFEITURE FOR FAILURE TO SUBMIT W-9; CONFERENCE REGARDING ENGAGEMENT OF PROFESSIONALS IN BAHAMAS; REVIEW AND RESPOND TO COMMUNICATIONS FROM INVESTORS.	B110	1.70	1,147.50
03/03/25	DDW	PREPARE FOR AND ATTEND CONFERENCE WITH SEC REGARDING POTENTIAL SETTLEMENTS.	BT160	0.60	405.00
03/04/25	DDW	PREPARE FOR AND ATTEND CONFERENCE WITH AHUJA & CONSULTANTS REGARDING 2024 TAX RETURNS, INCLUDING REVIEW OF INFORMATION AND IDENTIFICATION ISSUES REGARDING K-1S.	B240	1.60	1,080.00
03/05/25	DDW	PREPARE FOR AND ATTEND CONFERENCE WITH DOJ REGARDING TAX ISSUES; PREPARE FOR AND ATTEND CONFERENCE WITH AHUJA & CONSULTANTS REGARDING 2024 TAX RETURNS FOCUSING ON K-1 ISSUES; APPROVE RESPONSES TO IRS LEVY NOTICES; OUTLINE MOTION RELATED TO REQUEST TO WAIVE PENALTIES AND INTEREST, INCLUDING RELEVANT RESEARCH ON REASONABLE CAUSE FOR SUCH WAIVER.	B240	3.90	2,632.50
03/05/25	DDW	MULTIPLE EMAILS REGARDING STATUS OF CHECKS, FUTURE DISTRIBUTIONS, AND RELATED ISSUES; MULTIPLE COMMUNICATIONS WITH INVESTORS.	B110	0.90	607.50
03/05/25	DDW	REVIEW OF PROPOSED ENGAGEMENT TERMS AND CONDITIONS FOR BAHAMAS COUNSEL.	B110	0.40	270.00
03/06/25	DDW	REVIEW OF PROPOSED TERMS OF ENGAGEMENT FROM BAHAMAS COUNSEL; CONFERENCE REGARDING ISSUES TO BE DISCUSSED WITH COUNSEL; CONFERENCE WITH PROPOSED BAHAMAS COUNSEL; REVIEW AND REVISE PROPOSED TERMS OF ENGAGEMENT; REVIEW AND REVISE PROPOSED APPLICATION TO EMPLOY.	B110	3.20	2,160.00
03/06/25	DDW	REVIEW AND APPROVE POWER OF ATTORNEY FOR NEW IRS ISSUE; REVIEW AND RESPOND TO EMAILS REGARDING FILING OF EXTENSIONS, TIMING OF FILING OF RETURNS AND RELATED MATTERS.	B240	0.60	405.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000001
INVOICE #: 3657479
PAGE 3

APRIL 30, 2025

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
03/07/25	DDW	REVIEW OF ORDERS ENTERED BY COURT.	B110	0.40	270.00
03/07/25	DDW	REVIEW AND RESPOND TO EMAILS REGARDING ENGAGEMENT OF BAHAMAS COUNSEL.	B110	0.40	270.00
03/10/25	DDW	REVIEW AND REVISE DRAFT MOTION TO WAIVE PENALTIES AND INTEREST ON LATE FILED TAXES; CONFERENCES REGARDING SAME; EXECUTE VARIOUS TAX FILINGS.	B240	1.10	742.50
03/10/25	DDW	REVIEW AND REVISE PLEADINGS REGARDING BAHAMAS COUNSEL; REVIEW OF DOCUMENTS REGARDING TERMINATION OF ENTITIES.	B110	0.90	607.50
03/11/25	DDW	REVIEW AND EXECUTE VARIOUS TAX DOCUMENTS; INITIAL REVIEW OF TAX FILINGS; CONFERENCES REGARDING MOTION TO DETERMINE WHETHER GOOD CAUSE EXISTS TO WAIVE PENALTIES AND INTEREST.	B240	1.70	1,147.50
03/11/25	DDW	REVIEW OF PROPERTY TAX STATEMENT FOR ONE OF BAHAMAS PROPERTIES; REVISE AND RESPOND TO EMAILS FROM PROPOSED BAHAMAS COUNSEL; REVIEW OF APPLICATION TO EMPLOY BAHAMAS COUNSEL.	B110	1.60	1,080.00
03/12/25	DDW	CONFERENCE WITH SEC REGARDING SAHOTA PROPOSED CONSENT PLEADINGS; REVIEW AND REVISE SAME; CONFERENCES REGARDING SAME.	B110	2.10	1,417.50
03/12/25	DDW	REVIEW AND RESPOND TO EMAILS REGARDING VARIOUS TRANSFERS RELATED TO THE BAHAMAS COMPLAINT.	BT160	0.50	337.50
03/12/25	DDW	MULTIPLE COMMUNICATIONS REGARDING TAX RETURNS AND REVIEW OF DRAFT DOCUMENTS.	B240	2.00	1,350.00
03/12/25	DDW	REVIEW AND APPROVE PAYMENTS; EVALUATE ACCOUNT BALANCES, TRANSFERS AND OTHER ISSUES.	B210	0.90	607.50
03/13/25	DDW	PREPARE FOR AND ATTEND CONFERENCE WITH SEC.	B110	0.40	270.00
03/13/25	DDW	REVIEW AND REVISE SUMMARY REGARDING NEXT DISTRIBUTION, FORFEITURES FOR FAILURE TO SUBMIT W-9 AND FORFEITURE FOR FAILURE TO TIMELY DEPOSIT PAYMENTS.	B130	0.40	270.00
03/13/25	DDW	REVIEW AND REVISE COMMUNICATIONS WITH IRS REGARDING ASSERTION OF CLAIM FOR PENALTIES FOR METHOD OF FILING RETURN WHICH HAD NOT EVEN BEEN FILED AND RELATED ATTACHMENTS AND FORMS; CONFERENCE CALL WITH AHUJA & CONSULTANTS REGARDING TAX RETURNS, K-1S AND OTHER ISSUES; REVIEW AND EXECUTE POWER OF ATTORNEYS, AUTHORIZATIONS FOR ELECTRONIC FILINGS AND OTHER TAX FORMS; REVIEW OF RETURNS.	B240	2.90	1,957.50



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000001
INVOICE #: 3657479
PAGE 4

APRIL 30, 2025

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
03/17/25	DDW	PREPARE FOR AND ATTEND HEARING ON EMPLOYMENT OF BAHAMAS COUNSEL.	B110	0.50	337.50
03/17/25	DDW	BRIEF REVIEW AND APPROVE OF TAX RETURNS, EXECUTE AUTHORIZATION FOR FILING OF CERTAIN RETURNS.	B240	1.10	742.50
03/17/25	DDW	REVIEW AND APPROVE OF FILINGS FOR TERMINATION OF CALIFORNIA'S RIGHT TO OPERATE; CONFERENCE CALL WITH BANK REGARDING TRANSFER OF FUNDS.	B210	0.70	472.50
03/18/25	DDW	PREPARE FOR AND ATTEND CONFERENCE ON TAX RETURNS; REVIEW OF SAME; REVIEW AND RESPOND TO EMAILS REGARDING SAME.	B240	2.30	1,552.50
03/19/25	DDW	PREPARE FOR AND ATTEND CONFERENCE WITH COUNSEL IN BAHAMAS.	BT160	0.70	472.50
03/19/25	DDW	CONFERENCE REGARDING SERVICE OF BAHAMAS COMPLAINT.	BT160	0.10	67.50
03/21/25	DDW	REVIEW OF UPDATE REGARDING STATUS OF CASHED (AND UNCASHED DISTRIBUTIONS); REVIEW AND RESPOND TO EMAILS REGARDING SAME.	B130	0.40	270.00
03/21/25	DDW	SALE OF ASSETS; REVIEW OF INFORMATION REGARDING APPRAISERS IN BAHAMAS.	B130	0.40	270.00
03/24/25	DDW	REVIEW AND APPROVE TERMINATION DOCUMENTATION.	B210	0.20	135.00
03/25/25	DDW	REVIEW AND REVISE FAQS; CONFERENCE REGARDING SAME.	B110	0.70	472.50
03/25/25	DDW	CONFERENCE REGARDING SERVICE OF BAHAMAS COMPLAINT AND PROPOSED NOTICES.	BT160	0.40	270.00
03/25/25	DDW	CONFERENCE REGARDING DEMAND FOR REAL PROPERTY TAXES.	B240	0.20	135.00
03/26/25	DDW	REVIEW AND RESPOND TO EMAILS REGARDING INSURANCE COVERAGE FOR VAL VERDE/CROCKETT.	B210	0.30	202.50
03/27/25	DDW	PREPARE FOR AND ATTEND MEETING ON ALLOCATION OF INTEREST INCOME AND OTHER TAX ISSUES.	B240	1.00	675.00
03/31/25	DDW	REVIEW AND REVISE COMMUNICATIONS TO SAHOTAS REGARDING SEC NEGOTIATIONS AND OTHER ISSUES.	B110	0.50	337.50
03/31/25	DDW	REVIEW AND REVISE PROPOSED INSTRUCTIONS FOR BAHAMAS COUNSEL; DRAFT AND RESPOND TO EMAILS REGARDING SAME.	BT160	0.70	472.50
03/31/25	DDW	REVIEW OF UPDATE REGARDING TAXES, INTEREST ALLOCATED, ETC.	B240	0.40	270.00
TOTAL				38.80	\$26,190.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

APRIL 30, 2025

MATTER #: 122686.000001
INVOICE #: 3657479
PAGE 5



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000001
INVOICE #: 3657479
PAGE 6

APRIL 30, 2025

BILLING SUMMARY

ID	TIMEKEEPER	TITLE	HOURS	RATE	AMOUNT
DDW	DEBORAH WILLIAMSON	MEMBER	38.80	675.00	26,190.00
TOTAL			38.80		\$26,190.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000001
INVOICE #: 3657479
PAGE 7

APRIL 30, 2025

TASK SUMMARY

TASK	TASK DESCRIPTION	HOURS	AMOUNT
B110	CASE ADMINISTRATION	13.70	9,247.50
B130	ASSET DISPOSITION	1.20	810.00
B210	BUSINESS OPERATIONS	2.10	1,417.50
B240	TAX ISSUES	18.80	12,690.00
BT160	LITIGATION CONSULTING	3.00	2,025.00
TOTAL		38.80	26,190.00



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

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

DUE UPON RECEIPT

MARCH 31, 2025
MATTER #: 122686.000002
INVOICE #: 3651315

FOR PROFESSIONAL SERVICES RENDERED

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

FEES	\$	58,385.80
DISBURSEMENTS		6,840.90
INVOICE TOTAL	\$	65,226.70



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3651315
PAGE 2

MARCH 31, 2025

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

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
01/02/25	DADO	EMAIL CORRESPONDENCE WITH D.WILLIAMSON REGARDING IOWA SUBPOENA.	BT160	0.30	99.00
01/02/25	DADO	COMPILE ADDITIONAL DOCUMENTS RELATED TO IOWA SUBPOENA.	BT160	1.10	363.00
01/02/25	DADO	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	0.50	165.00
01/02/25	DADO	EMAIL CORRESPONDENCE WITH IOWA'S COUNSEL REGARDING DOCUMENT PRODUCTION.	B110	0.60	198.00
01/02/25	DNR	RECEIVE AND REVIEW LATEST FARMOUT UPDATE FROM FARMEE.	B210	0.50	237.50
01/03/25	ALAF	ATTEND TO INVESTOR INQUIRIES.	B110	3.60	828.00
01/03/25	DNR	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	0.40	190.00
01/03/25	DNR	CORRESPONDENCE WITH VICKI PALMOUR CONSULTING, AHUJA & CONSULTANTS, AND COMPTROLLER REGARDING CLOSURE OF NATURAL GAS ACCOUNTS AND ISSUES INVOLVING RAILROAD COMMISSION.	B210	0.40	190.00
01/03/25	DADO	EMAIL CORRESPONDENCE WITH A.LAFUENTE REGARDING INVESTOR CORRESPONDENCE.	B110	0.20	66.00
01/03/25	DADO	EMAIL CORRESPONDENCE WITH COMPTROLLER'S OFFICE REGARDING NATURAL GAS ACCOUNT.	B210	0.30	99.00
01/03/25	DADO	DRAFT AND FILE NOTICE OF INTENT TO FORFEIT DISTRIBUTION.	B130	1.50	495.00
01/03/25	DADO	CONFERENCE WITH A.LAFUENTE REGARDING STATUS OF OUTSTANDING CHECKS AND PENDING ACTION ITEMS.	B130	0.40	132.00
01/03/25	DADO	REVISE LETTER TO INVESTORS FOR FAILURE TO SUBMIT W-9.	B110	1.20	396.00
01/03/25	DADO	REVIEW STRETTO'S OUTSTANDING CHECK REGISTER.	B130	0.70	231.00
01/03/25	DADO	REVIEW STATUS REPORT FOR EDITS.	BT155	0.50	165.00
01/03/25	DADO	EMAIL CORRESPONDENCE WITH A.DOMINGUEZ AND A.LAFUENTES REGARDING INVESTOR.	B110	0.20	66.00
01/03/25	DADO	COORDINATE SERVICE OF NOTICE OF INTENT TO FORFEIT DISTRIBUTION TO TWO INVESTORS.	B110	0.20	66.00
01/05/25	DADO	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	0.30	99.00
01/05/25	DADO	REVISE STATUS REPORT FOR JAN. 8TH STATUS CONFERENCE.	BT155	0.80	264.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3651315
PAGE 3

MARCH 31, 2025

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
01/06/25	ALAF	SERVICE OF STATUS REPORT FOR JANUARY 8TH STATUS CONFERENCE.	BT155	0.30	69.00
01/06/25	DNR	REVIEW AND ADDRESS INVESTOR INQUIRIES.	B110	0.40	190.00
01/06/25	DNR	CORRESPONDENCE TO OFFICE OF THE ATTORNEY GENERAL REGARDING CLOSURE OF NATURAL GAS ACCOUNT AND P-5 ISSUES FOR PANTHER CITY.	B210	0.10	47.50
01/06/25	DNR	RECEIVE AND REVIEW WAB BANK STATEMENTS; SEND TO AHUJA & CONSULTANTS.	B210	0.50	237.50
01/06/25	DNR	RECEIVE AND REVIEW IBC BANK STATEMENT; SEND TO AHUJA & CONSULTANTS.	B210	0.20	95.00
01/06/25	DADO	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	1.50	495.00
01/06/25	DADO	REVIEW DOCUMENTS RELATED TO INVESTOR INQUIRIES.	B110	1.30	429.00
01/06/25	DADO	CORRESPONDENCE WITH STRETTO REGARDING MISSING W-9S.	B110	0.30	99.00
01/06/25	DADO	REVISE 4Q2024 QUARTERLY REPORT.	BT155	1.90	627.00
01/06/25	DADO	EMAIL CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING ENTITIES TAX STATUS IN TEXAS AND DOCUMENTS RECEIVED FROM THE COMPTROLLER'S OFFICE.	B240	0.50	165.00
01/06/25	DADO	COMPILE DOCUMENTS FOR WEBSITE UPDATE.	B110	0.30	99.00
01/06/25	DADO	REVISE AND FILE STATUS REPORT FOR JANUARY 8TH STATUS CONFERENCE.	BT155	2.90	957.00
01/06/25	DADO	DRAFT CONFIRMATION LETTER TO MAINSTAR TRUST REGARDING CHANGE OF TRUST OWNERSHIP.	B110	0.80	264.00
01/06/25	DADO	CONFERENCE WITH D.BEHREND'S REGARDING DISALLOWED INVESTOR CLAIM.	B310	0.30	99.00
01/07/25	DNR	CORRESPONDENCE WITH OFFICE OF ATTORNEY GENERAL REGARDING COMPTROLLER ACCOUNT CLOSURE ISSUES.	B210	0.30	142.50
01/07/25	DNR	REVIEW AND PROCESS RECEIVER'S MAIL.	B210	0.60	285.00
01/07/25	DNR	CORRESPONDENCE TO RECEIVER AND AHUJA & CONSULTANTS REGARDING IRS MAIL AND ALLEGED TAXES DUE.	B240	0.10	47.50
01/07/25	DNR	REVIEW EMAILS FROM AHUJA & CONSULTANTS REGARDING OUTSTANDING TAXES AND CORPORATE TERMINATION ISSUES.	B240	0.20	95.00
01/07/25	DNR	UPDATE WEBSITE CONTENT FOR INVESTORS.	B110	1.00	475.00
01/07/25	DNR	RESOLVE OPEN DISTRIBUTION ISSUES WITH STRETTO AND DOMINIQUE DOUGLAS.	B130	0.30	142.50
01/07/25	MGC	ATTENTION TO QSF MATTER WITH MS. WILLIAMSON; RELATED	B240	0.30	194.40



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3651315
PAGE 4

MARCH 31, 2025

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
		EMAILS.			
01/07/25	DADO	EMAIL CORRESPONDENCE WITH D.BEHREND, R.ROMERO, AND D.WILLIAMSON REGARDING STATUS CONFERENCE.	B110	0.20	66.00
01/07/25	DADO	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	0.80	264.00
01/07/25	DADO	REVISE TUFTA MEMO.	BT160	0.30	99.00
01/07/25	DADO	REVISE 4Q2024 QUARTERLY REPORT.	BT155	1.70	561.00
01/07/25	DADO	BIWEEKLY CONFERENCE WITH AHUJA & CONSULTANTS AND D.WILLIAMSON.	B240	1.10	363.00
01/07/25	DADO	EMAIL CORRESPONDENCE WITH COMPTROLLER REGARDING FORM 5-305 FOR TERMINATED ENTITIES.	B210	0.20	66.00
01/07/25	DADO	RESEARCH TERMINATION FOR CANADIAN ENTITIES.	B210	0.50	165.00
01/07/25	DADO	PHONE CALL WITH DELAWARE REGARDING FRANCHISE TAX AND DISSOLUTION.	B240	0.30	99.00
01/07/25	DADO	EMAIL CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING CONVERSATION WITH DELAWARE FRANCHISE TAX OFFICE.	B240	0.20	66.00
01/07/25	DADO	REVIEW AND REVISE CANCELLATION DOCUMENTS FOR TERMINATION FOR HL DRILLING FUND 1.	B210	1.10	363.00
01/07/25	DADO	DRAFT NOTICE OF TERMINATION FOR SAHOTA CAPITAL, 1178137 B.C. LTD.	B210	1.00	330.00
01/07/25	DADO	RESEARCH ADDRESS FOR SERVICE FOR NOTICE OF TERMINATION.	B210	0.70	231.00
01/08/25	DNR	UPDATE WEBSITE CONTENT.	B110	0.80	380.00
01/08/25	DNR	RECEIVE AND REVIEW UPDATED BAHAMAS TRACING FROM AHUJA & CONSULTANTS.	B120	0.30	142.50
01/08/25	DADO	CONFERENCE WITH D.WILLIAMSON REGARDING PENDING TERMINATIONS.	B210	0.10	33.00
01/08/25	DADO	REGISTERED AGENT FOR HL DRILLING.	B210	0.30	99.00
01/08/25	DADO	REVISE CERTIFICATE OF REVIVAL FOR HL DRILLING I, LP.	B210	0.20	66.00
01/08/25	DADO	DRAFT AND FILE NOTICE OF TERMINATION FOR HPAR ENTITIES.	B210	0.70	231.00
01/08/25	DADO	PREPARE FOR STATUS CONFERENCE.	B110	0.60	198.00
01/08/25	DADO	DRAFT COVER LETTER TO IRS REGARDING FORM 940 FOR BARRON PETROLEUM.	B240	0.90	297.00
01/08/25	DADO	REVISE FRAUDULENT TRANSFER MEMO.	BT160	0.60	198.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3651315
PAGE 5

MARCH 31, 2025

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
01/08/25	DADO	REVISE 4Q2024 QUARTERLY REPORT.	BT155	1.70	561.00
01/08/25	DADO	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	0.40	132.00
01/08/25	DADO	DRAFT EMAIL TO RETAINED PROFESSIONALS REGARDING QUARTERLY REPORT AND FEE APPLICATION.	B110	0.20	66.00
01/08/25	DADO	ATTEND STATUS CONFERENCE.	B110	0.50	165.00
01/09/25	ALAF	ATTEND TO INVESTOR INQUIRIES.	B110	2.80	644.00
01/09/25	DADO	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	1.00	330.00
01/09/25	DADO	REVISE BAHAMAS COMPLAINT.	BT160	3.70	1,221.00
01/10/25	DADO	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	1.00	330.00
01/10/25	DADO	REVIEW DOCUMENTATION RELATED TO INVESTORS TO RESPOND TO INVESTOR INQUIRIES.	B110	0.40	132.00
01/10/25	DADO	EMAIL CORRESPONDENCE WITH A.LAFUENTE REGARDING INVESTOR STATUS UPDATE.	B110	0.20	66.00
01/10/25	DADO	CONFERENCE WITH A.LAFUENTE REGARDING STATUS OF INVESTOR CHECKS AND ACTION ITEMS FOR INVESTORS WITH DISTRIBUTION HOLDS.	B130	0.30	99.00
01/10/25	ALAF	ATTEND TO INVESTOR INQUIRIES.	B110	1.00	230.00
01/11/25	MGC	REVIEW EMAIL FROM MS. HUSER (AHUJA & CONSULTANTS, INC.) DATED JANUARY 10, 2025 REGARDING HEARTLAND RECEIVERSHIP FORMS 5495 AND IRS TRANSCRIPTS; ATTENTION TO SAME, RELATED EMAILS; REVIEW OF OIC AND QSF MATTERS.	B240	0.40	259.20
01/13/25	DNR	CORRESPONDENCE WITH TEAM REGARDING CA FRANCHISE TAX BOARD CLAIM FOR AMOUNTS OUTSTANDING AND REVIVAL FOR CLOSURE OF ENTITY ISSUES.	B240	0.30	142.50
01/13/25	DNR	RECEIVE AND PROCESS RECEIVER'S MAIL.	B210	0.30	142.50
01/13/25	MGC	REVIEW OF SAMPLE TAX REPORTING DOCUMENTS, FORMS 5495; REVIEW TAX RESEARCH.	B240	0.50	324.00
01/13/25	DADO	REVISE BAHAMAS COMPLAINT.	BT160	1.50	495.00
01/13/25	DADO	REVIEW ADMINISTRATIVE CLOSURE CASE LAW.	B210	1.30	429.00
01/13/25	DADO	REVIEW DOCUMENTS FOR WEDNESDAY'S MEETING REGARDING IRS CORRESPONDENCE.	B240	0.40	132.00
01/13/25	DADO	CALL WITH CALIFORNIA FRANCHISE TAX BOARD REGARDING FUNDS OWED FOR 2021.	B240	0.40	132.00
01/13/25	DADO	DRAFT COVER LETTER TO CA FRANCHISE TAX BOARD.	B240	0.30	99.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3651315
PAGE 6

MARCH 31, 2025

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
01/13/25	DADO	PHONE CONFERENCE WITH R.ROMERO REGARDING ADMINISTRATIVE CLOSURE ORDER AND FOLLOW UP EMAIL REGARDING SAME.	B110	0.30	99.00
01/13/25	DADO	EMAIL CORRESPONDENCE WITH M.CUMMING AND D.WILLIAMSON REGARDING WEDNESDAY'S MEETING.	B240	0.10	33.00
01/14/25	DNR	RECEIVE AND REVIEW ACCOUNT ANALYSIS STATEMENT FOR DECEMBER 2024; SEND TO AHUJA & CONSULTANTS.	B210	0.40	190.00
01/14/25	DNR	CORRESPONDENCE WITH OFFICE OF ATTORNEY GENERAL REGARDING ACCOUNT CLOSURE ISSUES AT COMPTROLLER.	B210	0.20	95.00
01/14/25	DNR	CORRESPONDENCE WITH RECEIVER REGARDING WEBSITE UPDATES.	B110	0.20	95.00
01/14/25	DADO	CONFERENCE WITH D.WILLIAMSON REGARDING REVISION OF MOTION FOR AUTHORITY TO FORFEIT DISTRIBUTION FOR FAILURE TO SUBMIT W-9.	B110	0.30	99.00
01/14/25	DADO	REVISE BAHAMAS COMPLAINT.	BT160	3.40	1,122.00
01/14/25	DADO	DRAFT FAILURE TO SUBMIT W-9 FORFEITURE PLEADING.	B130	1.60	528.00
01/15/25	EGJ	CONFERENCE WITH MICHAEL CUMMING REGARDING RESEARCH THAT NEEDS TO BE CONDUCTED ON OFFERS IN COMPROMISE AND QUALIFIED SETTLEMENT FUNDS.	B240	0.30	99.00
01/15/25	DNR	UPDATE WEBSITE CONTENT.	B110	0.40	190.00
01/15/25	DNR	RECEIVE AND REVIEW RECEIVER'S MAIL.	B210	0.30	142.50
01/15/25	MGC	REVIEW EMAIL FROM MS. HUSER DATED JANUARY 15, 2025 REGARDING PENALTY/INTEREST MATTERS; REVIEW OF ATTACHED SPREADSHEET REGARDING SAME; VIDEO MEETING WITH MS. WILLIAMSON, MS. DOUGLAS, MS. AHUJA AND MS. HUSER REGARDING IRS OFFER IN COMPROMISE AND QUALIFIED SETTLEMENT FUND MATTERS; ADVICE REGARDING SAME; MEETING WITH MS. JACOBS REGARDING SAME; REVIEW OF RELATED EMAILS; EMAILS TO MS. JACOBS REGARDING SAME.	B240	1.80	1,166.40
01/15/25	DADO	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	0.30	99.00
01/15/25	DADO	MAKE ADDITIONAL REVISIONS TO BAHAMAS COMPLAINT.	BT160	1.60	528.00
01/15/25	DADO	EMAIL CORRESPONDENCE WITH IOWA COUNSEL REGARDING WITNESS PREPARATION SESSION.	B110	0.20	66.00
01/15/25	DADO	REVIEW MAIL RECEIVED FROM THE CALIFORNIA FRANCHISE TAX BOARD.	B240	0.20	66.00
01/15/25	DADO	REVIEW STATEMENT OF INTENTION REQUIREMENTS FOR HPAR	B210	0.30	99.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3651315
PAGE 7

MARCH 31, 2025

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
		IN CALIFORNIA.			
01/15/25	DADO	DRAFT COVER LETTER TO CALIFORNIA SECRETARY OF STATE.	B210	0.50	165.00
01/15/25	DADO	ATTEND CONFERENCE REGARDING OFFER IN COMPROMISE WITH AHUJA & CONSULTANTS, D.WILLIAMSON AND M.CUMMING.	B240	0.50	165.00
01/15/25	DADO	DRAFT EMAIL CORRESPONDENCE TO AHUJA & CONSULTANTS, D.WILLIAMSON AND M.CUMMING REGARDING OUTSTANDING AMOUNTS DUE TO IRS.	B240	0.30	99.00
01/15/25	DADO	REVISE COVER LETTER TO THE IRS REGARDING 2021 IRS 941 FOR AOS.	B240	0.20	66.00
01/15/25	DADO	REVISE FORFEITURE MOTION.	B130	0.30	99.00
01/15/25	DADO	DRAFT NOTICE OF INTENT TO FORFEIT OCTOBER DISTRIBUTION.	B130	0.60	198.00
01/15/25	DADO	PREPARE LIST OF AFFECTED INVESTORS FOR (1) OCTOBER FORFEITURE AND (2) FAILED TO SUBMIT W-9S.	B130	0.40	132.00
01/15/25	DADO	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	0.40	132.00
01/16/25	DNR	REVIEW AND RECEIVE CORRESPONDENCE FROM INVESTOR COUNSEL REGARDING SANCTIONS ORDER AND PAYMENT STATUS OF ADVISOR.	B110	0.10	47.50
01/16/25	DNR	CORRESPONDENCE TO SEC COUNSEL REGARDING DEPOSITION EXHIBITS.	B110	0.10	47.50
01/16/25	DADO	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	0.70	231.00
01/16/25	DADO	EMAIL CORRESPONDENCE WITH STRETTO REGARDING STALE CHECKS AND UPDATE THE SPREADSHEET ACCORDINGLY.	B130	0.60	198.00
01/16/25	DADO	REVISE AND FILE NOTICE OF INTENT TO FORFEIT (OCTOBER).	B130	0.50	165.00
01/16/25	DADO	REVISE BAHAMAS COMPLAINT.	BT160	3.70	1,221.00
01/16/25	DADO	CONFERENCE WITH FIRST STATE BANK OF GRAHAM REGARDING DOCUMENT PRODUCTION.	B210	0.30	99.00
01/16/25	DADO	EMAIL CORRESPONDENCE WITH D.BEHREND'S REGARDING INVESTOR'S COUNSEL LETTER AND REVIEW OF THE SAME.	B110	0.40	132.00
01/16/25	ALAF	ATTEND TO INVESTOR INQUIRIES.	B110	0.50	115.00
01/17/25	DNR	CORRESPONDENCE FROM INVESTOR COUNSEL REGARDING STATUS OF SETTLEMENT PROCEEDS FROM ADVISOR.	B110	0.10	47.50
01/17/25	DNR	UPDATE WEBSITE CONTENT.	B110	0.40	190.00
01/17/25	DNR	ADDRESS DISTRIBUTION ISSUES OF MINOR.	B130	0.30	142.50



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3651315
PAGE 8

MARCH 31, 2025

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
01/17/25	DADO	CONFERENCE WITH D.WILLIAMSON REGARDING MOTION FOR AUTHORITY TO TERMINATE.	B210	0.10	33.00
01/17/25	DADO	REVISION OF MOTION FOR AUTHORITY TO TERMINATE AND FILING OF THE SAME.	B210	1.60	528.00
01/17/25	DADO	DRAFT AND FILE SUPPLEMENTAL CERTIFICATE OF SERVICE REGARDING JUDGE RAY'S REPORT AND RECOMMENDATION.	B110	0.40	132.00
01/17/25	DADO	COORDINATE SERVICE OF JUDGE RAY'S REPORT AND RECOMMENDATION WITH A.LAFUENTE.	B110	0.10	33.00
01/17/25	DADO	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	1.20	396.00
01/17/25	ALAF	ATTEND TO INVESTOR INQUIRIES.	B110	2.00	460.00
01/20/25	DADO	REVISE BAHAMAS COMPLAINT.	BT160	2.10	693.00
01/21/25	DNR	CORRESPONDENCE WITH SEC COUNSEL REGARDING DEPOSITION EXHIBITS.	B110	0.30	142.50
01/21/25	MGC	EMAIL FROM MS. DOUGLAS REGARDING OIC COPIES; EMAIL TO MR. JACOBS REGARDING THE SAME.	B240	0.20	129.60
01/21/25	DADO	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	0.80	264.00
01/21/25	DADO	DRAFT AND FILE SUPPLEMENTAL SERVICE FOR MOTION FOR AUTHORITY TO FORFEIT DISTRIBUTION.	B130	0.30	99.00
01/21/25	DADO	PUT TOGETHER LIST OF RECIPIENTS FOR OFFER IN COMPROMISE.	B240	0.40	132.00
01/21/25	DADO	EMAIL CORRESPONDENCE WITH BRITISH COLUMBIA CORPORATE REGISTRY REGARDING DISSOLUTION OF CANADIAN ENTITY.	B210	0.30	99.00
01/21/25	DADO	DRAFT AND COMPLETE DOCUMENTS FOR DISSOLUTION OF CANADIAN ENTITY.	B210	0.80	264.00
01/21/25	DADO	EMAIL CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING EXHIBITS FOR QUARTERLY REPORT.	BT155	0.20	66.00
01/21/25	DADO	REVIEW DOCUMENTS TO RESPOND TO INVESTOR INQUIRIES.	B110	0.50	165.00
01/21/25	DADO	CONFERENCE WITH AHUJA & CONSULTANTS REGARDING INSOLVENCY ANALYSIS.	BT160	1.00	330.00
01/21/25	DADO	CONFERENCE WITH D.WILLIAMSON REGARDING PENDING ACTION ITEMS.	B110	0.10	33.00
01/21/25	DADO	DRAFT TERMINATION DOCUMENTS FOR AOS, PANTHER CITY ENERGY, LEADING EDGE, AND SAHOTA CAPITAL.	B210	1.20	396.00
01/21/25	DADO	REVIEW RECEIPTS AND DISBURSEMENTS SUMMARY FROM AHUJA & CONSULTANTS.	BT155	0.30	99.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002

INVOICE #: 3651315

PAGE 9

MARCH 31, 2025

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
01/21/25	ALAF	ATTEND TO INVESTOR INQUIRIES.	B110	1.50	345.00
01/22/25	DNR	REVIEW AND PROCESS RECEIVER'S MAIL.	B210	0.30	142.50
01/22/25	DNR	CORRESPONDENCE WITH OFFICE OF ATTORNEY GENERAL COUNSEL REGARDING CLOSURE OF COMPTROLLER NATURAL GAS ACCOUNTS.	B210	0.20	95.00
01/22/25	DNR	CALLS WITH DOMINIQUE DOUGLAS REGARDING PRE-RECEIVERSHIP PAYMENTS BY SAHOTA FAMILY MEMBERS.	B120	0.40	190.00
01/22/25	DNR	CALL WITH DOMINIQUE DOUGLAS REGARDING COMPTROLLER ISSUES.	B210	0.20	95.00
01/22/25	DNR	REVIEW BANK STATEMENTS REGARDING WA HOUSE PAYOFF.	B120	0.30	142.50
01/22/25	EGJ	CONDUCTED RESEARCH ON THE REQUIREMENTS FOR OFFERS IN COMPROMISE AND QUALIFIED SETTLEMENT FUNDS.	B240	0.20	66.00
01/22/25	DADO	CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING BANK STATEMENTS.	B110	0.20	66.00
01/22/25	DADO	CONFERENCE WITH D.WILLIAMSON REGARDING 4Q2024 QUARTERLY REPORT, BAHAMAS COMPLAINT, AND IBC ACCOUNT.	B210	0.30	99.00
01/22/25	DADO	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	0.20	66.00
01/22/25	DADO	PHONE CALL WITH THE DELAWARE SECRETARY OF STATE AND A REGISTERED AGENT REGARDING HPAR ENTITIES.	B210	0.30	99.00
01/22/25	DADO	DRAFT COVER LETTER TO DELAWARE SECRETARY OF STATE REGARDING PAST-DUE FRANCHISE TAXES.	B240	0.80	264.00
01/22/25	DADO	PHONE CALL WITH BRITISH COLUMBIA CANADA CORPORATION SERVICES REGARDING DISSOLUTION OF CANADIAN ENTITY.	B210	0.30	99.00
01/22/25	DADO	DRAFT FORM 7 RECEIVER APPOINTMENT FOR MAILING TO BC REGISTRY SERVICES AND PULL CORRESPONDING DOCUMENTS.	B210	0.20	66.00
01/22/25	DADO	DRAFT COVER LETTER TO TEXAS SECRETARY OF STATE REGARDING CERTIFICATE OF TERMINATION.	B210	0.90	297.00
01/22/25	DADO	DRAFT TERMINATION DOCUMENTS FOR SAHOTA CAPITAL.	B210	0.50	165.00
01/22/25	DADO	PHONE CALL WITH MAINSTAR TRUST REGARDING CORRESPONDENCE RECEIVED.	B110	0.50	165.00
01/22/25	DADO	REVIEW AGREED JUDGMENT FOR ROGER SAHOTA.	B110	0.30	99.00
01/22/25	DADO	REVIEW DOCKET FOR AND PLACING ORDER OF TRANSCRIPT FOR MARCH 11, 2022 HEARING.	B110	0.20	66.00
01/22/25	DADO	CONFERENCE WITH COUNSEL FOR THE COMMISSION AND D.WILLIAMSON.	B110	0.50	165.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3651315
PAGE 10

MARCH 31, 2025

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
01/23/25	DNR	CORRESPONDENCE WITH SEC COUNSEL REGARDING DEPOSITION EXHIBITS.	B110	0.20	95.00
01/23/25	DNR	RECEIVE AND REVIEW LATEST CHECK REGISTER AND ADDRESS OUTSTANDING CHECK ISSUES WITH STRETTO AND TEAM.	B130	0.20	95.00
01/23/25	DNR	REVIEW AND PROCESS RECEIVER'S MAIL.	B210	0.60	285.00
01/23/25	DADO	REVIEW EMAIL CORRESPONDENCE REGARDING FINCEN FILING REQUIREMENTS.	B210	0.20	66.00
01/23/25	DADO	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	0.40	132.00
01/23/25	DADO	REVIEW NEW DRAFT OF ALLOCATION OF EXPENSES.	B240	0.30	99.00
01/23/25	DADO	REVIEW MAIL RECEIVED REGARDING IRS, CALIFORNIA FRANCHISE TAX BOARD, AND UNCLAIMED PROPERTY.	B240	0.50	165.00
01/24/25	DADO	REVIEW UPDATED CHECK REGISTER AND EMAIL CORRESPONDENCE WITH A.LAFUENTE REGARDING THE SAME.	B130	0.30	99.00
01/24/25	DADO	REVISE AND FILE 4Q2024 QUARTERLY REPORT.	BT155	1.10	363.00
01/24/25	DADO	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	0.70	231.00
01/24/25	DADO	EMAIL CORRESPONDENCE WITH A.LAFUENTE REGARDING STATUS OF DISTRIBUTIONS AND UPDATED CHECK REGISTER.	B130	0.40	132.00
01/24/25	DADO	REVIEW THE COMMISSIONS MOTION TO EXTEND TIME.	B110	0.50	165.00
01/24/25	DNR	CORRESPONDENCE WITH DEBORAH D. WILLIAMSON AND AHUJA & CONSULTANTS REGARDING ALLOCATION OF EXPENSES.	B240	0.20	95.00
01/27/25	MGC	ATTENTION TO OIC/QSF MATTERS WITH MS. JACOBS; REVIEW OF SUMMARY MEMO REGARDING SAME.	B240	0.70	453.60
01/27/25	DNR	RECEIVE AND PROCESS RECEIVER'S MAIL.	B210	0.40	190.00
01/27/25	EGJ	FINISHED CONDUCTING RESEARCH ON OFFERS IN COMPROMISE AND QUALIFIED SETTLEMENT FUNDS.	B240	0.50	165.00
01/27/25	DADO	DRAFT AND FILE AMENDED 4Q2024 QUARTERLY REPORT.	BT155	0.30	99.00
01/27/25	DADO	EMAIL CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING RESCHEDULING CONFERENCE.	B240	0.30	99.00
01/27/25	DADO	REVIEW MAIL RECEIVED.	B210	0.20	66.00
01/27/25	DADO	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	0.70	231.00
01/27/25	DADO	FILE PUBLIC INFORMATION REPORT FOR SAHOTA CAPITAL.	B240	0.40	132.00
01/27/25	DADO	DRAFT EMAIL CORRESPONDENCE TO STRETTO REGARDING REISSUANCE OF CHECKS.	B130	0.30	99.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3651315
PAGE 11

MARCH 31, 2025

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
01/27/25	DADO	DRAFT AND FILE CERTIFICATE OF NO OBJECTION FOR TERMINATING ENTITIES.	B210	1.00	330.00
01/27/25	DADO	EMAIL CORRESPONDENCE WITH D.BEHREND, D.WILLIAMSON AND THE COMMISSION REGARDING MAIL RECEIVED TODAY AND NEWLY DISCOVERED ENTITY.	B210	0.40	132.00
01/28/25	DNR	REVIEW BANK AND LOAN DOCUMENT PRODUCTION REGARDING ARCOIL CORP.	B120	0.20	95.00
01/28/25	DNR	CORRESPONDENCE WITH TEAM REGARDING DOCUMENT PRODUCTION AND BANK ACCOUNT ITEMS.	B110	0.30	142.50
01/28/25	DNR	REVIEW IRS PUBLICATIONS REGARDING COLLECTION AND RECEIVERSHIP MANDATES.	B240	0.40	190.00
01/28/25	DNR	CALLS WITH DOMINIQUE DOUGLAS REGARDING BAHAMAS COMPLAINT.	BT160	0.50	237.50
01/28/25	DNR	CORRESPONDENCE WITH DEBORAH D. WILLIAMSON REGARDING IRS NOTICE OF FIDUCIARY RELATIONSHIP.	B240	0.30	142.50
01/28/25	DNR	REVIEW VAL VERDE AND CROCKETT COUNTIES OIL AND GAS DOCUMENTATION AND SEND RELEVANT DOCUMENTS TO RECEIVER AND DOMINIQUE DOUGLAS.	B120	0.60	285.00
01/28/25	MGC	REVIEW EMAIL FROM MS. WILLIAMSON DATED JANUARY 28, 2025 (4:14 PM) REGARDING TAX MATTERS; ATTENTION TO SAME WITH MS. JACOBS.	B240	0.30	194.40
01/28/25	DADO	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	0.70	231.00
01/28/25	DADO	REVIEW NOTICES SENT TO DELAWARE ENTITIES.	B210	0.30	99.00
01/28/25	DADO	REVIEW CLAIMS RECEIVED AND DISTRIBUTIONS MADE THROUGHOUT THE LIFE OF THE RECEIVERSHIP AND REVISE STANDARD ACCOUNTING FUND REPORT.	B110	0.80	264.00
01/28/25	DADO	REVISE BAHAMAS COMPLAINT.	BT160	4.90	1,617.00
01/28/25	DADO	CALL WITH FIRST STATE BANK OF GRAHAM REGARDING 2020 DOCUMENT PRODUCTION AND FOLLOW UP EMAIL REGARDING THE SAME.	B110	0.20	66.00
01/28/25	DADO	RESEARCH SUBORDINATION FOR IRS CLAIMS.	B240	0.50	165.00
01/28/25	DADO	EMAIL CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING STANDARD FUND ACCOUNTING FORM.	B110	0.30	99.00
01/28/25	DADO	CORRESPONDENCE WITH STRETTO REGARDING QUESTIONS ON STANDARD FUND ACCOUNTING FORM.	B110	0.30	99.00
01/28/25	DADO	REVIEW DOCUMENTS RECEIVED FROM FIRST STATE BANK OF GRAHAM.	B110	0.30	99.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3651315
PAGE 12

MARCH 31, 2025

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
01/28/25	DADO	CONFERENCE WITH A.LAFUENTE REGARDING REISSUANCE OF CHECKS AND OUTSTANDING SEPTEMBER AND OCTOBER DISTRIBUTIONS AND REVIEWING DRAFT OF INVESTOR CORRESPONDENCE REGARDING THE SAME.	B130	0.30	99.00
01/28/25	DADO	REVIEW DOCUMENTS RELATED TO IRS PROOF OF CLAIM AND EMAIL CORRESPONDENCE WITH D.WILLIAMSON AND D.BEHREND'S REGARDING THE SAME.	B240	0.40	132.00
01/28/25	ALAF	ATTEND TO INVESTOR INQUIRIES.	B110	3.60	828.00
01/29/25	DNR	PROVIDE RESPONSES TO INVESTOR INQUIRIES.	B110	0.30	142.50
01/29/25	DNR	ADDRESS ABANDONMENT OF OIL AND GAS PROPERTIES AND RESPONSE TO MINERAL TRUSTEE.	B110	0.20	95.00
01/29/25	DNR	UPDATE WEBSITE CONTENT.	B110	0.40	190.00
01/29/25	DNR	CORRESPONDENCE WITH OIL AND GAS COUNSEL REGARDING FARMOUT AGREEMENT.	B210	0.10	47.50
01/29/25	DNR	APPEAR AS RECEIVER'S COUNSEL IN WITNESS PREPARATION MEETING.	BT160	1.80	855.00
01/29/25	DNR	CORRESPONDENCE TO TAX COUNSEL REGARDING FORM 56 SUBMISSION TO IRS IN MARCH 2022.	B240	0.10	47.50
01/29/25	DNR	CORRESPONDENCE WITH SEC COUNSEL REGARDING CASE CALL.	B110	0.10	47.50
01/29/25	MGC	REVIEW OF FORMS 56 AND RELATED CORRESPONDENCE TO IRS FORWARDED FROM MS. BEHREND'S; RELATED EMAILS; ATTENTION TO TAX RESEARCH RESULTS WITH MS. JACOBS; RELATED EMAILS.	B240	0.70	453.60
01/29/25	EGJ	REVIEWING IRM 5.17.13, IRM 34.4.1.11.3, AND IRM 5.12.10 TO DETERMINE IRS ASSESSMENT AND COLLECTION PROCEDURES FOR RECEIVERSHIPS, SUBORDINATION POLICIES, AND PROOF OF CLAIMS AND FORM 1005(DO), AS WELL AS REVIEWING CASE LAW TO DETERMINE THE CONTINUING VIABILITY OF UNITED STATES V. SULLIVAN, 254 F. SUPP. 254.	B240	2.10	693.00
01/29/25	DNR	CORRESPONDENCE TO DEBORAH D. WILLIAMSON REGARDING WELLS FARGO LETTER REGARDING OUTSTANDING BALANCE.	B210	0.10	47.50
01/29/25	DNR	RECEIVE AND PROCESS RECEIVER'S MAIL.	B210	0.50	237.50
01/29/25	DNR	CALL WITH SEC COUNSEL AND DEBORAH D. WILLIAMSON REGARDING QUESTIONS OF COMMISSION.	B110	0.60	285.00
01/29/25	DNR	CORRESPONDENCE WITH TAX COUNSEL REGARDING PERSONAL LIABILITY AND OUTSTANDING ISSUES REGARDING IRS.	B240	0.30	142.50



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3651315
PAGE 13

MARCH 31, 2025

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
01/29/25	DNR	CALLS WITH DOMINIQUE DOUGLAS REGARDING IRS LETTER AND SIGNATURE REQUIREMENT OF RECEIVER.	B240	0.20	95.00
01/29/25	DADO	CONFERENCE WITH D.WILLIAMSON REGARDING THE BAHAMAS COMPLAINT.	BT160	0.20	66.00
01/29/25	DADO	CALL WITH COMMISSION REGARDING SEALED HEARING TRANSCRIPT.	B110	0.10	33.00
01/29/25	DADO	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	0.60	198.00
01/29/25	DADO	PHONE CALL WITH SOUTHWEST PETROLEUM REGARDING ABANDONED INTEREST IN MINERAL LEASES AND EMAIL CORRESPONDENCE TO SOUTHWEST PETROLEUM REGARDING THE SAME.	B110	0.40	132.00
01/29/25	DADO	ATTEND WITNESS PREPARATION FOR D.WILLIAMSON REGARDING IOWA SUBPOENA.	BT160	1.90	627.00
01/29/25	DADO	EMAIL CORRESPONDENCE WITH D.BEHREND'S REGARDING PREPARATION FOR IOWA HEARING.	BT160	0.20	66.00
01/29/25	DADO	CORRESPONDENCE WITH STRETTO REGARDING OUTSTANDING DISTRIBUTIONS AND UN-NEGOTIATED CHECKS.	B130	0.20	66.00
01/29/25	DADO	ADDITIONAL PRODUCTION TO COUNSEL FOR IOWA.	BT160	0.20	66.00
01/29/25	DADO	PREPARE FOR IOWA HEARING ON FEBRUARY 4TH.	BT160	0.30	99.00
01/30/25	ALAF	CREATE DETAILED INDEX FOR IOWA DOCUMENT PRODUCTION.	BT160	3.00	690.00
01/30/25	DNR	CORRESPONDENCE WITH SEC COUNSEL REGARDING ASSET INFORMATION AND SPECIFIC INQUIRIES ON DEFENDANTS.	B110	0.30	142.50
01/30/25	DNR	REVIEW QUESTIONS FOR RECEIVER FROM SEC COUNSEL.	B110	0.30	142.50
01/30/25	DNR	CORRESPONDENCE WITH RECEIVER AND TAX COUNSEL REGARDING IRS BALANCES AND ISSUES ON SAME.	B240	0.40	190.00
01/30/25	MGC	ATTENTION TO TAX LIABILITY MATTERS WITH MS. JACOBS, RELATED LAW; EMAILS REGARDING SAME; CONSIDERATION OF RELATED TAX LIABILITY LEGAL RESEARCH RESULTS AND EMAILS WITH MS. WILLIAMSON REGARDING SAME; OIC MATTERS.	B240	2.30	1,490.40
01/30/25	EGJ	RESEARCHING RECEIVER LIABILITY UNDER 31 U.S.C. § 3713 AND WHAT CONSTITUTES ACTUAL NOTICE OF A GOVERNMENT CLAIM UNDER THAT SECTION, AS WELL AS IRS CLAIMS FOR INTEREST AND PENALTIES ONCE A RECEIVERSHIP HAS BEEN ESTABLISHED.	B240	2.90	957.00
01/30/25	DADO	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	0.90	297.00
01/30/25	DADO	MULTIPLE CONFERENCES WITH D.WILLIAMSON REGARDING BAHAMAS COMPLAINT.	BT160	0.30	99.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3651315
PAGE 14

MARCH 31, 2025

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
01/30/25	DADO	CONFERENCE WITH THE COMMISSION, D.BEHREND, AND D.WILLIAMSON REGARDING RECEIVERSHIP STATUS.	B110	0.50	165.00
01/30/25	DADO	CONFERENCE WITH D.WILLIAMSON AND AHUJA & CONSULTANTS REGARDING 1099S AND INSOLVENCY ANALYSIS.	B240	0.50	165.00
01/30/25	DADO	EMAIL CORRESPONDENCE WITH M.CUMMINGS, E.JACOBS, D.BEHREND, AND D.WILLIAMSON REGARDING OFFER IN COMPROMISE.	B240	0.30	99.00
01/30/25	DADO	CONFERENCE WITH A.LAFUENTE REGARDING INDEX FOR IOWA PRODUCTION.	BT160	0.20	66.00
01/30/25	DADO	REVISE BAHAMAS COMPLAINT AND COMPILE EXHIBITS REGARDING THE SAME.	BT160	4.10	1,353.00
01/31/25	MGC	REVIEW OF INFORMATION NEEDED FOR OIC FOR EACH ENTITY; ATTENTION TO SAME WITH MS. JACOBS, RELATED LAW; REVIEW OF OIC DOCUMENT FORWARDED FROM MS. JACOBS; RELATED EMAILS.	B240	0.90	583.20
01/31/25	EGJ	RESEARCHING THE DOCUMENTS REQUIRED TO SUBMIT AN OFFER IN COMPROMISE.	B240	2.20	726.00
01/31/25	DNR	RECEIVE AND REVIEW LETTER FROM IRS.	B240	0.30	142.50
01/31/25	EGJ	CONVERSATION WITH MICHAEL CUMMING REGARDING THE REQUIRED DOCUMENTATION NEEDED TO SUBMIT AN OFFER IN COMPROMISE.	B240	0.20	66.00
01/31/25	DADO	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	0.40	132.00
01/31/25	DADO	REVIEW MAIL AND EMAIL CORRESPONDENCE TO D.BEHREND AND AHUJA & CONSULTANTS REGARDING SAME.	B210	0.40	132.00
01/31/25	DADO	REVIEW NEW STANFORD DECISION.	BT160	0.50	165.00
01/31/25	DADO	REVIEW INVESTOR DOCUMENTATION TO RESPOND TO INVESTOR INQUIRIES.	B110	0.10	33.00
01/31/25	DADO	REVIEW MAIL RECEIVED AND EMAIL CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING IRS MAIL.	B240	0.40	132.00
01/31/25	DADO	REVIEW NEW PLEADING FILED BY THE COMMISSION.	B110	0.20	66.00
01/31/25	DADO	REVIEW TAX NOTICES AND RETURNED FOR 2022 AND 2023 FROM AHUJA & CONSULTANTS.	B240	0.60	198.00
01/31/25	DNR	CORRESPONDENCE WITH DEBORAH D. WILLIAMSON AND AHUJA & CONSULTANTS REGARDING IRS MAIL RECEIVED.	B240	0.40	190.00
01/31/25	DNR	REVIEW TAX DOCUMENTS SUBMITTED TO AHUJA & CONSULTANTS FOR 2022 AND 2023 TAX YEARS FOR DRILLING FUND I AND BARRON ENERGY.	B240	0.40	190.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3651315
PAGE 15

MARCH 31, 2025

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
01/31/25	DNR	CORRESPONDENCE TO AHUJA & CONSULTANTS REGARDING TAX SUBMISSION ITEMS FOR 2022 AND 2023 TAX YEARS.	B240	0.20	95.00
01/31/25	DNR	RESEARCH RAILROAD COMMISSION WEBSITE FOR OPERATOR OF RECORD INFORMATION AND UPDATES ON SDMB.	B210	0.20	95.00
TOTAL				165.00	\$58,385.80



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3651315
PAGE 16

MARCH 31, 2025

BILLING SUMMARY

ID	TIMEKEEPER	TITLE	HOURS	RATE	AMOUNT
MGC	MICHAEL G. CUMMING	MEMBER	8.10	648.00	5,248.80
DNR	DANIELLE R. BEHREND	PARTICIPATING MEMBER	22.00	475.00	10,450.00
DADO	DOMINIQUE A. DOUGLAS	ASSOCIATE	108.20	330.00	35,706.00
EGJ	EMILY G. JACOBS	ASSOCIATE	8.40	330.00	2,772.00
ALAF	ADRIANNA LAFUENTE	PARALEGAL	18.30	230.00	4,209.00
TOTAL			165.00		\$58,385.80



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3651315
PAGE 17

MARCH 31, 2025

DISBURSEMENTS

DATE	DESCRIPTION	QUANTITY	RATE	AMOUNT
12/05/24	VENDOR: TEXAS SECRETARY OF STATE; INVOICE#: 545703084; DATE: 12/31/2024 - WEB INQUIRY	1.00	1.00	1.00
12/11/24	VENDOR: TEXAS SECRETARY OF STATE; INVOICE#: 545703084; DATE: 12/31/2024 - WEB INQUIRIES	1.00	6.00	6.00
12/12/24	VENDOR: TEXAS SECRETARY OF STATE; INVOICE#: 545703084; DATE: 12/31/2024 - WEB INQUIRY	1.00	1.00	1.00
	PHOTOCOPIES	73.00	0.10	7.30
	PRINTING EXPENSES	1,663.00	0.10	166.30
	RELATIVITY DATA HOSTING	2.00	3,320.00	6,640.00
	SCANNING	193.00	0.10	19.30
	TOTAL DISBURSEMENTS			6,840.90



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3651315
PAGE 18

MARCH 31, 2025

TASK SUMMARY

TASK	TASK DESCRIPTION	HOURS	AMOUNT
B110	CASE ADMINISTRATION	50.30	16,099.50
B120	ASSET ANALYSIS AND RECOVERY	1.80	855.00
B130	ASSET DISPOSITION	9.50	3,251.00
B210	BUSINESS OPERATIONS	22.90	8,485.00
B240	TAX ISSUES	31.10	13,389.80
B310	CLAIMS ADMINISTRATION & OBJECT	0.30	99.00
BT155	STATUS REPORTS	11.70	3,831.00
BT160	LITIGATION CONSULTING	37.40	12,375.50
TOTAL		165.00	58,385.80

EXPENSE SUMMARY

MISCELLANEOUS EXPENSE	8.00
PHOTOCOPIES	7.30
SCANNING	19.30
PRINTING EXPENSES	166.30
RELATIVITY DATA HOSTING	6,640.00
TOTAL	6,840.90



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

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

DUE UPON RECEIPT

APRIL 30, 2025
MATTER #: 122686.000002
INVOICE #: 3651318

FOR PROFESSIONAL SERVICES RENDERED

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

FEES	\$	60,427.70
DISBURSEMENTS		4,105.35
INVOICE TOTAL	\$	64,533.05



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3651318
PAGE 2

APRIL 30, 2025

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

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
02/03/25	EGJ	MEETING WITH DOMINIQUE DOUGLAS, DEBORAH WILLIAMSON, DANIELLE RUSHING BEHREND, AND MICHAEL CUMMING REGARDING THE SUBMISSION OF OFFERS IN COMPROMISE AND SETTING UP A QUALIFIED SETTLEMENT FUND.	B240	0.60	198.00
02/03/25	MGC	ATTENTION TO OIC MATTERS WITH MS. JACOBS; RELATED EMAILS; VIDEO MEETING WITH MS. WILLIAMSON, MR. BEHREND, MS. DOUGLAS AND MS. JACOBS REGARDING OIC AND QSF MATTERS, ADVICE REGARDING SAME; REVIEW OF PENALTY AND INTEREST SCHEDULE; RELATED EMAILS.	B240	0.80	518.40
02/03/25	DNR	RECEIVE AND REVIEW UPDATE FROM SDBM FOR JANUARY 2025.	B210	0.30	142.50
02/03/25	DNR	SEND FARMOUT UPDATE TO SEC COUNSEL.	B110	0.10	47.50
02/03/25	DNR	RECEIVE AND REVIEW INVESTOR INQUIRY REGARDING FARMOUT.	B110	0.20	95.00
02/03/25	DNR	PROVIDE FARMOUT UPDATE TO OIL AND GAS COUNSEL.	B210	0.10	47.50
02/03/25	DNR	RECEIVE AND REVIEW IBC BANK STATEMENT; SEND TO AHUJA & CONSULTANTS.	B210	0.30	142.50
02/03/25	DNR	RECEIVE AND REVIEW JANUARY 2025 STATEMENTS FOR WAB; SEND TO AHUJA & CONSULTANTS.	B210	0.40	190.00
02/03/25	DNR	CORRESPONDENCE TO IA REGULATORY COUNSEL REGARDING ADDITIONAL DOCUMENT PRODUCTION OF RECEIVER.	B110	0.10	47.50
02/03/25	DNR	CALL WITH TAX COUNSEL AND RECEIVER REGARDING POTENTIAL OFFER TO IRS.	B240	0.60	285.00
02/03/25	DNR	ANALYZE AND PULL REAL ESTATE DOCUMENTS TO RESPOND TO SEC COUNSEL.	B120	0.60	285.00
02/03/25	DNR	CORRESPONDENCE WITH SEC COUNSEL REGARDING REAL ESTATE AND COWBOYS TRANSFER DOCUMENTS.	B110	0.50	237.50
02/03/25	DNR	TELEPHONE CONFERENCE WITH OIL AND GAS COUNSEL REGARDING FARMOUT AGREEMENT.	B210	0.20	95.00
02/03/25	DNR	BRIEFLY REVIEW FARMOUT AGREEMENT.	B210	0.20	95.00
02/03/25	ALAF	CREATE DETAILED INDEX OF PAYROLL TAX DOCUMENTS INCLUDING 5495 FORMS AND TRANSCRIPTS.	B240	1.60	368.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3651318
PAGE 3

APRIL 30, 2025

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
02/03/25	DADO	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	0.60	198.00
02/03/25	DADO	EMAIL CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING UPDATED INTEREST AND PENALTIES FOR VARIOUS ENTITIES.	B240	0.20	66.00
02/03/25	DADO	PHONE CALL WITH CANADA BUSINESS SERVICES ABOUT RECEIPT OF DOCUMENTS.	B210	0.20	66.00
02/03/25	DADO	CONFERENCE WITH AHUJA & CONSULTANTS REGARDING INSOLVENCY ANALYSIS.	B240	0.20	66.00
02/03/25	DADO	CALL WITH COMPTROLLER'S CRUDE OIL AND NATURAL GAS DIVISION AND FOLLOW UP EMAIL CORRESPONDENCE REGARDING THE SAME.	B210	0.30	99.00
02/04/25	ALAF	CREATE DETAILED INDEX OF INCOME TAX DOCUMENTS INCLUDING 5495 FORMS AND TAX RETURNS.	B240	0.60	138.00
02/04/25	DNR	CORRESPONDENCE FROM AHUJA & CONSULTANTS REGARDING UPDATED SOLVENCY SPREADSHEETS.	B120	0.10	47.50
02/04/25	DNR	APPEAR AT IA INSURANCE DIVISION COMMISSION HEARING FOR CORY DAWKINS AS COUNSEL TO RECEIVER, WHO WAS SUBPOENAED.	BT160	4.30	2,042.50
02/04/25	DNR	DISCUSS WITH RECEIVER BANK ACCOUNT ITEMS.	B210	0.30	142.50
02/04/25	DNR	CORRESPONDENCE WITH WAB REGARDING FUND TRANSFER REQUEST.	B210	0.40	190.00
02/04/25	DNR	TELEPHONE CONFERENCE WITH CONTRACT OPERATOR REGARDING PALO PINTO RANCH.	B210	0.10	47.50
02/04/25	DNR	CORRESPONDENCE WITH SEC COUNSEL REGARDING ASSETS SOLD.	B110	0.30	142.50
02/04/25	DNR	UPDATE WEBSITE CONTENT.	B110	0.30	142.50
02/04/25	DNR	RECEIVE AND PROCESS RECEIVER'S MAIL.	B210	0.50	237.50
02/04/25	DNR	CORRESPONDENCE TO AHUJA & CONSULTANTS REGARDING COMPTROLLER MAIL RECEIVED REGARDING FRANCHISE TAXES.	B240	0.10	47.50
02/04/25	DNR	REVIEW EXHIBITS PRODUCED BY IA INSURANCE DIVISION COUNSEL PRIOR TO HEARING WHERE RECEIVER WAS SUBPOENAED.	BT160	1.00	475.00
02/04/25	DNR	RECEIVE AND REVIEW FILES FROM STRETTO REGARDING OUTSTANDING DISTRIBUTIONS.	B130	0.30	142.50
02/04/25	DADO	REVISE INSOLVENCY MEMO.	BT160	1.60	528.00
02/04/25	DADO	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	0.30	99.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3651318
PAGE 4

APRIL 30, 2025

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
02/05/25	DNR	DISCUSS WITH DEBORAH D. WILLIAMSON CA REGISTERED AGENT ISSUES.	B210	0.10	47.50
02/05/25	DNR	CORRESPONDENCE TO AARON ERWIN REGARDING GUNS FROM GRAHAM.	B130	0.10	47.50
02/05/25	DNR	ANALYZE DOCUMENTATION ON GUNS FOUND AT GRAHAM OFFICE AND RESIDENCE.	B120	0.20	95.00
02/05/25	DNR	DRAFT AND FILE NOTICE OF INTENDED DISPOSITION OF PERSONAL PROPERTY FOR GUNS IN GRAHAM.	B130	0.40	190.00
02/05/25	DNR	UPDATE WEBSITE CONTENT.	B110	0.20	95.00
02/05/25	DNR	CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING CALL ON SOLVENCY TESTS.	B120	0.30	142.50
02/05/25	DNR	RECEIVE AND PROCESS RECEIVER'S MAIL.	B210	0.50	237.50
02/05/25	DNR	CORRESPONDENCE TO OFFICE OF ATTORNEY GENERAL REGARDING FINAL ORDER ENTERED BY RAILROAD COMMISSION.	B210	0.10	47.50
02/05/25	DNR	REVIEW AUCTION STATEMENTS FOR PERSONAL PROPERTY AND OIL AND GAS SALE INFORMATION AND EXPENSE ALLOCATIONS IN CONNECTION WITH SEC REQUEST.	B130	0.70	332.50
02/05/25	DNR	CORRESPONDENCE TO AHUJA & CONSULTANTS REGARDING SEC INQUIRY RESPONSE.	B120	0.10	47.50
02/05/25	DNR	PROVIDE EXTENSIVE DETAIL TO SEC COUNSEL REGARDING SALE OF ASSETS AND VEHICLE INFORMATION.	B110	0.50	237.50
02/05/25	EGJ	PREPARING POTENTIAL OFFERS IN COMPROMISE FOR ALTERNATIVE OFFICE SOLUTIONS, LLC; THE HEARTLAND GROUP VENTURES, LLC; AND BARRON PETROLEUM, LLC TO BE SUBMITTED TO THE IRS.	B240	3.30	1,089.00
02/05/25	DADO	REVISE STATEMENT OF INFORMATION FOR HEARTLAND PRODUCTION AND RECOVERY LLC.	B210	0.40	132.00
02/05/25	DADO	EMAIL CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING INSOLVENCY ANALYSIS.	BT160	0.20	66.00
02/05/25	DADO	DRAFT HEARTLAND PRODUCTION AND RECOVERY STATEMENT OF INFORMATION FOR FILING WITH THE CALIFORNIA SECRETARY OF STATE.	B210	0.50	165.00
02/05/25	DADO	REVISE INSOLVENCY MEMO REGARDING LEGAL ANALYSIS.	BT160	0.50	165.00
02/06/25	DNR	CORRESPONDENCE WITH SEC COUNSEL REGARDING ASSET SALES AND INQUIRIES ON SAME.	B110	0.40	190.00
02/06/25	DNR	REVIEW AND PROVIDE RESPONSE TO INVESTOR INQUIRIES.	B110	0.70	332.50



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3651318
PAGE 5

APRIL 30, 2025

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
02/06/25	DNR	CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING 1099S FOR INVESTORS AND OTHER CREDITORS.	B240	0.50	237.50
02/06/25	DNR	DISCUSS 1099 ITEMS WITH RECEIVER.	B240	0.10	47.50
02/06/25	DNR	CORRESPONDENCE WITH TEAM REGARDING OIC STRATEGY.	B240	0.20	95.00
02/06/25	DNR	CORRESPONDENCE WITH DEBORAH D. WILLIAMSON REGARDING CLOSURE OF NATURAL GAS ACCOUNTS.	B210	0.20	95.00
02/06/25	DNR	CORRESPONDENCE WITH STRETTO REGARDING DISTRIBUTION PAYMENT ITEMS.	B130	0.20	95.00
02/06/25	DNR	REVIEW DISTRIBUTION STATUS AND CHECK REGISTER FILES.	B130	0.20	95.00
02/06/25	DNR	UPDATE WEBSITE CONTENT.	B110	0.30	142.50
02/06/25	DNR	CALL WITH AHUJA & CONSULTANTS REGARDING SOLVENCY SPREADSHEETS AND OUTSTANDING FIGURES FOR ANALYSIS.	B120	0.90	427.50
02/06/25	DNR	CALL WITH TAX COUNSEL AND DEBORAH D. WILLIAMSON REGARDING OICS TO IRS.	B240	0.40	190.00
02/06/25	DNR	REVIEW BUSINESS OIC FORMS.	B240	0.30	142.50
02/06/25	DNR	CORRESPONDENCE WITH AARON ERWIN REGARDING GUNS FROM GRAHAM.	B110	0.20	95.00
02/06/25	DNR	RECEIVE AND PROCESS RECEIVER'S MAIL.	B210	0.20	95.00
02/06/25	MGC	ATTENTION TO OIC MATTERS WITH MS. JACOBS; RELATED EMAILS; ADVICE REGARDING SAME.	B240	0.30	194.40
02/06/25	EGJ	CONTINUED PREPARING OFFERS IN COMPROMISE AND DRAFTING ATTACHMENTS TO THE OFFERS IN COMPROMISE FOR ALTERNATIVE OFFICE SOLUTIONS, LLC; THE HEARTLAND GROUP VENTURES, LLC; AND BARRON PETROLEUM, LLC TO BE SUBMITTED TO THE IRS.	B240	3.50	1,155.00
02/06/25	EGJ	MEETING WITH DANIELLE BEHREND AND DEBORAH WILLIAMSON REGARDING ASSET INFORMATION FOR ALTERNATIVE OFFICE SOLUTIONS, LLC; THE HEARTLAND GROUP VENTURES, LLC; AND BARRON PETROLEUM, LLC.	B240	0.40	132.00
02/06/25	DADO	DRAFT TERMINATION DOCUMENTS TO TEXAS SECRETARY OF STATE FOR DODSON PRAIRIE, PANTHER CITY ENERGY, AND LEADING EDGE.	B210	0.60	198.00
02/06/25	DADO	EMAIL CORRESPONDENCE WITH TEXAS COMPTROLLER AND D.BEHREND REGARDING NATURAL GAS AND OIL ACCOUNTS.	B110	0.20	66.00
02/06/25	DADO	CONFERENCE WITH AHUJA & CONSULTANTS, D.BEHREND, AND D.WILLIAMSON REGARDING INSOLVENCY ANALYSIS AND VARIOUS TAX ISSUES.	B240	0.90	297.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3651318
PAGE 6

APRIL 30, 2025

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
02/06/25	DADO	REVIEW SPREADSHEET AND EMAIL CORRESPONDENCE FROM STRETTO REGARDING OUTSTANDING DISTRIBUTIONS.	B130	0.30	99.00
02/06/25	DADO	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	0.40	132.00
02/06/25	DADO	CALL WITH BRITISH COLUMBIA CORPORATION SERVICES REGARDING RECEIPT OF RECEIVERSHIP APPOINTMENT FORM.	B210	0.20	66.00
02/06/25	DADO	DRAFT TERMINATION DOCUMENTS FOR DELAWARE ENTITIES.	B210	0.70	231.00
02/06/25	DADO	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	0.60	198.00
02/07/25	DNR	CORRESPONDENCE WITH STRETTO AND D. WILLIAMSON REGARDING 1099S FOR INVESTORS AND OTHER CREDITORS.	B240	0.40	190.00
02/07/25	DNR	CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING 1099S ISSUES.	B240	0.20	95.00
02/07/25	DNR	CALL WITH DOMINIQUE DOUGLAS REGARDING TERMINATION OF DELAWARE ENTITY ISSUES.	B210	0.10	47.50
02/07/25	DNR	CORRESPONDENCE TO D. WILLIAMSON REGARDING ABANDONMENT OF GUNS FROM GRAHAM.	B130	0.10	47.50
02/07/25	DNR	CORRESPONDENCE WITH INVESTOR COUNSEL REGARDING INVESTOR INQUIRY.	B110	0.20	95.00
02/07/25	DNR	CORRESPONDENCE WITH SEC COUNSEL REGARDING REMAINING JUDGMENTS.	B110	0.20	95.00
02/07/25	DNR	CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING ASSET ANALYSIS FOR SEC INQUIRY.	B120	0.20	95.00
02/07/25	DNR	CORRESPONDENCE TO SEC COUNSEL REGARDING ASSET SALE AND ALLOCATION.	B110	0.10	47.50
02/07/25	DNR	REVIEW SPREADSHEET REGARDING ASSET ALLOCATION.	B120	0.20	95.00
02/07/25	DNR	CORRESPONDENCE TO OIL AND GAS COUNSEL REGARDING RAILROAD COMMISSION FINAL ORDER.	B210	0.10	47.50
02/07/25	DNR	RECEIVE AND PROCESS RECEIVER'S MAIL.	B210	0.30	142.50
02/07/25	EGJ	CONTINUED PREPARING OFFERS IN COMPROMISE AND DRAFTING ATTACHMENTS TO THE OFFERS IN COMPROMISE FOR ALTERNATIVE OFFICE SOLUTIONS, LLC; THE HEARTLAND GROUP VENTURES, LLC; AND BARRON PETROLEUM, LLC TO BE SUBMITTED TO THE IRS.	B240	1.70	561.00
02/07/25	DADO	REVISE INSOLVENCY MEMO.	BT160	0.80	264.00
02/07/25	DADO	REVISE FRAUDULENT TRANSFER MEMO.	BT160	0.90	297.00
02/07/25	DADO	REVIEW INSOLVENCY TRACING TO DETERMINE STATUTE OF LIMITATIONS AND OTHER RELEVANT DEADLINES.	BT160	0.30	99.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3651318
PAGE 7

APRIL 30, 2025

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
02/07/25	DADO	CALL WITH DELAWARE REGARDING MAILED SECRETARY OF STATE FORMS.	B210	0.30	99.00
02/07/25	DADO	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	1.20	396.00
02/07/25	DADO	CONFERENCE WITH D.WILLIAMSON REGARDING COMPLAINT AND INVESTOR INQUIRIES.	B110	0.20	66.00
02/10/25	DNR	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	0.20	95.00
02/10/25	DNR	CORRESPONDENCE WITH SEC COUNSEL REGARDING CALL TO DISCUSS OUTSTANDING JUDGMENTS.	B110	0.20	95.00
02/10/25	DNR	CORRESPONDENCE TO AHUJA & CONSULTANTS REGARDING IRS NOTICES AND DEADLINE TO RETURN SAME.	B240	0.10	47.50
02/10/25	DNR	CORRESPONDENCE WITH SEC COUNSEL REGARDING SALE OF ASSETS AND ALLOCATION OF SAME.	B110	0.40	190.00
02/10/25	DNR	REVIEW ASSET SALE DOCUMENTATION AND ANALYZE TO RESPOND TO SEC COUNSEL.	B130	0.60	285.00
02/10/25	DNR	CALL WITH SEC COUNSEL REGARDING OUTSTANDING JUDGMENT ITEMS.	B110	0.80	380.00
02/10/25	DNR	TELEPHONE CONFERENCE WITH COURTROOM DEPUTY REGARDING PENDING MOTIONS.	B110	0.20	95.00
02/10/25	DNR	CORRESPONDENCE WITH SEC COUNSEL REGARDING FEBRUARY 27, 2025 HEARING.	B110	0.30	142.50
02/10/25	DNR	REVIEW COURT ORDER SETTING ADDITIONAL PENDING MOTIONS FOR HEARING ON FEBRUARY 27, 2025.	B110	0.10	47.50
02/10/25	EGJ	CONTINUED PREPARING OFFERS IN COMPROMISE AND DRAFTING ATTACHMENTS TO THE OFFERS IN COMPROMISE FOR ALTERNATIVE OFFICE SOLUTIONS, LLC; THE HEARTLAND GROUP VENTURES, LLC; AND BARRON PETROLEUM, LLC TO BE SUBMITTED TO THE IRS.	B240	6.30	2,079.00
02/10/25	DADO	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	1.80	594.00
02/10/25	DADO	DRAFT TERMINATION DOCUMENTS FOR DELAWARE AND TEXAS AND ONLINE FILING WITH DELAWARE SOS.	B210	2.10	693.00
02/10/25	DADO	CONFERENCE WITH COUNSEL FOR THE COMMISSION AND D.BEHREND'S REGARDING FINAL JUDGMENTS.	BT160	0.80	264.00
02/10/25	DADO	REVIEW DRAFT OF COMMISSION'S FINAL JUDGMENTS AND D. WILLIAMSON'S REVISIONS.	B110	0.50	165.00
02/10/25	ALAF	ATTEND TO INVESTOR INQUIRIES.	BT160	0.60	138.00
02/11/25	DNR	CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING	B110	0.20	95.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3651318
PAGE 8

APRIL 30, 2025

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
		1099 DISCUSSION.			
02/11/25	DNR	CORRESPONDENCE TO TAX COUNSEL REGARDING 1099 QUESTIONS.	B240	0.10	47.50
02/11/25	DNR	CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING IRS MAIL RESPONSES.	B240	0.20	95.00
02/11/25	DNR	CORRESPONDENCE WITH SEC COUNSEL REGARDING SALE OF JADE ITEMS AND INVESTMENTS REGARDING SAME.	B110	0.50	237.50
02/11/25	DNR	DISCUSS WITH DEBORAH D. WILLIAMSON DRAFT CONSENTS AND JUDGMENTS FOR VARIOUS RECEIVERSHIP ENTITIES.	BT160	0.20	95.00
02/11/25	DNR	REVIEW AND PROVIDE COMMENTS TO DRAFT CONSENTS AND DRAFT JUDGMENTS FOR CERTAIN RECEIVERSHIP PARTIES.	BT160	0.80	380.00
02/11/25	DNR	CORRESPONDENCE WITH SEC COUNSEL REGARDING COMMENTS TO CONSENTS AND JUDGMENTS.	B110	0.30	142.50
02/11/25	DNR	DRAFT AND FILE SECOND NOTICE OF HEARING AND SERVICE OF COURT ORDER REGARDING FEBRUARY 27, 2025 HEARING.	B110	0.30	142.50
02/11/25	DNR	CORRESPONDENCE TO SEC COUNSEL REGARDING NOTICE OF HEARING ON PLAINTIFF'S MOTION FOR EXTENSION OF TIME.	B110	0.10	47.50
02/11/25	DNR	CORRESPONDENCE WITH TAX COUNSEL REGARDING DRAFT MATERIALS FOR OICS.	B240	0.20	95.00
02/11/25	DNR	UPDATE WEBSITE CONTENT.	B110	0.50	237.50
02/11/25	DNR	CALL WITH TAX COUNSEL REGARDING 1099 FORMS.	B240	0.40	190.00
02/11/25	DNR	ANALYZE DOCUMENTS REGARDING GUATEMALA INVESTMENTS AND JADE TO RESPOND TO SEC.	B120	0.30	142.50
02/11/25	DNR	CORRESPONDENCE WITH STRETTO REGARDING PREPARATION OF 1099S FOR DISBURSEMENTS.	B240	0.30	142.50
02/11/25	DNR	CORRESPONDENCE TO AHUJA & CONSULTANTS REGARDING SOLVENCY SPREADSHEET.	B120	0.10	47.50
02/11/25	DNR	CORRESPONDENCE WITH SEC COUNSEL REGARDING PAYMENTS INQUIRY.	B110	0.40	190.00
02/11/25	DNR	CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING FRANCHISE TAXES.	B240	0.10	47.50
02/11/25	DNR	REVISE AND CONTINUE DRAFTING EX PARTE MOTION FOR LEAVE TO PROSECUTE CAUSES OF ACTION.	BT160	0.80	380.00
02/11/25	DNR	ANALYZE BANK RECORDS OF BARRON PETROLEUM TO RESPOND TO SEC INQUIRY.	B120	0.60	285.00
02/11/25	MGC	REVIEW OF OIC'S PREPARED BY MS. JACOBS; ATTENTION TO	B240	2.10	1,360.80



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3651318
PAGE 9

APRIL 30, 2025

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
		RELATED MATTERS WITH MS. JACOBS; RESEARCH 2024 FORM 1099 RULES; RELATED EMAIL WITH MS. BEHREND; ADVICE REGARDING SAME; RELATED EMAILS.			
02/11/25	EGJ	CONTINUED DRAFTING OFFERS IN COMPROMISE AND DRAFTING ATTACHMENTS TO THE OFFERS IN COMPROMISE FOR ALTERNATIVE OFFICE SOLUTIONS, LLC; THE HEARTLAND GROUP VENTURES, LLC; AND BARRON PETROLEUM, LLC TO BE SUBMITTED TO THE IRS.	B240	2.20	726.00
02/11/25	DADO	REVIEW DOCUMENTS AND DRAFT EMAIL TO E.JACOBS REGARDING PAYROLL AND INCOME TAXES.	B240	0.40	132.00
02/11/25	DADO	FILE VARIOUS TERMINATION DOCUMENT WITH THE DELAWARE AND TEXAS SECRETARY OF STATE.	B210	1.50	495.00
02/11/25	DADO	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	1.00	330.00
02/11/25	DADO	DRAFT EMERGENCY EX-PARTE MOTION FOR LEAVE.	BT160	1.20	396.00
02/11/25	DADO	DRAFT TERMINATION DOCUMENTS FOR CALIFORNIA ENTITIES.	B210	0.30	99.00
02/11/25	DADO	CONFERENCE WITH D.BEHREND; REGARDING SEC'S INQUIRIES.	B110	0.10	33.00
02/11/25	DADO	REVIEW EMAIL CORRESPONDENCE BETWEEN COUNSEL FOR THE SEC REGARDING VARIOUS INQUIRIES AND DRAFT JUDGMENTS.	B110	0.40	132.00
02/11/25	DADO	EMAIL CORRESPONDENCE WITH E.JACOBS REGARDING OFFER IN COMPROMISE AND REVIEW OF DOCUMENTS SENT BY E.JACOBS REGARDING THE SAME.	B240	0.40	132.00
02/11/25	ALAF	ATTEND TO INVESTOR INQUIRIES.	BT160	0.50	115.00
02/12/25	DNR	DISCUSS OIC DOCUMENTS AND ISSUES WITH DEBORAH D. WILLIAMSON.	B240	0.20	95.00
02/12/25	DNR	CORRESPONDENCE WITH STRETTO REGARDING 1099S FOR OPERATOR CLAIMANTS.	B240	0.20	95.00
02/12/25	DNR	CORRESPONDENCE WITH TAX COUNSEL REGARDING OIC FORMS AND PRELIMINARY COMMENTS.	B240	0.30	142.50
02/12/25	DNR	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	0.20	95.00
02/12/25	DNR	CALL WITH STRETTO REGARDING 1099S FOR CLAIMANTS.	B240	0.50	237.50
02/12/25	DNR	CORRESPONDENCE WITH TAX COUNSEL REGARDING 1099 FORMS AND PAYER INFORMATION.	B240	0.40	190.00
02/12/25	DNR	CORRESPONDENCE WITH SEC COUNSEL REGARDING PENDING MOTIONS FOR JUDGMENTS.	B110	0.20	95.00
02/12/25	DNR	CORRESPONDENCE WITH INVESTOR COUNSEL REGARDING	B110	0.20	95.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3651318
PAGE 10

APRIL 30, 2025

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
		1099 INFORMATION.			
02/12/25	DNR	CORRESPONDENCE WITH INVESTOR COUNSEL REGARDING INVESTOR CORRESPONDENCE.	B110	0.30	142.50
02/12/25	DNR	CALL WITH SEC COUNSEL REGARDING EX PARTE MOTION FOR LEAVE; CORRESPONDENCE ON SAME.	B110	0.30	142.50
02/12/25	DNR	RECEIVE AND PROCESS RECEIVER'S MAIL.	B210	0.60	285.00
02/12/25	DNR	CORRESPONDENCE TO STRETTO, TAX COUNSEL, AND DEBORAH D. WILLIAMSON REGARDING 1099-DIVS.	B240	0.20	95.00
02/12/25	DNR	CALL WITH IRS REGARDING NOTICES RECEIVED FOR BARRON PETROLEUM.	B240	0.50	237.50
02/12/25	DNR	TELEPHONE CONFERENCE WITH DOMINIQUE DOUGLAS REGARDING INVESTOR CORRESPONDENCE AND DISTRIBUTION PAYMENT ISSUES.	B110	0.10	47.50
02/12/25	MGC	ATTENTION TO FORM 2848 MATTERS WITH MS. BEHREND; RELATED EMAILS; ATTENTION TO FORM 1099-DIV MATTERS WITH MS. BEHREND; RELATED EMAILS, RESEARCH; EMAIL WITH STRETTO REGARDING SAME.	B240	1.10	712.80
02/12/25	DADO	EMAIL CORRESPONDENCE WITH D.WILLIAMSON AND D.BEHREND REGARDING REVISED COMPLAINT.	BT160	0.20	66.00
02/12/25	DADO	DRAFT COVER LETTER REGARDING CERTIFICATE OF REVIVOR FOR HPAR ENTITY IN CALIFORNIA.	B210	0.30	99.00
02/12/25	DADO	DRAFT PROPOSED ORDER RELATED EMERGENCY MOTION FOR LEAVE.	BT160	0.40	132.00
02/12/25	DADO	CONFERENCE WITH D.BEHREND REGARDING CORRESPONDENCE RECEIVED FROM IRS AND REVIEW OF THE SAME.	B240	0.40	132.00
02/12/25	DADO	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	0.30	99.00
02/12/25	DADO	EMAIL CORRESPONDENCE WITH D.BEHREND AND STRETTO REGARDING INVESTOR CORRESPONDENCE.	B110	0.10	33.00
02/12/25	DADO	EMAIL CORRESPONDENCE WITH COUNSEL FOR THE SEC REGARDING MOTION FOR LEAVE TO FILE COMPLAINT.	B110	0.20	66.00
02/12/25	DADO	REVISE MOTION FOR LEAVE TO FILE COMPLAINT.	BT160	0.10	33.00
02/12/25	DADO	REVIEW EMAIL CORRESPONDENCE WITH M.CUMMING AND D.BEHREND REGARDING THE FILING OF VARIOUS TAX DOCUMENTS.	B240	0.40	132.00
02/12/25	DADO	REVIEW DOCUMENTS SENT BY STRETTO IN ORDER TO RESPOND TO INVESTOR INQUIRY.	BT160	0.30	99.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3651318
PAGE 11

APRIL 30, 2025

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
02/13/25	DNR	CALL WITH SEC COUNSEL REGARDING PENDING JUDGMENTS AND SALE OF ASSETS.	B110	0.50	237.50
02/13/25	DNR	CORRESPONDENCE WITH COURTROOM DEPUTY REGARDING EX PARTE MOTION FOR LEAVE.	B110	0.20	95.00
02/13/25	DNR	REVISE PROPOSED ORDER REGARDING EX PARTE MOTION FOR LEAVE OF COURT.	B110	0.10	47.50
02/13/25	DNR	DRAFT AND SEND LETTERS AND PACKAGES TO IRS REGARDING HEARTLAND DRILLING FUND I LP AND BARRON ENERGY CORPORATION.	B240	0.60	285.00
02/13/25	DNR	CALL WITH SEC COUNSEL REGARDING DECLARATION OF RECEIVERSHIP PARTIES REGARDING FINAL JUDGMENT.	B110	0.10	47.50
02/13/25	DNR	DRAFT DECLARATION OF RECEIVER REGARDING FINAL JUDGMENT OF AOS.	B110	0.30	142.50
02/13/25	DNR	DRAFT DECLARATION OF RECEIVER REGARDING FINAL JUDGMENT OF ENCPHER BASTION.	B110	0.30	142.50
02/13/25	DNR	DRAFT DECLARATION OF RECEIVER REGARDING FINAL JUDGMENT OF HEARTLAND ENTITIES.	B110	0.40	190.00
02/13/25	DNR	RECEIVE AND REVIEW IBC BANK ACCOUNT ANALYSIS; SEND TO AHUJA & CONSULTANTS.	B110	0.30	142.50
02/13/25	DNR	CORRESPONDENCE WITH SEC COUNSEL REGARDING JUDGMENT FIGURES AND TRACING SUPPORTING SAME.	B110	0.30	142.50
02/13/25	DNR	CORRESPONDENCE WITH SEC COUNSEL REGARDING JUDGMENT AND CONSENTS FOR VARIOUS RECEIVERSHIP PARTIES.	B110	0.30	142.50
02/13/25	DNR	REVIEW FINALIZED CONSENTS AND FINAL JUDGMENTS SENT BY SEC FOR SIGNATURE BY COUNSEL AND RECEIVER; EXECUTE CONSENTS.	BT160	1.00	475.00
02/13/25	DNR	DRAFT DECLARATION OF RECEIVER REGARDING FINAL JUDGMENT OF SAHOTA ENTITIES.	B110	0.40	190.00
02/13/25	DADO	RESEARCH CASE LAW REGARDING CLOSURE OF RECEIVERSHIP AND FILING OF FINAL REPORT.	BT160	3.70	1,221.00
02/13/25	DADO	FILE EX PARTE MOTION FOR LEAVE TO FILE COMPLAINT AND EMAIL CORRESPONDENCE WITH COURT REGARDING COURT ORDER.	BT160	0.20	66.00
02/13/25	DADO	CALL WITH BRITISH COLUMBIA CORPORATION SERVICES REGARDING RECEIPT OF FORM 7 NOTIFICATION FOR RECEIVERSHIP.	B210	0.40	132.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3651318
PAGE 12

APRIL 30, 2025

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
02/13/25	DADO	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	0.10	33.00
02/14/25	ALAF	ATTEND TO INVESTOR INQUIRIES.	BT160	0.80	184.00
02/14/25	DNR	CORRESPONDENCE WITH SEC COUNSEL REGARDING EXECUTED CONSENTS OF RECEIVER AND COUNSEL.	B110	0.20	95.00
02/14/25	DNR	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	0.30	142.50
02/14/25	DNR	REVIEW CORRESPONDENCE FROM STRETTO AND SPREADSHEET REGARDING DISTRIBUTION CHECKS AND OUTSTANDING ITEMS REGARDING W-9S OF INVESTORS.	B130	0.40	190.00
02/14/25	DNR	REVIEW ORDER GRANTING EX PARTE MOTION FOR LEAVE TO FILE BAHAMAS COMPLAINT.	B110	0.10	47.50
02/14/25	DADO	REVIEW SPREADSHEET OF INVESTORS WITH OUTSTANDING DISTRIBUTIONS AND EMAIL CORRESPONDENCE WITH A.LAFUENTE REGARDING CONTACTING INVESTORS REGARDING THE SAME.	B110	0.50	165.00
02/14/25	DADO	REVIEW INVESTOR CHECK REGISTER AND INVESTOR "HOLD" REGISTER SENT BY STRETTO.	B110	0.50	165.00
02/14/25	DADO	EMAIL CORRESPONDENCE WITH STRETTO REGARDING NEXT DISTRIBUTION AND UNENDORSED DISTRIBUTIONS.	B110	0.20	66.00
02/14/25	DADO	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	0.50	165.00
02/17/25	EGJ	UPDATING PROPOSED OFFER IN COMPROMISE DOCUMENTS FOR THE HEARTLAND GROUP VENTURES LLC; BARRON PETROLEUM LLC; AND ALTERNATIVE OFFICE SOLUTIONS, LLC BASED OFF OF FEEDBACK PROVIDED FROM BANKRUPTCY COUNSEL.	B240	0.30	99.00
02/17/25	DADO	REVIEW AND RESPOND TO INVESTOR INQUIREES.	B110	0.40	132.00
02/18/25	DNR	PREPARE AND SEND EXECUTED CONSENTS TO SEC COUNSEL.	B110	0.30	142.50
02/18/25	DNR	CALL WITH AHUJA & CONSULTANTS AND DEBORAH D. WILLIAMSON REGARDING OUTSTANDING 1099 AND TAX RETURN ITEMS.	B240	0.30	142.50
02/18/25	DNR	CORRESPONDENCE WITH TAX COUNSEL REGARDING K-1 AND 1099-DIV ISSUES.	B240	0.30	142.50
02/18/25	DNR	CALL WITH TAX COUNSEL REGARDING K-1 ISSUES.	B240	0.20	95.00
02/18/25	DNR	CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING 1099S FOR ALLOWED CLAIMANTS.	B240	0.20	95.00
02/18/25	DNR	RECEIVE AND PROCESS RECEIVER'S MAIL.	B210	0.30	142.50
02/18/25	EGJ	REVIEWED TAX REPORTING REQUIREMENTS FOR DEBT REPAYMENT TRANSACTIONS AND IDENTIFIED THE	B240	1.00	330.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3651318
PAGE 13

APRIL 30, 2025

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
		APPROPRIATE FORM 1099 AND CORRECT BOX NUMBER FOR REPORTING.			
02/18/25	MGC	ATTENTION TO LP TAX REPORTING MATTERS; RELATED EMAILS WITH MS. BEHREND'S AND MS. WILLIAMSON REGARDING SAME; TELEPHONE CALL WITH MS. WILLIAMSON AND MS. BEHREND'S REGARDING SAME; ATTENTION TO ADDITIONAL FORM 1099 MATTERS WITH MS. JACOBS; RELATED EMAILS.	B240	1.00	648.00
02/18/25	DADO	CONFERENCE WITH AHUJA & CONSULTANTS, D.BEHREND'S, AND D.WILLIAMSON.	B240	0.80	264.00
02/18/25	DADO	REVIEW EMAIL CORRESPONDENCE FROM M.CUMMING REGARDING REQUIRED TAX DOCUMENTS FOR RECEIVERSHIP.	B240	0.30	99.00
02/18/25	DADO	CORRESPONDENCE WITH D.BEHREND'S REGARDING INVESTOR INQUIRIES.	B110	0.10	33.00
02/18/25	DADO	REVIEW EMAIL CORRESPONDENCE WITH D.BEHREND'S REGARDING INVESTOR INQUIRIES.	B110	0.20	66.00
02/19/25	EGJ	REVIEWING IRS FORMS 1099 TO DETERMINE TAX REPORTING REQUIREMENTS FOR DEBT REPAYMENT TRANSACTIONS.	B240	1.00	330.00
02/19/25	DNR	CORRESPONDENCE WITH AHUJA & CONSULTANTS AND DEBORAH D. WILLIAMSON REGARDING LETTER FROM IRS REGARDING CARSON.	B240	0.30	142.50
02/19/25	DNR	DISCUSS 1099 ISSUES WITH DEBORAH D. WILLIAMSON.	B240	0.20	95.00
02/19/25	MGC	ATTENTION TO DEBT REPAYMENT TAX REPORTING MATTERS WITH MS. JACOBS; RELATED EMAILS	B240	0.50	324.00
02/19/25	DNR	CORRESPONDENCE TO AHUJA & CONSULTANTS REGARDING ADDRESS ISSUE ON 1099S FOR BARRON ENERGY CORP.	B240	0.10	47.50
02/19/25	DNR	CORRESPONDENCE WITH SEC COUNSEL REGARDING BAHAMAS TRACING AND ASSET TRANSFER QUESTIONS.	B110	0.40	190.00
02/19/25	DNR	TELEPHONE CONFERENCE WITH INVESTOR REGARDING DISTRIBUTION CHECK.	B110	0.10	47.50
02/19/25	DNR	REVIEW CORRESPONDENCE AND RESEARCH FROM TAX COUNSEL REGARDING 1099S.	B240	0.40	190.00
02/19/25	DADO	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	0.40	132.00
02/19/25	DADO	REVIEW EMAIL CORRESPONDENCE WITH STRETTO REGARDING TAX DOCUMENTS.	B240	0.10	33.00
02/19/25	ALAF	ATTEND TO INVESTOR INQUIRIES.	B110	0.50	115.00
02/20/25	MGC	ATTENTION TO TAX REPORTING MATTER WITH MS. BEHREND'S; VIDEO MEETING WITH MS. WILLIAMSON AND MS. DOUGLAS	B240	0.40	259.20



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3651318
PAGE 14

APRIL 30, 2025

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
		REGARDING TAX REPORTING MATTERS.			
02/20/25	DNR	ADDRESS 1099 AND TAX DOCUMENTATION ISSUES WITH DEBORAH D. WILLIAMSON AND TAX COUNSEL.	B240	0.40	190.00
02/20/25	DADO	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	0.40	132.00
02/20/25	DADO	CONFERENCE WITH M.CUMMING AND D.WILLIAMSON REGARDING POTENTIAL ISSUANCE OF TAX DOCUMENTS.	B240	0.40	132.00
02/20/25	DADO	DRAFT EMAIL CORRESPONDENCE TO STRETTO REGARDING 1099S.	B240	0.20	66.00
02/20/25	DADO	REVIEW EMAIL CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING TAX DOCUMENTS.	B240	0.20	66.00
02/20/25	DADO	DRAFT LETTER TO INVESTORS REGARDING TAX DOCUMENTS.	B110	0.90	297.00
02/21/25	DNR	CALL WITH DEBORAH D. WILLIAMSON REGARDING CALL WITH SEC COUNSEL.	BT160	0.40	190.00
02/21/25	DADO	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	2.20	726.00
02/21/25	DADO	CONFERENCE WITH D.BEHREND AND D.WILLIAMSON REGARDING ACTION ITEMS POST-CALL WITH THE COMMISSION.	BT160	0.40	132.00
02/21/25	DADO	DRAFT LETTER REGARDING 1099S TO INVESTORS.	B240	0.80	264.00
02/22/25	MGC	REVIEW NEW OIC CASE (U.S. TAX COURT CASE BROWN V. COMMISSIONER OF IRS); MEMO TO FILE REGARDING SAME.	B240	0.30	194.40
02/24/25	DNR	RECEIVE AND REVIEW INFORMATION FROM AHUJA & CONSULTANTS TO INCLUDE IN RESPONSE TO IRS LETTER.	B240	0.30	142.50
02/24/25	DNR	CORRESPONDENCE WITH INVESTOR COUNSEL REGARDING INVESTOR CORRESPONDENCE.	B110	0.10	47.50
02/24/25	DNR	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	0.20	95.00
02/24/25	DNR	CORRESPONDENCE WITH TAX COUNSEL REGARDING 1099 ISSUES FOR CLASS 5 CLAIMANTS.	B240	0.30	142.50
02/24/25	DNR	DISCUSS 1099 AND TAX DOCUMENTATION ISSUES FOR CLAIMANTS WITH DOMINIQUE DOUGLAS.	B240	0.40	190.00
02/24/25	DNR	CORRESPONDENCE WITH STRETTO REGARDING 1099 ISSUANCE ITEMS FOR ALLOWED CLAIMANTS.	B240	0.40	190.00
02/24/25	MGC	ATTENTION TO TAX OPERATING MATTERS WITH MS. BEHREND; REVIEW OF TAX FORM; RELATED EMAILS, ADVICE REGARDING SAME, ADDITIONAL EMAILS WITH MS. DOUGLAS AND MS. BEHREND REGARDING SAME; ADDITIONAL EMAILS.	B240	0.60	388.80
02/24/25	DADO	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	0.20	66.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3651318
PAGE 15

APRIL 30, 2025

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
02/24/25	DADO	REVISE LETTER TO INVESTORS REGARDING 1099S.	B240	0.40	132.00
02/24/25	DADO	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	0.20	66.00
02/24/25	DADO	REVIEW INSTRUCTIONS FOR 1099-MISC AND DIV AND CORRESPONDENCE WITH M.CUMMING REGARDING THE SAME.	B110	0.70	231.00
02/24/25	DADO	EMAIL CORRESPONDENCE WITH D.BEHREND, M.CUMMING, AND D.WILLIAMSON REGARDING 1099S.	B240	0.30	99.00
02/24/25	DADO	RESEARCH REGARDING ADMINISTRATIVE CLOSURE OF CASE.	B110	1.40	462.00
02/25/25	DNR	TELEPHONE CONFERENCE WITH DOMINIQUE DOUGLAS REGARDING INVESTOR INQUIRIES.	B110	0.10	47.50
02/25/25	DNR	CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING TAX RETURNS FOR 2024.	B240	0.30	142.50
02/25/25	DNR	REVIEW SPREADSHEETS FOR 1099 ITEMS SENT BY STRETTO.	B240	0.50	237.50
02/25/25	DNR	CORRESPONDENCE WITH STRETTO REGARDING 1099 ISSUANCE, MATERIALS, AND LOGISTICS ON SAME.	B240	0.80	380.00
02/25/25	DNR	CORRESPONDENCE TO OAG REGARDING 1099 ISSUANCE QUESTIONS FOR RAILROAD COMMISSION.	B110	0.10	47.50
02/25/25	DNR	DISCUSS 1099 ISSUANCE ISSUES WITH DEBORAH D. WILLIAMSON AND PREPARE MATERIALS FOR STRETTO BASED ON SAME.	B240	0.40	190.00
02/25/25	DNR	DRAFT LETTER TO IRS IN RESPONSE TO NOTICE RECEIVED REGARDING CARSON OIL FIELD DEVELOPMENT FUND II LP.	B240	0.40	190.00
02/25/25	DADO	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	0.30	99.00
02/25/25	DADO	EMAIL CORRESPONDENCE WITH STRETTO REGARDING LETTER TO INVESTORS REGARDING 1099S.	B240	0.40	132.00
02/26/25	DNR	CORRESPONDENCE WITH INVESTOR COUNSEL REGARDING INVESTOR INQUIRY.	B110	0.20	95.00
02/26/25	DNR	DRAFT STATUS REPORT REGARDING ADMINISTRATIVE CLOSURE AND OUTSTANDING CASE ITEMS; ANALYZE CASE LAW REGARDING SAME.	BT155	2.70	1,282.50
02/26/25	DNR	CALL WITH SEC COUNSEL REGARDING PENDING ITEMS IN CASE.	B110	0.40	190.00
02/26/25	DNR	CORRESPONDENCE WITH STRETTO AND TEAM REGARDING 1099S TO OPERATOR CLAIMANTS AND COVER LETTER TO INVESTORS.	B240	0.20	95.00
02/26/25	DNR	ADDRESS NOTICE FROM CA FRANCHISE TAX BOARD	B240	0.20	95.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3651318
PAGE 16

APRIL 30, 2025

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
		REGARDING OUTSTANDING PAYMENT.			
02/26/25	DNR	CORRESPONDENCE WITH VICKI PALMOUR CONSULTING REGARDING WELL FILES AND OTHER CASE MATERIALS.	B210	0.40	190.00
02/26/25	DNR	CORRESPONDENCE WITH DEBORAH D. WILLIAMSON REGARDING FEBRUARY 27, 2025 HEARING.	B110	0.20	95.00
02/26/25	DNR	CALL WITH DEBORAH D. WILLIAMSON REGARDING POTENTIAL JUDGMENTS AGAINST CERTAIN DEFENDANTS AND RELIEF DEFENDANTS.	B110	0.20	95.00
02/26/25	DNR	RECEIVE AND PROCESS RECEIVER'S MAIL.	B210	0.50	237.50
02/26/25	DNR	PROCESS PAYMENT FOR CA FRANCHISE TAX BOARD.	B240	0.20	95.00
02/26/25	DADO	REVIEW AND RESPOND TO INVESTOR INQUIRES.	B110	0.40	132.00
02/26/25	DADO	EMAIL CORRESPONDENCE WITH D.WILLIAMSON AND D.BEHREND'S REGARDING HEARING SET FOR TOMORROW.	B110	0.20	66.00
02/26/25	DADO	CONFERENCE WITH D.BEHREND'S REGARDING PLEADING RELATED TO ADMINISTRATIVE CLOSURE.	B110	0.20	66.00
02/26/25	DADO	REVIEW ADMINISTRATIVE CLOSURE PLEADING/STATUS REPORT.	BT155	0.20	66.00
02/26/25	DADO	EMAIL CORRESPONDENCE WITH CALIFORNIA FRANCHISE TAX BOARD REGARDING PAYMENT OF PENALTY AND CORRESPONDENCE WITH D.BEHREND'S REGARDING THE SAME.	B240	0.20	66.00
02/26/25	DADO	EMAIL CORRESPONDENCE WITH STRETTO REGARDING UPDATED INVESTOR ADDRESS.	B110	0.10	33.00
02/26/25	DADO	REVIEW NOTICE TO INVESTORS REGARDING TAX DOCUMENTS AND SENDING OF THE SAME TO STRETTO.	B240	0.20	66.00
02/26/25	DADO	EMAIL CORRESPONDENCE WITH D.BEHREND'S REGARDING LETTER TO INVESTORS REGARDING TAX DOCUMENTS.	B240	0.10	33.00
02/26/25	DADO	CONFERENCE WITH COUNSEL TO COMMISSION REGARDING PENDING ACTION ITEMS AND FINAL JUDGMENTS.	B110	0.30	99.00
02/26/25	DADO	REVISE ADMINISTRATIVE CLOSURE STATUS REPORT.	BT155	1.30	429.00
02/26/25	DADO	CORRESPONDENCE WITH D.BEHREND'S REGARDING ADMINISTRATIVE CLOSURE STATUS REPORT.	BT155	0.20	66.00
02/27/25	DNR	REVISE STATUS REPORT; FINALIZE AND FILE SAME.	BT155	0.80	380.00
02/27/25	DNR	CORRESPONDENCE WITH SEC COUNSEL REGARDING STATUS REPORT.	B110	0.20	95.00
02/27/25	DNR	DRAFT AND SEND LETTER TO IRS REGARDING MAIL RECEIVED FOR CARSON OIL FIELD DEVELOPMENT II LP.	B240	0.30	142.50



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3651318
PAGE 17

APRIL 30, 2025

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
02/27/25	DNR	DISCUSS WITH DEBORAH D. WILLIAMSON, COMPTROLLER AND IRS FORMS RECEIVED IN MAIL; PROCESS SAME.	B240	0.50	237.50
02/27/25	DNR	DRAFT AND SEND LETTER TO COMPTROLLER REGARDING UNCLAIMED PROPERTY FORM REGARDING BARRON PETROLEUM.	B210	0.30	142.50
02/27/25	DNR	CORRESPONDENCE TO AHUJA & CONSULTANTS REGARDING UNCLAIMED PROPERTY NEGATIVE FILING.	B210	0.10	47.50
02/27/25	DNR	DRAFT AND SEND LETTER TO IRS REGARDING MAIL RECEIVED FOR HEARTLAND DRILLING FUND I LP.	B240	0.30	142.50
02/27/25	DNR	CORRESPONDENCE WITH TAX COUNSEL AND STRETTO REGARDING 1099S FOR OPERATOR CLAIMANTS AND LETTERS TO INVESTORS REGARDING NO 1099S.	B240	0.30	142.50
02/27/25	DNR	CORRESPONDENCE WITH COURTROOM DEPUTY REGARDING STATUS REPORT AND FEBRUARY 27, 2025 HEARING.	B110	0.10	47.50
02/27/25	DNR	UPDATE WEBSITE CONTENT.	B110	0.60	285.00
02/27/25	DNR	CORRESPONDENCE TO OIL AND GAS COUNSEL REGARDING RAILROAD COMMISSION DOCKET AND NOTICE OF GOOD FAITH HEARING.	B210	0.10	47.50
02/27/25	DNR	CORRESPONDENCE WITH INVESTOR COUNSEL REGARDING INVESTOR INQUIRY.	B110	0.20	95.00
02/27/25	DNR	CALL WITH SEC COUNSEL REGARDING PENDING SETTLEMENTS AND JUDGMENTS.	B110	0.20	95.00
02/27/25	DNR	UPDATE DEBORAH D. WILLIAMSON ON CALL WITH SEC COUNSEL.	B110	0.10	47.50
02/27/25	DNR	CALL WITH AHUJA & CONSULTANTS REGARDING TAX RETURN DRAFTS AND DISCLOSURES.	B240	1.20	570.00
02/27/25	DNR	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	0.50	237.50
02/27/25	DNR	CORRESPONDENCE WITH SEC COUNSEL REGARDING CALL ON POTENTIAL RESOLUTION.	B110	0.20	95.00
02/27/25	DNR	APPEAR BEFORE THE HON. HAL R. RAY, JR. FOR FEBRUARY 27, 2025 HEARING.	B110	0.90	427.50
02/27/25	DNR	CORRESPONDENCE WITH STRETTO REGARDING 1099 E-FILED AND STATE FILINGS REQUIRED FOR ALLOWED OPERATOR CLAIMANTS.	B240	0.30	142.50
02/27/25	DNR	PREPARE FOR FEBRUARY 27, 2025 HEARING.	B110	0.40	190.00
02/27/25	DNR	DISCUSS WITH DEBORAH D. WILLIAMSON JUDGMENTS OBTAINED SEC AND PAYMENTS REGARDING SAME.	B110	0.30	142.50



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3651318
PAGE 18

APRIL 30, 2025

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
02/27/25	MGC	EMAILS FROM/TO MR. SARACENI REGARDING FORM 1099-NEC MATTERS.	B240	0.30	194.40
02/27/25	DADO	DRAFT LETTER TO WICHITA COUNTY TAX APPRAISER REGARDING CORRESPONDENCE RECEIVED REGARDING PROPERTY TAXES.	B240	0.40	132.00
02/27/25	DADO	PREPARE FOR FEBRUARY 27TH HEARING ON FEE APPLICATIONS, FORFEITURE MOTION, ETC.	B110	0.50	165.00
02/27/25	DADO	CONFERENCE WITH AHUJA & CONSULTANTS AND D.BEHREND'S REGARDING TAX RETURNS.	B240	1.20	396.00
02/27/25	DADO	REVIEW JUDGMENTS RECENTLY FILED BY COUNSEL FOR THE COMMISSION.	B110	0.60	198.00
02/27/25	DADO	CONFERENCE WITH BRITISH COLUMBIA BUSINESS SERVICES REGARD RECEIPT OF FORM 7.; CALIFORNIA SECRETARY OF STATE REGARDING TERMINATION OF ENTITY DOCUMENT SUBMISSION; WITH DELAWARE SECRETARY OF STATE REGARDING CANCELLATION OF SUBMITTED FORM.	B210	0.80	264.00
02/27/25	DADO	DRAFT CALIFORNIA CERTIFICATE OF SURRENDER FOR HPAR.	B210	0.40	132.00
02/27/25	DADO	DRAFT LETTER TO WICHITA CENTRAL APPRAISAL DISTRICT.	B240	0.60	198.00
02/27/25	DADO	DRAFT TERMINATION DOCUMENTS FOR SAHOTA CAPITAL TO TEXAS COMPTROLLER.	B210	0.40	132.00
02/27/25	DADO	DRAFT TERMINATION PAPERWORK FOR HEARTLAND PRODUCTION AND RECOVERY FOR CALIFORNIA.	B210	0.40	132.00
02/28/25	DNR	CALL WITH DEBORAH D. WILLIAMSON AND AHUJA & CONSULTANTS REGARDING UPDATED BAHAMAS TRACING AND TAX RETURN ITEMS.	B240	0.70	332.50
02/28/25	DNR	ANALYZE RECORDS OF RECEIVERSHIP PARTIES FOR TAX RETURN INFORMATION FOR 2024 TAX YEAR.	B240	0.40	190.00
02/28/25	DNR	REVIEW AND RECEIVE CHECK REGISTER AND DISTRIBUTION SPREADSHEETS REGARDING STATUS AS OF FEBRUARY 26, 2025.	B210	0.30	142.50
02/28/25	DNR	CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING 2024 TAX RETURN COMMENTS FOR HEARTLAND GROUP FUND III LLC.	B240	0.20	95.00
02/28/25	DNR	RECEIVE AND PROCESS RECEIVER'S MAIL.	B210	0.30	142.50
02/28/25	DADO	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	0.80	264.00
TOTAL				149.30	\$60,427.70



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

APRIL 30, 2025

MATTER #: 122686.000002
INVOICE #: 3651318
PAGE 19



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3651318
PAGE 20

APRIL 30, 2025

BILLING SUMMARY

ID	TIMEKEEPER	TITLE	HOURS	RATE	AMOUNT
MGC	MICHAEL G. CUMMING	MEMBER	7.40	648.00	4,795.20
DNR	DANIELLE R. BEHREND	PARTICIPATING MEMBER	63.90	475.00	30,352.50
DADO	DOMINIQUE A. DOUGLAS	ASSOCIATE	53.10	330.00	17,523.00
EGJ	EMILY G. JACOBS	ASSOCIATE	20.30	330.00	6,699.00
ALAF	ADRIANNA LAFUENTE	PARALEGAL	4.60	230.00	1,058.00
TOTAL			149.30		\$60,427.70



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3651318
PAGE 21

APRIL 30, 2025

DISBURSEMENTS

DATE	DESCRIPTION	QUANTITY	RATE	AMOUNT
02/10/25	VENDOR: TEXAS SECRETARY OF STATE; INVOICE#: 545703084:FEB.2025; DATE: 2/28/2025 - WEB INQUIRY	1.00	1.00	1.00
02/19/25	VENDOR: COURTS/USDC-TX-N-PG INVOICE#: 010043031325_1 DATE: 2/28/2025 - FILING TO TX NORTHERN DISTRICT COURT DANIELLE BEHREND 122686.2 - FILING TO TX NORTHERN DISTRICT COURT DANIELLE BEHREND 122686.2	0.00	0.00	405.00
	FEDERAL EXPRESS/DELIVERY	1.00	27.05	27.05
	PHOTOCOPIES	977.00	0.10	97.70
	PRINTING EXPENSES	1,502.00	0.10	150.20
	RELATIVITY DATA HOSTING	1.00	3,320.00	3,320.00
	SCANNING	1,044.00	0.10	104.40
	TOTAL DISBURSEMENTS			4,105.35



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3651318
PAGE 22

APRIL 30, 2025

TASK SUMMARY

TASK	TASK DESCRIPTION	HOURS	AMOUNT
B110	CASE ADMINISTRATION	40.60	16,233.50
B120	ASSET ANALYSIS AND RECOVERY	3.60	1,710.00
B130	ASSET DISPOSITION	3.30	1,524.00
B210	BUSINESS OPERATIONS	17.10	6,701.50
B240	TAX ISSUES	57.50	23,732.70
BT155	STATUS REPORTS	5.20	2,223.50
BT160	LITIGATION CONSULTING	22.00	8,302.50
TOTAL		149.30	60,427.70

EXPENSE SUMMARY

FILING FEES AND RELATED CHARGES	405.00
MISCELLANEOUS EXPENSE	1.00
PHOTOCOPIES	97.70
SCANNING	104.40
PRINTING EXPENSES	150.20
FEDERAL EXPRESS/DELIVERY	27.05
RELATIVITY DATA HOSTING	3,320.00
TOTAL	4,105.35



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

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

DUE UPON RECEIPT

APRIL 30, 2025
MATTER #: 122686.000002
INVOICE #: 3657480

FOR PROFESSIONAL SERVICES RENDERED

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

FEES	\$	53,979.30
DISBURSEMENTS		4,295.11
INVOICE TOTAL	\$	58,274.41



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3657480
PAGE 2

APRIL 30, 2025

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

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
03/03/25	DNR	RECEIVE AND REVIEW IBC BANK STATEMENT FOR FEBRUARY 2025; SEND TO AHUJA & CONSULTANTS.	B210	0.30	142.50
03/03/25	DNR	RECEIVE AND REVIEW FARMEE UPDATE FOR FEBRUARY 2025.	B210	0.20	95.00
03/03/25	DNR	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	0.80	380.00
03/03/25	DNR	RESEARCH 18 U.S.C. 3057 AND DISCUSS WITH DEBORAH D. WILLIAMSON PARAMETERS OF REPORTING REQUIREMENT ON RECEIVERS.	BT160	0.40	190.00
03/03/25	DNR	PROVIDE UPDATE TO SEC COUNSEL AND OIL AND GAS COUNSEL REGARDING FARMOUT AGREEMENT.	B110	0.10	47.50
03/03/25	DNR	ANALYZE 4Q24 DYKEMA BILLS AND PROVIDE PROPOSAL TO RECEIVER FOR REDUCTION IN ACCORDANCE WITH COURT ADVISORY.	B110	4.00	1,900.00
03/03/25	DNR	DRAFT SUPPLEMENTAL RESPONSE TO RECEIVER'S FEE APPLICATION FOR 4Q24.	B110	1.60	760.00
03/03/25	DNR	CONFER WITH DEBORAH D. WILLIAMSON REGARDING SUPPLEMENTAL RESPONSE TO 4Q24 FEE APPLICATION.	B110	0.30	142.50
03/03/25	DNR	REVIEW ORDER GRANTING SEC'S MOTION FOR EXTENSION OF TIME TO FILE FINAL JUDGMENTS.	B110	0.10	47.50
03/03/25	DNR	CALL WITH DISGRUNTLED INVESTOR REGARDING CASE STATUS AND DISTRIBUTIONS RECEIVED.	B110	0.50	237.50
03/03/25	DNR	UPDATE WEBSITE CONTENT.	B110	0.40	190.00
03/03/25	DNR	REVIEW FINDINGS, CONCLUSIONS, AND RECOMMENDATION OF JUDGE RAY REGARDING MOTION TO FORFEIT DISTRIBUTION.	B110	0.20	95.00
03/03/25	DNR	CORRESPONDENCE TO COURTROOM DEPUTY REGARDING SUPPLEMENTAL RESPONSE FILED AT DIRECTIVE OF COURT.	B110	0.10	47.50
03/03/25	DNR	CORRESPONDENCE TO DEPARTMENT OF JUSTICE TAX COUNSEL REGARDING REQUEST FOR ENGAGEMENT ON BEHALF OF IRS.	B240	0.10	47.50
03/03/25	DNR	CALL WITH TEAM AND SEC COUNSEL REGARDING OUTSTANDING JUDGMENT AND POTENTIAL SETTLEMENT ITEMS.	B110	0.50	237.50
03/03/25	ALAF	ATTEND TO INVESTOR INQUIRIES.	BT160	0.50	115.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3657480
PAGE 3

APRIL 30, 2025

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
03/03/25	DADO	CONFERENCE WITH COUNSEL FOR THE COMMISSION REGARDING PENDING ACTION ITEMS AND UPDATE ON THE BAHAMAS.	B110	0.50	165.00
03/03/25	DADO	DRAFT CERTIFICATE OF SERVICE ON MAGISTRATES REPORT AND RECOMMENDATION AND REVIEW OF INVESTORS WITH DISTRIBUTION ON HOLD FOR FAILURE TO SUBMIT W-9.	B130	0.50	165.00
03/03/25	DADO	REVIEW MULTIPLE FINAL JUDGMENTS ENTERED ON MARCH 3, 2025.	B130	0.80	264.00
03/04/25	DNR	CORRESPONDENCE WITH VICKI PALMOUR CONSULTANTS, OIL AND GAS COUNSEL, AND CONTRACT OPERATOR REGARDING RAILROAD COMMISSION CORRESPONDENCE ON PALO PINTO PIPELINE.	B210	0.20	95.00
03/04/25	DNR	CORRESPONDENCE WITH DEPARTMENT OF JUSTICE TAX COUNSEL REGARDING CALL ON IRS ISSUES AND POTENTIAL FOR OICS; DISCUSS IRS ISSUES WITH DEBORAH D. WILLIAMSON PRIOR TO DEPARTMENT OF JUSTICE TAX COUNSEL CALL.	B110	0.50	237.50
03/04/25	DNR	RECEIVE AND REVIEW WAB STATEMENTS FOR FEBRUARY 2025; SEND TO AHUJA & CONSULTANTS.	B210	0.30	142.50
03/04/25	DNR	REVIEW FINAL JUDGMENTS ENTERED BY THE COURT FOR RELIEF DEFENDANTS AND DEFENDANTS; REVIEW ORDER ADMINISTRATIVELY CLOSING CASE.	B110	0.80	380.00
03/04/25	DNR	CORRESPONDENCE WITH AARON ERWIN REGARDING ABANDONMENT OF GUNS FROM GRAHAM.	B130	0.20	95.00
03/04/25	DNR	CORRESPONDENCE TO AHUJA & CONSULTANTS REGARDING REQUEST FOR OUTSTANDING BALANCES FOR IRS.	B240	0.10	47.50
03/04/25	DNR	UPDATE WEBSITE WITH JUDGMENTS.	B110	0.40	190.00
03/04/25	DNR	CORRESPONDENCE WITH STRETTO REGARDING FEBRUARY 27, 2025 MAILING AND PROOF OF SERVICE.	B110	0.20	95.00
03/04/25	DNR	CALL WITH COURTROOM DEPUTY REGARDING LOCAL RULES AND INTERNATIONALLY BARRED COUNSEL.	B110	0.10	47.50
03/04/25	DNR	DRAFT APPLICATION TO EMPLOY BAHAMIAN COUNSEL, SUPPORTING DECLARATION, AND PROPOSED ORDER.	B110	2.70	1,282.50
03/04/25	DNR	RECEIVE AND REVIEW K-1 ALLOCATIONS FROM AHUJA & CONSULTANTS; CALL WITH DEBORAH D. WILLIAMSON AND AHUJA & CONSULTANTS ON SAME.	B240	1.20	570.00
03/04/25	DNR	DRAFT TWO RESPONSE PACKAGES TO IRS REGARDING NOTICES OF INTENT TO SEIZE AND/OR LEVY PROPERTY OF BARRON PETROLEUM, POWERS OF ATTORNEY, AND COLLECTION APPEAL REQUESTS; DISCUSS WITH DEBORAH D. WILLIAMSON	B240	1.40	665.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3657480
PAGE 4

APRIL 30, 2025

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
		IRS NOTICES RECEIVED AND CONFLICT WITH RECEIVERSHIP ORDER AND PRIOR WITHDRAWAL OF SAME ENTITY'S FEDERAL TAX LIEN.			
03/04/25	DNR	RECEIVE AND PROCESS RECEIVER'S MAIL.	B210	0.40	190.00
03/04/25	DNR	REVISE AND DISCUSS COMMENTS TO SECOND SUPPLEMENTAL RESPONSE TO RECEIVER'S 4Q24 FEE APPLICATION WITH DOMINIQUE DOUGLAS.	B240	0.20	95.00
03/04/25	DADO	REVISE SAHOTA CAPITAL TERMINATION FORM.	B210	0.30	99.00
03/04/25	DADO	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	0.50	165.00
03/04/25	DADO	CONFERENCE WITH D.WILLIAMSON, D.BEHREND, AND AHUJA & CONSULTANTS REGARDING K-1'S.	B240	0.80	264.00
03/04/25	DADO	DRAFT SUPPLEMENTAL STATUS REPORT AND CONFERENCE WITH D.WILLIAMSON REGARDING THE SAME.	BT155	0.50	165.00
03/04/25	DADO	DRAFT LETTER TO TEXAS COMPTROLLER REGARDING HEARTLAND DRILLING FUND; REVIEW INCOMING MAIL REGARDING TERMINATION OF ENTITIES AND CONFERENCE WITH D.BEHREND REGARDING THE SAME.	B210	0.80	264.00
03/04/25	DADO	DRAFT PUBLIC INFORMATION REPORT FOR HL DRILLING I, LP.	B240	0.20	66.00
03/04/25	MGC	ATTENTION TO DEPARTMENT OF JUSTICE TAX COUNSEL MATTERS WITH MS. BEHREND.	B240	0.20	129.60
03/05/25	ALAF	ATTEND TO INVESTOR INQUIRIES.	B110	0.50	115.00
03/05/25	DADO	REVISE LETTER TO TEXAS COMPTROLLER REGARDING HEARTLAND DRILLING FUND.	B210	0.30	99.00
03/05/25	DADO	CALL WITH ASST. U.S. ATTORNEY REGARDING PENALTIES AND INTEREST; REVIEW DRAFT OF IRS PENALTIES AND INTEREST TO PREPARE FOR CALL WITH THE IRS.	B240	1.10	363.00
03/05/25	DADO	REVIEW INTERNAL REVENUE CODE REGARDING PENALTIES AND PENALTY RELIEF AND CONFERENCE WITH D.BEHREND REGARDING FINDINGS.	B240	1.60	528.00
03/05/25	DADO	CONFERENCE WITH AHUJA & CONSULTANTS REGARDING INVESTOR K-1'S.	B240	0.90	297.00
03/05/25	DADO	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	0.40	132.00
03/05/25	DADO	EMAIL CORRESPONDENCE WITH M.CUMMING AND D.BEHREND REGARDING VARIOUS TAX FORMS AND CALL WITH THE IRS.	B240	0.20	66.00
03/05/25	DADO	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	0.70	231.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3657480
PAGE 5

APRIL 30, 2025

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
03/05/25	DNR	CALL WITH TAX COUNSEL REGARDING PREPARATION FOR CALL WITH DOJ TAX COUNSEL.	B240	0.20	95.00
03/05/25	DNR	REVIEW AND RESPOND TO INVESTOR INQUIRIES; DISCUSS INVESTOR CORRESPONDENCE WITH DEBORAH D. WILLIAMSON AND RESPONSE TO SAME.	B110	0.90	427.50
03/05/25	DNR	CALL WITH TEAM AND DOJ TAX COUNSEL REGARDING OUTSTANDING IRS ISSUES AND PATH TO RESOLUTION; CORRESPONDENCE WITH TAX COUNSEL REGARDING IRC PROVISIONS AND RELIEF REQUESTED FROM COURT REGARDING IRS; CORRESPONDENCE TO AHUJA & CONSULTANTS REGARDING IRS TRANSCRIPTS; REVISE AND SEND PACKAGES TO IRS REGARDING RESPONSE TO NOTICES TO INTENT TO LEVY BASED ON DOJ TAX COUNSEL CALL; CORRESPONDENCE TO DOJ TAX COUNSEL REGARDING REQUESTED DOCUMENTS; CORRESPONDENCE TO AHUJA & CONSULTANTS REGARDING RESPONSES TO IRS NOTICES OF INTENT TO LEVY AND COLLECTION APPEAL REQUEST FORMS.	B240	1.60	760.00
03/05/25	DNR	CORRESPONDENCE WITH POTENTIAL BAHAMIAN COUNSEL REGARDING DRAFT ENGAGEMENT LETTER; REVIEW OF SAME.	B110	0.60	285.00
03/05/25	DNR	PROVIDE UPDATE TO RECEIVER ON SUBMISSION OF FORM 5495 AND DEADLINE FOR IRS TO RESPOND TO PERSONAL LIABILITY DECISION; MULTIPLE DISCUSSIONS WITH DEBORAH D. WILLIAMSON REGARDING IRS MOTION AND ELIGIBLE RELIEF UNDER INTERNAL REVENUE CODE; RESEARCH IRC PROVISIONS AND REVIEW IRM REGARDING REASONABLE CAUSE AND RELEVANT ARGUMENTS FOR WAIVER OF PENALTY AND INTEREST REGARDING AOS, VENTURES, AND BARRON PETROLEUM.	B240	1.50	712.50
03/05/25	DNR	CALL WITH AHUJA & CONSULTANTS AND DEBORAH D. WILLIAMSON REGARDING K-1 ALLOCATION ISSUES GIVEN REDUCTION IN CLAIM AMOUNTS BY COURT.	B240	0.80	380.00
03/05/25	DNR	CORRESPONDENCE WITH STRETTO REGARDING OUTSTANDING DISTRIBUTION CHECK FOR INVESTOR AND STALE DATE ISSUES ON SAME.	B120	0.30	142.50
03/05/25	MGC	PREPARATION FOR MEETING WITH DOJ ATTORNEYS; REVIEW OF DOCUMENTS; TELEPHONE CALL WITH MS. BEHREND'S REGARDING SAME; MEETING WITH DOJ ATTORNEYS AND MS. WILLIAMSON REGARDING IRS CLAIMS/SUBORDINATION, PENALTY AND INTEREST WAIVER MATTERS; ATTENTION TO FORM 5495/RELEASE OF LIABILITY MATTERS WITH MS. BEHREND'S; RELATED EMAILS, ADDITIONAL ATTENTION TO PENALTY WAIVER REQUEST MATTERS WITH MS. BEHREND'S;	B240	2.30	1,490.40



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3657480
PAGE 6

APRIL 30, 2025

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
		RELATED EMAILS.			
03/06/25	DADO	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	0.50	165.00
03/06/25	DADO	REVIEW PLEADINGS RELATED TO EMPLOYMENT OF BAHAMIAN COUNSEL AND DISCUSSION WITH D.BEHREND'S AND D.WILLIAMSON REGARDING THE SAME.	B110	0.50	165.00
03/06/25	DADO	CONFERENCE WITH POTENTIAL BAHAMIAN COUNSEL, D.WILLIAMSON, AND D.BEHREND'S.	B130	0.50	165.00
03/06/25	DADO	REVIEW CORRESPONDENCE FROM THE IRS, CONFERENCE WITH D.BEHREND'S REGARDING THE SAME, AND EMAIL CORRESPONDENCE WITH AHUJA & CONSULTANTS, D.BEHREND'S, AND D.WILLIAMSON REGARDING THE SAME.	B240	0.60	198.00
03/06/25	DADO	REVIEW UNCLAIMED PROPERTY FORM FOR THE TEXAS COMPTROLLER AND EMAIL CORRESPONDENCE WITH D.BEHREND'S REGARDING THE SAME.	B210	0.40	132.00
03/06/25	DNR	CORRESPONDENCE WITH IOWA ENFORCEMENT COUNSEL REGARDING STATUS OF PROCEEDINGS.	BT160	0.20	95.00
03/06/25	DNR	CORRESPONDENCE WITH POTENTIAL BAHAMIAN COUNSEL REGARDING RECEIVER'S REQUEST FOR CALL REGARDING DRAFT ENGAGEMENT LETTER AND COMMENTS TO SAME; CORRESPONDENCE WITH SAME REGARDING PROPERTY TAX QUESTIONS; REVIEW AND PROVIDE COMMENTS TO DRAFT BAHAMIAN COUNSEL ENGAGEMENT LETTER FOR CONFLICTING PROVISIONS WITH RECEIVERSHIP ORDER; DISCUSS SAME WITH DEBORAH D. WILLIAMSON.	B110	1.20	570.00
03/06/25	DNR	CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING FEDERAL TAX RETURN STATUS AND EXTENSION.	B240	0.20	95.00
03/06/25	DNR	DISCUSS WITH DEBORAH D. WILLIAMSON IRS PENALTY NOTICE RECEIVED; CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING SAME.	B240	0.40	190.00
03/06/25	DNR	RECEIVE AND PROCESS RECEIVER'S MAIL.	B210	0.30	142.50
03/06/25	DNR	CALL WITH POTENTIAL BAHAMIAN COUNSEL AND DEBORAH D. WILLIAMSON REGARDING SCOPE OF ENGAGEMENT AND URGENT ITEMS NEEDED; CONTINUE DRAFTING APPLICATION TO EMPLOY BAHAMIAN COUNSEL, PROPOSED ORDER, AND SUPPORTING DECLARATION; INCORPORATE EDITS TO REVISED ENGAGEMENT LETTER FOR SAME.	B110	2.30	1,092.50
03/06/25	DNR	CALL WITH SEC COUNSEL REGARDING POTENTIAL JUDGMENT ISSUES.	B110	0.20	95.00
03/06/25	DNR	CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING	B210	0.40	190.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3657480
PAGE 7

APRIL 30, 2025

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
		NEGATIVE REPORT FOR COMPTROLLER; REVIEW 2024 REPORT FILING AND PROVIDE COMMENTS TO 2025 FINAL FILING BEFORE SUBMISSION.			
03/06/25	DNR	RECEIVE POA FOR BARRON PETROLEUM FROM AHUJA & CONSULTANTS; EXECUTE AND RETURN SAME FOR SUBMISSION TO IRS; CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING IRS PENALTY NOTICE REQUIRING SAME.	B240	0.30	142.50
03/07/25	DADO	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	0.30	99.00
03/07/25	DADO	RESEARCH TAX PENALTY AND INTEREST UNDER INTERNAL REVENUE CODE.	B240	4.70	1,551.00
03/07/25	DNR	REVISE APPLICATION TO EMPLOY BAHAMIAN COUNSEL WITH INFORMAL COMMENTS FROM SAME; CORRESPONDENCE WITH BAHAMIAN COUNSEL REGARDING DRAFT APPLICATION, PROPOSED ORDER, AND SUPPORTING DECLARATION.	B110	0.60	285.00
03/07/25	DNR	REVIEW AND RESPOND TO INVESTOR INQUIRIES; ANALYZE DISTRIBUTION CHECK REGISTER FOR SAME.	B110	0.80	380.00
03/07/25	DNR	CORRESPONDENCE WITH AHUJA & CONSULTANTS AND DEBORAH D. WILLIAMSON REGARDING REVISED BAHAMAS TRACING; CALL WITH AHUJA & CONSULTANTS REGARDING SAME; CORRESPONDENCE WITH AHUJA & CONSULTANTS AND DEBORAH D. WILLIAMSON REGARDING BAHAMAS TRACING.	B120	0.60	285.00
03/08/25	DNR	REVIEW INVESTOR INQUIRIES FROM DEBORAH D. WILLIAMSON; DISCUSS RESOLUTION TO SAME.	B110	0.20	95.00
03/10/25	DNR	REVIEW AND RESPOND TO INVESTOR INQUIRIES; TELEPHONE CONFERENCES WITH INVESTORS TO ANSWER SAME.	B110	0.50	237.50
03/10/25	DNR	RECEIVE AND REVIEW REVISED ENGAGEMENT LETTER WITH BAHAMIAN COUNSEL; DISCUSS WITH DEBORAH D. WILLIAMSON AND PROCESS SAME; COMPLETE FORMS FOR BAHAMIAN COUNSEL ENGAGEMENT REQUIRED BY BAHAMIAN LAW; DISCUSS WITH DEBORAH D. WILLIAMSON AND PROCESS SAME.	B110	1.10	522.50
03/10/25	DNR	CORRESPONDENCE WITH ROSE ROMERO REGARDING 1099S AND RETURNED MAIL.	B110	0.20	95.00
03/10/25	DNR	RECEIVE AND PROCESS RECEIVER'S MAIL.	B210	0.20	95.00
03/10/25	DNR	CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING COMPTROLLER UNCLAIMED PROPERTY REPORTS.	B210	0.20	95.00
03/10/25	DNR	CORRESPONDENCE WITH STRETTO REGARDING HELD DISTRIBUTIONS.	B130	0.20	95.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3657480
PAGE 8

APRIL 30, 2025

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
03/10/25	DNR	CORRESPONDENCE WITH SEC COUNSEL REGARDING INVESTOR DISTRIBUTION INQUIRIES.	B110	0.20	95.00
03/10/25	DNR	CORRESPONDENCE WITH BAHAMIAN COUNSEL REGARDING PROPERTY TAXES AND REAL ESTATE QUESTIONS.	B110	0.40	190.00
03/10/25	DNR	REVISE APPLICATION TO EMPLOY, PROPOSED ORDER, AND SUPPORTING DECLARATION WITH COMMENTS OF BAHAMIAN COUNSEL AND RECEIVER; CORRESPONDENCE WITH SAME REGARDING REVISED DRAFT.	B110	1.40	665.00
03/10/25	DNR	CORRESPONDENCE WITH SEC COUNSEL REGARDING APPLICATION TO EMPLOY BAHAMIAN COUNSEL.	B110	0.20	95.00
03/10/25	DNR	DRAFT MEMORANDUM REGARDING 18 USC 3057 AND OBLIGATION OF RECEIVER TO REPORT CRIMES; CORRESPONDENCE WITH DEBORAH D. WILLIAMSON REGARDING SAME.	BT160	0.60	285.00
03/10/25	DADO	CALL WITH TEXAS SECRETARY OF STATE REGARDING CORRESPONDENCE RECEIVED REGARDING ALTERNATIVE OFFICE SOLUTIONS TERMINATION.	B210	0.80	264.00
03/10/25	DADO	EMAIL CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING TERMINATION OF ENTITIES AND FINAL TAX RETURNS.	B240	0.20	66.00
03/10/25	DADO	REVIEW INCOMING MAIL RELATED TO TERMINATION OF ENTITIES.	B210	0.20	66.00
03/10/25	DADO	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	0.30	99.00
03/11/25	DNR	CORRESPONDENCE WITH BAHAMIAN COUNSEL REGARDING DEEDS AND PROPERTY TAX ISSUES; REVIEW TAX CERTIFICATE FOR GREENWOOD PROPERTY; CORRESPONDENCE WITH DEBORAH D. WILLIAMSON REGARDING ISSUES ON SAME.	B120	0.60	285.00
03/11/25	DNR	CORRESPONDENCE WITH BAHAMIAN COUNSEL REGARDING CLIENT INTAKE FORMS, REVISED APPLICATION TO EMPLOY, AND SUPPORTING DECLARATION, AND RETAINER UPDATE; RECEIVE SIGNED DECLARATION; FINALIZE AND COMPILE APPLICATION TO EMPLOY; PROVIDE BAHAMIAN COUNSEL WITH EXPEDITED APPLICATION AND ANSWER QUESTIONS ON SAME.	B110	1.00	475.00
03/11/25	DNR	CORRESPONDENCE TO OFFICE OF ATTORNEY GENERAL REGARDING CERTIFICATES OF TERMINATION OF CERTAIN OPERATOR ENTITIES.	B210	0.10	47.50
03/11/25	DNR	PROVIDE UPDATE TO SEC COUNSEL REGARDING BAHAMAS PROPERTY TAX ISSUES.	B110	0.20	95.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3657480
PAGE 9

APRIL 30, 2025

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
03/11/25	DNR	RECEIVE FROM AHUJA & CONSULTANTS AND REVIEW DRAFT 2024 TAX RETURNS AND DISCLOSURES FOR AOS, BARRON ENERGY, ARCOIL, DALLAS RESOURCES, CARSON, DRILLING FUND I, SAHOTA CAPITAL, AND VENTURES; PROVIDE COMMENTS AND EDITS TO AHUJA & CONSULTANTS AND RECEIVER REGARDING SAME.	B240	2.20	1,045.00
03/11/25	DNR	RECEIVE AND PROCESS RECEIVER'S MAIL.	B210	0.60	285.00
03/11/25	DNR	CORRESPONDENCE TO OIL & GAS COUNSEL REGARDING RAILROAD COMMISSION HEARING NOTICE AND NEW DOCKETS.	B210	0.10	47.50
03/11/25	DNR	CALL AND CORRESPONDENCE WITH DEBORAH D. WILLIAMSON AND AHUJA & CONSULTANTS REGARDING REVISIONS TO BAHAMAS TRACING.	B120	0.30	142.50
03/11/25	DNR	DRAFT THIRD SUPPLEMENTAL RESPONSE AT REQUEST OF COURT TO 4Q24 FEE APPLICATION.	B110	0.40	190.00
03/11/25	DNR	COORDINATE WITH COURTROOM DEPUTY REGARDING EXPEDITED HEARING REQUEST AND PLEADINGS FILED BY RECEIVER.	B110	0.10	47.50
03/11/25	DADO	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	0.20	66.00
03/11/25	DADO	EMAIL CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING OUTSTANDING PENALTIES AND INTEREST, BAHAMAS TRACING.	B240	0.40	132.00
03/11/25	DADO	CONFERENCE WITH D.BEHRENDTS REGARDING SUPPLEMENT TO FEE APPLICATION AND EMAIL CORRESPONDENCE REGARDING THE SAME.	B110	0.30	99.00
03/11/25	DADO	CONFERENCE WITH D.BEHRENDTS REGARDING TAX PLEADING AND NECESSARY FACTUAL INFORMATION.	B110	0.20	66.00
03/12/25	DNR	DRAFT THIRD RESPONSE PACKAGE TO IRS REGARDING NOTICE OF INTENT TO SEIZE AND/OR LEVY PROPERTY OF BARRON PETROLEUM, POWERS OF ATTORNEY, AND COLLECTION APPEAL REQUEST.	B240	0.60	285.00
03/12/25	DNR	CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING FINAL TAX RETURN DISCUSSION AND COMMENTS ON FIRST ROUND; CORRESPONDENCE WITH TAX COUNSEL REGARDING QUESTIONS ON PUSH-OUT DISCLOSURE.	B240	0.50	237.50
03/12/25	DNR	CORRESPONDENCE AND CALL WITH DEBORAH D. WILLIAMSON AND SEC REGARDING BAHAMAS PROPERTY ISSUES AND TIMELINE FOR SAME.	B110	0.40	190.00
03/12/25	DNR	REVIEW COURT ORDER ENTERED ON MARCH 12, 2025.	B110	0.10	47.50



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3657480
PAGE 10

APRIL 30, 2025

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
03/12/25	DNR	UPDATE WEBSITE CONTENT.	B110	0.20	95.00
03/12/25	DNR	CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING REVISIONS TO BAHAMAS TRACING.	B120	0.20	95.00
03/12/25	DNR	CALL WITH COURTROOM DEPUTY REGARDING APPLICATION TO EMPLOY BAHAMIAN COUNSEL AND ISSUES PRESENTED WITH TIMING ON SAME; CORRESPONDENCE WITH BAHAMIAN COUNSEL REGARDING APPLICATION TO EMPLOY HEARING AND CORRESPONDING ORDER AND LOGISTICS OF SAME.	B110	0.70	332.50
03/12/25	DNR	CORRESPONDENCE WITH WAB REGARDING WIRE REQUEST AND PAPERWORK FOR COMPLETION OF SAME.	B210	0.20	95.00
03/12/25	DNR	DISCUSS WITH DEBORAH D. WILLIAMSON AND PROCESS PAYMENTS PER COURT ORDER.	B110	0.20	95.00
03/12/25	DNR	DISCUSS FRANCHISE TAX REPORT ISSUES WITH DEBORAH D. WILLIAMSON AND PROCESS COMPTROLLER MAIL ON SAME.	B240	0.30	142.50
03/12/25	DNR	DRAFT AND FILE NOTICE OF HEARING AND SERVICE OF COURT ORDER; CORRESPONDENCE TO COURTROOM DEPUTY REGARDING ATTORNEYS IN ATTENDANCE AT MARCH 17, 2025 HEARING.	B110	0.20	95.00
03/12/25	DNR	CALL WITH INVESTOR REGARDING QUESTIONS ON LETTER FROM RECEIVER AND NO ISSUANCE OF 1099; UPDATE DEBORAH D. WILLIAMSON ON SAME.	B110	0.20	95.00
03/12/25	DNR	CALL WITH VICKI PALMOUR CONSULTANTS REGARDING FARMEE PRODUCTION REVENUE.	B210	0.30	142.50
03/12/25	DNR	REVIEW UPDATES FROM AHUJA & CONSULTANTS TO REVISED TAX RETURNS FROM INITIAL BATCH; CORRESPONDENCE WITH TAX COUNSEL REGARDING PUSH-OUT ELECTION ISSUE.	B240	0.40	190.00
03/12/25	DNR	EDIT DRAFT CONSENT AND PROPOSED FINAL JUDGMENT FOR CERTAIN RELIEF DEFENDANTS AND RETURN TO SEC COUNSEL.	BT160	0.70	332.50
03/12/25	MGC	ATTENTION TO PARTNERSHIP PUSH-OUT ELECTION; REVIEW RELATED EMAILS FROM CPA REGARDING SAME; RESEARCH; ADVICE TO MS. BEHREND'S REGARDING SAME; RELATED REVIEW OF ATTACHED COURT DOCUMENT TERMS; RELATED EMAILS WITH MS. BEHREND'S.	B240	0.80	518.40
03/12/25	DADO	REVIEW EMAIL CORRESPONDENCE WITH COUNSEL FOR THE COMMISSION REGARDING ACTION ITEMS AND CONFERENCE WITH THE COMMISSION REGARDING THE SAME.	B110	0.30	99.00
03/12/25	DADO	REVIEW INCOMING MAIL RELATED TO TERMINATION OF ENTITIES.	B210	0.30	99.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3657480
PAGE 11

APRIL 30, 2025

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
03/12/25	DADO	EMAIL CORRESPONDENCE WITH CALIFORNIA FRANCHISE TAX BOARD AND FOLLOW UP PHONE CONFERENCE REGARDING CORRESPONDENCE RECEIVED.	B240	0.50	165.00
03/13/25	DNR	REVIEW REVISED INITIAL BATCH OF TAX RETURN DRAFTS; REVIEW ENCPYHER BASTION AND FUND III INITIAL TAX RETURN DRAFTS; CORRESPONDENCE WITH AHUJA & CONSULTANTS AND DEBORAH D. WILLIAMSON REGARDING ADDITIONAL REVISIONS AND COMMENTS ON SAME.	B240	1.00	475.00
03/13/25	DNR	RECEIVE AND REVIEW IBC BANK ACCOUNT ANALYSIS; SEND TO AHUJA & CONSULTANTS.	B210	0.20	95.00
03/13/25	DNR	CALL WITH DEBORAH D. WILLIAMSON AND SEC COUNSEL REGARDING FINAL JUDGMENT ISSUES AND IMPLICATIONS ON BAHAMAS PROPERTIES.	B110	0.20	95.00
03/13/25	DNR	CALL WITH DEBORAH D. WILLIAMSON AND AHUJA & CONSULTANTS REGARDING REVISED BAHAMAS TRACING, DRAFT TAX RETURNS AND FURTHER EDITS THERETO, K-1 ALLOCATION ITEMS, AND FILING EXTENSIONS FOR CERTAIN ENTITIES.	B240	1.30	617.50
03/13/25	DNR	DRAFT LETTER AND PREPARE IRS FORMS IN RESPONSE TO PENALTY NOTICE FOR CARSON; DISCUSS WITH DEBORAH D. WILLIAMSON AND PROCESS FORMS.	B240	0.60	285.00
03/13/25	DADO	CONFERENCE WITH CALIFORNIA FRANCHISE TAX BOARD REGARDING WEBPAY PAYMENT.	B240	0.20	66.00
03/13/25	DADO	CONFERENCE WITH D.BEHREND, D.WILLIAMSON, AND AHUJA & CONSULTANTS REGARDING VARIOUS ISSUES INCLUDING TAX RETURNS, K-1'S AND BAHAMAS TRACING.	B240	1.30	429.00
03/13/25	DADO	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	0.30	99.00
03/13/25	DADO	REVIEW DOCUMENTS SENT BY STRETTO REGARDING NEXT DISTRIBUTION, FORFEITURE OF DISTRIBUTION FOR VARIOUS REASONS, AND CHECK STALE DATE AND EMAIL CORRESPONDENCE TO STRETTO REGARDING THE SAME.	B130	0.40	132.00
03/14/25	DNR	CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING REVISED BAHAMAS TRACING AND AMENDED COMPLAINT.	B120	0.20	95.00
03/14/25	DNR	RECEIVE AND PROCESS RECEIVER'S MAIL.	B210	0.20	95.00
03/14/25	DNR	CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING IRS PACKAGE AND FORMS REQUIRED FOR PENALTY ABATEMENT; CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING REVISED 2024 TAX RETURNS AND FORMS REQUIRED FOR FILING; PROCESS FORMS FOR CERTAIN	B240	0.90	427.50



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3657480
PAGE 12

APRIL 30, 2025

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
		RECEIVERSHIP PARTIES.			
03/14/25	DADO	SEARCH FOR AND REVIEW PROPERTY DEEDS AND DOCUMENTS RELATED TO POTENTIAL ASSET.	B120	0.40	132.00
03/14/25	DADO	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	0.20	66.00
03/17/25	DNR	TELEPHONE CONFERENCE WITH LANDOWNER REGARDING RAILROAD COMMISSION ISSUES WITH PLUGGING WELLS; SEND LANDOWNER NOTICE OF ABANDONMENT OF OIL AND GAS ASSETS IN JACK COUNTY.	B110	0.30	142.50
03/17/25	DNR	TELEPHONE CONFERENCE WITH INVESTOR REGARDING QUESTIONS ON MOTION TO FORFEIT AND IMPACT ON HIS DISTRIBUTION STATUS.	B110	0.10	47.50
03/17/25	DNR	REVIEW FURTHER REVISED TAX RETURNS FOR PARTNERSHIP ENTITIES; PROVIDE ADDITIONAL CHANGES TO AHUJA & CONSULTANTS; DISCUSS FILING OF RETURNS WITH RECEIVER AND PROCESS FORMS FOR FILING BY AHUJA & CONSULTANTS; DISCUSS PAYMENT OF TAXES FOR DALLAS RESOURCES; CALL WITH AHUJA & CONSULTANTS REGARDING INTEREST INCOME ITEMS; REVIEW CARSON AND DRILLING FUND I 2023 FORMS 1065 REGARDING INTEREST INCOME ISSUES.	B240	1.90	902.50
03/17/25	DNR	RECEIVE AND REVIEW LETTER TO RECEIVER FROM IOWA INSURANCE COMMISSION ENFORCEMENT COUNSEL AND REVIEW DECISION OF COMMISSIONER RELATING TO SAME; SEND UPDATE TO SEC COUNSEL.	BT160	0.80	380.00
03/17/25	DNR	PREPARE FOR AND APPEAR BEFORE THE HON. HAL R. RAY, JR. ON EXPEDITED APPLICATION TO EMPLOY BAHAMIAN COUNSEL.	B110	0.40	190.00
03/17/25	DNR	CORRESPONDENCE WITH BAHAMIAN COUNSEL REGARDING APPLICATION TO EMPLOY AND NEXT STEPS ON JUDICIAL RECOGNITION OF RECEIVER; REVIEW ORDER GRANTING APPLICATION.	B110	0.30	142.50
03/17/25	DNR	REVISE DECLARATIONS OF RECEIVER REGARDING FINAL JUDGMENTS OF AOS, HEARTLAND RECEIVERSHIP PARTIES, SAHOTA RECEIVERSHIP PARTIES, AND ENCYIPHER BASTION; DISCUSS WITH RECEIVER AND PROCESS SAME; CORRESPONDENCE TO SEC COUNSEL REGARDING SAME.	BT160	0.50	237.50
03/17/25	DNR	CORRESPONDENCE WITH WAB REGARDING INTERNATIONAL WIRE FOR HIGGS AND JOHNSON RETAINER.	B210	0.30	142.50
03/17/25	DNR	CORRESPONDENCE TO DEBORAH D. WILLIAMSON REGARDING FILES AND REPORTING DOCUMENTS AT VICKI PALMOUR CONSULTANTS OFFICE.	B210	0.10	47.50



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3657480
PAGE 13

APRIL 30, 2025

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
03/17/25	DNR	REVIEW SEC'S MOTION FOR EXTENSION OF TIME TO FILE REMAINING JUDGMENTS.	B110	0.10	47.50
03/17/25	DADO	DRAFT TERMINATION DOCUMENTS FOR HEARTLAND PRODUCTION AND RECOVERY.	B210	0.30	99.00
03/18/25	DNR	REVIEW ORDER ENTERED REGARDING BRIEFING AND SERVICE OF SEC'S MOTION FOR EXTENSION OF TIME TO FILE REMAINING MOTIONS FOR FINAL JUDGMENT; DRAFT AND FILE NOTICE OF SERVICE OF COURT ORDER SETTING DEADLINE TO OBJECT TO SEC'S MOTION FOR EXTENSION OF TIME TO FILE REMAINING JUDGMENTS.	B110	0.40	190.00
03/18/25	DNR	UPDATE WEBSITE CONTENT.	B110	0.20	95.00
03/18/25	DNR	CORRESPONDENCE WITH SEC COUNSEL REGARDING DEADLINE TO OBJECT TO MOTION AND SERVICE OF COURT ORDER UPDATE.	B110	0.20	95.00
03/18/25	DNR	REVIEW FEDERAL TAX RETURN EXTENSION FORMS; CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING SAME AND TAXES DUE FOR 2024 TAX YEAR FOR DALLAS RESOURCES AND QUESTIONS ON AMOUNTS RELATING TO SAME; REVIEW IRS TRANSCRIPTS FOR FORM 940 AND FORM 941 RETURNS FOR BARRON PETROLEUM, AOS, AND VENTURES FOR TAX YEARS 2019, 2020, AND 2021 AND COMPILE FACTUAL BACKGROUND; CALL WITH AHUJA & CONSULTANTS AND DEBORAH D. WILLIAMSON REGARDING 2024 TAX RETURN ISSUES REGARDING INTEREST ALLOCATION, TERMINATION OF CERTAIN ENTITIES AND FINAL RETURNS FOR SAME, AND IRS PENALTY AND INTEREST SPREADSHEET FOR AOS, HGV, AND BARRON PETROLEUM; DISCUSS WITH DEBORAH D. WILLIAMSON PRE-RECEIVERSHIP PAYROLL TAXES AND INCOME TAX RETURN REVISIONS.	B240	2.60	1,235.00
03/18/25	DNR	ANALYZE DOCUMENT PRODUCTION AND IRS NOTICES AND DRAFT IRS MOTION.	B240	4.00	1,900.00
03/18/25	DADO	DRAFT NOTICE OF PROPOSED TERMINATION FOR DALLAS RESOURCES.	B210	0.20	66.00
03/18/25	DADO	PREPARE FOR AHUJA & CONSULTANTS CALL AND PULL APPLICABLE DOCUMENTS BASED ON AGENDA; ATTEND CONFERENCE WITH AHUJA & CONSULTANTS, D. WILLIAMSON, AND D. BEHREND'S REGARDING VARIOUS TAX ISSUES	B240	1.20	396.00
03/19/25	DNR	REVIEW ORDER AUTHORIZING FORFEITURE OF DISTRIBUTION FOR FAILURE TO REMIT SIGNED W-9.	B130	0.10	47.50
03/19/25	DNR	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	0.20	95.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3657480
PAGE 14

APRIL 30, 2025

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
03/19/25	DNR	RECEIVE AND PROCESS RECEIVER'S MAIL.	B210	0.40	190.00
03/19/25	DADO	DRAFT TERMINATION DOCUMENTS FOR DALLAS RESOURCES FOR TEXAS COMPTROLLER AND TEXAS SECRETARY OF STATE.	B210	0.50	165.00
03/20/25	DNR	RECEIVE AND REVIEW UPDATED INTEREST INCOME ALLOCATION FROM AHUJA & CONSULTANTS; PROVIDE COMMENTS ON SAME.	B240	0.50	237.50
03/20/25	DNR	CORRESPONDENCE TO SEC COUNSEL REGARDING UPDATE ON PROPOSED LANGUAGE FOR FINAL JUDGMENT WITH RESPECT TO BAHAMIAN LAW.	B110	0.10	47.50
03/20/25	DNR	UPDATE FAQS WITH DISTRIBUTION, TERMINATION, AND FORFEITURE INFORMATION.	B110	1.00	475.00
03/20/25	DNR	CALL WITH VICKI PALMOUR CONSULTING REGARDING FILES, REPORTING, AND LAPTOP ITEMS.	B210	0.20	95.00
03/20/25	DADO	CALL WITH BRITISH COLOMBIA, CANADA AND DELAWARE REGARDING PROCESSING OF TERMINATION DOCUMENTS AND EMAIL CORRESPONDENCE WITH THE SAME REGARDING THE SAME.	B210	1.50	495.00
03/21/25	DNR	CORRESPONDENCE WITH STRETTO REGARDING ORDER AUTHORIZING FORFEITURE AND UPDATED CHECK REGISTER AND DISBURSEMENT STATUS; CORRESPONDENCE WITH DEBORAH D. WILLIAMSON REGARDING COMMUNICATIONS WITH REMAINING INVESTOR WITH UNCASHED DISTRIBUTIONS.	B130	0.30	142.50
03/21/25	DADO	CALL AFFECTED INVESTOR REGARDING FAILURE TO ENDORSE DISTRIBUTIONS AND EMAIL CORRESPONDENCE WITH STRETTO, DANIELLE BEHREND AND ADRIANA LAFUENTE REGARDING THE SAME.	B130	0.20	66.00
03/21/25	ALAF	ATTEND TO INVESTOR INQUIRIES.	B110	0.50	115.00
03/22/25	DADO	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	0.20	66.00
03/24/25	DNR	RECEIVE AND PROCESS RECEIVER'S MAIL.	B210	0.30	142.50
03/24/25	DNR	CORRESPONDENCE WITH CONTRACT OPERATOR REGARDING INSURANCE COVERAGE.	B210	0.20	95.00
03/24/25	DNR	REVIEW ORDER EXTENDING TIME FOR SEC TO FILE MOTION FOR FINAL JUDGMENTS.	B110	0.10	47.50
03/24/25	ALAF	ATTEND TO INVESTOR INQUIRIES.	B110	0.60	138.00
03/24/25	DADO	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	0.50	165.00
03/25/25	DNR	CALL WITH JACK CAD REGARDING TAX STATEMENT RECEIVED; REVIEW EMAIL AND LEASE CORRECTIONS FROM CAD	B240	0.50	237.50



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3657480
PAGE 15

APRIL 30, 2025

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
		REPRESENTATIVE ON SAME.			
03/25/25	DNR	RECEIVE AND PROCESS RECEIVER'S MAIL.	B210	0.30	142.50
03/25/25	DNR	CORRESPONDENCE WITH CONTRACT OPERATOR REGARDING INSURANCE RENEWAL QUOTE; DISCUSS SAME WITH DEBORAH D. WILLIAMSON.	B210	0.30	142.50
03/25/25	DNR	TELEPHONE CONFERENCE WITH INVESTOR REGARDING QUESTIONS ON CUSTODIAN ACCOUNT AND IMPACT OF FINANCIAL ADVISOR'S STATE PROCEEDING RULING ON HER DISTRIBUTION.	B110	0.20	95.00
03/25/25	DNR	REVISE FAQs FOR INVESTORS AND UPDATE WEBSITE CONTENT FOR INVESTORS AND CLAIMANTS.	B110	0.60	285.00
03/25/25	DNR	CORRESPONDENCE WITH SEC COUNSEL REGARDING UPDATE ON POTENTIAL JUDGMENT LANGUAGE.	B110	0.10	47.50
03/25/25	DNR	CORRESPONDENCE WITH STRETTO REGARDING SERVICE OF CLAIMS PACKET ON SPECIFIC CREDITOR.	B310	0.20	95.00
03/25/25	DNR	REVIEW ORDER CLOSING CASE FOR ADMINISTRATIVE PURPOSES.	B110	0.10	47.50
03/25/25	DNR	DISCUSS WITH DEBORAH D. WILLIAMSON TAX STATEMENT FROM JACK CAD AND ALLEGEDLY OUTSTANDING PROPERTY TAXES AND FORMULATE PROPOSAL TO CAD COUNSEL ON SAME; CORRESPONDENCE TO JACK CAD REGARDING TAX STATEMENT RECEIVED.	B240	0.40	190.00
03/25/25	ALAF	BEGIN INITIAL DRAFT OF FOURTEENTH QUARTERLY REPORT.	BT155	0.60	138.00
03/26/25	DNR	CORRESPONDENCE WITH JACK CAD COUNSEL REGARDING TAX STATEMENT RECEIVED.	B240	0.20	95.00
03/26/25	DNR	CORRESPONDENCE WITH CONTRACT OPERATOR, VICKI PALMOUR CONSULTANTS, OIL AND GAS COUNSEL, AND DEBORAH D. WILLIAMSON REGARDING INSURANCE COVERAGE AND FARMOUT STATUS.	B210	0.50	237.50
03/26/25	DNR	CORRESPONDENCE WITH FARMEE AND COUNSEL REGARDING REQUEST FOR CURRENT INSURANCE CERTIFICATE.	B210	0.30	142.50
03/26/25	DNR	RECEIVE AND REVIEW REVISED OUTSTANDING AMOUNTS SPREADSHEET FOR IRS PENALTIES AND INTEREST; CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING CALL TO DISCUSS SAME.	B240	0.60	285.00
03/26/25	DNR	CONTINUE DRAFTING IRS MOTION.	B240	1.00	475.00
03/26/25	DADO	EMAIL CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING CLOSURE OF IRS ACCOUNTS AND CANCELLATION	B240	0.20	66.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3657480
PAGE 16

APRIL 30, 2025

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
		OF EIN NUMBER.			
03/27/25	DNR	CALL WITH INVESTOR REGARDING QUESTIONS ON FINAL JUDGMENTS AND STATUS OF SETTLEMENT FUNDS; UPDATE SEC COUNSEL ON INVESTOR CALL.	B110	0.20	95.00
03/27/25	DNR	RECEIVE AND PROCESS RECEIVER'S MAIL.	B210	0.50	237.50
03/27/25	DNR	CALL WITH DEBORAH D. WILLIAMSON AND AHUJA & CONSULTANTS REGARDING TAX RETURNS, INTEREST BREAKOUT, AND AMOUNTS ALLEGEDLY OWED TO IRS; CORRESPONDENCE TO AHUJA & CONSULTANTS REGARDING NEW IRS MAIL REGARDING ADDITIONAL AMOUNTS ALLEGEDLY OWED BY AOS; DRAFT AND SEND LETTER TO IRS IN RESPONSE TO ALLEGEDLY OWED AMOUNTS FOR AOS.	B240	1.10	522.50
03/27/25	DNR	CORRESPONDENCE WITH SEC COUNSEL REGARDING CALL FROM DEFENDANT REGARDING RECEIVERSHIP ENTITIES AND CORPORATE DEFENDANTS.	B110	0.20	95.00
03/27/25	DNR	CORRESPONDENCE WITH BAHAMIAN COUNSEL REGARDING INITIAL PROPOSAL FOR RECEIVER.	B110	0.20	95.00
03/27/25	DNR	CONTINUE DRAFTING IRS MOTION.	B240	1.00	475.00
03/27/25	DADO	ATTEND CONFERENCE WITH D.BEHREND, D.WILLIAMSON, AND AHUJA & CONSULTANTS REGARDING TAX RETURNS AND PENALTIES AND INTEREST ON TAX PAYMENTS.	B240	0.50	165.00
03/27/25	DADO	CORRESPONDENCE WITH STRETTO REGARDING INVESTOR'S FAILURE TO DEPOSIT DISTRIBUTION CHECKS.	B130	0.10	33.00
03/27/25	ALAF	ATTEND TO INVESTOR INQUIRIES.	B110	0.50	115.00
03/28/25	DNR	CORRESPONDENCE WITH CONTRACT OPERATOR AND OIL AND GAS COUNSEL REGARDING FARMEE CERTIFICATE OF INSURANCE AND RECEIVERSHIP INSURANCE STATUS.	B210	0.20	95.00
03/28/25	DNR	CORRESPONDENCE WITH VICKI PALMOUR CONSULTING REGARDING COMPUTER AND FILES TO SEND TO RECEIVER.	B210	0.20	95.00
03/28/25	DNR	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	0.40	190.00
03/28/25	DNR	RECEIVE AND PROCESS RECEIVER'S MAIL.	B210	0.50	237.50
03/28/25	DNR	CORRESPONDENCE WITH AHUJA & CONSULTANTS AND TAX COUNSEL REGARDING IRS REJECTION OF PERSONAL LIABILITY DISCHARGE FORMS FOR BARRON PETROLEUM.	B240	0.40	190.00
03/28/25	DNR	BEGIN REVIEW OF DRAFT PROPOSAL AND CORRESPONDING BAHAMIAN STATUTES REGARDING RECOGNITION OF RECEIVER.	B110	0.80	380.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3657480
PAGE 17

APRIL 30, 2025

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
03/28/25	DADO	EMAIL CORRESPONDENCE WITH STRETTO REGARDING STALE INVESTOR CHECKS AND REQUESTING VOIDING OF THE SAME.	B130	0.30	99.00
03/28/25	DADO	REVIEW EMAIL CORRESPONDENCE WITH M.CUMMING, D.BEHREND, AND D.WILLIAMSON REGARDING RECENTLY RECEIVED IRS MAIL AND REVIEW OF IRS MAIL ATTACHED TO EMAIL.	B240	0.40	132.00
03/28/25	MGC	REVIEW EMAIL FROM MS. BEHREND, REGARDING IRS COMMUNICATIONS REGARDING DISCHARGE OF LIABILITY REQUESTS; REVIEW AND ANALYSIS OF ATTACHED CORRESPONDENCE (2) FROM IRS DATED MARCH 25, 2025; ADVICE AND EMAILS REGARDING SAME TO MS. BEHREND ET AL.; RELATED REVIEW OF CODE SECTION.	B240	0.80	518.40
03/28/25	ALAF	ATTEND TO INVESTOR INQUIRIES.	B110	0.40	92.00
03/31/25	DNR	CORRESPONDENCE WITH SEC COUNSEL REGARDING CALL WITH BAHAMIAN COUNSEL AND UPCOMING DEADLINES WITH RESPECT TO FINAL JUDGMENTS; CORRESPONDENCE WITH BAHAMIAN COUNSEL REGARDING COMMENTS ON DRAFT PROPOSAL AND REQUEST FOR UPDATE ON DRAFT JUDGMENT LANGUAGE.	B110	1.40	665.00
03/31/25	DNR	CONTINUE REVIEW OF DRAFT PROPOSAL AND CORRESPONDING BAHAMIAN STATUTES REGARDING RECOGNITION OF RECEIVER; PROVIDE COMMENTS TO HIGGS & JOHNSON ON SAME; REVIEW RECEIVER'S COMMENTS TO SAME.	BT160	1.50	712.50
03/31/25	DNR	CHECK WAB ACCOUNT FOR ISSUED NOTICES; CORRESPONDENCE WITH DEBORAH D. WILLIAMSON REGARDING SAME.	B210	0.20	95.00
03/31/25	DNR	CORRESPONDENCE WITH BAHAMIAN COUNSEL REGARDING CERTIFIED COPIES OF US COURT ORDERS AND DOCUMENT NEEDS FOR BAHAMIAN PLEADING FILINGS.	BT160	0.30	142.50
03/31/25	DNR	ADDRESS INVESTOR INQUIRIES.	B110	0.20	95.00
03/31/25	DNR	CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING REVISIONS TO TAX RETURNS AND IRS CALCULATION ITEMS.	B240	0.40	190.00
03/31/25	DADO	DRAFT CERTIFICATE OF NO OBJECTION RELATED TO DALLAS RESOURCES TERMINATION.	B210	0.20	66.00
03/31/25	DADO	BEGIN DRAFTING 1Q2025 QUARTERLY REPORT.	BT155	2.00	660.00
03/31/25	DADO	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	1.00	330.00
TOTAL				124.20	\$53,979.30



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002

INVOICE #: 3657480

PAGE 18

APRIL 30, 2025



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3657480
PAGE 19

APRIL 30, 2025

BILLING SUMMARY

ID	TIMEKEEPER	TITLE	HOURS	RATE	AMOUNT
MGC	MICHAEL G. CUMMING	MEMBER	4.10	648.00	2,656.80
DNR	DANIELLE R. BEHREND	PARTICIPATING MEMBER	83.10	475.00	39,472.50
DADO	DOMINIQUE A. DOUGLAS	ASSOCIATE	33.40	330.00	11,022.00
ALAF	ADRIANNA LAFUENTE	PARALEGAL	3.60	230.00	828.00
TOTAL			124.20		\$53,979.30



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3657480
PAGE 20

APRIL 30, 2025

DISBURSEMENTS

DATE	DESCRIPTION	QUANTITY	RATE	AMOUNT
	PHOTOCOPIES	129.00	0.10	12.90
	PRINTING EXPENSES	9,426.00	0.10	942.61
	RELATIVITY DATA HOSTING	1.00	3,320.00	3,320.00
	SCANNING	196.00	0.10	19.60
	TOTAL DISBURSEMENTS			4,295.11



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3657480
PAGE 21

APRIL 30, 2025

TASK SUMMARY

TASK	TASK DESCRIPTION	HOURS	AMOUNT
B110	CASE ADMINISTRATION	45.20	19,857.00
B120	ASSET ANALYSIS AND RECOVERY	2.60	1,177.00
B130	ASSET DISPOSITION	3.60	1,304.00
B210	BUSINESS OPERATIONS	14.50	6,046.50
B240	TAX ISSUES	49.50	22,046.80
B310	CLAIMS ADMINISTRATION & OBJECT	0.20	95.00
BT155	STATUS REPORTS	3.10	963.00
BT160	LITIGATION CONSULTING	5.50	2,490.00
TOTAL		124.20	53,979.30

EXPENSE SUMMARY

PHOTOCOPIES	12.90
SCANNING	19.60
PRINTING EXPENSES	942.61
RELATIVITY DATA HOSTING	3,320.00
TOTAL	4,295.11



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

DUE UPON RECEIPT

MARCH 31, 2025
MATTER #: 122686.000003
INVOICE #: 3651316

FOR PROFESSIONAL SERVICES RENDERED

RE: COUNSEL TRAVEL TIME

FEES	\$	313.50
DISBURSEMENTS		13.85
INVOICE TOTAL	\$	327.35



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000003
INVOICE #: 3651316
PAGE 2

MARCH 31, 2025

RE: COUNSEL TRAVEL TIME

DATE	ID	DESCRIPTION	TASK	HOURS
01/03/25	DADO	DELIVER DOCUMENTS TO TEXAS COMPTROLLERS OFFICE.	B240	1.30
01/27/25	DADO	TRAVEL FROM OFFICE TO TEXAS COMPTROLLERS OFFICE REGARDING SAHOTA CAPITAL AND BACK TO OFFICE.	B240	0.60
TOTAL				1.90



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000003
INVOICE #: 3651316
PAGE 3

MARCH 31, 2025

BILLING SUMMARY

TIMEKEEPER	HOURS	RATE	AMOUNT
DOMINIQUE A. DOUGLAS	1.90	165.00	313.50
TOTAL	1.90		\$313.50



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000003
INVOICE #: 3651316
PAGE 4

MARCH 31, 2025

DISBURSEMENTS

DATE	DESCRIPTION	AMOUNT
01/27/25	VENDOR: DOMINIQUE DOUGLAS INVOICE#: 010042388847 DATE: 1/27/2025 - TEXAS COMPTROLLER DOCUMENT DROP OFF - FROM:: 112 EAST PECAN STREET, SAN ANTONIO, TX, USA TO:: 10010 SAN PEDRO AVENUE, SAN ANTONIO, TX, USA TO:: 112 EAST PECAN STREET, SAN ANTONIO, TX, USA	13.85
TOTAL DISBURSEMENTS		13.85



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000003
INVOICE #: 3651316
PAGE 5

MARCH 31, 2025

TASK SUMMARY

TASK	TASK DESCRIPTION	HOURS	AMOUNT
B240	TAX ISSUES	1.90	313.50
TOTAL		1.90	313.50

EXPENSE SUMMARY

TRAVEL-EXCEPT AIRFARE, HOTELS AND MEALS	13.85
TOTAL	13.85



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

DUE UPON RECEIPT

APRIL 30, 2025
MATTER #: 122686.000005
INVOICE #: 3651319

FOR PROFESSIONAL SERVICES RENDERED

RE: RECEIVER REPRESENTATION IN COMPLAINT

FEES	\$	34,151.00
INVOICE TOTAL	\$	34,151.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000005
INVOICE #: 3651319
PAGE 2

APRIL 30, 2025

RE: RECEIVER REPRESENTATION IN COMPLAINT

DATE	ID	DESCRIPTION	HOURS
02/03/25	DNR	DISCUSS BAHAMAS COMPLAINT ITEMS WITH RECEIVER; CONTINUE DRAFTING AND REVISING BAHAMAS COMPLAINT; ANALYZE APPLICABLE BANK AND REAL ESTATE DOCUMENTS FOR SAME.	7.50
02/04/25	DNR	CONTINUE DRAFTING BAHAMAS COMPLAINT.	0.70
02/04/25	DADO	PREPARE FOR BAHAMAS HEARING.	0.20
02/05/25	DNR	CONTINUE DRAFTING BAHAMAS COMPLAINT; DISCUSS WITH DEBORAH D. WILLIAMSON COMMENTS TO BAHAMAS COMPLAINT.	1.40
02/06/25	DNR	CONTINUE DRAFTING BAHAMAS COMPLAINT.	1.00
02/07/25	DNR	CALL WITH D. DOUGLAS REGARDING BAHAMAS TRANSFERS.	0.10
02/09/25	DADO	REVIEW DOCUMENTS FOR EXHIBITS TO BAHAMAS COMPLAINT.	1.30
02/10/25	DNR	CORRESPONDENCE WITH DEBORAH D. WILLIAMSON REGARDING BAHAMAS COMPLAINT; CONTINUE DRAFTING BAHAMAS COMPLAINT.	5.70
02/10/25	DADO	REVIEW DOCUMENTS FOR EXHIBITS TO BAHAMAS COMPLAINT.	1.50
02/11/25	DNR	DISCUSS WITH DEBORAH D. WILLIAMSON BAHAMAS COMPLAINT, SERVICE, AND LITIGATION ITEMS; DISCUSSIONS WITH DEBORAH D. WILLIAMSON REGARDING BAHAMAS COMPLAINT, INJUNCTION, AND RELATED LITIGATION ITEMS; CONTINUE DRAFTING BAHAMAS COMPLAINT.	2.40
02/11/25	DNR	CORRESPONDENCE WITH SEC COUNSEL REGARDING BAHAMAS FUNDS TRACING.	0.40
02/12/25	DNR	CALL WITH ALISON ASHMORE REGARDING BAHAMAS COMPLAINT AND LITIGATION.	0.80
02/12/25	DNR	CORRESPONDENCE TO DOMINIQUE DOUGLAS REGARDING CERTIFICATE OF INTERESTED PARTIES.	0.10
02/12/25	DNR	RESEARCH POTENTIAL INVESTIGATORS AND SERVICE ISSUES FOR BAHAMAS COMPLAINT; CALL WITH DOMINIQUE DOUGLAS REGARDING COMMENTS TO BAHAMAS COMPLAINT; CONTINUE DRAFTING BAHAMAS COMPLAINT.	1.00
02/12/25	ARA	CONFER WITH D. BEHREND'S REGARDING STATUS OF COMPLAINT, ISSUES WITH POTENTIAL SERVICE; CONSIDERATION OF ALTERNATIVE SERVICE METHODS THAT MAY BE AVAILABLE.	1.90
02/12/25	DADO	REVISE FRAUDULENT TRANSFER COMPLAINT; DRAFT CERTIFICATE OF INTERESTED PARTIES AND COVER SHEET; CONFERENCE WITH D.BEHREND'S REGARDING INSOLVENCY ANALYSIS AND BAHAMAS COMPLAINT; CREATE LITIGATION TIMELINE FOR FRAUDULENT TRANSFER COMPLAINT.	3.90



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000005
INVOICE #: 3651319
PAGE 3

APRIL 30, 2025

DATE	ID	DESCRIPTION	HOURS
02/13/25	DNR	CALLS WITH SEC COUNSEL REGARDING BAHAMAS TRACING.	0.30
02/13/25	DNR	CALL WITH DOMINIQUE DOUGLAS REGARDING BAHAMAS COMPLAINT AND MOTION FOR LEAVE TO FILE SAME.	0.40
02/13/25	DNR	DISCUSS FURTHER EDITS TO BAHAMAS COMPLAINT WITH DEBORAH D. WILLIAMSON.	0.30
02/13/25	DADO	DRAFT EMAIL CORRESPONDENCE REGARDING AHUJA & CONSULTANTS FIGURES IN THE FRAUDULENT TRANSFER COMPLAINT; EMAIL CORRESPONDENCE TO COUNSEL FOR THE COMMISSION REGARDING BAHAMAS FUND TRACING.	0.60
02/14/25	DNR	CONTINUE DRAFTING BAHAMAS COMPLAINT; CORRESPONDENCE TO DEBORAH D. WILLIAMSON REGARDING BAHAMAS COMPLAINT UPDATES; CORRESPONDENCE WITH DEBORAH D. WILLIAMSON REGARDING SERVICE ITEMS FOR DEFENDANTS; RESEARCH POTENTIAL PRIVATE INVESTIGATORS TO LOCATE DEFENDANTS.	1.60
02/14/25	DADO	REVISE BAHAMAS COMPLAINT TO INCLUDE EXHIBIT NUMBERS.	2.20
02/14/25	DNR	RESEARCH DEFENDANTS AND ATTEMPT TO LOCATE SERVICE ADDRESS.	0.80
02/14/25	ARA	REVIEW DRAFT COMPLAINT; CONFER WITH D. WILLIAMSON REGARDING CONSIDERATIONS FOR FILING AND SERVICE OF COMPLAINT ON NAMED DEFENDANTS.	0.60
02/17/25	DADO	REVISE BAHAMAS COMPLAINT AND LABEL CORRESPONDING EXHIBITS TO THE COMPLAINT; EMAIL CORRESPONDENCE WITH D.BEHREND AND D.WILLIAMSON REGARDING REVISIONS TO BAHAMAS COMPLAINT.	1.80
02/18/25	DNR	CONTINUE DRAFTING BAHAMAS COMPLAINT; CALL WITH DOMINIQUE DOUGLAS REGARDING EXHIBITS TO BAHAMAS COMPLAINTS; NUMEROUS DISCUSSIONS REGARDING EDITS TO BAHAMAS COMPLAINT WITH DEBORAH D. WILLIAMSON.	4.70
02/18/25	DNR	CALL WITH SEC COUNSEL REGARDING BAHAMAS COMPLAINT.	0.20
02/18/25	DNR	CORRESPONDENCE WITH POTENTIAL PRIVATE INVESTIGATOR REGARDING ASSIGNMENT.	0.10
02/18/25	DNR	COMPILE AND REDACT EXHIBITS TO BAHAMAS COMPLAINT.	1.50
02/18/25	DADO	REVISE BAHAMAS COMPLAINT AND RELATED EXHIBITS; CONFERENCE WITH D.BEHREND REGARDING BAHAMAS COMPLAINT; RESEARCH CASE LAW IN TEXAS FEDERAL COURT REGARDING ALTERNATE SERVICE OF SUMMONS AND CASE LAW WITHIN THE 5TH CIRCUIT REGARDING THE SAME.	8.00
02/19/25	DNR	CONTINUE DRAFTING AND FINALIZE BAHAMAS COMPLAINT AND NOTICE OF RELATED CASE; COMPILE AND REDACT EXHIBITS TO SAME FOR FILING; FILE CIVIL COVER SHEET; DISCUSS BAHAMAS COMPLAINT AND SERVICE ITEMS WITH DEBORAH D. WILLIAMSON.	7.30



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000005
INVOICE #: 3651319
PAGE 4

APRIL 30, 2025

DATE	ID	DESCRIPTION	HOURS
02/19/25	DNR	REQUEST STATUS UPDATE ON INVESTIGATION ASSIGNMENT FROM VENDOR.	0.10
02/19/25	DNR	CORRESPONDENCE WITH SEC COUNSEL REGARDING EXHIBITS AND BAHAMAS COMPLAINT.	0.30
02/19/25	DADO	REVISION OF BAHAMAS COMPLAINT AND RELATED EXHIBITS; REVISE AND FILE CERTIFICATE OF INTERESTED PERSONS.	3.70
02/19/25	DADO	DRAFT AND EMAIL BAHAMIAN COUNSEL FOR SAHOTA DEFENDANTS REGARDING COMPLAINT AND SUMMONS; DRAFT EMAIL CORRESPONDENCE WITH R.ROMERO REGARDING BAHAMAS COMPLAINT AND RELATED DOCUMENTS.	0.70
02/21/25	DNR	CALL WITH SEC COUNSEL REGARDING BAHAMAS TRACING.	0.80
02/21/25	DADO	REVIEW BAHAMAS TRACING DECLARATION.	0.40
02/24/25	ALAF	DRAFT INDEX OF BAHAMAS COMPLAINT DOCUMENTS.	0.80
02/24/25	DNR	CALL WITH DEBORAH D. WILLIAMSON REGARDING BAHAMAS TRACING AND COMPLAINT.	0.30
02/24/25	DNR	CALLS WITH AHUJA & CONSULTANTS AND DEBORAH D. WILLIAMSON REGARDING BAHAMAS TRACING.	0.60
02/24/25	DNR	TELEPHONE CONFERENCE AND CORRESPONDENCE WITH PROCESS SERVICE REGARDING COMPLAINT AND SUMMONS AND ADDRESS ISSUES.	0.40
02/24/25	DNR	DRAFT AMENDED BAHAMAS COMPLAINT.	0.40
02/24/25	DNR	RECEIVE AND REVIEW REVISED BAHAMAS TRACING.	0.60
02/24/25	DADO	CONFERENCE WITH AHUJA & CONSULTANTS, D.BEHREND, AND D.WILLIAMSON REGARDING BAHAMAS TRACING; CONFERENCE WITH D.BEHREND AND D.WILLIAMSON REGARDING BAHAMAS TRACING AND PENDING ACTION ITEMS; CONFERENCE WITH D.BEHREND REGARDING AMENDMENT TO BAHAMAS COMPLAINT.	1.70
02/25/25	DADO	CONFERENCE AND FOLLOW UP EMAIL CORRESPONDENCE WITH D.BEHREND REGARDING COMPLAINT, PRIVATE INVESTIGATOR, AND OTHER PENDING ACTION ITEMS.	0.30
02/26/25	DNR	CALL WITH DEBORAH D. WILLIAMSON REGARDING BAHAMAS SERVICE AND PARTY ITEMS; CALL WITH DEBORAH D. WILLIAMSON AND DOMINIQUE DOUGLAS REGARDING BAHAMAS TRACING AND UPDATES; ANALYZE UPDATED BAHAMAS TRACING AND PREPARE TIMELINE OF TRANSFERS AND COMMENTS TO UPDATED FIGURES FOR DISCUSSION WITH DEBORAH D. WILLIAMSON AND AHUJA & CONSULTANTS; CORRESPONDENCE WITH DEBORAH D. WILLIAMSON REGARDING UPDATED BAHAMAS TRACING.	2.40
02/26/25	DNR	CALL WITH SEC COUNSEL AND DEBORAH D. WILLIAMSON REGARDING POTENTIAL SETTLEMENT AND TURNOVER OF BAHAMAS PROPERTIES; CALL WITH SEC COUNSEL REGARDING BAHAMAS LITIGATION ITEMS; CALL WITH SEC	0.60



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000005
INVOICE #: 3651319
PAGE 5

APRIL 30, 2025

DATE	ID	DESCRIPTION	HOURS
		COUNSEL REGARDING POTENTIAL SETTLEMENT.	
02/26/25	DNR	CALL WITH DEBORAH D. WILLIAMSON AND AHUJA & CONSULTANTS REGARDING REVISED BAHAMAS TRACING AND COMMENTS ON SAME; REVIEW FURTHER REVISED BAHAMAS TRACING FROM AHUJA & CONSULTANTS; ADDRESS OPEN FRAUDULENT TRANSFER ISSUES REGARDING BAHAMAS PROPERTIES.	1.00
02/26/25	DADO	CONFERENCE WITH D.WILLIAMSON AND D.BEHREND'S REGARDING BAHAMAS TRACING AND CONFERENCE WITH AHUJA & CONSULTANTS.	1.40
02/27/25	DNR	CORRESPONDENCE TO AHUJA & CONSULTANTS REGARDING CALL ON UPDATED BAHAMAS TRACING; DISCUSS WITH DEBORAH D. WILLIAMSON UPDATED BAHAMAS TRACING AND ISSUES ON SAME.	0.30
02/28/25	DNR	DRAFT AMENDED BAHAMAS COMPLAINT.	0.50
02/28/25	DNR	CALLS WITH DEBORAH D. WILLIAMSON REGARDING POTENTIAL BAHAMIAN COUNSEL AND STEPS FOR REAL ESTATE TRANSACTION SALE IN BAHAMAS; CORRESPONDENCE AND CALL WITH POTENTIAL BAHAMIAN COUNSEL REGARDING CASE BACKGROUND AND FRAUDULENT TRANSFER ISSUES FOR TWO PIECES OF REAL PROPERTY IN CAT ISLAND.	1.60
02/28/25	DNR	CALL WITH DOMINIQUE DOUGLAS REGARDING INQUIRY ON BAHAMAS ASSESSED PROPERTY VALUES AND SEARCHES REQUIRED TO OBTAIN SAME.	0.20
02/28/25	DADO	CONFERENCE WITH AHUJA & CONSULTANTS REGARDING BAHAMAS INSOLVENCY ANALYSIS; REVISE AMENDMENT TO BAHAMAS COMPLAINT; CALL WITH D.BEHREND'S REGARDING BAHAMIAN PROPERTY TAX VALUES AND RESEARCH REGARDING THE SAME.	2.00
		TOTAL HOURS	81.40
		TOTAL	\$34,151.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000005
INVOICE #: 3651319
PAGE 6

APRIL 30, 2025

BILLING SUMMARY

ID	TIMEKEEPER	HOURS	RATES	AMOUNT
ARA	ALISON R. ASHMORE	2.50	464.00	1,160.00
DNR	DANIELLE R. BEHREND	48.40	475.00	22,990.00
DADO	DOMINIQUE A. DOUGLAS	29.70	330.00	9,801.00
ALAF	ADRIANNA LAFUENTE	0.80	250.00	200.00
	TOTAL	81.40		\$34,151.00



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

DUE UPON RECEIPT

APRIL 30, 2025
MATTER #: 122686.000005
INVOICE #: 3657481

FOR PROFESSIONAL SERVICES RENDERED

RE: RECEIVER REPRESENTATION IN COMPLAINT

FEES	\$	8,729.00
INVOICE TOTAL	\$	8,729.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000005
INVOICE #: 3657481
PAGE 2

APRIL 30, 2025

RE: RECEIVER REPRESENTATION IN COMPLAINT

DATE	ID	DESCRIPTION	HOURS
03/03/25	DNR	DISCUSS WITH DEBORAH D. WILLIAMSON CONSENT TO PROCEED BEFORE MAGISTRATE; PROCESS AND SUBMIT SAME.	0.30
03/03/25	DADO	CONTINUE CREATING GRID RELATED CONTAINING ADMISSION AND OTHER NOTES RELATED TO EXHIBITS FILED WITH THE COMPLAINT.	1.70
03/04/25	DNR	CALL AND CORRESPONDENCE WITH COMPUTITLE REGARDING BAHAMAS DEEDS AND PROPERTY SEARCH REPORTS; DISCUSS PROPERTY SEARCHES WITH DEBORAH D. WILLIAMSON FOR BOTH HOMES.	0.50
03/06/25	DADO	CONTINUE CREATING GRID RELATED CONTAINING ADMISSION AND OTHER NOTES RELATED TO EXHIBITS FILED WITH THE COMPLAINT.	0.70
03/11/25	DNR	CALL WITH PROCESS SERVER REGARDING STATUS OF SERVICE PLAN; CALL AND CORRESPONDENCE WITH DEBORAH D. WILLIAMSON REGARDING SAME AND DEADLINE TO COMPLETE SERVICE AND ADDRESSES FOR DEFENDANTS.	0.50
03/12/25	DNR	CALL WITH PROCESS SERVER REGARDING SERVICE PLAN AND ATTEMPTS FOR ALL THREE DEFENDANTS.	0.30
03/13/25	DNR	ANALYZE REVISED BAHAMAS TRACING AND DRAFT AMENDED BAHAMAS COMPLAINT; CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING ADDITIONAL QUESTIONS ON REVISED TRACING; DISCUSS OUTSTANDING TRACING ITEMS WITH DEBORAH D. WILLIAMSON FOR AMENDED COMPLAINT.	1.00
03/14/25	DNR	RESEARCH PROPERTIES' RENTAL LISTINGS AND ANALYZE OPTIONS FOR INTERNATIONAL SERVICE IN BAHAMAS; CORRESPONDENCE WITH RECEIVER AND SEC COUNSEL REGARDING SAME AND SERVICE AND RESIDENCY ISSUES; REVISE AMENDED COMPLAINT.	2.10
03/14/25	DADO	REVIEW AND RESPOND TO EMAIL CORRESPONDENCE WITH D.WILLIAMSON, D.BEHREND, AND COUNSEL TO THE COMMISSION REGARDING LOCATION OF DEFENDANTS IN ALTERNATIVE ACTION CONFERENCE WITH D.BEHREND REGARDING BAHAMAS PROPERTIES AND SERVICE OF COMPLAINT AND SUMMONS.	0.30
03/17/25	DNR	CORRESPONDENCE WITH PROCESS SERVER REGARDING SERVICE ATTEMPT; DISCUSS SAME WITH RECEIVER.	0.40
03/17/25	DADO	REVIEW ALTERNATIVE SERVICE OPTIONS FOR COMPLAINT DEFENDANTS DEPENDING ON THEIR COUNTY OF RESIDENCE AND DRAFT EMAIL TO D.BEHREND AND D.WILLIAMSON REGARDING FINDINGS.	0.50
03/18/25	DNR	CORRESPONDENCE WITH PROCESS SERVER REGARDING SERVICE ATTEMPT AND NEW VEHICLE; REVIEW TITLE SEARCH RESULTS ON SAME; DISCUSS	0.60



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000005
INVOICE #: 3657481
PAGE 3

APRIL 30, 2025

DATE	ID	DESCRIPTION	HOURS
		SERVICE STEPS AND ALTERNATIVE SERVICE OPTIONS WITH RECEIVER.	
03/19/25	DNR	CALL WITH DEBORAH D. WILLIAMSON AND BAHAMIAN COUNSEL REGARDING PROPOSAL FOR URGENT COURT FILINGS AND JUDICIAL RECOGNITION; EMAILS TO BAHAMIAN COUNSEL REGARDING PROPERTY LISTINGS, ALLEGED BAHAMIAN COUNSEL TO THE SAHOTAS, AND PROPOSED JUDGMENTS FOR REVIEW AND COMMENTS WITH RESPECT TO BAHAMIAN REAL ESTATE LAW; DISCUSS SERVICE STRATEGY OF DEFENDANTS AND ALTERNATIVE SERVICE MOTION.	1.20
03/19/25	DNR	DRAFT WAIVER OF SERVICE LETTER TEMPLATE FOR DEFENDANTS.	0.60
03/19/25	DADO	CONFERENCE WITH BAHAMIAN COUNSEL REGARDING GOING FORWARD ACTION ITEMS; CONFERENCE WITH D.WILLIAMSON AND D.BEHREND'S REGARDING SERVICE OF COMPLAINT AND CONDUCT SEARCH OF RECORDS FOR CONTACT INFORMATION FOR DEFENDANT'S INFORMATION.	1.40
03/20/25	DNR	CORRESPONDENCE WITH BAHAMAS COUNSEL REGARDING APPRAISER ESTIMATE AND REQUIREMENTS UNDER FEDERAL STATUTE.	0.20
03/20/25	DADO	CONDUCT SEARCH OF RECORDS FOR CONTACT INFORMATION FOR DEFENDANT'S INFORMATION AND EMAIL CORRESPONDENCE WITH DBEHREND'S REGARDING FINDINGS.	0.40
03/21/25	DNR	REVIEW PROPOSED APPRAISAL ESTIMATE FROM H&J; RESEARCH FEDERAL STATUTE REQUIREMENT FOR THREE APPRAISALS AND CORRESPONDENCE WITH RECEIVER ON SAME.	0.50
03/25/25	DNR	PREPARE AND ISSUE 10 WAIVER OF SERVICE OF SUMMONS PACKAGES ON ALL THREE DEFENDANTS; CORRESPONDENCE FROM SUNNY SAHOTA IN RESPONSE TO REQUEST FOR WAIVER OF SERVICE OF SUMMONS.	4.60
03/31/25	DNR	CORRESPONDENCE WITH SEC COUNSEL REGARDING DEFENDANT RESPONSE TO WAIVER OF SERVICE OF SUMMONS AND STATUS OF JUDGMENT NEGOTIATIONS.	0.40
03/31/25	DNR	DISCUSS WITH DEBORAH D. WILLIAMSON STRATEGY ON BAHAMAS LITIGATION AND RESPONSE TO DEFENDANT; DRAFT AND SEND RESPONSE TO SAME.	0.80
03/31/25	DADO	REVIEW BAHAMIAN COUNSEL'S LETTER OF ADVICE AND D.BEHREND'S COMMENTS REGARDING THE SAME.	0.70
03/31/25	DADO	REVIEW EMAIL CORRESPONDENCE WITH D.BEHREND'S AND BAHAMIAN COUNSEL REGARDING FINAL JUDGMENTS FOR THE SEC AND PENDING ACTION ITEMS; EMAIL CORRESPONDENCE WITH COMMISSION RELATED TO FINAL JUDGMENTS RELATED TO SAHOTAS.	0.60
TOTAL HOURS			20.30



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000005
INVOICE #: 3657481
PAGE 4

APRIL 30, 2025

TOTAL

\$8,729.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000005
INVOICE #: 3657481
PAGE 5

APRIL 30, 2025

BILLING SUMMARY

ID	TIMEKEEPER	HOURS	RATES	AMOUNT
DNR	DANIELLE R. BEHREND	14.00	475.00	6,650.00
DADO	DOMINIQUE A. DOUGLAS	6.30	330.00	2,079.00
	TOTAL	20.30		\$8,729.00

EXHIBIT E-2

Law Offices of Romero | Kozub
8553 N. Beach St. PMB# 230
Fort Worth, Texas 76120
682-267-1351

Law Offices of Romero | Kozub

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

Balance \$382.50
Invoice # 00527
Invoice Date April 21, 2025
Payment Terms
Due Date

SEC v. The Heartland Group Ventures, LLC, et al.

Time Entries

Date	EE	Activity	Description	Rate	Hours	Line Total
02/27/2025	RR	Case Administration	Attend hearing on Motion to Extend Time to File Remaining Motions for Final Judgments, Motion for Authority to Forfeit Investor Distribution for Failure to Timely Submit Completed and Signed IRS Form W-9, and Motion to Approve Fee Application\	\$425.00	0.9	\$382.50
Totals:					0.9	\$382.50

Time Entry Sub-Total:	\$382.50
Sub-Total:	\$382.50
Total:	\$382.50
Amount Paid:	\$0.00
Balance Due:	\$382.50

EXHIBIT E-3



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.

April 23, 2025
TIN: 100011726
Invoice No. 195762
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
03/07/25	TAAG	Taking instructions via email to act in this matter.	0.50	400.00
03/10/25	ADH	Reviewing and considering email from Ms. Danielle Behrends dated 10th March 2025; emailing Ms. Danielle Behrends; reviewing and considering revised proposed receiver application to engage Higgs & Johnson; conferring with Ms. Tara A. Archer-Glasgow by email as to terms.	1.00	600.00
03/12/25	ADH	Reviewing and considering email from Ms. Danielle Behrends dated 12th March 2025 concerning pending hearing; conferring with Ms. Tara A. Archer-Glasgow by email of next steps and her attendance; emailing Ms. Danielle Behrends and confirming availability; reviewing and considering further email from Ms. Danielle Behrends dated 12th March 2025.	0.50	300.00
03/12/25	TAAG	Review emails from Danielle Rushing Behrends on 11th and 12th March, 2025 regarding pending US hearing and attendance if necessary, inter office discussion.	1.00	800.00
03/19/25	ADH	Virtual meeting with client and client representatives; conferring with Ms. Ja'Ann M. Major by email with respect to document review from Real Estate perspective.	2.00	1,200.00

Professional Services

Date		Services	Hours	Amount
03/19/25	TAAG	Review email on 19th March, 2025 from Danielle Behrends attaching draft proposed consent and proposed final judgments.	0.50	400.00
03/19/25	TAAG	Teleconference with Danielle Rushing Behrends on 19th March, 2025.	0.50	400.00
03/20/25	TAAG	Draft email to J M Appraisers. Review email from Appraiser, email on 20th March, 2025 to Danielle Rushing Behrends attaching appraisal estimate.	0.75	600.00
03/25/25	ADH	Confer with Tara Archer-Glasgow about what's required; commencing first draft of legal Opinion regarding options available to Receiver.	5.00	3,000.00
03/25/25	TAAG	Review email on 25th March, 2025 from Danielle Rushing Behrends and respond.	0.50	400.00
03/26/25	ADH	Emailing Tara A. Archer-Glasgow with respect to first draft of Opinion; conferring with Tara A, Archer Glasgow by email with respect to revisions to draft Opinion.	1.50	900.00
03/27/25	JMM	Making revision to the opinion from a real estate perspective.	0.50	300.00
03/27/25	NRP	Review US complaint and various orders, emails; conduct legal research to add legal cases on similar facts of Heartland case.	5.00	2,125.00
03/27/25	TAAG	Work upon parts of draft advice on 27th March, 2025, make changes. Confer with Ms. Major on Real Estate aspects.	3.00	2,400.00
03/27/25	TAAG	Request search to be conducted on 27th March, 2025 regarding properties.	0.75	600.00
03/28/25	NRP	Request asset/judgment search on SAHOTA Defendants, review search results and draft search report for Mrs. Glasgow.	2.00	850.00
03/31/25	JMM	Reviewing and making amendments to the draft Consent of Relief by Sunny Sahota.	0.75	450.00
03/31/25	TAAG	Review email on 31st March, 2025 from Danielle Rushing Behrends attaching comments to draft advice and respond addressing comments.	1.00	800.00
03/31/25	TAAG	Review email on 31st March, 2025 from Danielle Rushing Behrends attaching certified copy of order appointing receiver, review order.	0.75	600.00
03/31/25	TAAG	Review email on 31st March, 2025 from Danielle Rushing Behrends attaching advice with Deborah Williamson's edits/comments, consider the same and how it affects application.	1.00	800.00

Client Name: Deborah D. Williamson

Inv. Date: 04/23/25

Client Ref: 035665 - 000101

Inv. No.: 195762

Attorney: Tara A Archer-Glasgow

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

Page 3

Summary of Services

		Rate	Hours	Amount
TAAG	Tara A Archer-Glasgow - Partner	800.00	10.25	8,200.00
ADH	Audley D Hanna - Partner	600.00	10.00	6,000.00
JMM	Ja'Ann M Major - Partner	600.00	1.25	750.00
NRP	Nicholas Pennerman - Associate	425.00	7.00	2,975.00
Total for Services				\$17,925.00

Expenses

Date	Expenses	Amount	VAT
03/28/25	Company searches	900.00	0.00
03/28/25	Registry on-line search	10.00	0.00
	Productions Binding Fees-NAS	9.00	0.90
Total Expenses		\$919.00	

Sub Total	\$18,844.00
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VAT	1,793.40
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Total for Services and Expenses	\$20,637.40
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Please make payment in US\$ Dollars	
<u>US\$ Equivalent Includes \$3.30 Wire Transfer Fee</u>	<u>\$20,744.42</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: April 23, 2025
Invoice No. 195762
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 17,925.00

Total for Expenses 919.00

\$18,844.00

VAT at 10% 1,793.40

B\$ 20,637.40

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

\$20,744.42

EXHIBIT E-4



Ahuja & Consultants, Inc.
Certified Public Accountants

Ahuja & Consultants, Inc.

2901 N. Dallas Pkwy
Suite 320
Plano, TX 75093

Invoice # 8235.HL
Invoice Date: 3/31/2025
Due Date: 4/30/2025

Bill To:
Dykema
Attn: Deborah Williamson

Q1 2025 BILLING SUMMARY

TASK	TASK DESCRIPTION	HOURS	AMOUNT
2900	Accounting/Auditing	279.30	\$64,847.00
3900	Tax Issues	196.30	\$53,557.50
4900	Forensic Accounting	28.50	\$8,415.00
	Expense Reimbursement		\$27.50

TOTAL \$126,847.00



Ahuja & Consultants, Inc.
 Certified Public Accountants

Ahuja & Consultants, Inc.

2901 N. Dallas Pkwy
 Suite 320
 Plano, TX 75093

Invoice # 8235.HL
Invoice Date: 3/31/2025
Due Date: 4/30/2025

Bill To:
 Dykema
 Attn: Deborah Williamson

Q1 2025 BILLING SUMMARY

ID	TIMEKEEPER	TITLE	HOURS	RATE	AMOUNT
AH	Ammon Hall	Associate	3.30	\$120.00	\$396.00
CB	Carolyn Bremer	Engagement Leader	9.70	\$325.00	\$3,152.50
DP	Dawn Peterson	Admin	0.50	\$95.00	\$47.50
DS	Divya Shetty	Manager	123.90	\$250.00	\$30,975.00
JW	Jennifer Wallace	Senior Associate	68.70	\$180.00	\$12,366.00
MA	Madhu Ahuja	Engagement Leader	77.40	\$325.00	\$24,732.50
NTH	Natasha Toeteberg-Harms	Manager	3.00	\$250.00	\$750.00
RB	Ross Belsome	Manager	8.30	\$250.00	\$2,075.00
SH	Stacey Huser	Manager	209.30	\$250.00	\$52,325.00

TOTAL 504.10 \$126,819.50



Ahuja & Consultants, Inc.
Certified Public Accountants

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

Invoice # 8235.HL
Invoice Date: 3/31/2025
Due Date: 4/30/2025

Bill To:
Dykema
Attn: Deborah Williamson

Q1 2025 EXPENSE REIMBURSEMENT

EXPENSE	AMOUNT
Certified Mail	\$24.35
Mileage to post office for Certified Mail	\$3.15

TOTAL \$27.50



Ahuja & Consultants, Inc.
Certified Public Accountants

Ahuja & Consultants, Inc.

2901 N. Dallas Pkwy
Suite 320
Plano, TX 75093

Invoice # 8235.HL
Invoice Date: 3/31/2025
Due Date: 4/30/2025

Bill To:
Dykema
Attn: Deborah Williamson

Date	ID	Description	Task	Hours	Amount
01/02/25	JW	Accounting for Q4 2024, data entry and bank account reconciliations	2900	4.00	\$720.00
01/03/25	RB	Solvency analysis to compare research to financial statements	4900	2.00	\$500.00
01/06/25	CB	Updating Bahamas tracing visual and declaration	4900	0.50	\$162.50
01/06/25	DS	Meeting preparation regarding update and agenda for the Receiver	3900	0.50	\$125.00
01/06/25	MA	Meeting preparation – review solvency analysis approach for ArcoOil Corp and Barron Petroleum	3900	0.50	\$162.50
01/06/25	SH	Continue analysis for solvency	2900	0.50	\$125.00
01/06/25	SH	Begin review of Q4 accounting	2900	4.80	\$1,200.00
01/07/25	CB	Updating Bahamas tracing visual and declaration	4900	1.20	\$390.00
01/07/25	DS	Communication with Ms. Williamson, Ms. Douglas, Ms. Huser, and Ms. Ahuja to discuss open accounting and tax items	3900	1.00	\$250.00
01/07/25	JW	Continue accounting for Q4 2024, data entry and bank account reconciliations	2900	2.20	\$396.00
01/07/25	MA	Work on solvency analysis	3900	0.50	\$162.50
01/07/25	MA	Continue review of solvency analysis for Barron Petroleum	3900	1.00	\$325.00
01/07/25	MA	Communication with Ms. Williamson, Ms. Douglas, Ms. Huser, and Ms. Shetty to discuss open accounting and tax items	3900	1.00	\$325.00
01/07/25	SH	Communication with Ms. Williamson, Ms. Douglas, Ms. Ahuja, and Ms. Shetty to discuss open accounting and tax items	2900	1.00	\$250.00
01/07/25	SH	Continue review and classifications of 2024 accounting	2900	1.50	\$375.00
01/07/25	SH	Analysis of distribution payees and corresponding investment entity	2900	1.50	\$375.00
01/07/25	SH	Analysis of allocation potential percentages and meeting prep	2900	0.50	\$125.00
01/08/25	JW	Continue accounting for Q4 2024, data entry and bank account reconciliations	2900	4.20	\$756.00
01/08/25	SH	Review and update tax, penalty and interest amounts due for Bahamas tracing declaration	2900	0.70	\$175.00
01/08/25	SH	Review documents and set up Dropbox for Forms 5495 and related transcripts	2900	0.70	\$175.00
01/08/25	SH	Work on Bahamas tracing visuals	2900	0.30	\$75.00
01/08/25	SH	Review entity classifications and allocations, continue review of Q4 accounting	2900	3.00	\$750.00
01/09/25	JW	Continue accounting for Q4 2024, data entry and bank account reconciliations	2900	8.50	\$1,494.00
01/09/25	SH	Continue review of Q4 accounting	2900	0.50	\$125.00

Date	ID	Description	Task	Hours	Amount
01/10/25	SH	Review and update calculations, prepare support for Forms 5495, IRS transcripts and other documentation for offer in compromise	2900	3.50	\$875.00
01/10/25	SH	Complete review of Q4 2024 accounting	2900	1.00	\$250.00
01/12/25	JW	Begin preparation of draft Q4 Standard Fund Accounting Report (SFAR)	2900	2.60	\$468.00
01/13/25	DS	Calls with IRS regarding transcripts for Alternative Office Solutions, LLC 2021 Form 940 & Q4 Form 941 & The Heartland Group Ventures transcripts for 2021 Form 940. Download the transcripts provided by the IRS	3900	1.20	\$300.00
01/13/25	JW	Continue preparation of draft Q4 Standard Fund Accounting Report (SFAR)	2900	4.70	\$846.00
01/13/25	SH	Review updated documentation related to IRS transcripts for Alternative Office Solutions, LLC and HGV	2900	0.80	\$200.00
01/14/25	DS	Review of interest & penalty calculation for Alternative Office Solutions, LLC related to payroll notices	3900	0.90	\$225.00
01/14/25	SH	Review Q4 accounting	2900	2.50	\$625.00
01/15/25	MA	Call with Ms. Williamson, Ms. Douglas, Mr. Cumming and Ms. Huser for waiver of interest and penalties	3900	1.00	\$325.00
01/15/25	JW	Finalize draft SFAR	2900	1.50	\$270.00
01/15/25	SH	Review and update template for allocation of expenses and identifiers for distribution payments and entity matching	2900	2.00	\$500.00
01/15/25	SH	Call with Ms. Williamson, Ms. Douglas, Mr. Cumming and Ms. Ahuja for waiver of interest and penalties	2900	1.00	\$250.00
01/15/25	SH	Verification of numbers and response to questions from Ms. Douglas regarding change in penalties and interest	2900	0.30	\$75.00
01/16/25	DS	Print the payroll tax returns as supporting documents for Form 5495, and update the payroll interest and penalty spreadsheet	3900	3.00	\$750.00
01/16/25	SH	Review drafts of receipts and disbursements report and standard fund accounting report for Q4 2024	2900	3.00	\$750.00
01/16/25	SH	Download executed copies of payroll returns for Form 5495 IRS package	2900	0.50	\$125.00
01/17/25	DS	Continue printing and reviewing supporting documents for Form 5495 attachments to the IRS	3900	1.40	\$350.00
01/17/25	SH	Review receipts and disbursements and prepare initial draft	2900	1.00	\$250.00
01/17/25	SH	Review final payroll tax Forms 5495 package	2900	0.70	\$175.00
01/20/25	DS	Review the percentage allocation spreadsheet for combined expenses in Receivership	3900	1.50	\$375.00
01/20/25	DS	Review the solvency spreadsheet and input the asset values as of 3/31/2021 based on the sale of assets in 2022 & 2023	3900	0.80	\$200.00
01/20/25	DS	Review the general ledger for 1099 Vendors and list the new vendors for 2024	3900	0.60	\$150.00
01/20/25	MA	Review of ArcoOil Corp balance sheet for solvency analysis	3900	1.00	\$325.00
01/20/25	SH	Prepare updated draft allocation of Receivership expenses	2900	2.50	\$625.00
01/20/25	SH	Work on updated solvency draft for ArcoOil Corp	2900	0.50	\$125.00
01/21/25	DS	Update the allocation expenses and allocation interest income worksheets for Heartland entities	3900	1.80	\$450.00
01/21/25	MA	Communication with Ms. Williamson, Ms. Douglas, and Ms. Huser to discuss tax and accounting issues (54 min). Review ArcoOil Corp solvency analysis (1.1 hrs)	3900	2.00	\$650.00
01/21/25	SH	Work on solvency analysis (ArcoOil Corp) and allocation of receivership expenses for discussion with Receiver	2900	2.00	\$500.00
01/21/25	SH	Communication with Ms. Williamson, Ms. Douglas, and Ms. Ahuja to discuss tax and accounting issues	2900	0.90	\$225.00
01/21/25	SH	Review and update draft Q4 Receipts and Disbursements report	2900	3.10	\$775.00
01/22/25	DS	Continue work on the expense allocation for Heartland entities along with expense allocation criteria	3900	0.80	\$200.00
01/22/25	JW	Review and analyze 2024 transactions with vendors, create 1099 worksheet and research vendor company status on if 1099 is required	2900	3.10	\$558.00

Date	ID	Description	Task	Hours	Amount
01/22/25	SH	Analysis of Barron Petroleum solvency	2900	1.50	\$375.00
01/22/25	SH	Work on the expense allocation criteria	2900	0.80	\$200.00
01/23/25	DS	Review the percentage for allocation of expenses for tax returns	3900	0.50	\$125.00
01/23/25	JW	Save W-9 received, update vendor file and prepare 1099s	2900	2.00	\$360.00
01/23/25	SH	Finalize updated draft expense allocation workbook for review and discussion	2900	2.50	\$625.00
01/24/25	DS	Review the notices received for Barron Energy Corp & Heartland Production and Recovery LLC & work on Barron Petroleum solvency worksheet	3900	5.00	\$1,250.00
01/24/25	SH	Review Barron Petroleum solvency data and analysis	2900	3.00	\$750.00
01/27/25	JW	Review and organization of 2024 transactions and prepare 1099 draft allocation report	2900	4.00	\$720.00
01/27/25	MA	Review updated solvency calculations for ArcoOil Corp and Barron Petroleum	3900	0.50	\$162.50
01/27/25	SH	Work on updated solvency calculations for ArcoOil Corp and Barron Petroleum	2900	0.50	\$125.00
01/27/25	SH	Review current allocations for receivership expense entries and reclassification	2900	1.00	\$250.00
01/28/25	JW	Preparation of 1099 Worksheet, research W-9 status	2900	0.80	\$144.00
01/28/25	SH	Review and finalize Q4 2024 Standard Fund Accounting Report	2900	2.50	\$625.00
01/29/25	MA	Handover to Mr. Belsome solvency analysis of ArcoOil Corp and Barron Petroleum LLC	3900	1.30	\$0.00
01/29/25	RB	Internal discussion with Ms. Ahuja regarding solvency analysis of ArcoOil Corp and Barron Petroleum LLC (1hr 18min); review balance sheets, and analysis of farmout agreement and payments (2hr 24min)	4900	3.70	\$925.00
01/30/25	DS	Meeting with Ms. Williamson, Ms. Douglas, Ms. Ahuja, and Ms. Huser regarding solvency calculations for ArcoOil Corp and Barron Petroleum	3900	0.70	\$175.00
01/30/25	JW	Preparation of 2024 1099 entity breakdown report	2900	4.20	\$756.00
01/30/25	MA	Review solvency analysis for ArcoOil Corp and review different methodologies to treat liability accounts	3900	2.00	\$650.00
01/30/25	MA	Meeting with Ms. Williamson, Ms. Douglas, Ms. Huser, and Ms. Shetty regarding solvency calculations for ArcoOil Corp and Barron Petroleum	3900	0.70	\$227.50
01/30/25	SH	Meeting with Ms. Williamson, Ms. Douglas, Ms. Ahuja, and Ms. Shetty regarding solvency calculations for ArcoOil Corp and Barron Petroleum	2900	0.70	\$175.00
01/30/25	SH	Review and update receivership expense allocations in the books per discussion with Receiver	2900	1.00	\$250.00
01/30/25	SH	Review updated allocation workpaper	2900	0.70	\$175.00
01/31/25	AH	File Forms 1099	2900	1.30	\$156.00
01/31/25	DS	Call the IRS for the notice received by the Receivership regarding 2023 Barron Energy & 2022 Heartland Drilling Fund I and update the solvency worksheet of Barron Petroleum LLC & ArcoOil Corp	3900	1.60	\$400.00
01/31/25	JW	Enter vendor data in filing software and submit 1099s	2900	3.00	\$540.00
01/31/25	MA	Review research regarding valuation and solvency issues for intercompany accounts (48 min). Review solvency analysis for ArcoOil Corp and Barron Petroleum and review treatment of intercompany transactions across entities (1hr 12min)	3900	2.00	\$650.00
01/31/25	RB	Work on intercompany accounts, research valuation and solvency issues for intercompany accounts	4900	0.80	\$200.00
01/31/25	SH	Update data for analysis of solvency for ArcoOil Corp and Barron Petroleum related to dates of transactions for Bahamas property purchases	2900	3.00	\$750.00
01/31/25	SH	Review revised vendor allocations for issuance of Forms 1099	2900	1.20	\$300.00

Date	ID	Description	Task	Hours	Amount
02/03/25	SH	Update payroll penalty and interest summary for ArcoOil Corp, Barron Petroleum, and Heartland Group Ventures (30m); update solvency draft test reports for ArcoOil and Barron Petroleum (2h30m)	2900	3.00	\$750.00
02/04/25	JW	Add year-end allocation journal entries to books	2900	1.20	\$216.00
02/05/25	SH	Research and respond to SEC question from Ms. Behrends regarding asset sale amounts	2900	0.70	\$175.00
02/06/25	CB	Communication with Ms. Williamson, Ms. Behrends, Ms. Douglas, and Ms. Huser regarding solvency analysis for ArcoOil Corp and Barron Petroleum	4900	0.90	\$292.50
02/06/25	DS	Call with Receiver's team and discuss research with Ms. Huser regarding reporting of investor distributions per call with Receiver (1hr 42min) Reviewed the solvency spreadsheet for ArcoOil Corp and Barron Petroleum LLC (48 min)	3900	2.50	\$625.00
02/06/25	JW	Begin accounting for January 2025	2900	1.00	\$180.00
02/06/25	MA	Research reporting of investor distributions per call with Receiver	3900	1.50	\$487.50
02/06/25	SH	Communication with Ms. Williamson, Ms. Behrends, Ms. Douglas, and Ms. Shetty regarding solvency analysis for ArcoOil Corp and Barron Petroleum	2900	1.70	\$425.00
02/06/25	SH	Review questions from SEC regarding asset sale details	2900	1.30	\$200.00
02/07/25	DS	Start preparation of tax returns for Heartland entities	3900	6.40	\$1,600.00
02/07/25	MA	Review of updated solvency analysis	3900	2.00	\$650.00
02/07/25	SH	Update solvency calculations for ArcoOil Corp per discussion with Receiver	2900	2.00	\$500.00
02/07/25	SH	Review asset detail report for response to SEC inquiries	2900	2.00	\$500.00
02/07/25	SH	Compile questions for Mr. Belsome for additional information regarding solvency for ArcoOil Corp and Barron Petroleum per call with Receiver	2900	1.50	\$375.00
02/10/25	DS	Research the negative capital balances for partners, review the distribution spreadsheet, and work on distribution issues relating to Schedule K-1 to partners	3900	2.30	\$575.00
02/10/25	JW	Continue accounting for January 2025	2900	4.80	\$864.00
02/10/25	MA	Work on 1099 guidance and IRS notices	3900	2.00	\$650.00
02/10/25	RB	Review information on Railroad Commission Claim and intercompany amounts regarding solvency analysis	4900	1.20	\$300.00
02/10/25	SH	Analysis of 2024 distributions compared to K-1s issued by The Heartland Group Ventures and Carson Oil Field Development Fund II, LP	2900	3.00	\$750.00
02/10/25	SH	Work regarding solvency test, 1099s, partner K1s, for various Receivership entities	2900	1.30	\$325.00
02/11/25	DS	Provide Ms. Huser with information requested on Texas Franchise tax for Barron Petroleum LLC	3900	0.20	\$50.00
02/11/25	RB	Calculation regarding Texas Railroad Commission claim for solvency analysis	4900	0.60	\$150.00
02/11/25	SH	Review and finalize revised solvency workpapers	2900	1.20	\$300.00
02/11/25	SH	Correspondence regarding franchise tax question (6 min) and work on resolution of question from Receiver's office on franchise tax for Barron Petroleum (12m)	2900	0.30	\$75.00
02/12/25	SH	2024 year-end review of QuickBooks entries and allocations	2900	1.10	\$275.00
02/13/25	DS	Review the distribution amount to the investors	3900	0.30	\$75.00
02/13/25	SH	Analysis of distribution payments against K-1s issued in prior years and comparison against investment entities	2900	3.30	\$825.00
02/14/25	DS	Preparation of Tax Return - Alternative Office Solution, ArcoOil Corp	3900	2.70	\$675.00
02/14/25	JW	Accounting for Q1, January 2025, data entry and bank account reconciliations	2900	1.10	\$198.00
02/14/25	SH	Research 2024 transactions in the books and respond to questions for tax preparation	2900	1.00	\$250.00

Date	ID	Description	Task	Hours	Amount
02/17/25	DS	Continue preparation of Form 1065, 1120S & 1120 for the year ending 2024 for multiple entities	3900	6.30	\$1,575.00
02/17/25	SH	Continue separating investor payments by investment entity allocations for tax return preparation	2900	3.20	\$800.00
02/18/25	CB	Discussion with Ms. Williamson, Ms. Behrends, Ms. Douglas, Ms. Ahuja, Ms. Huser, and Ms. Shetty to discuss open tax and accounting items	4900	0.30	\$97.50
02/18/25	DS	Preparation of Form 1065 for the year ending 2024 for Carson Oil Field Development Fund II	3900	4.00	\$1,000.00
02/18/25	DS	Discussion with Ms. Williamson, Ms. Behrends, Ms. Douglas, Ms. Bremer, Ms. Huser, and Ms. Ahuja to discuss open tax and accounting items	3900	0.30	\$75.00
02/18/25	MA	Discussion with Ms. Williamson, Ms. Behrends, Ms. Douglas, Ms. Bremer, Ms. Huser, and Ms. Shetty to discuss open tax and accounting items	3900	0.30	\$97.50
02/18/25	SH	Discussion with Ms. Williamson, Ms. Behrends, Ms. Douglas, Ms. Bremer, Ms. Shetty, and Ms. Ahuja to discuss open tax and accounting items	2900	0.30	\$75.00
02/18/25	SH	Research on 1099-DIV applicability and potential impact on issuance of K-1s	2900	1.50	\$375.00
02/19/25	DS	Continue working on the distribution amount for Carson Oil field development Fund II investors and Heartland Drilling Fund I investors and review the partner information for Name, address, and SSN for Carson Oil field development Fund II	3900	5.50	\$1,375.00
02/19/25	JW	Accounting for the period January 2025, start reconciliations	2900	2.00	\$360.00
02/19/25	SH	Compile investor information list for Carson Oil Development Fund II per request as part of response to IRS notice	2900	1.00	\$250.00
02/21/25	JW	Continue accounting for Q1, January 2025, data entry and bank account reconciliations	2900	1.30	\$234.00
02/24/25	CB	Communication with Ms. Williamson, Ms. Behrends, Ms. Douglas, and Ms. Ahuja regarding comments on Bahamas tracing and declaration	4900	0.50	\$162.50
02/24/25	DS	Prepare tax return for Alternative Office Solutions, LLC, ArcoOil Corp, and Barron Energy	3900	3.50	\$875.00
02/24/25	MA	Review of declaration prior to call (2 hours); Call with Receiver's team (30 min); Review of edits to calculations and declaration (2 hours)	3900	4.50	\$1,462.50
02/25/25	DS	Work on Alternative Office Solutions tax adjustments (42 min). Preparation of tax return for the year ending 2024 for Dallas Resources, Inc and Sahota Capital LLC (2 hr 18 min)	3900	3.00	\$750.00
02/25/25	MA	Review Alternative Office Solutions tax adjustments and edits to staff	3900	2.00	\$650.00
02/25/25	SH	Work on Alternative Office Solutions closing and journal entries	2900	0.70	\$175.00
02/26/25	CB	Communication with Ms. Williamson, Ms. Behrends, Ms. Douglas, and Ms. Ahuja regarding certain Bahamas amounts in Receiver Complaint	4900	0.60	\$195.00
02/26/25	CB	Review of funds tracing for Bahamas with supporting calculations to send to Receiver	4900	0.60	\$195.00
02/26/25	DS	Continue preparation of Form 1065, 1120 for the year ending 2024 for Dallas Resources Inc, Carson and update the workpapers to be sent to Receiver	3900	3.40	\$850.00
02/26/25	MA	Communication with Ms. Williamson, Ms. Behrends, Ms. Douglas, and Ms. Bremer regarding certain Bahamas amounts in Receiver Complaint (36 min). Review of edits to amounts on Complaint (24 min)	4900	1.00	\$325.00
02/26/25	MA	Review of workpapers, list questions regarding Carson and Heartland Drilling Fund I. Review of tax returns for Sahota Capital, Dallas Resources, Barron Energy	3900	5.00	\$1,625.00
02/26/25	SH	Review and update draft adjustments and disclosures for tax returns and add accounting notes	2900	4.50	\$1,125.00

Date	ID	Description	Task	Hours	Amount
02/27/25	DS	Continue preparation of Form 1065, 1120, 1120S for the year ending 2024 for Heartland Entities	3900	3.00	\$750.00
02/27/25	DS	Communication with Ms. Williamson, Ms. Behrends, Ms. Douglas, Ms. Ahuja, and Ms. Huser regarding draft tax returns and other open items	3900	1.10	\$275.00
02/27/25	JW	Continue accounting for Q1, January 2025, data entry and bank account reconciliations	2900	2.30	\$414.00
02/27/25	MA	Communication with Ms. Williamson, Ms. Behrends, Ms. Douglas, Ms. Huser, and Ms. Shetty regarding draft tax returns and other open items	3900	1.10	\$357.50
02/27/25	SH	Communication with Ms. Williamson, Ms. Behrends, Ms. Douglas, Ms. Ahuja, and Ms. Shetty regarding draft tax returns and other open items	2900	1.10	\$275.00
02/27/25	SH	Texas filing for Barron Petroleum unclaimed property	2900	0.60	\$150.00
02/27/25	SH	Review and calculations of distribution amounts for investors in multiple entities	2900	2.90	\$725.00
02/28/25	SH	Pull transaction detail as requested for review related to retaining balances for tax purposes for Heartland Group Fund III	2900	0.30	\$75.00
02/28/25	SH	Continue review and calculations of distribution amounts for investors in multiple entities	2900	5.90	\$1,475.00
03/03/25	DS	Preparation of Form 1065 for the year ending 2024 for Heartland Entities	3900	7.00	\$1,750.00
03/03/25	SH	Continue review and calculations of distribution amounts for investors in multiple entities for funds transferred among reporting entities	2900	7.60	\$1,900.00
03/04/25	DS	Calls with IRS, regarding transcripts & download the transcripts & update workpaper	3900	1.10	\$275.00
03/04/25	DS	Communication with Ms. Williamson, Ms. Behrends, Ms. Douglas, Ms. Ahuja, and Ms. Huser regarding open accounting and tax items	3900	0.70	\$175.00
03/04/25	DS	Preparation of Form 1065 for the year ending 2024 for Heartland Entities	3900	2.50	\$625.00
03/04/25	MA	Review of Heartland Drilling Fund I, Carson, Heartland Group Fund III, Heartland Group Ventures tax returns	3900	4.00	\$1,300.00
03/04/25	MA	Review of categories of K-1 to distribution issues	3900	1.00	\$325.00
03/04/25	MA	Communication with Ms. Williamson, Ms. Behrends, Ms. Douglas, Ms. Huser, and Ms. Shetty regarding open accounting and tax items	3900	0.70	\$227.50
03/04/25	SH	Continue review and calculations of distribution amounts for investors in multiple entities for funds transferred among reporting entities	2900	3.00	\$750.00
03/04/25	SH	Updating tax, penalty and interest due schedule for Alternative Office Solutions, LLC, Barron Petroleum, and Heartland Group Ventures	2900	0.80	\$200.00
03/04/25	SH	Communication with Ms. Williamson, Ms. Behrends, Ms. Douglas, Ms. Ahuja, and Ms. Shetty regarding open accounting and tax items	2900	0.70	\$175.00
03/04/25	SH	Additional analysis of variances in investor allocations based on source of funds	2900	2.90	\$725.00
03/05/25	DS	Communication with Ms. Williamson, Ms. Behrends, Ms. Douglas, Ms. Ahuja, and Ms. Huser to discuss open tax items	3900	0.80	\$200.00
03/05/25	DS	Work on capital contribution between entities	3900	1.00	\$250.00
03/05/25	MA	Review and edit disclosures, review Encypher Bastion tax return and all Forms K-1 flowing to the return	3900	3.00	\$975.00
03/05/25	MA	Communication with Ms. Williamson, Ms. Behrends, Ms. Douglas, Ms. Huser, and Ms. Shetty to discuss open tax items	3900	0.80	\$260.00
03/05/25	SH	Update analysis and research of variances in investor allocations	2900	3.20	\$800.00
03/05/25	SH	Communication with Ms. Williamson, Ms. Behrends, Ms. Douglas, Ms. Ahuja, and Ms. Shetty to discuss open tax items	2900	0.80	\$200.00

Date	ID	Description	Task	Hours	Amount
03/05/25	SH	Verify book entries of capital contribution per books for completion of tax returns	2900	1.00	\$250.00
03/06/25	CB	Editing visual and supporting calculations for Bahamas tracing based on discussion with Receiver	4900	2.10	\$682.50
03/06/25	DS	Preparation of Form 1065 for the year ending 2024 for Carson oil field development Fund II & Heartland Drilling Fund I	3900	9.00	\$2,250.00
03/06/25	JW	Continue Q1 2025 accounting	2900	1.00	\$180.00
03/06/25	SH	Review and update tax analysis distribution allocations based on net investments	2900	4.20	\$1,050.00
03/06/25	SH	Review and update negative unclaimed property report for Barron Petroleum	2900	0.10	\$25.00
03/07/25	CB	Editing and updating Bahamas declaration with revisions based on discussion with Receiver	4900	0.90	\$292.50
03/07/25	DS	Continue preparation of Form 1065 for the year ending 2024 for Carson	3900	8.30	\$2,075.00
03/07/25	MA	Review tracing for Bahamas	4900	2.00	\$650.00
03/07/25	MA	Review distribution calculation for Carson and Heartland Drilling Fund	3900	3.00	\$975.00
03/07/25	SH	Review disclosures and tax allocation data - assigning distribution entity to payees with no entity identified	2900	9.20	\$2,300.00
03/10/25	DS	Continue preparation of Form 1065 for the year ending 2024 for Carson & Heartland Drilling Fund I	3900	1.80	\$450.00
03/10/25	DS	Preparation of release of return for year ending 2024 for Alternative Office Solutions, ArcoOil Corp, Sahota, Carson, Heartland Drilling Fund I, Heartland Group Ventures, Barron Energy, Dallas Resources	3900	2.20	\$550.00
03/10/25	SH	Continue reconciliation of all entity distribution allocations and review of disclosures	2900	6.50	\$1,625.00
03/11/25	DS	Continue preparation of Form 1065 for the year ending 2024 for Heartland entities	3900	2.00	\$500.00
03/11/25	MA	Review calculations and tracing for Bahamas Declaration	4900	3.00	\$975.00
03/11/25	SH	Complete filing of unclaimed property report for Barron Petroleum LLC	2900	0.10	\$25.00
03/11/25	SH	Reconciliation and cross-check of all entity distributions and allocations to tax return data	2900	6.50	\$1,625.00
03/12/25	DS	Continue working on Form 1065, 1120S, 1120 for the year ending 2024 for Heartland entities	3900	3.10	\$775.00
03/12/25	MA	Continue review of Bahamas Declaration after adding option section	4900	1.00	\$325.00
03/12/25	MA	Respond to review comments for tax returns	3900	2.00	\$650.00
03/12/25	MA	Review disclosures for tax returns after edits from Receiver's team	3900	1.00	\$325.00
03/12/25	NTH	Assist with tying out Bahamas declaration amounts to bank statement line items for quality check	4900	3.00	\$750.00
03/12/25	SH	Review Receiver comments and edits to tax return disclosures, update disclosures for tax returns	2900	5.10	\$1,275.00
03/13/25	AH	Organization of 2024 partner information received from client	3900	2.00	\$240.00
03/13/25	CB	Communication with Ms. Williamson, Ms. Behrends, Ms. Douglas, and Ms. Ahuja regarding Receivers Amended Complaint on Bahamas property	4900	0.50	\$162.50
03/13/25	CB	Review Bahamas amounts per Receiver's amended complaint related to Bahamas	4900	0.20	\$65.00
03/13/25	DS	Preparation of Form 1065, 1120 & 112S for the year ending 2024 for Heartland entities	3900	3.30	\$825.00
03/13/25	DS	Communication with Ms. Williamson, Ms. Behrends, Ms. Douglas, Ms. Ahuja, and Ms. Huser to discuss tax returns	3900	0.80	\$200.00
03/13/25	MA	Communication with Ms. Williamson, Ms. Behrends, Ms. Douglas, and Ms. Bremer regarding Receivers Amended Complaint on Bahamas property	4900	0.50	\$162.50

Date	ID	Description	Task	Hours	Amount
03/13/25	MA	Work on responses regarding tax return questions from Receiver's team	3900	7.50	\$2,437.50
03/13/25	MA	Communication with Ms. Williamson, Ms. Behrends, Ms. Douglas, Ms. Huser, and Ms. Shetty to discuss tax returns	3900	0.80	\$260.00
03/13/25	SH	Review tax return updated allocations, update workpapers, QC K1s	2900	5.70	\$1,425.00
03/13/25	SH	Continue interest/penalty analysis for IRS amounts due	2900	2.00	\$500.00
03/13/25	SH	Communication with Ms. Williamson, Ms. Behrends, Ms. Douglas, Ms. Ahuja, and Ms. Shetty to discuss tax returns	2900	0.80	\$200.00
03/14/25	CB	Review of amended Bahamas Complaint from Receiver	4900	0.50	\$162.50
03/14/25	DP	Preparation and filing of Extension	3900	0.50	\$47.50
03/14/25	DS	Preparation of Form 1065, 1120, 1120S for the year ending 2024 for Heartland entities	3900	0.80	\$200.00
03/14/25	MA	Review of Carson and Heartland Drilling Fund I tax returns	3900	2.00	\$650.00
03/17/25	DS	Preparation of Form 1065 for the year ending 2024 for Carson and Heartland Drilling Fund I	3900	1.30	\$325.00
03/17/25	JW	Continue Q1 2025 accounting	2900	3.20	\$576.00
03/17/25	MA	Review allocation methodology and compile questions for Receiver regarding allocation of interest income	3900	2.00	\$650.00
03/17/25	SH	Continue analysis for interest/penalty allocation of IRS amounts due; build draft schedule	2900	3.00	\$750.00
03/18/25	CB	Call with Ms. Williamson, Ms. Behrends, Ms. Douglas, Ms. Ahuja, Ms. Shetty, and Ms. Huser to discuss open tax and accounting items	4900	0.90	\$292.50
03/18/25	DS	Calls with IRS regarding penalty calculation on Form 941	3900	0.80	\$200.00
03/18/25	DS	Call with Ms. Williamson, Ms. Behrends, Ms. Douglas, Ms. Ahuja, Ms. Huser, and Ms. Bremer to discuss open tax and accounting items	3900	0.90	\$225.00
03/18/25	DS	Provide responses to Ms. Huser regarding payroll penalty calculation amounts per IRS	3900	0.30	\$75.00
03/18/25	JW	Enter data from February cleared distribution check and Journal Entry	2900	1.00	\$180.00
03/18/25	MA	Call with Ms. Williamson, Ms. Behrends, Ms. Douglas, Ms. Huser, Ms. Shetty, and Ms. Bremer to discuss open tax and accounting items	3900	0.90	\$292.50
03/18/25	SH	Continue separation of interest from penalty charges	2900	3.30	\$825.00
03/18/25	SH	Call with Ms. Williamson, Ms. Behrends, Ms. Douglas, Ms. Ahuja, Ms. Shetty, and Ms. Bremer to discuss open tax and accounting items	2900	0.90	\$225.00
03/18/25	SH	Continuing work on payroll penalty calculation	2900	0.30	\$75.00
03/19/25	JW	Accounting related to reconciliation of February 2025 IBC account	2900	1.10	\$198.00
03/19/25	MA	Review updated allocation of interest income and separation of interest and penalty charges for payroll tax notices	3900	1.00	\$325.00
03/19/25	SH	Recalculations of 2024 interest earned allocations based on discussion with Receiver, preparing revised schedules for tax	2900	6.00	\$1,500.00
03/20/25	JW	Continue data entry for Q1, February 2025 cleared checks from check register	2900	4.10	\$738.00
03/20/25	SH	Work on interest calculations for IRS and interest income for 2024 tax return reporting	2900	3.00	\$750.00
03/21/25	DS	Work on accounting related to reconciliation of interest on payroll taxes for Barron Petroleum	3900	0.50	\$125.00
03/21/25	MA	Review revised interest allocation	3900	2.00	\$650.00
03/21/25	SH	Continued separation of interest from penalty charges based on IRS transcripts and notices for receivership entities	2900	3.00	\$750.00
03/21/25	SH	Work on interest schedules	2900	0.90	\$225.00
03/24/25	DS	Review payroll penalty calculation for Barron Petroleum LLC	3900	0.50	\$125.00
03/24/25	MA	Continue review of interest allocation and review spreadsheet for separation of penalty and interest	3900	0.50	\$162.50

Date	ID	Description	Task	Hours	Amount
03/24/25	SH	Continued separation of interest from penalty charges - testing different criteria based on timing of transactions on IRS transcripts	2900	3.20	\$800.00
03/25/25	DS	Continued reviewing payroll penalty calculation for Barron Petroleum LLC	3900	0.80	\$200.00
03/25/25	DS	Continued reviewing payroll penalty calculation for Barron Petroleum LLC	3900	1.20	\$300.00
03/25/25	MA	Review interest calculation for daily compounding	3900	1.00	\$325.00
03/25/25	SH	Finalize draft of separation of interest from penalty charges	2900	5.40	\$1,350.00
03/26/25	MA	Response regarding closing of entities	3900	0.20	\$65.00
03/26/25	SH	Research court filings related to closing entities and prepare draft letter for EIN closures	2900	2.00	\$500.00
03/27/25	DS	Communication with Ms. Williamson, Ms. Behrends, Ms. Douglas, Ms. Ahuja, and Ms. Huser to discuss open tax and accounting items	3900	0.60	\$150.00
03/27/25	MA	Review tax returns and prepare questions for Receiver's team	3900	0.50	\$162.50
03/27/25	MA	Communication with Ms. Williamson, Ms. Behrends, Ms. Douglas, Ms. Huser, and Ms. Shetty to discuss open tax and accounting items	3900	0.60	\$195.00
03/27/25	SH	Review IRS notices sent for Alternative Office Solutions; test calculations on interest only owed for tax	2900	2.50	\$625.00
03/27/25	SH	Communication with Ms. Williamson, Ms. Behrends, Ms. Douglas, Ms. Ahuja, and Ms. Shetty to discuss open tax and accounting items	2900	0.60	\$150.00
03/28/25	DS	Continue preparation of Form 1065,1120,1120S for the year ending 2024 to update interest income & disclosure - ArcoOil Corp, Dallas, Heartland Group Ventures, Carson, Heartland Drilling Fund I, Heartland Group Fund III	3900	4.00	\$1,000.00
03/28/25	SH	Review and update disclosures for revised tax returns	2900	1.50	\$375.00
03/28/25	SH	Begin revisions to penalty-interest separation schedules per conversation with Receiver's team	2900	3.40	\$850.00
03/31/25	DS	Continue preparation of Form 1065,1120,1120S for the year ending 2024 for Alternative Office Solutions, Carson, Heartland Drilling Fund I, Heartland Group Fund III, Heartland Group Ventures, Encypher Bastion with updated interest income	3900	2.80	\$700.00
03/31/25	MA	Review draft of letter for entity closure	3900	0.50	\$162.50
03/31/25	MA	Review revised tax returns and send email to Receiver's team	3900	3.00	\$975.00
03/31/25	SH	Update IRS penalty-interest separation schedules	2900	6.00	\$1,500.00

Total **\$126,819.50**

Balance Due **\$126,847.00**

NOTE: Total Fees are net of write-off fees of \$12,955.00 primarily related to internal communications.

EXHIBIT E-5



410 Exchange, Ste 100
Irvine, CA 92602
855.812.6112

Invoice: 13971
Date: 02/17/2025
Due Date: 03/19/2025
Terms: Net 30

Bill To:
Heartland

Item	Quantity	Unit Price	Amount
January 2025 Invoice			
Hourly Fees			\$8,718.00
Printing	12	\$0.10	\$1.20
Postage			\$8.76
Envelopes and Packaging – See Noticing Summary for details			\$1.80
Expense Exhibit (See Attachment)			\$15.00

TOTAL DUE	\$8,744.76
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THANK YOU.

TOTAL ACCOUNT BALANCE DUE	\$48,301.90
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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

Remit Check Payments to:

Stretto Inc.
Attn: Accounts Receivable
410 Exchange, Ste. 100
Irvine, CA 92602



Case Name: Heartland

Summary of Hourly Fees

Date Range: 01/01/2025 - 01/31/2025

Role	Hours	Rate	Total
Analyst II	0.5	\$40.00	\$20.00
Analyst III	0.4	\$50.00	\$20.00
Associate I	0.2	\$65.00	\$13.00
Associate III	0.5	\$130.00	\$65.00
Director	21.3	\$195.00	\$4,153.50
Specialized Director	3.6	\$345.00	\$1,242.00
Specialized Managing Director	2.6	\$395.00	\$1,027.00
Specialized Senior Associate	6.7	\$325.00	\$2,177.50
		Total	\$8,718.00

Case Name: Heartland

Time Detail

Date Range: 01/01/2025 - 01/31/2025

Date	Employee Name	Role	Task	Description	Hours
01/02/2025	Micheal Hale	Specialized Senior Associate	Case Administration	Review bank data to identify cleared checks and reconcile account for ledger detail report	0.6
01/02/2025	Stephanie Morales	Analyst	Case Administration	Record and track undeliverable mail re: various mailings	0.1
01/02/2025	Stephanie Morales	Analyst	Case Administration	Capture and track undeliverable mail images	0.1
Subtotal 01/02/2025					0.8
Date	Employee Name	Role	Task	Description	Hours
01/03/2025	Micheal Hale	Specialized Senior Associate	Case Administration	Review bank data to identify cleared checks and reconcile account for ledger detail report	0.2
01/03/2025	Robert Saraceni	Director	Case Administration	Reformat 1.2.2025 check register, perform analysis of outstanding checks, draft corr. to Receiver re distribution status.	3.1
01/03/2025	Stephanie Morales	Analyst	Case Administration	Record and track undeliverable mail re: various mailings	0.1
Subtotal 01/03/2025					3.4
Date	Employee Name	Role	Task	Description	Hours
01/06/2025	Robert Saraceni	Director	Case Administration	Review, research and respond to D. Douglas inquiry into status of select distributions on hold.	0.4
01/06/2025	Stephanie Morales	Analyst	Case Administration	Record and track undeliverable mail re: various mailings	0.1
01/06/2025	Stephanie Morales	Analyst	Case Administration	Capture and track undeliverable mail images	0.1
Subtotal 01/06/2025					0.6
Date	Employee Name	Role	Task	Description	Hours
01/07/2025	Micheal Hale	Specialized Senior Associate	Case Administration	Review bank data to identify cleared checks and reconcile account for ledger detail report	0.3
01/07/2025	Robert Saraceni	Director	Case Administration	Review inquiry from D. Douglas regarding reissue of investor checks and respond that checks had already been cashed.	0.2
Subtotal 01/07/2025					0.5
Date	Employee Name	Role	Task	Description	Hours
01/08/2025	Ruben Guevara	Specialized Senior Associate	Case Administration	Reconcile account and produce ledger report	1.1

Date	Employee Name	Role	Task	Description	Hours
01/08/2025	Stephen Cady	Specialized Managing Director	Case Administration	Review distributions related communication and activity, and advise team re: same	0.3
Subtotal 01/08/2025					1.4

Date	Employee Name	Role	Task	Description	Hours
01/09/2025	Laura Tondreault	Analyst	Case Administration	Prepare and organize general case documents for accuracy and completeness	0.1
01/09/2025	Micheal Hale	Specialized Senior Associate	Case Administration	Review bank data to identify cleared checks and reconcile account for ledger detail report	0.2
01/09/2025	Robert Saraceni	Director	Case Administration	Review, reconcile and format current check register, prepare report of current outstanding distribution checks by class and draft corr. to Receiver.	2.4
Subtotal 01/09/2025					2.7

Date	Employee Name	Role	Task	Description	Hours
01/13/2025	Laura Tondreault	Analyst	Case Administration	Prepare and organize general case documents for accuracy and completeness	0.1
01/13/2025	Micheal Hale	Specialized Senior Associate	Case Administration	Review bank data to identify cleared checks and reconcile account for ledger detail report	0.2
Subtotal 01/13/2025					0.3

Date	Employee Name	Role	Task	Description	Hours
01/15/2025	Laura Tondreault	Analyst	Case Administration	Prepare and organize general case documents for accuracy and completeness	0.1
01/15/2025	Micheal Hale	Specialized Senior Associate	Case Administration	Review bank data to identify cleared checks and reconcile account for ledger detail report	0.6
01/15/2025	Stephen Cady	Specialized Managing Director	Case Administration	Review distributions related communication and activity, and advise team re: same	0.2
Subtotal 01/15/2025					0.9

Date	Employee Name	Role	Task	Description	Hours
01/16/2025	Robert Saraceni	Director	Case Administration	Reformat and review Heartland check register as of 1.18.2025, create list of outstanding checks from previous distributions, and draft correspondence to Receiver's office detailing current status of distribution.	1.6
Subtotal 01/16/2025					1.6

Date	Employee Name	Role	Task	Description	Hours
01/17/2025	Jenice Alduenda	Specialized Director	Case Administration	File 2024 distribution records	0.1
01/17/2025	Micheal Hale	Specialized Senior Associate	Case Administration	Review bank data to identify cleared checks and reconcile account for ledger detail report	0.2
01/17/2025	Stephen Cady	Specialized Managing Director	Case Administration	Review distributions related communication and activity, and advise team re: same	0.1
Subtotal 01/17/2025					0.4

Date	Employee Name	Role	Task	Description	Hours
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Date	Employee Name	Role	Task	Description	Hours
01/20/2025	Micheal Hale	Specialized Senior Associate	Case Administration	Review bank data to identify cleared checks and reconcile account for ledger detail report	0.1
01/20/2025	Robert Saraceni	Director	Case Administration	Review correspondence and update addresses as requested.	0.2
Subtotal 01/20/2025					0.3

Date	Employee Name	Role	Task	Description	Hours
01/21/2025	Micheal Hale	Specialized Senior Associate	Case Administration	Review bank data to identify cleared checks and reconcile account for ledger detail report	0.1
01/21/2025	Robert Saraceni	Director	Case Administration	Perform address updates and update distribution master files	1.1
Subtotal 01/21/2025					1.2

Date	Employee Name	Role	Task	Description	Hours
01/22/2025	Micheal Hale	Specialized Senior Associate	Case Administration	Review bank data to identify cleared checks and reconcile account for ledger detail report	0.6
01/22/2025	Robert Saraceni	Director	Case Administration	Reformat and review Heartland check register as of 1.22.2025, create list of outstanding checks from previous distributions, and draft correspondence to Receiver's office detailing current status of distribution.	1.5
01/22/2025	Stephen Cady	Specialized Managing Director	Case Administration	Review distributions related communication and activity, and advise team re: same	0.2
Subtotal 01/22/2025					2.3

Date	Employee Name	Role	Task	Description	Hours
01/23/2025	Micheal Hale	Specialized Senior Associate	Case Administration	Review bank data to identify cleared checks and reconcile account for ledger detail report	0.1
01/23/2025	Robert Saraceni	Director	Case Administration	Update outstanding check analysis for Class 4 and Class 4a distributions	1.2
Subtotal 01/23/2025					1.3

Date	Employee Name	Role	Task	Description	Hours
01/24/2025	Laura Tondreault	Analyst	Case Administration	Prepare and organize general case documents for accuracy and completeness	0.1
01/24/2025	Micheal Hale	Specialized Senior Associate	Case Administration	Review bank data to identify cleared checks and reconcile account for ledger detail report	0.1
01/24/2025	Robert Saraceni	Director	Case Administration	Review and respond to D. Douglas email regarding additional distribution check reissues.	0.1
Subtotal 01/24/2025					0.3

Date	Employee Name	Role	Task	Description	Hours
01/27/2025	Jenice Alduenda	Specialized Director	Case Administration	Assist with check reissue request	2.4
01/27/2025	Micheal Hale	Specialized Senior Associate	Case Administration	Review bank data to identify cleared checks and reconcile account for ledger detail report	0.1

Date	Employee Name	Role	Task	Description	Hours
01/27/2025	Micheal Hale	Specialized Senior Associate	Case Administration	Review of disbursement reissues and stops	0.4
01/27/2025	Robert Saraceni	Director	Case Administration	Review request from D. Douglas for reissues, prepare instructions and create reissue files for Class 4 and Class 4a investors. Draft instructions and forward to Disbursements Group.	1.8
01/27/2025	Robert Saraceni	Director	Case Administration	Review and confirm address for distribution with J. Alduenda	0.1
01/27/2025	Stephen Cady	Specialized Managing Director	Case Administration	Review distributions related communication and activity, and advise team re: same	0.6
Subtotal 01/27/2025					5.4

Date	Employee Name	Role	Task	Description	Hours
01/28/2025	Aimee Marshall	Associate	Case Administration	Generate service of Heartland Locke Lord check reissues mailing including printing and fulfillment	0.2
01/28/2025	Aimee Marshall	Associate	Case Administration	Generate service of Heartland Class 4 reissue checks mailing including printing and fulfillment	0.2
01/28/2025	Micheal Hale	Specialized Senior Associate	Case Administration	Review bank data to identify cleared checks and reconcile account for ledger detail report	0.2
01/28/2025	Micheal Hale	Specialized Senior Associate	Case Administration	Review check images for quality control and fraud mitigations	0.5
01/28/2025	Robert Saraceni	Director	Case Administration	Review request from D. Douglass for distribution and claim statistics for court reporting; research and provide requested statistics	0.4
01/28/2025	Robert Saraceni	Director	Case Administration	Review corr. from disbursements group confirming check reissues on 1.27.2025	0.1
01/28/2025	Ruben Guevara	Specialized Senior Associate	Case Administration	Review check images for quality control and fraud mitigations	0.4
01/28/2025	Stephen Cady	Specialized Managing Director	Case Administration	Review distributions related communication and activity, and advise team re: same	0.3
Subtotal 01/28/2025					2.3

Date	Employee Name	Role	Task	Description	Hours
01/29/2025	Charles Wheeler	Associate	Case Administration	Perform administrative review of mailing details	0.1
01/29/2025	Jenice Alduenda	Specialized Director	Case Administration	Complete positive pay and file distribution details	1.1
01/29/2025	Micheal Hale	Specialized Senior Associate	Case Administration	Review bank data to identify cleared checks and reconcile account for ledger detail report	0.6
01/29/2025	Robert Saraceni	Director	Case Administration	Review and reply to J. Alduenda inquiry re: cover letters for reissues	0.1
01/29/2025	Stephen Cady	Specialized Managing Director	Case Administration	Review distributions related communication and activity, and advise team re: same	0.4
Subtotal 01/29/2025					2.3

Date	Employee Name	Role	Task	Description	Hours
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Date	Employee Name	Role	Task	Description	Hours
01/30/2025	Micheal Hale	Specialized Senior Associate	Case Administration	Review bank data to identify cleared checks and reconcile account for ledger detail report	0.1
01/30/2025	Naomi Rodriguez	Associate	Case Administration	Perform administrative review of mailing details	0.2
01/30/2025	Robert Saraceni	Director	Case Administration	Review and reconcile check register, review correspondence regarding additional W-9 forms received and update distribution worksheets for additional distributions eligible for release, upload W-9 forms to archives, review requests from D. Douglas for distribution analysis for court/commission reporting, prepare analysis of distributions on hold by class, outstanding distributions by class, total distributions by class and provide total distributions made to select investors as requested.	4.6
01/30/2025	Robert Saraceni	Director	Case Administration	Prepare additional distribution statistics, uncashed distribution report, review returned mail report, update master address file	2.1
01/30/2025	Stephen Cady	Specialized Managing Director	Case Administration	Conference with Stretto team re: check reissue process	0.3
01/30/2025	Stephen Cady	Specialized Managing Director	Case Administration	Review distributions related communication and activity, and advise team re: same	0.2
Subtotal 01/30/2025					7.5
Date	Employee Name	Role	Task	Description	Hours
01/31/2025	Robert Saraceni	Director	Case Administration	Update distribution report for additional W-9's added, research addresses	0.3
Subtotal 01/31/2025					0.3
Total 01/01/2025 - 01/31/2025					35.8



Noticing Detail

Date of Service	Document(s) or Mailing Description	Number of Recipients	Method(s) of Service
1/28/2025	Heartland Lock Lord Check Re-issues	6	First Class Mail
1/28/2025	Heartland Class 4 Reissue Checks	6	First Class Mail

Case Name: Heartland

Summary of Expenses

Date Range: 01/01/2025 - 01/31/2025

Description	Quantity	Rate	Intl Quantity	Intl Rate	Total	Total Charges
Large document binding and misc. noticing expenses - See Noticing Detail for additional information					\$15.00	\$15.00
					Total	\$15.00



410 Exchange, Ste 100
Irvine, CA 92602
855.812.6112

Invoice: 14253
Date: 03/15/2025
Due Date: 04/14/2025
Terms: Net 30

Bill To:
Heartland

Item	Quantity	Unit Price	Amount
February 2025 Invoice			
Hourly Fees			\$13,803.50
Printing	2,032	\$0.10	\$203.20
Postage			\$502.24
Envelopes and Packaging – See Noticing Summary for details			\$103.20
TOTAL DUE			\$14,612.14
			THANK YOU.
TOTAL ACCOUNT BALANCE DUE			\$63,054.04

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: 02/01/2025 - 02/28/2025

Role	Hours	Rate	Total
Analyst	0.2	\$50.00	\$10.00
Associate I	0.1	\$65.00	\$6.50
Associate III	0.8	\$130.00	\$104.00
Director II	0.8	\$185.00	\$148.00
Director III	42.1	\$195.00	\$8,209.50
Managing Director	0.5	\$210.00	\$105.00
Senior Associate	1.8	\$135.00	\$243.00
Specialized Director	4.7	\$345.00	\$1,621.50
Specialized Managing Director	4.3	\$395.00	\$1,698.50
Specialized Senior Associate	5.1	\$325.00	\$1,657.50
		Total	\$13,803.50

Case Name: Heartland

Time Detail

Date Range: 02/01/2025 - 02/28/2025

Date	Employee Name	Role	Task	Description	Hours
02/03/2025	Micheal Hale	Specialized Senior Associate	Case Administration	Review bank data to identify cleared checks and reconcile account for ledger detail report	0.3
Subtotal 02/03/2025					0.3
Date	Employee Name	Role	Task	Description	Hours
02/04/2025	Robert Saraceni	Director	Case Administration	Update hold distribution reports by class and perform searches on remaining investor names and addresses for which no W9's have been submitted.	3.9
02/04/2025	Robert Saraceni	Director	Case Administration	Review, research and respond to D. Douglas' follow-up email on hold distributions.	0.3
Subtotal 02/04/2025					4.2
Date	Employee Name	Role	Task	Description	Hours
02/05/2025	Micheal Hale	Specialized Senior Associate	Case Administration	Review bank data to identify cleared checks and reconcile account for ledger detail report	0.6
02/05/2025	Stephen Cady	Specialized Managing Director	Case Administration	Review tax form related communication and activity, and advise team re: same	0.2
Subtotal 02/05/2025					0.8
Date	Employee Name	Role	Task	Description	Hours
02/06/2025	Micheal Hale	Specialized Senior Associate	Case Administration	Review bank data to identify cleared checks and reconcile account for ledger detail report	0.1
02/06/2025	Morgan Wisbey	Specialized Director	Case Administration	Communication with R. Saraceni via email re: 1099 processing	0.2
02/06/2025	Morgan Wisbey	Specialized Director	Case Administration	Communication with Team Heartland via email re: 1099 processing	0.2
02/06/2025	Robert Saraceni	Director	Case Administration	Forward tax inquiry to D. Douglas	0.1
02/06/2025	Robert Saraceni	Director	Case Administration	Reformat and issue updated check register, prepare and distribute non-negotiated check analysis	1.1
02/06/2025	Robert Saraceni	Director	Case Administration	Perform Class 5 - Non-Investor Creditors TIN match	0.6
02/06/2025	Robert Saraceni	Director	Case Administration	Review and respond to M. Wisbey email regarding 1099s	0.1
02/06/2025	Stephen Cady	Specialized Managing Director	Case Administration	Review tax form related communication and activity, and advise team re: same	0.1
Subtotal 02/06/2025					2.5

Date	Employee Name	Role	Task	Description	Hours
02/07/2025	Morgan Wisbey	Specialized Director	Case Administration	communication with F. Brown via email re: 1099 communication	0.4
02/07/2025	Morgan Wisbey	Specialized Director	Case Administration	Communication with D. Behrends via email re: 1099 processing	0.4
02/07/2025	Morgan Wisbey	Specialized Director	Case Administration	Communication with S. Cady via email re: 1099 communication	0.2
02/07/2025	Robert Saraceni	Director	Case Administration	Begin Class 4 and Class 4a TIN match	1.8
02/07/2025	Stephen Cady	Specialized Managing Director	Case Administration	Review tax form related communication and activity, and advise team re: same	0.2
Subtotal 02/07/2025					3.0

Date	Employee Name	Role	Task	Description	Hours
02/10/2025	Laura Tondreault	Analyst	Case Administration	Prepare and organize general case documents for accuracy and completeness	0.1
02/10/2025	Micheal Hale	Specialized Senior Associate	Case Administration	Review bank data to identify cleared checks and reconcile account for ledger detail report	0.1
02/10/2025	Robert Saraceni	Director	Case Administration	Continue Class 4 and Class 4a TIN match	1.2
Subtotal 02/10/2025					1.4

Date	Employee Name	Role	Task	Description	Hours
02/11/2025	Robert Saraceni	Director	Case Administration	Review correspondence from D. Dawkins re additional W9 received, update distribution reports to add to next distribution.	0.2
02/11/2025	Robert Saraceni	Director	Case Administration	Continue Class 4 and Class 4a TIN match	0.8
02/11/2025	Robert Saraceni	Director	Case Administration	Continue Class 4 and Class 4a TIN match	4.6
02/11/2025	Robert Saraceni	Director	Case Administration	Continue Class 4 and Class 4a TIN match	1.5
Subtotal 02/11/2025					7.1

Date	Employee Name	Role	Task	Description	Hours
02/12/2025	Jason Bouzos	Specialized Senior Associate	Case Administration	Generate updated check register	1.2
02/12/2025	Morgan Wisbey	Specialized Director	Case Administration	Communication with case team via Teams re: 1099s	0.5
02/12/2025	Morgan Wisbey	Specialized Director	Case Administration	Communication with D. Behrends via email re: 1099 -DIV information	0.4
02/12/2025	Robert Saraceni	Director	Case Administration	Complete Class 4 and Class 4a TIN match	2.7
02/12/2025	Robert Saraceni	Director	Case Administration	Begin preparation of 1099 report for investors by combining Class 4 and 4a distribution files	0.9
02/12/2025	Robert Saraceni	Director	Case Administration	Attend Heartland 1099 planning meeting with D. Behrends of Dykema and M. Wisbey of Stretto.	0.5
02/12/2025	Robert Saraceni	Director	Case Administration	Produce final Class 5 distribution report for production of 1099-DIV	0.8
02/12/2025	Robert Saraceni	Director	Case Administration	Review, research and respond to D. Douglas inquiry on behalf of investor on stop payments issued	0.3

Date	Employee Name	Role	Task	Description	Hours
02/12/2025	Robert Saraceni	Director	Case Administration	Produce preliminary and final class 4 combined distribution report for production of 1099-DIV	1.6
02/12/2025	Robert Saraceni	Director	Case Administration	Review 1099-DIV template	0.2
02/12/2025	Stephen Cady	Specialized Managing Director	Case Administration	Review tax form related communication and activity, and advise team re: same	0.4
Subtotal 02/12/2025					9.5

Date	Employee Name	Role	Task	Description	Hours
02/13/2025	Jason Bouzos	Specialized Senior Associate	Case Administration	Provide updated ledger report to case team to assist with account reconciliation	0.4
02/13/2025	Micheal Hale	Specialized Senior Associate	Case Administration	Review bank data to identify cleared checks and reconcile account for ledger detail report	0.2
02/13/2025	Morgan Wisbey	Specialized Director	Case Administration	1099 data review	0.7
02/13/2025	Robert Saraceni	Director	Case Administration	Reformat Class 5 final 1099 file to proper file format	0.7
02/13/2025	Robert Saraceni	Director	Case Administration	Reformat Class 4 1099 file to csv format, review and compare reformatted file to original, forward to disbursements group, review correspondence from D. Douglass and update disbursement hold file for additional W9s received, update Box files.	2.1
02/13/2025	Robert Saraceni	Director	Case Administration	Review and reformat current check register, update held distribution report and outstanding distribution report and forward to D. Douglas.	1.7
02/13/2025	Robert Saraceni	Director	Case Administration	Provide current check register to S. Huser of A&C as requested	0.1
02/13/2025	Stephen Cady	Specialized Managing Director	Case Administration	Review tax form related communication and activity, and advise team re: same	0.3
Subtotal 02/13/2025					6.2

Date	Employee Name	Role	Task	Description	Hours
02/18/2025	Micheal Hale	Specialized Senior Associate	Case Administration	Review bank data to identify cleared checks and reconcile account for ledger detail report	0.1
02/18/2025	Robert Saraceni	Director	Case Administration	Review W-9 report and compare against original distribution calculations	3.1
Subtotal 02/18/2025					3.2

Date	Employee Name	Role	Task	Description	Hours
02/19/2025	Micheal Hale	Specialized Senior Associate	Case Administration	Review bank data to identify cleared checks and reconcile account for ledger detail report	0.5
02/19/2025	Morgan Wisbey	Specialized Director	Case Administration	Generate 1099 service agreement	0.4
02/19/2025	Morgan Wisbey	Specialized Director	Case Administration	Review 1099 data file for quality control	0.7
02/19/2025	Morgan Wisbey	Specialized Director	Case Administration	Communication with S. Cady via Teams re: 1099 data	0.2
02/19/2025	Morgan Wisbey	Specialized Director	Case Administration	Communication with R. Saraceni via email re: 1099 project	0.2

Date	Employee Name	Role	Task	Description	Hours
02/19/2025	Morgan Wisbey	Specialized Director	Case Administration	Setup 1099 for filing	0.2
02/19/2025	Robert Saraceni	Director	Case Administration	Perform final review of Class 4 and Class 5 1099 files and draft correspondence to Receiver re generation of 1099s and fulfillment by mail and e-filing.	0.5
02/19/2025	Stephen Cady	Specialized Managing Director	Case Administration	Review tax form related communication and activity, and advise team re: same	0.5
Subtotal 02/19/2025					3.2
Date	Employee Name	Role	Task	Description	Hours
02/20/2025	Micheal Hale	Specialized Senior Associate	Case Administration	Review bank data to identify cleared checks and reconcile account for ledger detail report	0.1
02/20/2025	Robert Saraceni	Director	Case Administration	Update files for additional W-9s received, update master files and distribution files for projected fourth distribution to be determined. Forward to Receiver's office.	1.1
02/20/2025	Robert Saraceni	Director	Case Administration	Review and reformat current check register, update held distribution report and outstanding distribution report and forward to D. Douglas.	1.1
02/20/2025	Ruben Guevara	Specialized Senior Associate	Case Administration	Administrative review of W8/W9 Forms in case management system for accuracy and completeness	0.1
02/20/2025	Stephen Cady	Specialized Managing Director	Case Administration	Review tax form related communication and activity, and advise team re: same	0.1
Subtotal 02/20/2025					2.5
Date	Employee Name	Role	Task	Description	Hours
02/24/2025	Robert Saraceni	Director	Case Administration	Update 1099 files per D. Behrends request and supply revised files and Payer information to D. Behrends and S. Cady.	1.0
02/24/2025	Stephen Cady	Specialized Managing Director	Case Administration	Correspondence with R. Saraceni via email re: final 1099 data files and service request form	0.1
Subtotal 02/24/2025					1.1
Date	Employee Name	Role	Task	Description	Hours
02/25/2025	Robert Saraceni	Director	Case Administration	Corr. with Receiver and disbursements group regarding final approved 1099-NEC file, corr. regarding letter to Class 4a investors and eligibility of investors.	1.1
02/25/2025	Robert Saraceni	Director	Case Administration	Prepare Class 4a mailing file.	0.7
Subtotal 02/25/2025					1.8
Date	Employee Name	Role	Task	Description	Hours
02/26/2025	Micheal Hale	Specialized Senior Associate	Case Administration	Review bank data to identify cleared checks and reconcile account for ledger detail report	0.4
02/26/2025	Robert Saraceni	Director	Case Administration	Update investor address as requested by D. Douglas	0.2
02/26/2025	Robert Saraceni	Director	Case Administration	TC to D. Ramirez to discuss 2.27.2028 Distribution letter mailing	0.1
02/26/2025	Robert Saraceni	Director	Case Administration	Draft corr. to D. Ramirez re 2.27.2025 investor letter mailing; review letter and mailing file	0.2

Date	Employee Name	Role	Task	Description	Hours
02/26/2025	Stephen Cady	Specialized Managing Director	Case Administration	Generate 1099 forms	1.3
Subtotal 02/26/2025					2.2

Date	Employee Name	Role	Task	Description	Hours
02/27/2025	Aimee Marshall	Associate	Case Administration	Generate service of Heartland_Investor Letter Mailing 2.27.25 mailing including printing and fulfillment	0.1
02/27/2025	Aimee Marshall	Associate	Case Administration	Generate service of Heartland 1099-NEC Mailing including printing and fulfillment	0.1
02/27/2025	Alberto Chachagua	Associate	Case Administration	Generate service of Heartland_Investor Letter Mailing 2.27.25 mailing including printing and fulfillment	0.5
02/27/2025	Carlos Salas	Associate	Case Administration	Generate service of Heartland_Investor Letter Mailing 2.27.25 mailing including printing and fulfillment	0.1
02/27/2025	Daniel Ramirez	Senior Associate	Case Administration	Prep and coordinate mailing for Known Investor Letter on 2.27.25	1.1
02/27/2025	Kevin Wasserman	Senior Associate	Case Administration	QC - Service list & document	0.1
02/27/2025	Laura Tondreault	Analyst	Case Administration	Prepare and organize general case documents for accuracy and completeness	0.1
02/27/2025	Melissa Membrino	Director	Case Administration	Coordinate service of Heartland 1099-NEC Mailing mailing including printing and fulfillment	0.2
02/27/2025	Melissa Membrino	Director	Case Administration	Coordinate service of Heartland_Investor Letter Mailing 2.27.25 mailing including printing and fulfillment	0.6
02/27/2025	Robert Saraceni	Director	Case Administration	Corr. with S. Cady regarding updating 1099-NEC file templates to match 1099-NEC forms; corr. to client re same, update files for correct template' review all 1099-NEC forms for correct information and confirm with Stretto Disbursements Group, corr. with D. Ramirez regarding mailing of investor letter to all investors who did not receive 1099-NEC form	2.3
02/27/2025	Robert Saraceni	Director	Case Administration	Corr. to D. Behrends on investor letter date	0.1
02/27/2025	Robert Saraceni	Director	Case Administration	Review corr. from D. Behrends regarding updated investor address, research and update master file, compare against letter file. Update investor letter and confirm with D. Douglas, forward revised letter to D. Ramirez for service.	0.4
02/27/2025	Ruben Guevara	Specialized Senior Associate	Case Administration	Coordinate mailing for 1099-MISC and 1099-NEC tax forms	0.9
02/27/2025	Sheryl Betance	Managing Director	Case Administration	Facilitate service of Heartland_Investor Letter Mailing 2.27.25 mailing	0.5
02/27/2025	Stephen Cady	Specialized Managing Director	Case Administration	Coordinate 1099 e-filing and mailing	0.9
02/27/2025	Stephen Cady	Specialized Managing Director	Case Administration	Correspondence with D. Williamson via email re: countersigned service request form	0.1
Subtotal 02/27/2025					8.1

Date	Employee Name	Role	Task	Description	Hours
02/28/2025	Charles Wheeler	Associate	Case Administration	Administrative review of mailing details	0.1
02/28/2025	Daniel Ramirez	Senior Associate	Case Administration	Prep and draft Certificate of Service for Known Investor mailing on 2.27.25	0.6

Date	Employee Name	Role	Task	Description	Hours
02/28/2025	Micheal Hale	Specialized Senior Associate	Case Administration	Review bank data to identify cleared checks and reconcile account for ledger detail report	0.1
02/28/2025	Robert Saraceni	Director	Case Administration	Reformat check register, prepare outstanding check report, prepare held distribution report and forward all reports to Receiver's office.	1.6
02/28/2025	Robert Saraceni	Director	Case Administration	Prepare Exhibit B to COS in both redacted and unredacted form	0.8
02/28/2025	Stephen Cady	Specialized Managing Director	Case Administration	Review tax form related communication and activity, and advise team re: same	0.1
Subtotal 02/28/2025					3.3
Total 02/01/2025 - 02/28/2025					60.4



410 Exchange, Ste 100
Irvine, CA 92602
855.812.6112

Invoice: 14695
Date: 04/15/2025
Due Date: 05/15/2025
Terms: Net 30

Bill To:
Heartland

Item	Quantity	Unit Price	Amount
March 2025 Invoice			
Hourly Fees			\$3,305.50
Printing	4	\$0.10	\$0.40
Postage			\$2.92
Envelopes and Packaging – See Noticing Summary for details			\$0.60
TOTAL DUE			\$3,309.42
			THANK YOU.
TOTAL ACCOUNT BALANCE DUE			\$26,666.32

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: 03/01/2025 - 03/31/2025

Role	Hours	Rate	Total
Analyst I	0.1	\$30.00	\$3.00
Analyst II	1.2	\$40.00	\$48.00
Associate I	0.8	\$65.00	\$52.00
Associate III	0.1	\$130.00	\$13.00
Director	7.1	\$195.00	\$1,384.50
Specialized Director	0.6	\$345.00	\$207.00
Specialized Managing Director	2.4	\$395.00	\$948.00
Specialized Senior Associate	2.0	\$325.00	\$650.00
Total			\$3,305.50

Case Name: Heartland

Time Detail

Date Range: 03/01/2025 - 03/31/2025

Date	Employee Name	Role	Task	Description	Hours
03/03/2025	Naomi Rodriguez	Associate	Case Administration	Perform administrative review of mailing details	0.2
Subtotal 03/03/2025					0.2
Date	Employee Name	Role	Task	Description	Hours
03/04/2025	Robert Saraceni	Director	Case Administration	Draft correspondence and send COS for 2.27.2025 investor mailing	0.2
Subtotal 03/04/2025					0.2
Date	Employee Name	Role	Task	Description	Hours
03/05/2025	Micheal Hale	Specialized Senior Associate	Case Administration	Review bank data to identify cleared checks and reconcile account for ledger detail report	0.6
03/05/2025	Robert Saraceni	Director	Case Administration	Reformat check register for 3.5.2025 and prepare outstanding check report, forward all reports to Receiver's office.	1.4
03/05/2025	Stephen Cady	Specialized Managing Director	Case Administration	Review distributions related communication and activity, and advise team re: same	1.0
Subtotal 03/05/2025					3.0
Date	Employee Name	Role	Task	Description	Hours
03/07/2025	Micheal Hale	Specialized Senior Associate	Case Administration	Review bank data to identify cleared checks and reconcile account for ledger detail report	0.1
Subtotal 03/07/2025					0.1
Date	Employee Name	Role	Task	Description	Hours
03/10/2025	Pauline Aragon	Analyst	Case Administration	Sort and manage incoming mail re: various mailings	0.1
03/10/2025	Robert Saraceni	Director	Case Administration	Review and respond to D. Behrends inquiry into held distribution.	0.1
Subtotal 03/10/2025					0.2
Date	Employee Name	Role	Task	Description	Hours
03/11/2025	Pauline Aragon	Associate	Case Administration	Coordinate service re: Investor Mailing per USPS forwarding instructions	0.5
Subtotal 03/11/2025					0.5
Date	Employee Name	Role	Task	Description	Hours

Date	Employee Name	Role	Task	Description	Hours
03/12/2025	Stephanie Morales	Analyst	Case Administration	Record and track undeliverable mail re: various mailings	0.1
03/12/2025	Stephanie Morales	Analyst	Case Administration	Prepare and coordinate general case documents for transfer to offsite storage facility	0.1
Subtotal 03/12/2025					0.2

Date	Employee Name	Role	Task	Description	Hours
03/13/2025	Robert Saraceni	Director	Case Administration	Reformat check register for 3.12.2025 and prepare outstanding check report, distribution hold report, and current check register, forward all reports to Receiver's office.	1.4
03/13/2025	Robert Saraceni	Director	Case Administration	Update investor address as requested by D. Douglas	0.2
03/13/2025	Staphany Alcantar	Analyst	Case Administration	Review and file case related documents	0.2
03/13/2025	Stephanie Morales	Analyst	Case Administration	Record and track undeliverable mail re: various mailings	0.1
Subtotal 03/13/2025					1.9

Date	Employee Name	Role	Task	Description	Hours
03/14/2025	Robert Saraceni	Director	Case Administration	Review correspondence from D. Douglas regarding final distribution date, research and request deadline from distribution group for distribution files for planning.	0.2
03/14/2025	Stephanie Morales	Analyst	Case Administration	Record and track undeliverable mail re: various mailings	0.1
03/14/2025	Stephanie Morales	Analyst	Case Administration	Capture and track undeliverable mail images	0.1
03/14/2025	Stephen Cady	Specialized Managing Director	Case Administration	Correspondence with R. Saraceni via email re: timeline for next distribution	0.2
Subtotal 03/14/2025					0.6

Date	Employee Name	Role	Task	Description	Hours
03/17/2025	Micheal Hale	Specialized Senior Associate	Case Administration	Review bank data to identify cleared checks and reconcile account for ledger detail report	0.1
03/17/2025	Stephanie Morales	Analyst	Case Administration	Record and track undeliverable mail re: various mailings	0.1
03/17/2025	Stephanie Morales	Analyst	Case Administration	Capture and track undeliverable mail images	0.1
Subtotal 03/17/2025					0.3

Date	Employee Name	Role	Task	Description	Hours
03/18/2025	Alberto Chachagua	Associate	Case Administration	Perform administrative review of mailing details	0.1
03/18/2025	Antonio Rubio	Associate	Case Administration	Perform administrative review of mailing details	0.1
03/18/2025	Micheal Hale	Specialized Senior Associate	Case Administration	Review bank data to identify cleared checks and reconcile account for ledger detail report	0.1
Subtotal 03/18/2025					0.3

Date	Employee Name	Role	Task	Description	Hours
03/19/2025	Micheal Hale	Specialized Senior Associate	Case Administration	Review bank data to identify cleared checks and reconcile account for ledger detail report	0.4
Subtotal 03/19/2025					0.4
Date	Employee Name	Role	Task	Description	Hours
03/20/2025	Robert Saraceni	Director	Case Administration	Reformat and reconcile check register for 3.19.2025 and prepare outstanding check report, distribution hold report, and current check register, forward all reports to Receiver's office.	1.5
Subtotal 03/20/2025					1.5
Date	Employee Name	Role	Task	Description	Hours
03/24/2025	Micheal Hale	Specialized Senior Associate	Case Administration	Review bank data to identify cleared checks and reconcile account for ledger detail report	0.1
Subtotal 03/24/2025					0.1
Date	Employee Name	Role	Task	Description	Hours
03/25/2025	Robert Saraceni	Director	Case Administration	Prepare final Class 4 and class 4a distribution files for 4.7.2025 fourth and final distribution	0.9
Subtotal 03/25/2025					0.9
Date	Employee Name	Role	Task	Description	Hours
03/26/2025	Micheal Hale	Specialized Senior Associate	Case Administration	Review bank data to identify cleared checks and reconcile account for ledger detail report	0.4
Subtotal 03/26/2025					0.4
Date	Employee Name	Role	Task	Description	Hours
03/28/2025	Jenice Alduenda	Specialized Director	Case Administration	Place stop payments and confirm with client once complete	0.5
03/28/2025	Robert Saraceni	Director	Case Administration	Review and respond to D. Douglas' request to void remaining outstanding checks past stale date.	0.1
03/28/2025	Ruben Guevara	Specialized Senior Associate	Case Administration	Coordinate check stop	0.2
03/28/2025	Stephanie Morales	Analyst	Case Administration	Record and track undeliverable mail re: various mailings	0.1
03/28/2025	Stephanie Morales	Analyst	Case Administration	Prepare and coordinate general case documents for transfer to offsite storage facility	0.1
03/28/2025	Stephanie Morales	Analyst	Case Administration	Capture and track undeliverable mail images	0.1
03/28/2025	Stephen Cady	Specialized Managing Director	Case Administration	Review distributions related communication and activity, and advise team re: same	1.0
Subtotal 03/28/2025					2.1
Date	Employee Name	Role	Task	Description	Hours
03/31/2025	Jenice Alduenda	Specialized Director	Case Administration	Review client communication for anticipated distribution date	0.1

Date	Employee Name	Role	Task	Description	Hours
03/31/2025	Robert Saraceni	Director	Case Administration	Reformat 3.26.2025 check register (.5); Review and prepare final Class 4 and 4a fourth distribution files and reconcile remaining undistributed amounts (.6)	1.1
03/31/2025	Stephen Cady	Specialized Managing Director	Case Administration	Review distributions related communication and activity, and advise team re: same	0.2
Subtotal 03/31/2025					1.4
Total 03/01/2025 - 03/31/2025					14.3



Noticing Detail

Date of Service	Document(s) or Mailing Description	Number of Recipients	Method(s) of Service
3/13/2025	Investor Letter Mailing (USPS FORWARD)	4	First Class Mail

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 4

EXHIBIT F-2

[← Professionals Search](#)

Alison R. Ashmore

Member

[Overview](#)[Experience](#)[News and Insights](#)

Few trial lawyers walk into a courtroom as prepared and with as much competitive zeal as Alison Ashmore. An accomplished business litigator known for her ability to craft compelling arguments and effective strategies, she is regularly called upon by clients in a wide range of industries when complex and consequential disputes arise.

While Alison relishes her time before judges and juries, she also recognizes that the optimal outcome in a given case often involves more nuance than "winning" and "losing."

With creativity and consideration of each client's specific objectives, culture, risk tolerance, and overall business interests, Alison develops tailored, holistic litigation approaches that account for the bigger picture along with the smallest details. Clients appreciate her candor and clarity, which allows them to make informed decisions about how best to proceed.

She regularly brings her formidable advocacy skills to cases between partners, owners, and shareholders, as well as those between employers and employees.

Alison's practical approach to dispute resolution has facilitated favorable results in matters involving breach of contract, breach of fiduciary duty, fraud, fraudulent transfer, unfair competition, misappropriation of trade secrets, and other business claims.

Alison also protects and advances her clients' interests in bankruptcy matters, including adversary proceedings and preference challenges and disputes.

She regularly represents clients at the appellate level, where her persuasive writing and oral advocacy skills have led to a strong track record of success. Recognized by her peers for her professionalism and trial skills, Alison is the consummate business litigator.

“Business owners need to have trust and confidence in their litigation counsel. That is a product not only of courtroom success but also candid advice that doesn't sugarcoat the risks or overstate the rewards.”

Education



- Baylor Law School, J.D., *cum laude*, Law Review, Notes and Comments Editor
- Hardin-Simmons University, B.A., *magna cum laude*

Bar and Court Admissions



Bar Admissions

- Texas

Court Admissions

- U.S. Supreme Court
- U.S. Court of Appeals, Fifth Circuit
- U.S. District Court, Northern District of Texas
- U.S. District Court, Eastern District of Texas
- U.S. District Court, Western District of Texas
- U.S. District Court, Southern District of Texas
- U.S. District Court, District of Colorado

Professional Recognition



- Recognized in *The Best Lawyers in America*® for Commercial Litigation, 2021-Present. Copyright 2015 by Woodward/White, Inc., Aiken, SC
- Recognized by the National Diversity Council and the Texas Diversity Council as one of the “2019 Dallas Top Women in Legal”
- Recognized in *Texas Super Lawyers*® as a Rising Star for Business Litigation; Bankruptcy; Business; and Employment Litigation: Defense, 2012-Present
- Recognized in *Texas Super Lawyers*® "Up and Coming 100: 2017-2022," and "Up and Coming 50: 2017-2022 Women Texas Rising Stars" Lists
- Named a "Best Lawyer in Dallas" by *D Magazine*, 2017-2021
- Named a "Best Lawyer Under 40" by *D Magazine*, 2018-2021
- 2018 Outstanding Young Alumni Award, Hardin-Simmons University

Affiliations



- Dallas Women Lawyers Association, Treasurer 2017-present, Board Member 2013-present
- Dallas Bar Association, Business Litigation Section Council 2019, WE LEAD class of 2018
- Dallas Association of Young Lawyers, Leadership Class 2010-11, Co-Chair Lawyers Serving Children Committee 2012
- Patrick E. Higginbotham Inn of Court, Barrister 2016-2018, Associate 2008-2009
- Hardin-Simmons University Board of Young Associates 2008-2013, Auxiliary 2013-2019

Community



- Dallas CASA Court Appointed Special Advocate
- Claremont Addition Neighborhood Association, Board Member, 2009-2016

Contact



in

Dallas

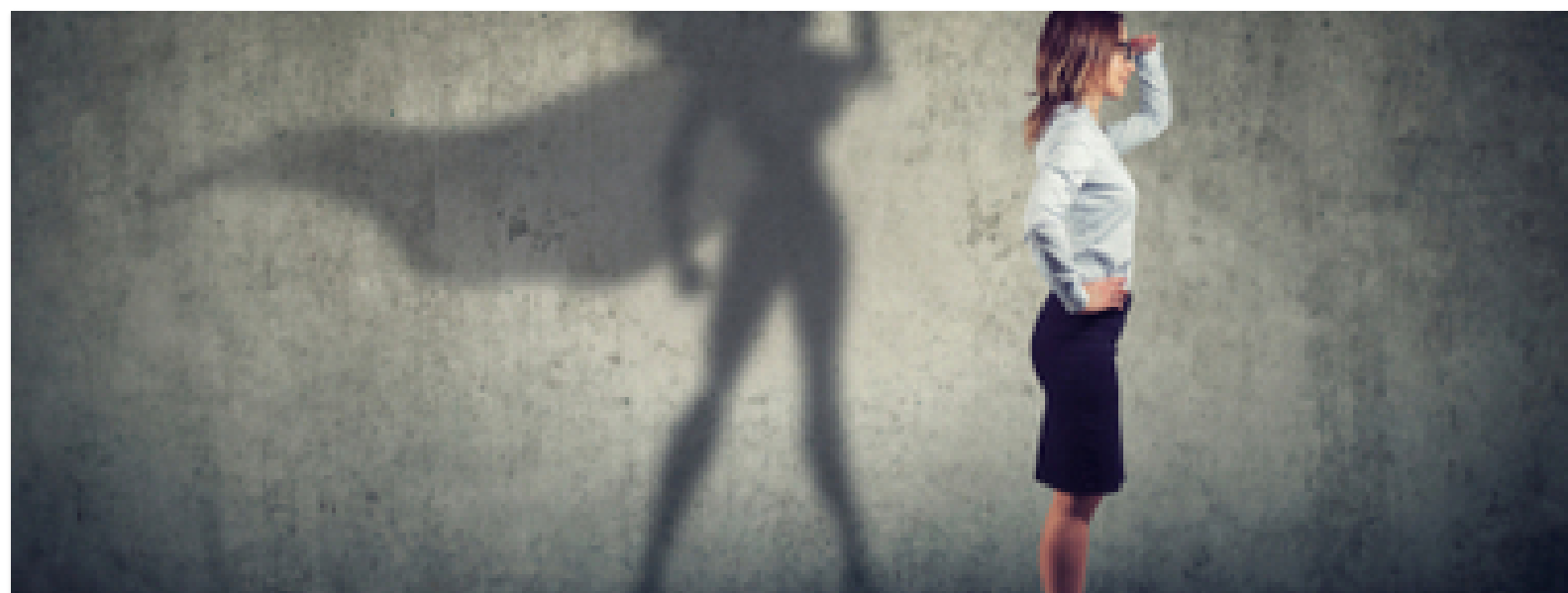
214-462-6454

Areas of client focus

Practices

- Litigation
- Commercial Litigation
- Non-Compete, Unfair Competition, and Trade Secrets
- Restructuring and Bankruptcy
- Real Estate Disputes

Latest News and Insights



SPEAKING ENGAGEMENTS

12.2.21

Success is not one size fits all, Dallas Women Lawyers Association

Alison Ashmore was a featured panelist for the Dallas Women Lawyers Association event, "Success is...

[READ MORE](#)



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

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

Overview

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

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

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

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

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

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

Areas of client focus

Practices

Tax
Estate Planning and
Administration
Public Retirement
Corporate and Finance

Credentials

Education

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

Bar Admissions

- Michigan, 1984

Professional Recognition

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

Affiliations

Professional

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

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 Term Law Clerk to the Honorable Scott M. Grossman at the U.S. Bankruptcy Court, Southern District of Florida. In this role, she assisted Judge Grossman in preparing for hearings, including Chapter 11 confirmations, motion calendars, and adversary proceedings.

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
- Larry E. Kelly Bankruptcy American Inn of Court, Member

Emily G. Jacobs

Associate



Contact

Dallas
214-462-6484
ejacobs@dykema.com

Overview

Emily Jacobs is an associate in Dykema's Dallas office. Her practice focuses on estate planning and tax structuring for transactional matters, including mergers, acquisitions, and restructurings.

In the realm of estate planning, Emily helps clients establish and preserve their legacies, offering support with wills, trusts, and wealth transfer planning. Emily's other practice focuses on tax structuring, aiding in the development of strategies that allow for tax-efficient growth and restructuring. Emily strives to create a client-centered approach and assists individuals, families, and business owners by developing strategies that align with both their present needs and long-term objectives. She has built a strong foundation in estate and tax law and aims to provide clients with guidance and support through these often complex legal landscapes.

Areas of client focus

Practices

Estate Planning and
Administration
Tax

Credentials

Education

- Texas Tech University School of Law, *magna cum laude*, J.D., 2024
- Texas A&M University, *cum laude*, B.S., 2020

Bar Admissions

- Texas

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

Rose L. Romero



Attorney and Counselor at Law

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

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

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

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

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

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

Practices Areas

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

Education

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

Admissions

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

Languages

Spanish

Rose L. Romero

Prior Experience

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

Distinctions/Honors

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

Activities (Memberships/Affiliations)

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

Publications

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

Rose L. Romero

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

Rose L. Romero

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

News

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

Rose L. Romero

Immigration Law

In the News

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

EXHIBIT F-4



Madhu Ahuja, CPA, ABV, CVA, CFE

President

Ahuja & Clark, PLLC

mahuja@ahujaclark.com

(469) 467-4660

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

EDUCATION

Master of Science - Management & Administrative Sciences

The University of Texas at Dallas, Richardson, Texas

Post Graduate Diploma in Business Administration, Finance

Institute of Productivity Management, Kanpur, India

CERTIFICATIONS

Certified Public Accountant (CPA), Texas

Accredited in Business Valuation (ABV)

Certified Valuation Analyst (CVA)

Certified Fraud Examiner (CFE)

PROFESSIONAL EXPERIENCE

Ahuja & Clark, PLLC

PricewaterhouseCoopers, LLP

2003 - Present

1996 - 2002

SERVICE EXPERTISE

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



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

PROFESSIONAL MEMBERSHIPS

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



Carolyn Bremer, CPA

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

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

EDUCATION

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

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

CERTIFICATIONS

Certified Public Accountant (CPA), Texas, Virginia

PROFESSIONAL EXPERIENCE

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

SERVICE EXPERTISE

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



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

PROFESSIONAL MEMBERSHIPS

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

REPRESENTATIVE PROJECTS

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



bank in U.S. history.

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



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



Stacey Huser

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

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

EDUCATION

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

PROFESSIONAL EXPERIENCE

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

SERVICE EXPERTISE

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



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

PROFESSIONAL MEMBERSHIPS/POSITIONS

Member of Association of Certified Fraud Examiners (ACFE)



Ahuja & Consultants, Inc.

Certified Public Accountants

Ahuja & Clark Staff Supporting Fee Application

Ross Belsome

Ross Belsome is the Manager of the Advisory Department at Ahuja & Consultants, Inc.. Mr. Belsome has over 11 years of experience in financial advisory. He specializes in business valuation, business interruption loss in insurance claims, litigation support, forensic accounting, and bankruptcies. He has worked for a wide range of industries, including energy, healthcare, manufacturing, and hospitality.

Ammon Hall

Ammon serves as forensic support for this engagement. Ammon started with A&C as an intern in 2023 and has since graduated with a bachelor's in accounting and has been a full time staff accountant with A&C since January of 2024.

Dawn Peterson

Dawn serves as support staff for this engagement. Dawn has been with A&C for over 5 years and works as the project support for our tax team.

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.

Natasha Toeteberg-Harms

Natasha serves as forensic support for this engagement. She brings over 5 years of experience to Ahuja & Consultants, having most recently worked as a Senior Consultant within the Forensics practice of a large public accounting firm in Zürich, Switzerland. Natasha's project experience includes topics of corporate compliance, regulatory compliance assessments, bribery and



Ahuja & Consultants, Inc.

Certified Public Accountants

corruption investigations, financial statement fraud, procurement fraud, and accounting irregularities. Her skills include project management of large and complex multinational projects and advising and assisting clients on fraud risk management.

EXHIBIT F-5



HIGGS & JOHNSON

TARA A. ARCHER-GLASGOW

PARTNER

"Tara is attentive to the needs of her clients and provides an exceptional level of service."

Chambers Global 2023

tarcher@higgsjohnson.com

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<https://www.linkedin.com/in/tara-archer-glasgow-99183b17/>

Higgs & Johnson

Ocean Centre, Montagu Foreshore

East Bay Street

P O Box N3247

Nassau, The Bahamas



Tara Archer-Glasgow is a Partner and Chair of the firm's Litigation practice group and supervises the Asset Recovery Unit. She also chairs the Intellectual Property group and previously served as Co-chair of the Marketing & Business Development Committee of the firm.

Tara is a highly experienced Dispute Resolution lawyer with more than 27 years of legal experience. She operates a multidisciplinary practice with a focus on all aspects of commercial litigation centered primarily upon banking and compliance, employment, company law and admiralty law. She regularly appears as counsel or co-counsel in many important cases in all of the courts of The Bahamas and appears before the Privy Council in England. Tara provides legal advice to individuals, major financial service providers and global corporations regarding multi-jurisdictional litigation, shareholder disputes, fraud, asset-tracing and internal operations. She has assisted clients in the tracing and recovery of millions of dollars and represents clients in franchise and intellectual property disputes.

Tara also has experience with the insolvency regime in The Bahamas having been involved with a number of cross-border insolvencies including: – Globe-X Canadiana and Globe-X Management; Americas International Bank (In Liquidation); Debtworks, Inc; Suisse Security Bank & Trust and Intraco Corporation Limited (In Official Liquidation). She has acted for a leading global financial institution in proceedings related to a composition with creditors and bankruptcy proceedings in relation to Sir Anthony Reilly and served as a member of the creditors' committee. Tara has advised creditors in several prominent cross border insolvency cases and most notably now represents claimants in the Liquidation of a multi-billion-dollar cryptocurrency exchange.

Tara is recognised as "an experienced and well-regarded litigator" in Chambers Global Guide (2018-2025) and recommended in Who's Who Legal: Asset Recovery (2016-2024), being described as "responsive and intuitive with complex international asset tracing" and "a skilled litigator with an impressive practice". Her peers commend her as "a highly approachable and reassuring presence for clients." According to Client Choice, Tara provides "accurate, in-

depth and well-researched feedback" and she is ranked as the client's choice in The Bahamas (2024-2025). She was also listed as a 'Leading Partner' by Legal 500 Caribbean (2019-2025) and named as a leading litigator in the Euromoney's Expert Guides.

Tara is actively involved in international legal associations and the Bahamas Bar Association. As a member of the International Bar Association (IBA), Tara serves on the editorial board of Dispute Resolution International (an IBA publication) and is an Officer on the Litigation Committee. She also serves upon the Ethics Committee of The Bahamas Bar Association.

Tara has previously served in a leadership capacity on the Consumer Litigation and Poverty and Social Development committees of the IBA and is a former law lecturer at the University of The Bahamas. She is often invited to share her knowledge and experience as a speaker at international and local conferences and to provide motivational talks to young persons, particularly young women, in the community.

PRACTICE AREAS

- Litigation
 - Civil Litigation
 - Commercial Litigation
 - Employment Law
 - Admiralty Law
- Intellectual Property
- Insolvency & Corporate Restructuring
- Commercial Transactions
- Tax
- Financial Services, Insurance Law & Regulation
 - Banking & Compliance Law
- Government & Regulatory Affairs

EDUCATION

- Inns of Court School of Law, London, England
- University of Essex, *LL.B. (Hons)*, Colchester, England
- University of Western Ontario, *B.A. – Finance & Economics*, London, Ontario, Canada
- College of The Bahamas, *A.A. (Hons) – Economics*, Nassau, Bahamas

EXECUTIVE TRAINING

- Blockchain and Crypto Applications: From Decentralized Finance to Web 3, MIT Sloan School of Management

BAR ADMISSIONS

- Bahamas, 1998
- England and Wales, 1998

PROFESSIONAL MEMBERSHIPS

- International Bar Association
 - Member, Editorial board of *Dispute Resolution International*
 - Co-Chair, IBA Poverty and Social Development Subcommittee
 - Former Chair, IBA Consumer Litigation Committee
- International Trademark Association
- Women's International Shipping and Trading Association (WISTA)
- Bahamas Bar Association
 - Member, Ethics Committee
 - Former Elected Council Member
- Center for International Legal Studies
- The Honourable Society of Lincoln's Inn

LANGUAGES

- English
- Spanish (conversational)

RECOGNITION

- Leading Partner, Dispute Resolution, Legal 500 Caribbean (2025)
- Leading Individual, Dispute Resolution, Legal 500 Caribbean (2019-2024)
- Top Ranked, Dispute Resolution, Chambers Global (2018-2025)
- Asset Recovery, Who's Who Legal (2016-2024)
- Asset Recovery, Lexology Client Choice (2021-2024)
- Euromoney's Expert Guides (2020)

...recognised for her responsive & intuitive approach to complex international asset tracing & recovery actions...
(Who's Who Legal)



PUBLICATIONS

- Who's Who Legal, Thought Leaders Reports, Asset Recovery (2024)
- Enforcement of Judgments, Bahamas Chapter, Legal 500 Comparative Guide (2022)
- The Possibilities and Pitfalls of Asset Recovery in The Bahamas, WWL Analysis & Features (2021)
- The Bahamas: Employment Challenges with COVID -19, Women in Business Law (2020)
- The Bahamas: COVID-19 and Contractual Force Majeure, Higgs & Johnson (2020)
- *International Franchising 2016: Legal and Business Considerations* (Bahamas Chapter)
- *Doing business in The Bahamas*, Thomas Reuters Practical Law (2020 – 2021)
- *Enforcement of Foreign Judgements in The Bahamas*, Lexology, Getting the Deal Through (2021-2021)

HIGGS & JOHNSON *Counsel & Attorneys-At-Law*

THE BAHAMAS ■ higgsjohnson.com



HIGGS & JOHNSON

AUDLEY D. HANNA, JR.

PARTNER

A skilled commercial litigator who is praised as 'excellent, particularly with regard to contract disputes, as well as labour disputes.'

Legal 500 Caribbean (2021)

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Audley Hanna, Jr. specialises in various areas of Civil and Commercial Litigation, with a particular focus on employment law, admiralty law, insurance law, intellectual property litigation, and personal injury litigation. Audley has significant experience as Counsel in The Supreme Court of the Commonwealth of The Bahamas.

Audley holds a Bachelor of Arts (B.A.) degree from Fisk University in Psychology and English. He obtained his Bachelor of Law (LL.B.) degree, with First-Class Honours, from the University of Buckingham in England. Thereafter, he completed the Legal Profession Course and obtained his Master of Law (LL.M.) degree from Northumbria University.

Audley was called to the Bar of the Third Appellate District of the State of New York in 2008. He completed a Legal Education Certificate at the University of the West Indies and was called to the Bahamas Bar in 2010 becoming an Associate with Higgs & Johnson that same year. He was named a Senior Associate in 2017 and became a Partner in 2019.

Audley is listed as a recommended lawyer in the area of Dispute Resolution by Legal 500 Caribbean (2019-2025) and Chambers Global (2022-2025) and has contributed to numerous publications including co-authoring the Bahamas Chapter in Shipping for the Legal 500 Comparative Guide (2021) and International Franchising (2016).

PRACTICE AREAS

- Litigation
 - Commercial & Civil Litigation
 - Employment Law

- Admiralty Law
- Intellectual Property
- Insolvency & Corporate Restructuring
- Commercial Transactions
- Tax

EDUCATION

- Fisk University (B.A.), Nashville, Tennessee, USA
- University of Buckingham (LL.B.), Buckingham, UK
- Northumbria University at Newcastle (Legal Profession Course), (LL.M.), Newcastle upon Tyne, UK
- Eugene Dupuch Law School (LEC), Nassau, Bahamas

BAR ADMISSIONS

- New York, 2008
- Bahamas, 2010

PROFESSIONAL MEMBERSHIPS

- Bahamas Bar Association
- American Bar Association
- New York Bar Association
- International Bar Association
- International Trademark Association

PUBLICATIONS

- **Bahamas Class Actions Comparative Guide, Mondaq (2023)**
- Legal 500 Country Comparative Guide – Shipping in The Bahamas (2021)
- Doing business in The Bahamas, Thomas Reuters Practical Law (2020 – 2021)
- Enforcement of Foreign Judgements in The Bahamas, Lexology, Getting the Deal Through (2020-2021)
- Contributor to The Bahamas Chapter. International Franchising, 2016

RECOGNITION

- Recommended Lawyer, Dispute Resolution, Legal 500 Caribbean (2019-2025)
- Up and Coming, Dispute Resolution, Chambers Global (2022-2025)



HIGGS & JOHNSON *Counsel & Attorneys-At-Law*

THE BAHAMAS ■ higgsjohnson.com



HIGGS & JOHNSON

JA'ANN M. MAJOR

PARTNER

Ja'Ann Major has a broad practice across the real estate space.

Legal 500 Caribbean 2025

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Ja'Ann Major is a Partner and Deputy Chair of the Firm's Real Estate & Development Practice Group.

Ja'Ann has experience in a broad range of real estate and development matters, including residential and commercial property acquisitions and sales by Bahamians and non-Bahamians, preparation of financing and loan documentation, domestic mortgages, title insurance, title investigations, and related opinion work. She advises personnel at local lending institutions on the enforceability of mortgage security and acts on behalf of such lending institutions in the power of sale matters, advising on real property tax matters and other regulatory matters including applications to the Bahamas Investments Board and other governmental entities. She also assists clients with subdivisions, resorts, hotels, and mixed-use developments. Ja'Ann counsels clients daily on legal issues relating to real estate in The Bahamas and relevant regulatory procedures and approvals.

Ja'Ann is also a member of the Firm's Private Client & Wealth Management, Government and Regulatory Affairs, Tax, Commercial Transactions and Maritime & Aviation Practice Groups. Her expertise includes immigration law, particularly work permit and residency applications, as well as probate and estate matters. Additionally, she has experience in commercial law and maritime & shipping law with considerable knowledge of international financing transactions involving Bahamian registered ships and companies.

Ja'Ann obtained a dual honours Bachelor of Arts degree in Law (LL.B.) and Business Administration from Keele University, Staffordshire, England and a Master of Laws (LL.M.) degree from Emory University in Atlanta, Georgia. In 2008, she was admitted to both the Bar of England and Wales and The Bahamas Bar. Ja'Ann became an Associate at Higgs & Johnson in 2011, a Senior Associate in 2019 and joined the partnership in 2023. Ja'Ann is listed as a recommended attorney in the area of Real Estate by **The Legal 500 (Legalease) Caribbean (2023-2025)** and currently serves on the Board of the Bahamas Maritime Authority and the Bahamas Chamber of Commerce & Employers Confederation.

PRACTICE AREAS

- Real Estate & Development
 - Conveyancing
- Private Client & Wealth Management
 - Immigration Law
 - Probate & Estate Administration
- Maritime & Aviation
- Commercial Transactions
- Tax
- Government & Regulatory Affairs

EDUCATION

- LL.B. (Hons) with Business Administration, Keele University, Staffordshire, England
- BPP College of Professional Studies, Leeds, England
- LL.M. Emory University, Atlanta, Georgia

BAR ADMISSIONS

- England and Wales, 2008
- Bahamas, 2008

PROFESSIONAL MEMBERSHIPS

- The Honourable Society of Lincoln's Inn
- Bahamas Bar Association
- Women's International Shipping and Trading Association (WISTA)
- Bahamas Maritime Authority (BMA, Director)
- Bahamas Chamber of Commerce & Employers Confederation (BCCEC, Director)

PUBLICATIONS

- World Bank Group – Doing Business in The Bahamas (2014-2021)

RECOGNITION

- Recommended Lawyer, Real Estate, Legal 500 Caribbean (2023-2025)



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Nicholas Pennerman is an Associate in the Litigation and Commercial Transactions practice groups.

Nicholas attained his undergraduate and post graduate degrees in the United Kingdom, first earning an LL.B (Hons.) with Business from the University of Sussex in Brighton followed by completing the Legal Practice Course with an MSc in Law and Business from the University of Law in London. Nicholas subsequently completed his Legal Education Certificate with the Eugene Dupuch Law School in Nassau, The Bahamas

Nicholas was called to Bar of Commonwealth of The Bahamas in 2022. He became an Associate of the firm in 2023 following the completion of one year of pupillage.

PRACTICE AREAS

- Litigation
- Commercial Transactions

EDUCATION

- Eugene Dupuch Law School (Legal Education Certificate)
- University of Law (LPC with MSc in Law and Business)
- University of Sussex (LLB (Hons.) with Business)

BAR ADMISSIONS

- Bahamas, 2022

PROFESSIONAL MEMBERSHIPS

- Bahamas Bar Association

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EXHIBIT F-6

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.

Kevin Wasserman

Kevin Wasserman is a skilled senior associate specializing in managing all aspects of administrative operations in matters pertaining to preference analysis, recovery, and defense. Before joining Stretto, Kevin worked at Acumen Recovery Services, LLC, the predecessor firm to Stretto's Recovery Services Group. There he assisted on several notable preference recovery and defense matters, including Sears Holdings Corporation, High Ridge Brands, Inc., and Charming Charlie, LLC., where he managed the administrative operations.

Daniel Ramirez

Daniel Ramirez is a senior associate with over 5 years of corporate restructuring experience. His problem-solving approach and operational experience greatly contribute to his effectiveness. Previously, Daniel worked on several notable preference recovery and defense matters while at Acumen Recovery Services, LLC, the predecessor to Stretto's Recovery Services group, including Sears Holdings Corporation, High Ridge Brands, Inc., and Charming Charlie, LLC.

Pauline Aragon

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

Sheryl Betance

In her role as Senior Managing Director, Sheryl keeps Stretto's Corporate-Restructuring Teams focused on claims and noticing operations and consultative services. With over 20 years of significant industry experience, she understands the right combination of internal resources is crucial to seamless case-management and has a deft approach when making case assignments. She is hands-on with professional development, offering one-on-one training and collaborating with her team members to develop and implement standard procedures that maximize efficiency. Sheryl is respected by her colleagues as an industry veteran and expert on designing streamlined infrastructure to ensure the highest levels of department productivity. She is an active member of ABI and IWIRC.

Melissa Membrino

In her role as Director of Operations, Melissa oversees the administrative-operations and legal-noticing teams supporting Stretto's Chapter 11 and Chapter 7 business solutions. She brings over 15 years of subject-matter expertise with a particular focus on workflow efficiency, corporate-change initiatives, and project management. Working with clients across various sectors, Melissa leverages her extensive bankruptcy-industry experience to identify and implement process efficiencies so busy turnaround professionals can focus on more substantive case issues. Junior colleagues rely on her hands-on leadership and deft approach to professional development. While directing a skilled team of full-service operators, Melissa also manages third-party provider and vendor relationships, cultivating Stretto's robust network of industry partnerships.

Aimee Marshall

In her Role as Quality Assurance Associate, in Production, Aimee Jis 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.

Stephanie Morales

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

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.

Charles Wheeler

In his role as Senior Production Associate, Charles 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.

Alberto Chachaqua

In his role as Print Production Associate, in Production, Alberto 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.

Carlos Salas

In his role as Print Production Associate, in Production, Carlos 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.

Staphany Alcantar

Stephany Alcantar is an Intake Specialist in Operations responsible for review and input of incoming claims, processing, scanning and uploading claims to the case management system.

standards protecting the integrity of all confidential information.

Jason Bouzos

In his role as Senior Associate, Jason 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.

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.

Micheal Hale

In his role as Manager, Jason 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.

Morgan Wisbey

An industry veteran with nearly 20 years of experience, Morgan brings tremendous insight and leadership to his role as Director. He is responsible for developing and implementing department procedures, so Stretto's operational infrastructure is designed to ensure optimal productivity for busy turnaround advisors. Throughout his long career at the company, he has been instrumental in the growth and expansion of our suite of corporate-restructuring solutions, and identifying other services that would benefit fiduciaries. Drawing on his background in the technology sector, Morgan works closely with our Product Development Team to offer guidance and suggestions on software enhancements geared toward improved workflow. Leveraging established relationships with a national network of professional advisors to better understand unique needs and priorities, Morgan has played an integral role in creating and refining our approach to case-management support, cementing Stretto's position as the market leader amongst client-service partners.

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.

Antonio Rubio

In his role as Print Production Associate, in Production, Antonio 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.