



**RECEIVER’S OMNIBUS OBJECTION TO CLAIM SUBMISSIONS  
PURSUANT TO COURT-APPROVED CLAIMS PROCEDURE**

TO THE HONORABLE U.S. MAGISTRATE JUDGE HAL R. RAY, JR.:

Deborah D. Williamson, in her capacity as the Court-appointed Receiver (the “Receiver”) for the Receivership Parties<sup>1</sup> (as defined in the *Order Appointing Receiver* [ECF No. 17] (the “Receivership Order”)) and the receivership estates (collectively, the “Receivership Estates”) in the above-captioned case (the “Case” or the “Receivership”), hereby files this *Receiver’s Omnibus Objection to Claim Submissions Pursuant to Court-Approved Claims Procedure* (the “Objection”), requesting entry of an order, substantially in the form of the proposed order (the “Proposed Order”) attached hereto as **Exhibit A**, setting a response deadline to and a hearing on this Objection and sustaining the Receiver’s objections to investor and non-investor claim submissions, in whole or in part as detailed herein, pursuant to the *Order Accepting Findings, Conclusions, and Recommendation of the United States Magistrate Judge* [ECF No. 431] (the “Claims Procedure Order”) on the *Receiver’s Motion for Entry of an Order Setting Claims Bar Date, Establishing Claims Procedure, and Approving Notification Process* [ECF No. 408] (the “Claims Procedure Motion”).<sup>2</sup> In support of the Objection, the Receiver respectfully submits as follows:

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<sup>1</sup> The Receivership Parties are defined in the Receivership Order to include Defendants 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.; and Barron Petroleum LLC and Relief Defendants Dodson Prairie Oil & Gas LLC; Panther City Energy LLC; Encypher Bastion, LLC; Barron Energy Corporation; Dallas Resources Inc.; Leading Edge Energy, LLC; Sahota Capital LLC; and 1178137 B.C. LTD. The Heartland-related investment funds are collectively referred herein as the “Heartland Receivership Parties.”

<sup>2</sup> Capitalized terms used herein but not otherwise defined shall have the meaning ascribed in the Receivership Order, the Claims Procedure Order, and/or the Claims Procedure Motion, as applicable.

## **I. INTRODUCTION**

1. This Case stems from an oil and gas offering fraud conducted over three years as alleged in the *Complaint* of Plaintiff, U.S. Securities and Exchange Commission (the “Commission”). *Complaint*, ¶ 1.

2. On December 1, 2021, the Commission filed its *Complaint* [ECF No. 1] and its *Emergency Motion for a Temporary Restraining Order and Emergency Ancillary Relief* [ECF No. 3], which included an application for the appointment of a receiver for the Receivership Parties.

3. 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 as the Receiver over the Receivership Estates in this Case. The Receivership Order directed the Receiver to take possession and control over all funds, property, and other assets in the possession of or under the control of the Receivership Parties. *Receivership Order*, ¶ 8.

4. Since her appointment, the Receiver has liquidated substantially all of the Receivership Assets that were owned or held in the name of Receivership Parties, and the Receiver will continue to seek authority to liquidate any recoverable and/or remaining Receivership Assets. The Receiver continues to pursue Receivership Estates’ causes of action and Recoverable Assets.

5. The Receiver’s efforts will result in one or more distributions to defrauded investors and other creditors of the Receivership Parties pending further Court approval.

6. The Receiver seeks a determination of this Court as to any claim amount on the outstanding disputed claim submissions. As such, the Receiver files this Objection.

## **II. HEARING REQUEST**

7. The Receiver respectfully requests that the Court set this Objection for hearing on **June 4, 2024**, or as soon thereafter as the Court's schedule may allow.<sup>3</sup> The Receiver further requests that the Court set a 21-day response deadline on the Objection from the date of filing in accordance with Local Rule 7.1 of the Local Civil Rules of the United States District Court for the Northern District of Texas. The Receiver further requests that this Court sustain the Receiver's Objection with respect to any disputed claim herein where a response is not timely filed by the respective claimant.

## **III. BACKGROUND**

### **A. Commission's Allegations**

8. The Receiver incorporates by reference all facts alleged in the Commission's *Complaint*. For the sake of brevity, the Receiver will not detail the Commission's allegations fully herein. *See* ECF No. 1. Nearly all of the Defendants have agreed to entry of consent judgments in this Case that established liability on the causes of action asserted by the Commission, including violations of certain sections of the Securities Act of 1933 and certain sections of the Securities Exchange Act of 1934 and aiding and abetting both of the same.

### **B. Court-approved Claims Procedure**

9. On September 11, 2023, the Receiver filed the Claims Procedure Motion, which expressly requested the entry of a bar date for all claim submissions and the approval of the "net" transaction calculation method for investor-related claims in this Case. For brevity, the Receiver will not fully detail the background included in the Claims Procedure Motion herein.

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<sup>3</sup> Contemporaneously herewith, the Receiver anticipates filing her recommended distribution motion for this Court's consideration. If this Court's schedule permits, this Objection and the Receiver's distribution motion can be set for hearing on the same date and time.

10. On September 12, 2023, this Court entered an *Amended Order* [ECF No. 411] setting the Claims Procedure Motion for hearing on October 16, 2023. After notice and hearing, this Court entered an *Order* [ECF No. 422] recommending that United States District Judge Reed O'Connor grant the Claims Procedure Motion.

11. On November 6, 2023, Judge O'Connor entered the Claims Procedure Order.

12. Proof of claim packages were mailed and/or emailed, where available, by Bankruptcy Management Solutions Inc. d/b/a Stretto ("Stretto"), the Receiver's Court-approved claims agent, to Known Investors, potential investors, and known non-investor creditors, and publication in regional newspapers was completed pursuant to the Court-approved Claims Procedure.

13. In accordance with the Claims Procedure Order, any known investor that disputed a transaction schedule and/or net transaction amount and any non-investor asserting a claim against any Receivership Party was required to submit a proof of claim to Stretto so that it was actually received on or before February 5, 2024, at 11:59 p.m. Central (the "Bar Date"). All Claimants consented to the exclusive jurisdiction of this Court, which constitutes the Claimant's agreement to be bound by this Court's decisions, including, without limitation, a determination as to the extent, validity, priority, and amount of any Claim asserted against the Receivership Estates.

14. Pursuant to the Court-approved Claims Procedure, the Bar Date has passed. No claims were submitted by Non-Receivership Party Relief Defendants. To date, the Receiver has allowed 712 **investor** claims totaling **\$94,286,329.57**. The Receiver disputes 29 **investor** claim submissions, which total **\$7,405,964.19**. The total potential liability of **investor** claims is

**\$101,692,293.76**. The Receiver has allowed 36 **non-investor** claims totaling **\$8,601,718.94**.<sup>4</sup> The Receiver disputes 6 non-investor claims totaling **\$234,140.10**, including 2 unliquidated claims. The total potential liability of **non-investor** claims is **\$8,835,859.01**, not including any amounts allowed for the unliquidated claims. The combined potential liability (excluding any amount for the 2 unliquidated claims) of investor and non-investor claim submissions is **\$110,528,152.80**. Claims allowed by the Receiver and all disputed claims over which this Court will make a final determination shall be final and will establish conclusively the amount of each Claimant's allowed claim for purposes of any Court-approved distribution.

15. In accordance with the Court-approved Claims Procedure, the Receiver, through the undersigned counsel, issued the Receiver's Reply to approximately 131 claim submissions of investors and non-investors in this Case. The Receiver's counsel provided notice in the Receiver's Reply that a written, formal objection would be filed as a public record on the docket in this Case, which would expressly include investor and non-investor identification by name, address, and all claim details. The Receiver's counsel also prepared and submitted a disputed claim election form with each Receiver's Reply, which required the acknowledgement of the respective investor or non-investor claimant that a formal objection would be filed on the docket as a public record in this Case. **To be clear, the Receiver and her counsel have not and will not communicate or otherwise discuss investment information and/or claim submissions with any third party on behalf of a Heartland investor, save and except legal counsel or an authorized representative via executed power of attorney.**

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<sup>4</sup> Judge O'Connor entered the *Order Approving Stipulation Between Deborah D. Williamson, Receiver and Railroad Commission of Texas* [ECF No. 498] on May 3, 2024, approving an allowed non-investor claim of the Railroad Commission of Texas in the amount of \$7,871,365.45 as detailed therein.

16. Categorically, the Receiver objected to certain claim submissions of investors and/or non-investors based on (i) interest (allegedly due but unpaid and/or paid), attorney's fees, other amounts asserted, and/or incorrect calculation basis or valuation of claim amount by the respective claimant based on Heartland investment documentation; (ii) non-Receivership Party investments and/or claims, including those investments originally made with Texas International Energy Production, Inc. ("TIEP"); (iii) failure of any Heartland-related Receivership Party to actually receive investment funds; (iv) prior payment and satisfaction of allegedly due amounts by a Receivership Party; (v) untimeliness of claim submission due to actual receipt by Stretto occurring after the Bar Date; (vi) liens asserted in violation of the Receivership Order and failure to withdrawal said lien; (vii) wrongfully alleged sale of working interests by the Receiver in this Case; and/or (viii) unliquidated claim amounts asserted by claimants.

17. Despite best efforts of the undersigned counsel, the Receiver has been unable to informally resolve the remaining 35 disputed claims of investors and non-investors in this Case. Thus, the Receiver files this Objection and requests that this Court determine the claim amount, if any, of the remaining 35 disputed claims, which are presented on a categorical basis.

#### **IV. RELIEF REQUESTED**

18. Pursuant to the Court-approved Claims Procedure, the Receiver objects the remaining disputed 35 claims that fall into one or more of the following categories:

Category 1: Allegedly due amounts of Heartland-related Receivership Parties relating to interest, attorney's fees, other amounts asserted, and/or incorrect calculation basis or valuation of claim based on Heartland investor documentation.

Category 2: Allegedly due amounts relating to non-Receivership Party investments and/or claims, including TIEP.

Category 3: Failure of any Receivership Party to actually receive funds allegedly due.

Category 4: Prior payment and satisfaction of allegedly due amounts by any Receivership Party.

Category 5: Receipt of claims by Stretto after the Bar Date.

Category 6: Remaining non-investor claims allegedly due by one or more Receivership Parties, including unliquidated claims.

19. The Receiver respectfully requests that this Court enter the Proposed Order, disallowing, in whole or in part, the remaining 35 disputed claims for the reasons discussed below.

## V. AUTHORITY

20. “A federal district court presiding over an equity receivership has extremely broad power to supervise the receivership and protect receivership assets.” *McFarland v. Winnebago South, Inc.*, 863 F. Supp. 1025, 1034 (W.D. Mo. 1994). Additionally, a “district court has broad powers and wide discretion to determine the appropriate relief in an equity receivership.” *SEC v. Hardy*, 803 F.2d 1034, 1037 (9th Cir. 1986) (internal quotations omitted). Further, the principals of equity require that a court treat victims in factually similar cases equally. *See SEC v. Cap. Consultants*, 397 F.3d 733, 738–39 (9th Cir. 2005). The relief requested herein by the Receiver is well within this Court’s broad powers, is, most importantly, fair to similarly-situated claimants, and was contemplated in the Claims Procedure Order.

## VI. OBJECTION

### A. Category 1 – Allegedly Due Amounts Relating to Paid and/or Unpaid Interest, Attorney’s Fees, and/or Other Amounts Based on Heartland Investment Documentation.

21. The Receiver objects to 21 investor claim submissions relating to allegedly due amounts of Heartland-related Receivership Parties with respect to interest, attorney’s fees, other amounts asserted, and/or incorrect calculation basis or valuation of claim based on Heartland



investment documentation. Allowance of any of these allegedly due amounts would further dilute the recovery for Heartland Investors, be in contravention of the Court-approved “net” transaction calculation method, and unfairly increase the amount of recovery for certain Heartland Investors. Thus, the Receiver requests that this Court disallow, in whole or in part, the claims detailed below.

a. **Jerry D. Mercer**

22. Jerry D. Mercer is an investor in Receivership Party The Heartland Group Fund III, LLC, who received a Known Investor claim package pursuant to the Court-approved Claims Procedure. Mr. Mercer’s claim documentation is attached hereto as **Exhibit B-1**.<sup>5</sup> The Receiver’s Net Transaction Amount for Mr. Mercer on his personalized Transaction Schedule is \$25,000.00. *See* Exhibit B-1, p. 55. Mr. Mercer submitted his proof of claim with supporting documentation on January 13, 2024. *See* Exhibit B-1, p. 3. Mr. Mercer “agrees with the net transaction amount” but disagrees “that is the target for repayments.” *See* Exhibit B-1, p. 20. Specifically, Mr. Mercer asserts that he is seeking “\$31,000.00 total due as of 11/25/2023 plus \$187.50 for each month beyond 11/25/2023,” which includes his \$25,000.00 principal and other amounts allegedly due, including, but not limited to, unpaid interest. *See* Exhibit B-1, p. 21. The Receiver’s Reply to Mr. Mercer’s claim submission reiterated the Court’s approval of the “net” transaction calculation method in the Claims Procedure Order. *See* Exhibit B-1, p. 52. Mr. Mercer’s claim remains disputed with the Receiver. As such, the Receiver requests that this Court determine Mr. Mercer’s proposed claim amount in this Case to be \$25,000.00.

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<sup>5</sup> The Certificate of Service fully details service of this Objection. Due to the volume of exhibits attached to this Objection, the disputed claimants are only being served with those exhibits that related to their disputed claim(s). Further, the Objection is being served without exhibits (other than the Proposed Order attached hereto at Exhibit A).

**b. Cory J. Dawkins**

23. Cory J. Dawkins is a feeder fund manager (EQP Permian Basin Fund II, LLC) and an investor in Receivership Party Carson Oil Field Development Fund II, LP, who received a Known Investor claim package pursuant to the Court-approved Claims Procedure. Mr. Dawkins' claim documentation is attached hereto as **Exhibit B-2**. The Receiver's Net Transaction Amount for Mr. Dawkins on his personalized Transaction Schedule is \$70,000.00. *See* Exhibit B-2, p. 169. Mr. Dawkins submitted his proof of claim with supporting documentation on January 15, 2024. *See* Exhibit B-2, p. 3. Mr. Dawkins "agrees with the net transaction amount" but disagrees "that is the target for repayments." *See* Exhibit B-2, p. 20. Specifically, Mr. Dawkins asserts that he is seeking "\$70,000.00 total due from equity principal and 40% of the proceeds from the sale of the Carson properties upon maturity or liquidation," which includes his \$70,000.00 principal and inaccurately suggests other amounts are due from the sale of any oil and gas assets. *See* Exhibit B-2, p. 21. The Receiver's Reply to Mr. Dawkins' claim submission reiterated the Court's approval of the "net" transaction calculation method in the Claims Procedure Order. *See* Exhibit B-2, p. 166. Mr. Dawkins submitted further correspondence disputing the Receiver's Reply. *See* Exhibit B-2, pp. 171–74. Thus, Mr. Dawkins' claim remains disputed with the Receiver. As such, the Receiver requests that this Court determine Mr. Dawkins' proposed claim amount in this Case to be \$70,000.00.

**c. Nichole M. Dawkins**

24. Nichole M. Dawkins is an investor in Receivership Parties Heartland Production and Recovery Fund II, LLC, The Heartland Group Fund III, LLC, and Carson Oil Field Development Fund II, LP, who received a Known Investor claim package pursuant to the Court-approved Claims Procedure. Ms. Dawkins' claim documentation is attached hereto as **Exhibit B-3**. The Receiver's Net Transaction Amount for Ms. Dawkins on her personalized

Transaction Schedule is \$192,228.70. *See* Exhibit B-3, p. 158. Ms. Dawkins submitted her proof of claim with supporting documentation on January 15, 2024. *See* Exhibit B-3, p. 5. Ms. Dawkins disagrees with the Receiver’s Transaction Schedule. *See* Exhibit B-3, p. 23. Specifically, Ms. Dawkins asserts that she is seeking “\$230,786.84 total due as of 11/25/2023 plus \$820.84 for each month beyond 11/25/2023 and 40% of the proceeds from the sale of the Carson properties upon maturity or liquidation,” which includes her \$209,445.00 net principal balance, other allegedly due amounts, including, but not limited to, unpaid and paid interest, and inaccurately suggests other amounts are due from the sale of any oil and gas assets. *See* Exhibit B-3, p. 24. The Receiver’s Reply to Ms. Dawkins’ claim submission reiterated the Court’s approval of the “net” transaction calculation method in the Claims Procedure Order. *See* Exhibit B-3, p. 155. Ms. Dawkins submitted further correspondence disputing the Receiver’s Reply. *See* Exhibit B-3, pp. 160–63. Thus, Ms. Dawkins’ claim remains disputed with the Receiver. As such, the Receiver requests that this Court determine Ms. Dawkins’ proposed claim amount in this Case to be \$192,228.70.

**d. Sheri Partington**

25. Sheri Partington is an investor in Receivership Party The Heartland Group Fund III, LLC, who received a Known Investor claim package pursuant to the Court-approved Claims Procedure. Ms. Partington’s claim documentation is attached hereto as **Exhibit B-4**. The Receiver’s Net Transaction Amount for Ms. Partington on her personalized Transaction Schedule is \$99,056.04. *See* Exhibit B-4, p. 78. Ms. Partington submitted her proof of claim with supporting documentation on January 15, 2024. *See* Exhibit B-4, p. 4. Ms. Partington “agrees with the net transaction amount” but disagrees “that is the target for repayment.” *See* Exhibit B-4, p. 22. Specifically, Ms. Partington asserts that she is seeking “\$135,385.14 total due as of 11/25/2023

plus \$784.08 for each month beyond 11/25/2023,” which includes her \$104,544.60 principal and other allegedly due amounts, including, but not limited to, unpaid and paid interest. *See* Exhibit B-4, p. 22. The Receiver’s Reply to Ms. Partington’s claim submission reiterated the Court’s approval of the “net” transaction calculation method in the Claims Procedure Order. *See* Exhibit B-4, p. 75. Ms. Partington submitted further documentation disputing the Receiver’s Reply. *See* Exhibit B-4, pp. 180–88. Thus, Ms. Partington’s claim remains disputed with the Receiver. As such, the Receiver requests that this Court determine Ms. Partington’s proposed claim amount in this Case to be \$99,056.04.

**e. James L. “Jim” Mundus**

26. James L. “Jim” Mundus is an investor in Receivership Parties Heartland Production and Recovery Fund II, LLC, The Heartland Group Fund III, LLC, and Carson Oil Field Development Fund II, LP, who received a Known Investor claim package pursuant to the Court-approved Claims Procedure. Mr. Mundus’ claim documentation is attached hereto as **Exhibit B-5**. The Receiver’s Net Transaction Amount for Mr. Mundus on his personalized Transaction Schedule is \$317,247.88. *See* Exhibit B-5, p. 223. Mr. Mundus submitted his proof of claim with supporting documentation on January 15, 2024. *See* Exhibit B-5, p. 5. Mr. Mundus disagrees with the Receiver’s Transaction Schedule. *See* Exhibit B-5, p. 23. Specifically, Mr. Mundus asserts that he is seeking “\$415,000 total due as of 11/25/2023 plus \$2,500 for each month beyond 11/25/2023 and 40% of the proceeds from the sale of the Carson properties upon maturity or liquidation,” which includes his \$350,000.00 principal, other allegedly due amounts, including, but not limited to, unpaid and paid interest, and inaccurately suggests other amounts are due from the sale of any oil and gas assets. *See* Exhibit B-5, p. 24. The Receiver’s Reply to Mr. Mundus’ claim submission reiterated the Court’s approval of the “net” transaction calculation

method in the Claims Procedure Order. *See* Exhibit B-5, p. 220. Mr. Mundus submitted further documentation disputing the Receiver's Reply. *See* Exhibit B-5, p. 225. Thus, Mr. Mundus' claim remains disputed with the Receiver. As such, the Receiver requests that this Court determine Mr. Mundus' proposed claim amount in this Case to be \$317,247.88.

**f. Marvin Christensen**

27. Marvin Christensen is an investor in Receivership Party The Heartland Group Fund III, LLC, who received a Known Investor claim package pursuant to the Court-approved Claims Procedure. Mr. Christensen's claim documentation is attached hereto as **Exhibit B-6**. The Receiver's Net Transaction Amount for Mr. Christensen on his personalized Transaction Schedule is \$47,874.98. *See* Exhibit B-6, p. 80. Mr. Christensen submitted his proof of claim with supporting documentation on January 17, 2024. *See* Exhibit B-6, p. 4. Mr. Christensen "agrees with the net transaction amount" but disagrees "that is the target for repayment." *See* Exhibit B-6, p. 22. Specifically, Mr. Christensen asserts that he is seeking "\$59,208.42 total due as of 11/25/2023 plus \$354.17 for each month beyond 11/25/2023," which includes his \$50,000.00 principal and other allegedly due amounts, including, but not limited to, unpaid and paid interest. *See* Exhibit B-6, p. 22. The Receiver's Reply to Mr. Christensen's claim submission reiterated the Court's approval of the "net" transaction calculation method in the Claims Procedure Order. *See* Exhibit B-6, p. 77. Mr. Christensen submitted further documentation disputing the Receiver's Reply. *See* Exhibit B-6, p. 82. Thus, Mr. Christensen's claim remains disputed with the Receiver. As such, the Receiver requests that this Court determine Mr. Christensen's proposed claim amount in this Case to be \$47,874.98.

**g. Jerald C. Katzer**

28. Jerald C. Katzer is an investor in Receivership Parties Heartland Production and Recovery Fund II, LLC and The Heartland Group Fund III, LLC, who received a Known Investor claim package pursuant to the Court-approved Claims Procedure. Mr. Katzer's claim documentation is attached hereto as **Exhibit B-7**. The Receiver's Net Transaction Amount for Mr. Katzer on his personalized Transaction Schedule is \$230,707.19. *See* Exhibit B-7, p. 157. Mr. Katzer submitted his proof of claim with supporting documentation on January 18, 2024. *See* Exhibit B-7, p. 7. Mr. Katzer disagrees with the Receiver's Transaction Schedule. *See* Exhibit B-7, p. 26. Specifically, Mr. Katzer asserts that he is seeking "\$114,030 total due as of 11/25/2023 plus \$905 for each month beyond 11/25/2023," "\$118,840 total due as of 11/25/2023 plus \$940 for each month beyond 11/25/2023," and "\$82,530 total due as of 11/25/2023 plus \$655 for each month beyond 11/25/2023," which includes his \$250,000.00 principal and other allegedly due amounts, including, but not limited to, unpaid and paid interest. *See* Exhibit B-7, p. 28. The Receiver's Reply to Mr. Katzer's claim submission reiterated the Court's approval of the "net" transaction calculation method in the Claims Procedure Order. *See* Exhibit B-7, p. 154. Mr. Katzer submitted further documentation disputing the Receiver's Reply. *See* Exhibit B-7, pp. 159–62. Thus, Mr. Katzer's claim remains disputed with the Receiver. As such, the Receiver requests that this Court determine Mr. Katzer's proposed claim amount in this Case to be \$230,707.19.

**h. April McNeeley**

29. April McNeeley is an investor in Receivership Party The Heartland Group Fund III, LLC, who received a Known Investor claim package pursuant to the Court-approved Claims Procedure. Ms. McNeeley's claim documentation is attached hereto as **Exhibit B-8**.

The Receiver's Net Transaction Amount for Ms. McNeeley on her personalized Transaction Schedule is \$24,822.91. *See* Exhibit B-8, p. 64. Ms. McNeeley submitted her proof of claim with supporting documentation on January 19, 2024. *See* Exhibit B-8, p. 3. Ms. McNeeley "almost agree[s] with the net transaction amount" but disagrees "that is the target for repayment." *See* Exhibit B-8, p. 21. Specifically, Ms. McNeeley asserts that she is seeking "\$29,604.08 total due as of 11/25/2023 plus \$177.08 for each month beyond 11/25/2023," which includes her \$25,000.00 principal and other allegedly due amounts, including, but not limited to, unpaid and paid interest. *See* Exhibit B-8, p. 21. The Receiver's Reply to Ms. McNeeley's claim submission reiterated the Court's approval of the "net" transaction calculation method in the Claims Procedure Order. *See* Exhibit B-8, p. 61. Ms. McNeeley submitted further documentation disputing the Receiver's Reply. *See* Exhibit B-8, pp. 66–69. Thus, Ms. McNeeley's claim remains disputed with the Receiver. As such, the Receiver requests that this Court determine Ms. McNeeley's proposed claim amount in this Case to be \$24,822.91.

**i. Patrick J. Jordan**

30. Patrick J. Jordan is an investor in Receivership Party The Heartland Group Fund III, LLC, who received a Known Investor claim package pursuant to the Court-approved Claims Procedure. Mr. Jordan's claim documentation is attached hereto as **Exhibit B-9**. The Receiver's Net Transaction Amount for Mr. Jordan on his personalized Transaction Schedule is \$96,458.35. *See* Exhibit B-9, p. 73. Mr. Jordan submitted his proof of claim with supporting documentation on January 19, 2024. *See* Exhibit B-9, p. 4. Mr. Jordan "agrees with the net transaction amount" but disagrees "that is the target for repayment." *See* Exhibit B-9, p. 22. Specifically, Mr. Jordan asserts that he is seeking "\$118,416.58 total due as of 11/25/2023 plus \$708.33 for each month beyond 11/25/2023," which includes his \$100,000.00 principal and other

allegedly due amounts, including, but not limited to, unpaid and paid interest. *See* Exhibit B-9, p. 22. The Receiver’s Reply to Mr. Jordan’s claim submission reiterated the Court’s approval of the “net” transaction calculation method in the Claims Procedure Order. *See* Exhibit B-9, p. 70. Mr. Jordan’s claim remains disputed with the Receiver. As such, the Receiver requests that this Court determine Mr. Jordan’s proposed claim amount in this Case to be \$96,458.35.

**j. Jeffery Vincent**

31. Jeffery Vincent is an investor in Receivership Party The Heartland Group Fund III, LLC, who received a Known Investor claim package pursuant to the Court-approved Claims Procedure. Mr. Vincent’s claim documentation is attached hereto as **Exhibit B-10**. The Receiver’s Net Transaction Amount for Mr. Vincent on his personalized Transaction Schedule is \$23,937.52. *See* Exhibit B-10, p. 80. Mr. Vincent submitted his proof of claim with supporting documentation on January 21, 2024. *See* Exhibit B-10, p. 4. Mr. Vincent “agrees with the net transaction amount” but disagrees “that is the target for repayment.” *See* Exhibit B-10, p. 22. Specifically, Mr. Vincent asserts that he is seeking “\$29,604.08 total due as of 11/25/2023 plus \$177.08 for each month beyond 11/25/2023,” which includes his \$25,000.00 principal and other allegedly due amounts, including, but not limited to, unpaid and paid interest. *See* Exhibit B-10, p. 22. The Receiver’s Reply to Mr. Vincent’s claim submission reiterated the Court’s approval of the “net” transaction calculation method in the Claims Procedure Order. *See* Exhibit B-10, p. 77. Mr. Vincent submitted further documentation disputing the Receiver’s Reply. *See* Exhibit B-10, pp. 82–85. Thus, Mr. Vincent’s claim remains disputed with the Receiver. As such, the Receiver requests that this Court determine Mr. Vincent’s proposed claim amount in this Case to be \$23,937.52.



**k. Earl Richardson**

32. Earl Richardson is an investor in Receivership Parties Carson Oil Field Development Fund II, LP and The Heartland Group Fund III, LLC, who received a Known Investor claim package pursuant to the Court-approved Claims Procedure. Mr. Richardson's claim documentation is attached hereto as **Exhibit B-11**. The Receiver's Net Transaction Amount for Mr. Richardson on his personalized Transaction Schedule is \$180,000.00. *See* Exhibit B-11, p. 183. Mr. Richardson submitted his proof of claim with supporting documentation on January 24, 2024. *See* Exhibit B-11, p. 3. Mr. Richardson "agrees with the net transaction amount" but disagrees "that is the target for repayment." *See* Exhibit B-11, p. 20. Specifically, Mr. Richardson asserts that he is seeking "\$194,733.42 total due as of 11/25/2023 plus \$566.67 for each month beyond 11/25/2023 and 40% of the proceeds from the sale of the Carson properties upon maturity or liquidation," which includes his \$180,000.00 principal, other allegedly due amounts, including, but not limited to, unpaid and paid interest, and inaccurately suggests other amounts are due from the sale of any oil and gas assets. *See* Exhibit B-11, p. 21. The Receiver's Reply to Mr. Richardson's claim submission reiterated the Court's approval of the "net" transaction calculation method in the Claims Procedure Order. *See* Exhibit B-11, p. 180. Mr. Richardson submitted further documentation disputing the Receiver's Reply. *See* Exhibit B-11, pp. 185–88. Thus, Mr. Richardson's claim remains disputed with the Receiver. As such, the Receiver requests that this Court determine Mr. Richardson's proposed claim amount in this Case to be \$180,000.00.

**l. John P. Dawkins**

33. John P. Dawkins is an investor in Receivership Parties Heartland Production and Recovery Fund II, LLC, The Heartland Group Fund III, LLC, and Carson Oil Field Development

Fund II, LP, who received a Known Investor claim package pursuant to the Court-approved Claims Procedure. Mr. Dawkins' claim documentation is attached hereto as **Exhibit B-12**. The Receiver's Net Transaction Amount for Mr. Dawkins on his personalized Transaction Schedule is \$197,147.58. *See* Exhibit B-12, p. 103. Mr. Dawkins' financial advisor submitted his proof of claim with supporting documentation on January 25, 2024. *See* Exhibit B-12, p. 5. Mr. Dawkins disagrees with the Receiver's Transaction Schedule. *See* Exhibit B-12, p. 23. Specifically, Mr. Dawkins asserts that he is seeking "\$239,708.58 total due as of 11/25/2023 plus \$876.83 for each month beyond 11/25/2023 and 40% of the proceeds from the sale of the Carson properties upon maturity or liquidation," which includes his \$216,911.00 net principal balance, other allegedly due amounts, including, but not limited to, unpaid and paid interest, and inaccurately suggests other amounts are due from the sale of any oil and gas assets. *See* Exhibit B-12, p. 24. The Receiver's Reply to Mr. Dawkins' claim submission reiterated the Court's approval of the "net" transaction calculation method in the Claims Procedure Order. *See* Exhibit B-12, p. 100. Mr. Dawkins submitted further documentation disputing the Receiver's Reply. *See* Exhibit B-12, pp. 105–08. Thus, Mr. Dawkins' claim remains disputed with the Receiver. As such, the Receiver requests that this Court determine Mr. Dawkins' proposed claim amount in this Case to be \$197,147.58.

**m. Matthew Mohn**

34. Matthew Mohn is an investor in Receivership Party The Heartland Group Fund III, LLC, who received a Known Investor claim package pursuant to the Court-approved Claims Procedure. Mr. Mohn's claim documentation is attached hereto as **Exhibit B-13**. The Receiver's Net Transaction Amount for Mr. Mohn on his personalized Transaction Schedule is \$34,752.08. *See* Exhibit B-13, p. 65. Mr. Mohn's financial advisor submitted his proof of claim

with supporting documentation on January 26, 2024. *See* Exhibit B-13, p. 3. Mr. Mohn “agrees with the net transaction amount” but disagrees “that is the target for repayment.” *See* Exhibit B-13, p. 22. Specifically, Mr. Mohn asserts that he is seeking “\$41,445.92 total due as of 11/25/2023 plus \$247.92 for each month beyond 11/25/2023,” which includes his \$35,000.00 principal and other allegedly due amounts, including, but not limited to, unpaid and paid interest. *See* Exhibit B-13, p. 22. The Receiver’s Reply to Mr. Mohn’s claim submission reiterated the Court’s approval of the “net” transaction calculation method in the Claims Procedure Order. *See* Exhibit B-13, p. 62. Mr. Mohn submitted further documentation disputing the Receiver’s Reply. *See* Exhibit B-13, pp. 67–70. Thus, Mr. Mohn’s claim remains disputed with the Receiver. As such, the Receiver requests that this Court determine Mr. Mohn’s proposed claim amount in this Case to be \$34,752.08.

**n. Stephen Riker**

35. Stephen Riker is an investor in Receivership Party The Heartland Group Fund III, LLC, who received a Known Investor claim package pursuant to the Court-approved Claims Procedure. Mr. Riker’s claim documentation is attached hereto as **Exhibit B-14**. The Receiver’s Net Transaction Amount for Mr. Riker on his personalized Transaction Schedule is \$23,937.52. *See* Exhibit B-14, p. 66. Mr. Riker submitted his proof of claim with supporting documentation on January 26, 2024. *See* Exhibit B-14, p. 4. Mr. Riker “agrees with the net transaction amount” but disagrees “that is the target for repayment.” *See* Exhibit B-14, p. 22. Specifically, Mr. Riker asserts that he is seeking “\$29,614.08 total due as of 11/25/2023 plus \$177.08 for each month beyond 11/25/2023,” which includes his \$25,000.00 principal and other allegedly due amounts, including, but not limited to, unpaid and paid interest. *See* Exhibit B-14, p. 22. The Receiver’s Reply to Mr. Riker’s claim submission reiterated the Court’s approval of

the “net” transaction calculation method in the Claims Procedure Order. *See* Exhibit B-14, p. 63. Thus, Mr. Riker’s claim remains disputed with the Receiver. As such, the Receiver requests that this Court determine Mr. Riker’s proposed claim amount in this Case to be \$23,937.52.

**o. Lauren Faye Walker & Paul Carlin McCabe Jr.**

36. Lauren Faye Walker and Paul Carlin McCabe Jr. (“McCabe Jr.”) are investors in Receivership Party The Heartland Group Fund III, LLC, who received a Known Investor claim package pursuant to the Court-approved Claims Procedure. McCabe Jr.’s claim documentation is attached hereto as **Exhibit B-15**. The Receiver’s Net Transaction Amount for McCabe Jr. on their personalized Transaction Schedule is \$60,000.00. *See* Exhibit B-15, p. 36. McCabe Jr., through counsel, submitted their proof of claim with supporting documentation on February 2, 2024. *See* Exhibit B-15, p. 3. Specifically, McCabe Jr. asserts that they are seeking “\$78,360.00 as of 02/05/2024 + interest of 9% per annum thereafter & Attorneys Fees as provided in the Note attached hereto. Please see Exhibit ‘A’ attached hereto and made a part hereof,” which includes their \$60,000.00 principal and other allegedly due amounts, including, but not limited to, unpaid and paid interest and attorney’s fees. *See* Exhibit B-15, p. 7. The Receiver’s Reply to McCabe Jr.’s claim submission reiterated the Court’s approval of the “net” transaction calculation method in the Claims Procedure Order. *See* Exhibit B-15, p. 32. McCabe Jr.’s claim remains disputed with the Receiver. As such, the Receiver requests that this Court determine McCabe Jr.’s proposed claim amount in this Case to be \$60,000.00.

**p. Paul McCabe**

37. Paul McCabe is an investor in Receivership Parties Heartland Production and Recovery Fund II, LLC and The Heartland Group Fund III, LLC, who received a Known Investor claim package pursuant to the Court-approved Claims Procedure. Mr. McCabe’s claim

documentation is attached hereto as **Exhibit B-16**. The Receiver's Net Transaction Amount for Mr. McCabe on his personalized Transaction Schedule is \$1,600,000.00. *See* Exhibit B-16, p. 53. Mr. McCabe, through counsel, submitted his proof of claim with supporting documentation on February 2, 2024. *See* Exhibit B-16, p. 4. Specifically, Mr. McCabe asserts that he is seeking "\$2,588,667.51 Plus interest of 12% per annum thereafter, plus attorneys fees, as provided for in the Note attached hereto dated 05/19/2021. Please see Exhibit 'A' attached hereto and made a part hereof," which includes his \$2,000,000.00 principal and other allegedly due amounts, including, but not limited to, unpaid and paid interest and attorney's fees. *See* Exhibit B-16, p. 8. The Receiver's Reply to Mr. McCabe's claim submission reiterated the Court's approval of the "net" transaction calculation method in the Claims Procedure Order. *See* Exhibit B-16, p. 49. Mr. McCabe's claim remains disputed with the Receiver. As such, the Receiver requests that this Court determine Mr. McCabe's proposed claim amount in this Case to be \$1,600,000.00.

**q. Charlotte H. Carson**

38. Charlotte H. Carson is an investor in Receivership Parties Heartland Production and Recovery Fund II, LLC and The Heartland Group Fund III, LLC, who received a Known Investor claim package pursuant to the Court-approved Claims Procedure. Ms. Carson's claim documentation is attached hereto as **Exhibit B-17**. The Receiver's Net Transaction Amount for Ms. Carson on her personalized Transaction Schedule is \$39,010.00. *See* Exhibit B-17, p. 25. Ms. Carson's proof of claim with supporting documentation was received by Stretto on February 2, 2024. *See* Exhibit B-17, p. 3. Ms. Carson disagrees with the Receiver's Transaction Schedule. *See* Exhibit B-17, p. 6. Specifically, Ms. Carson asserts that she is seeking "\$48,001.79," which includes her \$47,000.00 net principal balance and other allegedly due amounts, including, but not limited to, unpaid and paid interest. *See* Exhibit B-17, p. 6.

The Receiver's Reply to Ms. Carson's claim submission reiterated the Court's approval of the "net" transaction calculation method in the Claims Procedure Order. *See* Exhibit B-17, p. 22. Ms. Carson's claim remains disputed with the Receiver. As such, the Receiver requests that this Court determine Ms. Carson's proposed claim amount in this Case to be \$39,010.00.

**r. Donald P. Albertson**

39. Donald P. Albertson is an investor in Receivership Party The Heartland Group Fund III, LLC, who received a Known Investor claim package pursuant to the Court-approved Claims Procedure. Mr. Albertson's claim documentation is attached hereto as **Exhibit B-18**. The Receiver's Net Transaction Amount for Mr. Albertson on his personalized Transaction Schedule is \$425,624.97. *See* Exhibit B-18, p. 22. Mr. Albertson, through counsel, submitted his proof of claim on February 5, 2024. *See* Exhibit B-18, p. 4. Specifically, Mr. Albertson asserts that he is seeking "\$602,826.63 Plus interest of 8.5% per annum thereafter plus attorneys fees, as provided for in Promissory Notes. Please see Exhibit 'A' attached hereto and made a part hereof," which includes his \$500,000.00 net principal balance and other allegedly due amounts, including, but not limited to, unpaid and paid interest and attorney's fees. *See* Exhibit B-18, p. 8. The Receiver's Reply to Mr. Albertson's claim submission reiterated the Court's approval of the "net" transaction calculation method in the Claims Procedure Order. *See* Exhibit B-18, p. 18. Mr. Albertson's claim remains disputed with the Receiver. As such, the Receiver requests that this Court determine Mr. Albertson's proposed claim amount in this Case to be \$425,624.97.

**s. Tae Kim**

40. Tae Kim is an investor in Receivership Party The Heartland Group Fund III, LLC, who received a Known Investor claim package pursuant to the Court-approved Claims Procedure. Mr. Kim's claim documentation is attached hereto as **Exhibit B-19**. The Receiver's Net

Transaction Amount for Mr. Kim on his personalized Transaction Schedule is \$280,000.00. *See* Exhibit B-19, p. 21. Mr. Kim, through counsel, submitted his proof of claim on February 5, 2024. *See* Exhibit B-19, p. 3. Specifically, Mr. Kim asserts that he is seeking “\$359,333.20 as of 2/5/2024 plus interest of 8.5% per annum thereafter plus attorneys fees, as provided for in Promissory Notes. Please see Exhibit ‘A’ attached hereto and made a part hereof,” which includes his \$280,000.00 principal and other allegedly due amounts, including, but not limited to, unpaid interest and attorney’s fees. *See* Exhibit B-19, p. 7. The Receiver’s Reply to Mr. Kim’s claim submission reiterated the Court’s approval of the “net” transaction calculation method in the Claims Procedure Order. *See* Exhibit B-19, p. 17. Mr. Kim’s claim remains disputed with the Receiver. As such, the Receiver requests that this Court determine Mr. Kim’s proposed claim amount in this Case to be \$280,000.00.

**t. Jeffrey Darrach**

41. Jeffrey Darrach is an investor in Receivership Parties Heartland Production and Recovery Fund II, LLC and The Heartland Group Fund III, LLC, who received a Known Investor claim package pursuant to the Court-approved Claims Procedure. Mr. Darrach’s claim documentation is attached hereto as **Exhibit B-20**. The Receiver’s Net Transaction Amount for Mr. Darrach on his personalized Transaction Schedule is \$412,499.99. *See* Exhibit B-20, p. 22. Mr. Darrach, through counsel, submitted his proof of claim on February 5, 2024. *See* Exhibit B-20, p. 4. Specifically, Mr. Darrach asserts that he is seeking “\$620,875.00 Plus interest of 9% per annum thereafter plus attorneys fees, as provided for in Promissory Notes. Please see Exhibit ‘A’ attached hereto and made a part hereof,” which includes his \$500,000.00 principal and other allegedly due amounts, including, but not limited to, unpaid and paid interest and attorney’s fees. *See* Exhibit B-20, p. 8. The Receiver’s Reply to Mr. Darrach’s claim submission

reiterated the Court's approval of the "net" transaction calculation method in the Claims Procedure Order. *See* Exhibit B-20, p. 18. Mr. Darrach's claim remains disputed with the Receiver. As such, the Receiver requests that this Court determine Mr. Darrach's proposed claim amount in this Case to be \$412,499.99.

**B. Category 2 – Allegedly Due Amounts Relating to Non-Receivership Party Investments and/or Claims.**

42. The Receiver objects to 7 claims in Category 2 relating to amounts allegedly due relating to non-Receivership Party investments and/or claims. The Receiver objects to these claims because none of the Receivership Parties actually received any funds and/or were provided services on which the Receiver may allow a claim. Thus, the Receiver requests that the Court disallow, in whole or in part, the claims detailed below.

**a. Michael Everette Moore**

43. Michael Everette Moore's claim documentation and the Receiver's Reply are attached hereto as Exhibit C-1. Mr. Moore is not a Known Investor in this Case, and none of the Heartland-related Receivership Parties received funds from him. Thus, the Receiver did not issue a Transaction Schedule for him. Mr. Moore submitted his proof of claim without any supporting documentation on December 22, 2023. *See* Exhibit C-1, p. 3. Mr. Moore asserts \$135,000.00<sup>6</sup> is due from Receivership Party The Heartland Group Fund III, LLC. *See* Exhibit C-1, p. 2. Mr. Moore has not provided any evidence that funds were submitted to and/or received by a Receivership Party. Upon further investigation, Mr. Moore originally invested \$135,000.00 in TIEP, which is not a Receivership Party. The Receiver's Reply to Mr. Moore's claim submission reiterated that amounts relating to non-Receivership Party investments/claims cannot be included

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<sup>6</sup> To the extent that Mr. Moore is also asserting a claim for any other amounts allegedly due, the Receiver objects to Mr. Moore's claim for the reasons asserted under Category 1.



in this Case. *See* Exhibit C-1, p. 4. Because the Heartland-related Receivership Parties never received funds from Mr. Moore, the Receiver objects to any claim amount for him. Mr. Moore's claim remains disputed with the Receiver. As such, the Receiver requests that this Court disallow any claim amount for Mr. Moore in this Case.

**b. Phyllis Macy**

44. Phyllis Macy's claim documentation and the Receiver's Reply are attached hereto as **Exhibit C-2**. Ms. Macy is not a Known Investor in this Case, and none of the Heartland-related Receivership Parties received funds from her. Thus, the Receiver did not issue a Transaction Schedule for her. Ms. Macy submitted her proof of claim without any supporting documentation on December 31, 2023. *See* Exhibit C-2, p. 3. Ms. Macy asserts \$35,000.00<sup>7</sup> is due from Receivership Parties The Heartland Group Ventures, LLC and/or Heartland Production and Recovery LLC. *See* Exhibit C-2, p. 2. Ms. Macy has not provided any evidence that funds were submitted to and/or received by a Receivership Party. Upon further investigation, Ms. Macy originally invested \$35,000.00 in TIEP, which is not a Receivership Party. The Receiver's Reply to Ms. Macy's claim submission reiterated that amounts relating to non-Receivership Party investments/claims cannot be included in this Case. *See* Exhibit C-2, p. 4. Because the Heartland-related Receivership Parties never received funds from Ms. Macy, the Receiver objects to any claim amount for her. Ms. Macy's claim remains disputed with the Receiver. As such, the Receiver requests that this Court disallow any claim amount for Ms. Macy in this Case.

**c. Edward O. Hoem**

45. Edward O. Hoem's claim documentation and the Receiver's Reply are attached hereto as **Exhibit C-3**. Mr. Hoem is not a Known Investor in this Case, and none of the Heartland-

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<sup>7</sup> To the extent that Ms. Macy is also asserting a claim for any other amounts allegedly due, the Receiver objects to Ms. Macy's claim for the reasons asserted under Category 1.

related Receivership Parties received funds from him. Thus, the Receiver did not issue a Transaction Schedule for him. Mr. Hoem's proof of claim with supporting documentation was received by Stretto on January 10, 2024. *See* Exhibit C-3, p. 1. Mr. Hoem asserts \$100,000.00<sup>8</sup> is due from all of the Heartland-related Receivership Parties. *See* Exhibit C-3, p. 5. Mr. Hoem has not provided any evidence that funds were submitted to and/or actually received by a Receivership Party. In fact, Mr. Hoem's claim indicates that the investment was originally with TIEP, which is not a Receivership Party. *See* Exhibit C-3, pp. 5, 13. The Receiver's Reply to Mr. Hoem's claim submission reiterated that amounts relating to non-Receivership Party investments/claims cannot be included in this Case. *See* Exhibit C-3, p. 34. Because the Heartland-related Receivership Parties never received funds from Mr. Hoem, the Receiver objects to any claim amount for him. Mr. Hoem's claim remains disputed with the Receiver. As such, the Receiver requests that this Court disallow any claim amount for Mr. Hoem in this Case.

**d. Paula S. Guthrie**

46. Paula S. Guthrie's claim documentation and the Receiver's Reply are attached hereto as **Exhibit C-4**. Ms. Guthrie is not a Known Investor in this Case. Thus, the Receiver did not issue a Transaction Schedule for her. Ms. Guthrie submitted her proof of claim on January 26, 2024. *See* Exhibit C-4, p. 10. Ms. Guthrie asserts \$60,500.00<sup>9</sup> is due from Receivership Parties The Heartland Group Ventures, LLC, Heartland Production and Recovery Fund LLC, and/or Heartland Production and Recovery Fund II LLC. *See* Exhibit C-4, p. 2. The Receiver's accountant has not traced any funds into a Receivership Party from Ms. Guthrie outside of TIEP "rollover" funds. Upon further investigation, Ms. Guthrie originally invested \$34,000.00

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<sup>8</sup> To the extent that Mr. Hoem is also asserting a claim for any other amounts allegedly due, the Receiver objects to Mr. Hoem's claim for the reasons asserted under Category 1.

<sup>9</sup> To the extent that Ms. Guthrie is also asserting a claim for any other amounts allegedly due, the Receiver objects to Ms. Guthrie's claim for the reasons asserted under Category 1.

in TIEP, which is not a Receivership Party. Further, Ms. Guthrie's supporting documentation shows that the remaining \$26,500.00 was in fact "exchanged" and "transferred" [sic] from Receivership Party Heartland Production and Recovery Fund II, LLC to feeder fund Alpha Production and Recovery Fund I, LLC through Forge Trust. *See* Exhibit C-4, pp. 243, 261. The Receiver's Reply to Ms. Guthrie's claim submission reiterated that amounts relating to non-Receivership Party investments/claims cannot be included in this Case. *See* Exhibit C-4, p. 310. Ms. Guthrie's claim remains disputed with the Receiver. As such, the Receiver requests that this Court disallow any claim amount for Ms. Guthrie in this Case.

**e. James Irwin**

47. James Irwin is an investor in Receivership Party The Heartland Group Fund III, LLC, who received a Known Investor claim package pursuant to the Court-approved Claims Procedure. Mr. Irwin's claim documentation and the Receiver's Reply are attached hereto as **Exhibit C-5**. The Receiver's Net Transaction Amount for Mr. Irwin is \$24,347.50. *See* Exhibit C-5, p. 57. Mr. Irwin submitted his proof of claim on January 28, 2024. *See* Exhibit C-5, p. 9. Mr. Irwin asserts \$127,892.92<sup>10</sup> is due from Receivership Party The Heartland Group Fund III, LLC. *See* Exhibit C-5, p. 3. Upon further investigation, Mr. Irwin originally invested funds in TIEP, which is not a Receivership Party. The Receiver's accountant was able to trace, through feeder funds, that the Heartland-related Receivership Parties received \$49,000.00 from Mr. Irwin, and \$19,000.00 of those funds were returned back to Mr. Irwin. As such, the Heartland-related Receivership Parties received a net principal balance of \$30,000.00 from Mr. Irwin. *See* Exhibit C-5, p. 57. Mr. Irwin has not provided any evidence that a Receivership Party received more than \$49,000.00 in investment funds from him with a net

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<sup>10</sup> To the extent that Mr. Irwin is also asserting a claim for any other amounts allegedly due, the Receiver objects to Mr. Irwin's claim for the reasons asserted under Category 1.

principal balance of \$30,000.00 after the return of \$19,000.00. The Receiver's Reply to Mr. Irwin's claim submission reiterated that amounts relating to non-Receivership Party investments/claims cannot be included in this Case. *See* Exhibit C-5, pp. 53–54. The Receiver objects to any claim amount for Mr. Irwin above his Net Transaction Amount of \$24,347.50. Mr. Irwin's claim remains disputed with the Receiver. As such, the Receiver requests that this Court only allow a claim in this Case for Mr. Irwin in the amount of \$24,347.50.

**f. Thomas and Suzanne Nickens**

48. Thomas and Suzanne Nickens (“Investor Nickens”) are investors in Receivership Parties Carson Oil Field Development Fund II, LP and The Heartland Group Fund III, LLC, who received a Known Investor claim package pursuant to the Court-approved Claims Procedure. Investor Nickens' claim submission comingles investment funds and the purchase of separate oil and gas working interests.<sup>11</sup> *See generally* Exhibit C-6. Investor Nickens' claim documentation and the Receiver's Reply are attached hereto as **Exhibit C-6**. The Receiver's Net Transaction Amount for Investor Nickens is \$98,937.49. *See* Exhibit C-6, p. 109. Investor Nickens' proof of claim was received by Stretto on January 19, 2024. *See* Exhibit C-6, p. 1. Investor Nickens asserts \$200,000.00<sup>12</sup> is due from all of the Heartland-related Receivership Parties. *See* Exhibit C-6, p. 3. The Receiver's Reply reiterated the “net” transaction calculation method approved in the Claims Procedure Order and informed Investor Nickens that only investment funds actually received by the Heartland-related Receivership Parties could be included in their investor claim amount in this Case. *See* Exhibit C-6, pp. 105–06. Investor Nickens' claim remains disputed with the Receiver.

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<sup>11</sup> Mr. and Mrs. Nickens' non-investor claim submission will be addressed below in Category 6.

<sup>12</sup> To the extent that Investor Nickens is also asserting a claim for any other amounts allegedly due, the Receiver objects to Investor Nickens' claim for the reasons asserted under Category 1.

As such, the Receiver requests that this Court determine Investor Nickens' investor claim amount in this Case to be \$98,937.49.

**g. Flying A Pumping Services, LLC**

49. Through its counsel, Flying A Pumping Services, LLC ("Flying A") submitted a non-investor claim on December 6, 2023. Flying A's claim documentation and the Receiver's Reply are attached hereto as **Exhibit C-7**. Flying A asserts a claim in the amount of \$87,340.44 against "Baron Energy Inc.," which is not a Receivership Party and is not connected to this Case. *See Exhibit C-7*, pp. 3, 12, 18. The Receiver's Reply informed Flying A that Baron Energy Inc. is not a Receivership Party and that claims against non-Receivership Parties cannot be allowed in this Case. *See Exhibit C-7*, p. 21. Thus, the Receiver objects to Flying A's claim. Flying A's claim remains disputed with the Receiver. As such, the Receiver requests that this Court disallow any claim amount for Flying A in this Case.

**C. Category 3 – Failure of Receivership Party to Actually Receive Funds Allegedly Due.**

50. The Receiver objects to 2 claims in Category 3 relating to amounts allegedly due by Receivership Parties where no funds were actually received by the respective claimant or the claimant's feeder fund. The Receiver objects to these claims because none of the Receivership Parties actually received any funds on which the Receiver may allow a claim. Thus, the Receiver requests that the Court disallow the claims detailed below.

**a. Jeff Michael Haydon**

51. Jeff Michael Haydon's claim documentation and the Receiver's Reply are attached hereto as **Exhibit D-1**. Mr. Haydon is not a Known Investor in this Case, and none of the Heartland-related Receivership Parties received funds from him. Thus, the Receiver did not issue a Transaction Schedule for him. Mr. Haydon submitted his proof of claim on December 6, 2023.

*See* Exhibit D-1, p. 3. Mr. Haydon asserts \$110,000.00 is due from Receivership Party Carson Oil Field Development Fund II, LP. *See* Exhibit D-1, p. 2. Mr. Haydon has not provided any evidence that funds were actually received by a Receivership Party, and the Receiver's accountant has not traced any funds into a Receivership Party from Mr. Haydon or feeder fund Viking Oil and Gas Fund, LLC on his behalf. The Receiver's Reply to Mr. Haydon's claim submission stated that investment funds were not actually received by one or more of the Receivership Parties on his behalf and, thus, could not be included in this Case. *See* Exhibit D-1, p. 9. Because the Heartland-related Receivership Parties never received funds from Mr. Haydon or feeder fund Viking Oil and Gas Fund, LLC on his behalf, the Receiver objects to any claim amount for him. Mr. Haydon's claim remains disputed with the Receiver. As such, the Receiver requests that this Court disallow any claim amount for Mr. Haydon in this Case.

**b. Angela J. Ruffino**

52. Angela J. Ruffino's claim documentation and the Receiver's Reply are attached hereto as **Exhibit D-2**. Ms. Ruffino is not a Known Investor in this Case, and none of the Heartland-related Receivership Parties received funds from her. Thus, the Receiver did not issue a Transaction Schedule for her. Ms. Ruffino submitted her proof of claim on January 15, 2024. *See* Exhibit D-2, p. 3. Ms. Ruffino asserts \$50,000.00 is due from Receivership Party The Heartland Group Ventures, LLC. *See* Exhibit D-2, p. 2. Ms. Ruffino has not provided any evidence that funds were actually received by a Receivership Party, and the Receiver's accountant has not traced any funds into a Receivership Party from Ms. Ruffino or feeder fund Southeast Oil & Gas Fund, LLC on her behalf. The Receiver's Reply to Ms. Ruffino's claim submission stated that investment funds were not actually received by one or more of the Receivership Parties on her behalf and, thus, could not be included in this Case. *See* Exhibit D-2, p. 57. Because the

Heartland-related Receivership Parties never received funds from Ms. Ruffino or feeder fund Southeast Oil & Gas Fund, LLC on her behalf, the Receiver objects to any claim amount for her. Ms. Ruffino's claim remains disputed with the Receiver. As such, the Receiver requests that this Court disallow any claim amount for Ms. Ruffino in this Case.

**D. Category 4 – Prior Payment and Satisfaction of Allegedly Due Amounts by Receivership Party.**

53. The Receiver objects to 1 claim in Category 4 because prior payment satisfied any claim for allegedly due amounts by any Receivership Party. Thus, the Receiver requests that the Court disallow the claim detailed below.

**a. Argent Trust Company on behalf of Sabine Royalty Trust**

54. Argent Trust Company submitted a non-investor claim on behalf of Sabine Royalty Trust ("SRT") on February 2, 2024. *See* Exhibit E-1, p. 2. SRT's claim documentation and the Receiver's Reply are attached hereto as **Exhibit E-1**. Argent Trust Company, on behalf of SRT, asserts a claim against Receivership Party The Heartland Group Ventures, LLC, for an unliquidated amount. *See* Exhibit E-1, p. 2. The basis of SRT's claim is that it "owns [a] mineral interest in the Shurley wells located in Sutton County, Texas." *See* Exhibit E-1, p. 2. The Receiver's Reply to SRT's claim submission details the Court-authorized abandonment of certain oil and gas properties, which included the Shurley wells in Sutton County, Texas. *See* Exhibit E-1, p. 47. Further, the Receiver's Reply included a copy of the *Notice of Abandonment* that was recorded in Sutton County, Texas, and a copy of Receivership Party Barron Petroleum LLC's final royalty package issued to SRT at its agent's address on record as of December 19, 2023.<sup>13</sup> *See* Exhibit E-1, pp. 72–97. Receivership Party Barron Petroleum LLC's

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<sup>13</sup> The Receiver did not receive notice that Argent Trust Company was the agent to SRT until the submission of SRT's claim and supporting documentation on February 2, 2024.

final royalty payment issued to SRT was deposited on January 3, 2024, which reflected full satisfaction of outstanding royalty amounts due to SRT through the effective date of the Court-approved abandonment. The Receiver's Reply included a copy of the bank record reflecting that SRT's final royalty payment was also debited on January 3, 2024. *See* Exhibit E-1, p. 98. In light of the Court-approved abandonment and SRT's deposit of Receivership Party Barron Petroleum LLC's final royalty payment, the Receiver objects to any claim of SRT in this Case and asserts that SRT does not have a claim against any Receivership Party. Thus, the Receiver requests that the Court disallow any claim of SRT in this Case.

**E. Category 5 – Receipt of Claims by Stretto After the Bar Date.**

55. In Category 5, the Receiver objects to 3 claims actually received<sup>14</sup> by Stretto after the Bar Date. The Court granted the Receiver's request for a bar date in the Claims Procedure Order, which imposed a deadline for any claimant to timely submit a claim so that it was actually received by Stretto on or before the Bar Date. In accordance with the Claims Procedure Order, notice of the Bar Date was posted on the Receivership website's "Claims Process" page, published in various regional newspapers, and mailed and emailed, where available, to all Known Investors, any potential investors, all known non-investor creditors, and governmental entities, which also included the respective investor or non-investor proof of claim form. The Receiver and her counsel have provided abundant notice of the Bar Date in this Case. Three (3) disputed claims remain outstanding for untimely receipt by Stretto. As such, the Receiver objects to these claims as time-barred. Thus, the Receiver requests that the Court disallow the untimely claims detailed below.

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<sup>14</sup> Faxed and emailed claims were not permitted in the Court-approved Claims Procedure.



**a. Tri-Best Inc.**

56. Tri-Best Inc. was mailed by Stretto a non-investor creditor claim package, including a Non-Investor Creditor Notice and Claim Form, by Stretto on November 20, 2023. *See* ECF No. 441, at p. 74. Tri-Best Inc.'s claim documentation and the Receiver's Reply are attached hereto as **Exhibit F-1**. Stretto received Tri-Best Inc.'s mailed claim submission on February 6, 2024, after the Bar Date. *See* Exhibit F-1, p. 1. Tri-Best Inc. asserts \$15,018.66 is allegedly due by Receivership Party Barron Petroleum LLC. *See* Exhibit F-1, p. 2. The Receiver's Reply detailed the untimeliness of Tri-Best Inc.'s claim pursuant to the Claims Procedure Order. *See* Exhibit F-1, p. 10. The Receiver objects to any allowed claim in this Case for Tri-Best Inc. because it is late and time-barred. Thus, the Receiver requests that this Court disallow any claim for Tri-Best Inc. in this Case.

**b. Cowhand Saddlery, LLC dba Cowhand Services**

57. Cowhand Saddlery, LLC dba Cowhand Services ("Cowhand") was mailed by Stretto a non-investor creditor claim package, including a Non-Investor Creditor Notice and Claim Form, by Stretto on November 20, 2023. *See* ECF No. 441, p. 69. Cowhand's claim documentation and the Receiver's Reply are attached hereto as **Exhibit F-2**. Cowhand submitted its claim electronically through Stretto's claims portal on February 21, 2024, after the Bar Date. *See* Exhibit F-2, p. 2. Cowhand asserts \$31,781.00 is allegedly due by Receivership Parties Barron Petroleum LLC, Barron Energy Corporation, and Sahota Capital LLC. *See* Exhibit F-2, p. 2. The Receiver's Reply detailed the untimeliness of Cowhand's claim pursuant to the Claims Procedure Order. *See* Exhibit F-2, p. 3. The Receiver objects to any allowed claim in this Case for Cowhand because it is late and time-barred. Thus, the Receiver requests that this Court disallow any claim for Cowhand in this Case.

**c. Richard H. Spicer**

58. Richard H. Spicer is not a Known Investor in this Case, and none of the Heartland-related Receivership Parties received funds from him. Thus, the Receiver did not issue a Transaction Schedule for him. Mr. Spicer's claim documentation and the Receiver's Reply are attached hereto as **Exhibit F-3**. Stretto received Mr. Spicer's mailed claim submission on March 19, 2024, after the Bar Date. *See* Exhibit F-3, p. 1. Mr. Spicer asserts \$350,000.00<sup>15</sup> is due from Receivership Parties Heartland Production and Recovery Fund LLC and The Heartland Group Fund III, LLC. *See* Exhibit F-3, p. 3. Mr. Spicer has not provided any evidence that funds were submitted to and/or received by a Receivership Party. Upon review of Mr. Spicer's supporting documentation, Mr. Spicer's claim relates to an annuity contract with Reliance Standard Life Insurance Company, which is not a Receivership Party and is not connected to this Case. *See* Exhibit F-3, p. 8. The Receiver's Reply to Mr. Spicer's claim submission reiterated that amounts relating to non-Receivership Party investments/claims cannot be included in this Case and its untimeliness pursuant to the Claims Procedure Order. *See* Exhibit F-3, p. 12. Because no Receivership Party received funds from Mr. Spicer and the claim was untimely received by Stretto, the Receiver objects to any claim amount for him. Mr. Spicer's claim remains disputed with the Receiver. As such, the Receiver requests that this Court disallow any claim amount for Mr. Spicer in this Case.

**F. Category 6 – Remaining Disputed Non-Investor Claims Allegedly Due By One or More Receivership Parties.**

59. The Receiver objects to 2 non-investor claims in Category 6 relating to amounts allegedly due by one or more Receivership Parties, including 1 unliquidated claim.

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<sup>15</sup> To the extent that Mr. Spicer is also asserting a claim for any other amounts allegedly due, the Receiver objects to Mr. Spicer's claim for the reasons asserted under Categories 1 and 2.

**a. John Rogers**

60. John Rogers is a former employee of Receivership Party ArcoOil Corp. and/or Receivership Party Barron Petroleum. Mr. Rogers' counsel previously sought to lift the stay in this Case to proceed with state-court personal injury litigation pending at the time of the appointment of the Receiver and entry of the Receivership Order. *See generally* ECF No. 272. This Court entered *Findings, Conclusions, and Recommendation of the United States Magistrate Judge* [ECF No. 365] on May 18, 2023, with respect to Mr. Rogers' lift stay motion and the Receiver's objection thereto [ECF No. 279], recommending that Judge O'Connor deny Mr. Rogers' lift stay motion. Judge O'Connor denied Mr. Rogers' lift stay motion in the August 18, 2024 *Order Accepting Findings, Conclusions, and Recommendation of the United States Magistrate Judge* [ECF No. 396].

61. Mr. Rogers' claim documentation and the Receiver's Reply are attached hereto as **Exhibit G-1**. Mr. Rogers, through his counsel, submitted his non-investor proof of claim and supporting documentation to Stretto, which was received on November 20, 2023. *See* Exhibit G-1, p. 1. Mr. Rogers asserts a claim against Receivership Parties ArcoOil Corp., Barron Petroleum LLC, and Sahota Capital LLC for an unliquidated amount. *See* Exhibit G-1, p. 3. Mr. Rogers' non-investor proof of claim form does not include a claim amount owed or the basis for such claim. Rather, Mr. Rogers' supporting documentation solely includes *Plaintiff's Second Amended Petition* (the "Petition") in his stayed state-court personal injury litigation.<sup>16</sup>

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<sup>16</sup> Cause No. 34143, *Rogers v. Arcooil Corp.*, pending in the 90th District Court in Young County, Texas.

62. Mr. Rogers' Petition asserts that "damages are in excess of the minimum jurisdictional limits" of the state district court. *See* Exhibit G-1, p. 8. Mr. Rogers' Petition seeks to recover damages for the following:

- a. Past medical bills and expenses incurred as a proximate result of the accident made basis of this suit;
- b. Future medical bills and expenses that in all reasonable probability will be incurred as a proximate result of the accident made the basis of this suit;
- c. Mental anguish, physical pain and suffering, disability, and loss of enjoyment of life in the past and all reasonable probability, would be sustained in the future;
- d. Physical impairment in the past and in the future;
- e. Loss of earning and loss of earning capacity;
- f. Disfigurement in the future;
- g. Pre-judgment and post-judgment interest; and
- h. Such other and further items of damages as may be supplemented as a result of the discovery performed in this suit.

*See* Exhibit G-1, p. 10. Mr. Rogers' Petition further seeks recovery of exemplary damages.

*See* Exhibit G-1, p. 12. Notably, Mr. Rogers' Petition and proof of claim fail to assert any amount of monetary damages allegedly due by Receivership Parties ArcoOil Corp., Barron Petroleum LLC, and Sahota Capital LLC.<sup>17</sup> Mr. Rogers has not provided the Receiver and/or her counsel with any damage model connected to the Petition to date.

63. In light of the denial of his lift stay motion, Mr. Rogers' sole method for recovering any monetary amounts allegedly due from Receivership Parties ArcoOil Corp. and/or Barron Petroleum LLC is through the Court-approved Claims Procedure. The Receiver's Reply reiterated that an amount allegedly due by one or more of the Receivership Parties was not included on

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<sup>17</sup> Receivership Party Sahota Capital LLC is not listed as a defendant in the Petition. As such, there is no basis for any alleged amounts due by Receivership Party Sahota Capital LLC.

Mr. Rogers' proof of claim or supporting documentation. *See* Exhibit G-1, p. 16. To date, Mr. Rogers' counsel has not provided the Receiver and/or her counsel with any monetary claim amount. As such, the Receiver objects to Mr. Rogers' claim in this Case, which remains disputed. Thus, the Receiver requests that this Court disallow any claim for Mr. Rogers in this Case, or, in the alternative, have this Court determine Mr. Rogers' allowed claim amount, if any, in this Case against Receivership Parties ArcoOil Corp. and/or Barron Petroleum LLC.

**b. Thomas and Suzanne Nickens**

64. As noted above, Thomas and Suzanne Nickens purchased working interests in certain oil and gas properties, in addition to their investments in Heartland-related Receivership Parties. This section addresses the Receiver's objection to Mr. and Mrs. Nickens' non-investor claim submission ("Non-Investor Nickens"). Non-Investor Nickens' claim documentation and the Receiver's Reply are attached hereto as **Exhibit G-2**.

65. Non-Investor Nickens submitted their non-investor proof of claim to Stretto, which was received on January 26, 2024. *See* Exhibit G-2, p. 1. Non-Investor Nickens alleges a total claim amount of \$100,000.00 against all 18 Receivership Parties related to Non-Investor Nickens' purchase of working interests in the Mariner C Well No. 1 and Loving JW Estate Well No. 1 (the "Working Interests") at \$50,000.00 each. *See* Exhibit G-2, pp. 2, 10. The Receiver does not dispute that Non-Investor Nickens executed purchase and sale documentation prior to her appointment regarding the Working Interests.

66. This Court previously authorized the sale of certain oil and gas-related Receivership Assets owned by one or more Receivership Parties in this Case. *See* ECF No. 215. Further, Judge O'Connor authorized the abandonment of any oil and gas-related Receivership Assets that did not sell pursuant to the Court-approved oil and gas sale procedures. *See* ECF No. 404. As this Court

is aware, the Receiver abandoned, effective October 9, 2023, those oil and gas-related Receivership Assets (excluding Val Verde and Crockett Counties) that did not sell pursuant to the Court-approved oil and gas sale procedures. The Receiver has not sought to sell any non-Receivership Assets, including the Working Interests. The Court has not authorized the sale of non-Receivership Assets. **To be clear, Non-Investor Nickens' Working Interests were not sold or abandoned by the Receiver in this Case.** The Receiver's Reply reiterated that Non-Investor Nickens' Working Interests were not sold or abandoned by the Receiver. *See* Exhibit G-2, p. 84. As such, the Receiver objects to any claim amount for Non-Investor Nickens relating to the Working Interests. Thus, the Receiver requests that the Court disallow any claim for Non-Investor Nickens in this Case.

## **VII. CONCLUSION**

67. For the foregoing reasons, the Receiver requests that this Court enter the Proposed Order, substantially in the form attached hereto as **Exhibit A**, sustaining her Objection by disallowing, in whole or in part, the remaining 35 disputed claims detailed herein, and for such further relief to which she may be entitled.

Dated: May 9, 2024

Respectfully submitted,

By: /s/ Danielle Rushing Behrends

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**COUNSEL TO RECEIVER**

**CERTIFICATE OF CONFERENCE**

The Receiver, through the undersigned counsel, conferred with counsel for Plaintiff, Securities and Exchange Commission (the "Commission") on May 7, 2024, regarding the relief requested in the Objection. The Commission consents to the relief requested in the Objection.

/s/ Danielle Rushing Behrends

Danielle Rushing Behrends

**CERTIFICATE OF SERVICE**

I hereby certify that on May 9, 2024, the foregoing document was served via CM/ECF on all parties appearing in this Case, including counsel for Plaintiff, Securities and Exchange Commission.

I further certify that the disputed claimants detailed in the Objection will be served only with the Objection, Proposed Order, and the exhibit(s) related to their respective claim(s) via certified and first-class U.S. mail by Stretto, on behalf of the Receiver. I will file a supplemental certificate of service upon completion of service by Stretto. All exhibits to the Objection will be available on the docket in this Case and available via electronic delivery upon written request to [dbehrends@dykema.com](mailto:dbehrends@dykema.com).

*/s/ Danielle Rushing Behrends*  
Danielle Rushing Behrends



**EXHIBIT A**



**ORDER SUSTAINING RECEIVER’S OMNIBUS OBJECTION TO CLAIM SUBMISSIONS PURSUANT TO COURT-APPROVED CLAIMS PROCEDURE**

Came on to be heard the *Receiver’s Omnibus Objection to Claim Submissions Pursuant to Court-Approved Claims Procedure* (the “Objection”).<sup>1</sup> After considering the Receiver’s Objections, all responses thereto, if any, all evidence submitted to the Court, and the arguments of counsel, the Court is of the opinion that the Objection should be **SUSTAINED** as detailed herein.

**IT IS THEREFORE ORDERED** that:

1. Investors in this Case are not entitled to allegedly due amounts relating to interest (paid and/or unpaid), attorney’s fees, or any other amounts claimed, whether or not such amounts are based on Heartland investment documentation. Investor claim amounts shall be solely determined in accordance with the “net” transaction calculation method approved in the Claims Procedure Order.

2. Jerry D. Mercer’s allowed claim amount in this Case is \$25,000.00.
3. Cory J. Dawkins’ allowed claim amount in this Case is \$70,000.00.
4. Nichole M. Dawkins’ allowed claim amount in this Case is \$192,228.70.
5. Sheri Partington’s allowed claim amount in this Case is \$99,056.04.
6. James L. “Jim” Mundus’ allowed claim amount in this Case is \$317,247.88.
7. Marvin Christensen’s allowed claim amount in this Case is \$47,874.98.
8. Jerald C. Katzer’s allowed claim amount in this Case is \$230,707.19.
9. April McNeeley’s allowed claim amount in this Case is \$24,822.91.
10. Patrick J. Jordan’s allowed claim amount in this Case is 96,458.35.
11. Jeffery Vincent’s allowed claim amount in this Case is \$23,937.52.

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<sup>1</sup>Capitalized terms used but not otherwise described herein shall have the meaning ascribed in the Objection or Receivership Order, as applicable.

12. Earl Richardson's allowed claim amount in this Case is \$180,000.00.
13. John P. Dawkins' allowed claim amount in this Case is \$197,147.58.
14. Matthew Mohn's allowed claim amount in this Case is \$34,752.08.
15. Stephen Riker's allowed claim amount in this Case is \$23,937.52.
16. Lauren Faye Walker & Paul Carlin McCabe Jr.'s allowed claim amount in this Case is \$60,000.00.
17. Paul McCabe's allowed claim amount in this Case is \$1,600,000.00.
18. Charlotte H. Carson's allowed claim amount in this Case is \$39,010.00.
19. Donald P. Albertson's allowed claim amount in this Case is \$425,624.97.
20. Tae Kim's allowed claim amount in this Case is \$280,000.00.
21. Jeffrey Darrach's allowed claim amount in this Case is \$412,999.99.
22. Michael Everette Moore shall not have an allowed claim in this Case.
23. Phyllis Macy shall not have an allowed claim in this Case.
24. Edward O. Hoem shall not have an allowed claim in this Case.
25. Paula S. Guthrie shall not have an allowed claim in this Case.
26. James Irwin's allowed claim amount in this Case is \$24,347.50.
27. Thomas and Suzanne Nickens' allowed investor claim amount in this Case is \$98,937.49.
28. Flying A Pumping Services, LLC shall not have an allowed claim in this Case.
29. Jeff Michael Haydon shall not have an allowed claim in this Case.
30. Angela J. Ruffino shall not have an allowed claim in this Case.

31. Sabine Royalty Trust, whose claim was submitted by Argent Trust Company, shall not have an allowed claim in this Case, as all royalty payments due by Receivership Party Barron Petroleum LLC through the effective date of abandonment were satisfied in full.

32. Tri-Best Inc. shall not have an allowed claim in this Case.

33. Cowhand Saddlery, LLC dba Cowhand Services shall not have an allowed claim in this Case.

34. Richard H. Spicer shall not have an allowed claim in this Case.

35. John Rogers shall not have an allowed claim in this Case.

36. Thomas and Suzanne Nickens shall not have an allowed non-investor claim in this Case. The Nickens' sole allowed claim in this Case relates to their Heartland investments in the amount of \$98,937.49.

**IT IS FURTHER ORDERED** that there shall be no further allowed claims in this Case, and all outstanding disputed claims are resolved.

**IT IS FURTHER ORDERED** that the Receiver may take any action necessary with respect to the relief granted herein.

**IT IS FURTHER ORDERED** that this Court retains exclusive jurisdiction with respect to this Order.

Signed this \_\_\_ day of \_\_\_\_\_, 2024.

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HAL R. RAY, JR.  
UNITED STATES MAGISTRATE JUDGE

Prepared and submitted by:

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