

**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
APRIL 1, 2025 AND JUNE 30, 2025, AND BRIEF IN SUPPORT**

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

Pursuant to the *Order Approving Employment of Dykema Gossett PLLC as Counsel to the Receiver Effective as of December 3, 2021* [ECF No. 19] (the “Dykema Employment Order”), the *Order 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 April 1, 2025 and June 30, 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

¹ Capitalized terms used herein but not otherwise defined shall have the meaning ascribed in the Receivership Order or the Fifteenth Report (as defined herein).

Ahuja & Consultants, Inc. (“Ahuja”), and Stretto, Inc. (“Stretto”). In support of the Application, the Receiver respectfully states as follows:

I. OVERVIEW

1. As more fully detailed in the *Receiver’s Fifteenth Quarterly Report for Receivership Estates (April 1, 2025 - June 30, 2025)* [ECF No. 767] (the “Fifteenth Report”), the Receiver, with the assistance of her Retained Personnel, continued her attempts to recover the two (2) pieces of real property located on Cat Island in the Commonwealth of the Bahamas (the “Bahamas Properties”), 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 June 3, 2025, the Receiver filed the *Receiver’s Motion to Determine Reasonable Cause Exists to Abate IRS Penalties, Interest, and Late Interest Filing Fees* [ECF No. 743] (the “Tax Motion”), seeking to reach a formal resolution with the Internal Revenue Service (“IRS”) that waives or otherwise subordinates any claims for interest, penalties, or other charges for the unpaid taxes asserted against Receivership Parties Barron Petroleum LLC (“Barron Petroleum”), The Heartland Group Ventures, LLC (“Ventures”), and Alternative Office Solutions, LLC (“AOS”). The relief requested in the Tax Motion was resolved by the *Agreed Order Resolving Receiver’s Motion to Determine Reasonable Cause Exists to Abate IRS Penalties, Interest, and Late Fees* [ECF No. 776], and payment for the benefit of the IRS has been paid in full.

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

3. The Receiver, Dykema, and the professionals employed on behalf of the Receiver in this Case are very cognizant of the need to balance performance of their duties with costs. Comparing this Application Period to the prior, the overall amount requested in fees and expenses by the Receiver, Dykema, and the professionals employed on behalf of the Receiver decreased from \$484,386.43 total in the first quarter of 2025 to \$230,792.96 total in this Application Period.

4. Dykema has voluntarily reduced the requested reimbursement by \$19,108.90, including time spent by the Receiver and by Dykema attorneys during the Application Period. H&J has voluntarily reduced the requested reimbursement by B\$7,431.88.

5. At the beginning of the second quarter of 2025, the Receiver had \$2,560,825.34 on deposit. At the end of the second quarter of 2025, the amount on deposit was \$2,079,367.04 after issuance of Court-approved distributions, and payments of operating expenses and Court-approved fees and expenses. As of the filing of this Application (August 14, 2025), \$1,700,491.70 is in the Receivership bank accounts.

II. RELIEF REQUESTED

6. This Application seeks authorization from the Court to pay on an interim basis fees and expenses for professional services performed from April 1, 2025 through June 30, 2025 (the “Application Period”), by the Receiver in the amount of \$21,195.00 for fees; Dykema, as lead counsel to the Receiver, in the amount of \$102,815.00 for fees and in the amount of \$10,882.30 for expenses; Romero, as local counsel to the Receiver, in the amount of \$2,635.00 for fees; H&J, as Bahamian counsel to the Receiver, in the amount of B\$57,918.75 for fees, in the amount of B\$5,796.69 for the 10% Value Added Tax (“VAT”), and in the amount of B\$352.10 for expenses, totaling B\$64,067.54; Ahuja, as tax and forensic accountants to the Receiver, in the amount of \$28,731.50 for fees and in the amount of \$430.20 for expenses; and

Stretto, as claims and disbursement agent to the Receiver, in the amount of \$15,459.50 for fees and in the amount of \$36.42 for expenses. The Receiver respectfully requests this Court enter the proposed order attached hereto as **Exhibit B**, approving this Application on an interim basis and authorizing the Receiver to pay outstanding amounts approved thereunder.

7. The Receivership Order at ¶ 62 requires that the “Receiver and Retained Personnel shall apply to the Court for compensation and expense reimbursement from the Receivership Estates” within forty-five (45) days of the end of each calendar quarter. Thus, this Application covers April 1, 2025 through July 30, 2025.

III. GENERAL BACKGROUND

8. This Application is submitted in accordance with the Receivership Order, the local rules of this Court, and the *Billing Instructions for Receivers in Civil Actions Commenced by the United States Securities and Exchange Commission* (the “Commission Billing Instructions”), and other applicable orders of this Court. The Receiver, Dykema, 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, 741. Through the first quarter of 2025, the Receiver, Dykema, Romero, Ahuja, H&J, and Stretto have been paid on an interim basis for services performed on behalf of the Receiver in this Case, all to the extent authorized by this Court. *See generally* ECF Nos. 163, 216, 259, 265, 290, 348, 372, 407, 439, 460, 554, 620, 712, 747. The Receiver submitted this Application to the Commission (as defined below) for review prior to submission to the Court.

A. Procedural History

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

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

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

12. 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.

13. 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).

14. 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.² Dykema has agreed to keep the discounted rates until further notice.

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

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

17. 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.

18. 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”).

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

20. 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”).

² 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.

21. 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].

22. 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”).

23. 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

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

25. The Receiver incorporates by reference the *Receiver’s First Quarterly Report for Receivership Estates* [ECF No. 126], the *Receiver’s Second Quarterly Report for Receivership Estates* [ECF No. 189], the *Receiver’s Third Quarterly Report for Receivership Estates* [ECF No. 242], the *Receiver’s Fourth Quarterly Report for Receivership Estates* [ECF No. 274], the *Receiver’s Fifth Quarterly Report for Receivership Estates* [ECF No. 320], the *Receiver’s Sixth Quarterly Report for Receivership Estates* [ECF No. 350], the *Receiver’s Seventh Quarterly Report for Receivership Estates* [ECF No. 380], the *Receiver’s Eighth Quarterly Report for Receivership Estates* [ECF No. 426], the *Receiver’s Ninth Quarterly Report for Receivership Estates* [ECF No. 452], the *Receiver’s Tenth Quarterly Report for Receivership Estates* [ECF No. 496], *Receiver’s Eleventh Quarterly Report for Receivership*

Estates [ECF No. 571], *Receiver's Twelfth Quarterly Report for Receivership Estates* [ECF No. 601], *Amended Receiver's Thirteenth Quarterly Report for Receivership Estates* [ECF No. 668], *Receiver's Fourteenth Quarterly Report for Receivership Estates* [ECF No. 740], and the Fifteenth Report (collectively, the "Receiver's Quarterly Reports") for information regarding the Case status, as required by the Commission Billing Instructions and the Receivership Order.

26. Generally, the bulk of Dykema's services rendered during the Application Period included drafting pleadings, notices, and other documents, including, but not limited to, in relation to the Bahamas Litigation, and appearing before the Court; preparing for the April 7, 2025 disbursement; assisting the Receiver with mitigation of risks; dissolution of Receivership Parties; 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.

27. Romero's services rendered during the Application Period included assisting the Receiver and her counsel with drafting the Tax Motion.

28. Ahuja's services rendered during the Application Period included finalizing federal tax returns for certain Receivership Parties with filing obligations; assisting the Receiver and her counsel in responding to various notices received from the IRS; and general accounting work.

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

30. H&J's services rendered during the Application Period included providing the Receiver with advice related to recovery of the Bahamas Properties, facilitating the Receiver's recognition by the Supreme Court of The Bahamas, and obtaining official recognition of the Receiver in The Commonwealth of The Bahamas.

C. Fees and Expenses Summary During the Application Period

31. 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 227.90 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 \$102,815.00 and expenses incurred in connection with services performed on behalf of the Receiver during the Application Period total \$10,882.30.³

32. The Receiver expended an aggregate of 31.40 hours on this Case during the Application Period. The Receiver's fees for the Application Period total \$21,195.00.

33. Romero expended an aggregate of 6.20 hours on this Case during the Application Period. At Romero's hourly rate of \$425.00 per hour, Romero's fees for the Application Period total \$2,635.00. Romero did not incur any expenses during the Application Period.

34. H&J expended an aggregate of 96.25 hours on this Case during the Application Period. H&J's fees for the Application Period total B\$57,918.75, in addition to B\$5,796.69 for the 10% VAT. H&J's expenses incurred in connection with services performed on behalf of the Receiver during the Application Period total B\$352.10. H&J's total compensation requested during this Application Period after voluntary reductions of B\$7,431.88 is B\$64,067.54.

³ 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.

35. Ahuja expended an aggregate of 121.20 hours on this Case during the Application Period. Ahuja's fees for the Application Period total \$28,731.50. Ahuja's expenses incurred in connection with services performed on behalf of the Receiver during the Application Period total \$430.20. Ahuja's total compensation requested during this Application Period is \$29,161.70.

36. Stretto expended an aggregate of 56.70 hours on this Case during the Application Period. Stretto's fees for the Application Period total \$15,459.50, and Stretto's expenses incurred in connection with services performed on behalf of the Receiver during the Application Period total \$36.42. Stretto's total compensation requested during this Application Period is \$15,495.92.

IV. RECORDS SUPPORTING THIS APPLICATION

37. 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.

38. 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-hour⁴ basis with time charges allocated accordingly.

39. 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.

⁴ 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. 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.

41. In addition, Dykema, Romero, Ahuja, and Stretto have categorized their services by task.⁵ 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 \$10,882.30 in expenses in connection with the rendition of services on behalf of the Receiver, Ahuja incurred \$430.20 in expenses in connection with the rendition of services on behalf of the Receiver, H&J incurred B\$352.10 in expenses in connection with the rendition of services on behalf of the Receiver, and Stretto incurred \$36.42 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.

42. Attached hereto as **Exhibit E-1** is the invoice of Dykema, with Dykema's time attributable to the Bahamas Litigation separated out. Attached hereto as **Exhibit E-2** is the

⁵ H&J's invoice for this Application Period does not contain task categories due to their limited engagement as Bahamian counsel to the Receiver. All tasks performed by H&J related to providing Bahamian legal advice to the Receiver and/or drafting and filing Bahamian pleadings on behalf of the Receiver with respect to her official recognition as "Foreign Representative" in The Bahamas for Barron Petroleum and Arcooil and/or recovery of the Bahamas Properties.

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.

43. 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

44. 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

45. 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.

46. 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).

47. The complexity and difficulty associated with the receivership case are highly relevant factors in determining the reasonableness of professional fees. *See W.L. Moody & Co.*, 374 F. Supp. at 484; *SEC v. Fifth Ave. Coach Lines, Inc.*, 364 F. Supp. 1220, 1222 (S.D.N.Y. 1973). Since the inception of this Case, the Receiver and her team have had to conduct their work without meaningful assistance from nearly all of the Defendants and Relief Defendants, exacerbated by the inability to access the various Receivership Parties' accounting and regulatory books, records, and software. The Receiver and her Retained Personnel have spent significant time and resources drafting the Tax Motion and recovering the Bahamas Properties as Receivership Assets.

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 \$25 million dollars from the sale and/or auctions of personal property, the sale of real property, and settlements. This figure is before payment of contingency fees or other disbursements.

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.⁶

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.*,

⁶ 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.

374 F. Supp. at 483–84, 486. Similarly, the court should consider the usual and customary fees charged and the evidence presented to support the application for fees. *See Johnson*, 488 F.2d at 718; *Fifth Ave. Coach Lines, Inc.*, 364 F. Supp. at 1222. During the Application Period and throughout this Case, the Receiver and her team have devoted substantial time to conducting the many tasks required in this Case, including, but not limited to, drafting and prosecuting applications and motions; identifying, securing, and recovering Receivership Assets; selling various Receivership Assets upon Court approval; formulating and executing the Court-approved claims and distribution procedures; analyzing various distribution methodologies; and communicating with hundreds of investors, pre-receivership vendors, opposing counsel, the Commission, the 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) Facilitating administrative and daily operational tasks requested by the Receiver;
- (d) Mitigating risks;
- (e) Identifying and beginning the process of terminating various Receivership Parties with the respective Secretary of State;
- (f) Investigating, pursuing, and/or settling causes of action held by the Receivership Estates, including the Bahamas Litigation; and

- (g) Researching, drafting, and filing the Tax Motion, working with counsel to the Internal Revenue Service at the United States Department of Justice's Tax Division on the Tax Motion, and obtaining Court approval of a settlement on the Tax Motion.

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 assisted the Receiver throughout the Application Period with analyzing the Tax Motion.

H&J

59. During the Application Period, H&J's services rendered during the Application Period included continuing to provide the Receiver with advice related to recovery of the Bahamas Properties.

60. On June 12, 2025, the Supreme Court of The Bahamas entered the *Declaratory Order* recognizing the Receiver, or her designee, as the official "Foreign Representative" in The Bahamas for Receivership Parties Arcooil Corp. ("Arcooil") and Barron Petroleum, which enables her or her designee to receive and/or convey title to real property, obtain governmental permits, and otherwise transact business on behalf of Arcooil and Barron Petroleum. *See* ECF No. 744.

61. With the assistance of H&J, the Receiver filed the *Expedited Application to Employ PricewaterhouseCoopers Advisory (Bahamas) Limited ("PwC") as Bahamian*

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

Ahuja

62. During the Application, Ahuja performed routine general accounting work and prepared *IRS Form 5495 - Request for Discharge from Personal Liability Under Sections 2204 and 6905* to for all Receivership Parties. Ahuja also finalized and submitted federal tax returns for the 2024 tax year for various Receivership Parties with partnership and corporate income tax return filing obligations. Additionally, Ahuja assisted in responding to numerous notices from the IRS and to the Receiver’s counsel on questions related to tax payments made and/or returns filed by the Receiver.

Stretto

63. During the Application Period, Stretto served as the Receiver’s claims and disbursement agent in this Case. Stretto communicated with the Receiver and her Retained Personnel throughout the Application Period and continued to update investor and non-investor contact information during the Application Period at the request of Dykema. Stretto also completed the April 2025 distribution at the request of the Receiver.

Fees and Expenses of Receiver’s Retained Personnel

64. 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 Parties, and the recovery of the Bahamas Properties.

65. 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.

66. 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	31.40 hours	\$21,195.00	\$0.00
Dykema Gossett PLLC	227.90 hours	\$100,023.00	\$10,882.30
Dykema Gossett PLLC – Bahamas Litigation	6.00 hours	\$2,792.00	\$0.00
Law Offices of Romero Kozub	6.20 hours	\$2,635.00	\$0.00
Higgs & Johnson ⁷	96.25 hours	B\$57,918.75	B\$352.10
Ahuja & Clark, PLLC n/k/a Ahuja & Consultants, Inc.	121.20 hours	\$28,731.50	\$430.20
Stretto, Inc.	56.70 hours	\$15,459.50	\$36.42

67. 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.

68. 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

⁷ The total compensation requested by H&J during the Application Period is B\$64,067.84, including 10% VAT in the amount of B\$5,796.69.

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 \$1,450,000, exclusive of any future recovery.

VII. CONCLUSION

69. 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 \$21,195.00, (ii) all fees incurred by Dykema as counsel to the Receiver during the Application Period, totaling \$102,815.00, (iii) all fees incurred by Romero as counsel to the Receiver during the Application Period, totaling \$2,635.00, (iv) all fees incurred by H&J as Bahamian counsel to the Receiver during the Application Period, totaling B\$57,918.75 and the 10% VAT in the amount of B\$5,796.69, (v) all fees incurred by Ahuja as tax and forensic accountants to the Receiver during the Application Period, totaling \$28,731.50, and (vi) all fees incurred by Stretto as claims and disbursement agent to the Receiver during the Application Period, totaling \$15,459.50; (b) approving on an interim basis and authorizing payment of (i) all expenses incurred by Dykema in connection with services rendered as lead counsel to the Receiver during the Application Period, totaling \$10,882.30, (ii) all expenses incurred by Stretto in connection with services rendered as claims and disbursement agent to the Receiver during the Application Period, totaling \$36.42, (iii) all expenses incurred by Ahuja in connection with services, as tax and forensic accountants to the Receiver during the Application Period, totaling \$430.20, and (iv) all expenses incurred by H&J as Bahamian counsel to the Receiver during the Application Period, totaling B\$352.10; (c) authorizing the Receiver to pay (i) all authorized outstanding fee amounts to Dykema, including the Receiver's fees, totaling

\$124,010.00, (ii) all authorized outstanding fee amounts to Romero, totaling \$2,635.00, (iii) all authorized outstanding fee amounts to H&J, totaling B\$57,918.75 and the 10% VAT in the amount of B\$5,796.69, (iv) all authorized outstanding fee amounts to Ahuja, totaling \$28,731.50, and (v) all authorized outstanding fee amounts to Stretto, totaling \$15,459.50; (d) authorizing the Receiver to pay (i) all authorized outstanding expenses of Dykema, totaling \$10,882.30, (ii) all authorized outstanding expenses of Ahuja, totaling \$430.20, (iii) all authorized outstanding expenses of H&J, totaling B\$352.10, and (iv) all authorized outstanding expenses of Stretto, totaling \$36.42; and (e) awarding such other and further relief that this Court deems just and proper.

Dated: August 14, 2025

Respectfully submitted,

By: /s/ Deborah D. Williamson

Deborah D. Williamson

(Receiver)

State Bar No. 21617500

dwilliamson@dykema.com

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and

Tara A. Archer-Glasgow
HIGGS & JOHNSON
Ocean Centre, Montagu Foreshore
East Bay Street
Nassau, The Bahamas
Telephone: (242) 502-5200

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 August 14, 2025, the foregoing document was served via CM/ECF on all parties appearing in this case and via email on the following unrepresented parties on this Court’s docket:

James Ikey
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

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

RECEIPTS AND DISBURSMENTS

		Current Period 4/1/2025 - 6/30/2025	Cumulative
1. CASH AT BEGINNING OF PERIOD			
	*3863 IBC Account	\$ 90,079.08	
	*1565 Western Alliance Account	\$ 250,208.10	
	*0955 Western Alliance Sweep Account	\$ 1,821,981.69	
	*4056 Western Alliance Account	\$ 267,826.20	
	*0216 Western Alliance Account		
	*2548 Western Alliance Account	\$ 130,730.27	
	*3898 IBC Account		
	*7536 IBC Account		
		\$ 2,560,825.34	
2. RECEIPTS			
*3863 IBC Account			
	04/10/2025 Funds Received	\$ 15.00	
	05/12/2025 Deposit - SDMB Resources - Oil & Gas Revenue	\$ 4,658.35	
	Total Deposits to *3863	\$ 4,673.35	\$ 14,480,477.82
*1565 Western Alliance Account			
	04/01/2025 Transfer from *2548: \$108.83		
	04/30/2025 Interest Income	201.37	
	04/30/2025 Transfer from *2548: \$94.16		
	05/19/2025 Transfer from *4056: \$195.00		
	05/19/2025 Transfer from *4056: \$214.36		
	05/19/2025 Transfer from *4056: \$222.93		
	05/19/2025 Transfer from *4056: \$299.86		
	05/19/2025 Transfer from *4056: \$643.57		
	05/19/2025 Transfer from *4056: \$,1322.26		
	05/19/2025 Transfer from *4056: \$3,710.08		
	05/19/2025 Transfer from *4056: \$5,059.93		
	05/19/2025 Transfer from *4056: \$11,367.19		
	05/31/2025 Interest Income	208.08	
	05/31/2025 Transfer from *4056: \$137.99		
	05/31/2025 Transfer from *2548: \$67.68		
	06/30/2025 Transfer from *0955: \$331,408.34		
	06/30/2025 Interest Income	201.38	
	Total Deposits to *1565	\$ 610.83	\$ 38,871.83
*0955 Western Alliance Sweep Account			
	04/01/2025 Transfer from *1565: \$316.93		
	04/30/2025 Interest Income	1,453.32	
	05/01/2025 Transfer from *1565: \$295.53		
	05/19/2025 Transfer from *1565: \$23,035.18		
	05/31/2025 Interest Income	1,510.59	
	06/02/2025 Transfer from *1565: \$413.75		
	06/30/2025 Interest Income	1,474.65	
		\$ 4,438.56	\$ 206,555.63
*4056 Western Alliance Account			
	04/01/2025 Interest Income	\$ 222.93	
	04/02/2025 Bank Service Fee Refund	\$ 20.00	
	04/30/2025 Interest Income	\$ 195.00	
	05/31/2025 Interest Income	\$ 137.99	
	Total Deposits to *4056	\$ 575.92	\$ 9,420,982.86
*0216 Western Alliance Account (Account Closed)			
		\$ -	
	Total Deposits to *0216	\$ -	\$ 2,972.20
*2548 Western Alliance Account			
	04/01/2025 Interest Income	\$ 108.83	

	Current Period 4/1/2025 - 6/30/2025	Cumulative
04/02/2025 Bank Service Fee Refund	\$ 20.00	
04/30/2025 Interest Income	\$ 94.16	
05/31/2025 Interest Income	\$ 67.68	
Total Deposits to *2548	\$ 290.67	\$ 26,489.33
<i>*3898 IBC Account (Account Closed)</i>		
	\$ -	
Total Deposits to *3898	\$ -	\$ 1,439,917.28
<i>*7536 IBC Account (Account Closed)</i>		
	\$ -	
Total Deposits to *7536	\$ -	\$ 0.01
3. TOTAL RECEIPTS	\$ 10,589.33	\$ 25,616,266.96
4. TOTAL CASH AVAILABLE FOR OPERATIONS (Line 1 + Line 3)	\$ 2,571,414.67	
5. DISBURSEMENTS		
<i>*3863 IBC Account</i>		
05/22/2025 Check Card to Corp E Corp Taxes - Franchise Tax	\$ 300.00	
05/22/2025 Check Card to Corp E Corp Taxes - Franchise Tax	\$ 300.00	
05/28/2025 Check #1397 to Banc First Insurance - Insurance Expense	\$ 3,125.00	
05/29/2025 Check #1396 to Delaware Secretary of State Taxes - Franchise Tax	\$ 1,320.00	
06/17/2025 Check #1399 to Contract Oil & Gas Operations LLC - Professional Fees	\$ 1,063.00	
04/11/2025 Check #1390 to Law Offices of Romero Kozub - Professional Fees	\$ 1,870.00	
04/11/2025 Check #1378 to Minister of Finance - Fees	\$ 14.00	
04/14/2025 Wire to IRS - Dallas Resources Inc - Taxes	\$ 3,315.00	
04/14/2025 Check Card to Courts USDC TX Filing Fees	\$ 69.00	
05/12/2025 Check to Secretary of State - Filing Fees	\$ 40.00	
05/21/2025 Check #1395 to Texas Secretary of State - Filing Fees	\$ 30.00	
05/22/2025 Check Card to Corp E Corp Taxes - Franchise Tax	\$ 300.00	
Total Disbursements from *3863	\$ 11,746.00	\$ 7,606,157.82
<i>*1565 Western Alliance Account</i>		
04/01/2025 Transfer to *0955: \$316.93		
05/01/2025 Transfer to *0955: \$295.53		
05/19/2025 Transfer to *0955: \$23,035.18		
06/02/2025 Transfer to *0955: \$413.75		
6/30/2025 Wire - Dykema Gossett PLLC - Professional Fees	\$ 308,056.51	
6/30/2025 Wire - Higgs and Johnson - Professional Fees	\$ 23,351.83	
	\$ 331,408.34	\$ 351,408.34
<i>*0955 Western Alliance Sweep Account</i>		
06/30/2025 Transfer to *1565: \$331,408.34		
	\$ -	\$ -
<i>*4056 Western Alliance Account</i>		
04/15/2025 Check #6660 - Distribution Payment	\$ 16,290.80	
04/15/2025 Check #6665 - Distribution Payment	\$ 7,482.05	
04/18/2025 Check #6667 - Distribution Payment	\$ 3,904.65	
04/25/2025 Check #6658 - Distribution Payment	\$ 43,472.71	
04/25/2025 Check #6661 - Distribution Payment	\$ 3,582.39	
04/25/2025 Check #6664 - Distribution Payment	\$ 7,482.04	
04/29/2025 Check #6668 - Distribution Payment	\$ 10,490.83	
05/19/2025 Transfer to *1565: \$195.00		
05/19/2025 Transfer to *1565: \$214.36		
05/19/2025 Transfer to *1565: \$222.93		
05/19/2025 Transfer to *1565: \$299.86		
05/19/2025 Transfer to *1565: \$643.57		
05/19/2025 Transfer to *1565: \$1,322.26		
05/19/2025 Transfer to *1565: \$3,710.08		
05/19/2025 Transfer to *1565: \$5,059.93		
05/19/2025 Transfer to *1565: \$11,367.19		
05/31/2025 Transfer to *1565: \$137.99		

	Current Period 4/1/2025 - 6/30/2025	Cumulative
06/30/2025 Transfer to *1565: \$121.90		
06/30/2025 Check #6663 - Distribution Payment	\$ 4,408.79	
Total Disbursements from *4056	\$ 97,114.26	\$ 9,227,034.14

*0216 Western Alliance Account (Account Closed)

	\$ -	
	\$ -	
Total Disbursements from *0216	\$ -	\$ 650,000.00

*2548 Western Alliance Account

04/01/2025 Transfer to *1565: \$108.83		
04/15/2025 Check #6660 - Distribution Payment	\$ 8,685.87	
04/15/2025 Check #6665 - Distribution Payment	\$ 3,989.25	
04/18/2025 Check #6667 - Distribution Payment	\$ 2,081.87	
04/25/2025 Check #6658 - Distribution Payment	\$ 23,178.62	
04/25/2025 Check #6661 - Distribution Payment	\$ 1,910.05	
04/25/2025 Check #6664 - Distribution Payment	\$ 3,989.25	
04/29/2025 Check #1653 - Distribution Payment	\$ 5,593.46	
04/30/2025 Transfer to *1565: \$94.16		
05/31/2025 Transfer to *1565: \$67.68		
06/23/2025 Check #6663 - Distribution Payment	\$ 2,350.66	
06/30/2025 Transfer to *1565: \$65.00		
Total Disbursements from *2548	\$ 51,779.03	\$ 4,921,068.76

*3898 IBC Account (Account Closed)

	\$ -	
Total Disbursements from *3898	\$ -	\$ 781,215.86

*7536 IBC Account (Account Closed)

	\$ -	
Total Disbursements from *7536	\$ -	\$ 15.00
6. TOTAL DISBURSEMENTS	\$ 492,047.63	\$ 23,536,899.92

7. ENDING CASH BALANCE
(Line 4 - Line 6)

*3863 IBC Account	\$ 83,006.43	
*1565 Western Alliance Account	\$ 250,201.38	
*0955 Western Alliance Sweep Account	\$ 1,519,073.30	
*4056 Western Alliance Account	\$ 148,114.69	
*0216 Western Alliance Account (Account Closed)	\$ -	
*2548 Western Alliance Account	\$ 78,971.24	
*3898 IBC Account (Account Closed)	\$ -	
*7536 IBC Account (Account Closed)	\$ -	
	\$ 2,079,367.04	\$ 2,079,367.04

EXHIBIT B

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

**UNITED STATES SECURITIES
AND EXCHANGE COMMISSION,**

Plaintiff,

V.

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

Defendants,

and

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

Relief Defendants.

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

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

Before the Court is the *Fee Application for Services Performed Between April 1, 2025 and June 30, 2025, and Brief in Support* (the “Application”),¹ filed by Deborah D. Williamson, Court-appointed Receiver in the Case, pursuant to the Court’s *Order Appointing Receiver* [ECF No. 17], entered on December 2, 2021, in this Case, requesting approval and authorization of fees and expenses incurred by Deborah D. Williamson, as Receiver; Dykema Gossett PLLC (“Dykema”); 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 **\$21,195.00**.

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 **\$102,815.00**.

4. Romero's fees incurred during the Application Period are approved on an interim basis and allowed in the amount of **\$2,635.00**.

5. H&J's fees incurred during the Application Period are approved on an interim basis and allowed in the amount of **B\$57,918.75**, in addition to the 10% VAT in the amount of **B\$5,796.69**.

6. Ahuja's fees incurred during the Application Period are approved on an interim basis and allowed in the amount of **\$28,731.50**.

7. Stretto's fees incurred during the Application Period are approved on an interim basis and allowed in the amount of **\$15,459.50**.

8. Dykema's expenses incurred during the Application Period in connection with services rendered on behalf of the Receiver are approved on an interim basis and allowed in the amount of **\$10,882.30**.

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 **\$36.42**.

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 **\$430.20**.

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\$352.10**.

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

COUNSEL TO RECEIVER

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

<u>TIMEKEEPER</u>	<u>HOURS</u>	<u>HOURLY RATE</u>	<u>TOTAL FEES</u>
Deborah D. Williamson	31.40 hours	\$675.00	\$21,195.00

Dykema Gossett PLLC

<u>TIMEKEEPER</u>	<u>TITLE</u>	<u>HOURS</u>	<u>HOURLY RATE</u>	<u>TOTAL FEES</u>
Behrends, Danielle Rushing	Member	167.80 hours	\$475.00	\$79,705.00
Cumming, Michael G.	Member	3.40 hours	\$648.00	\$2,203.20
Douglas, Dominique A.	Associate	51.20 hours	\$330.00	\$16,896.00
Flores, Vicki	Paralegal	0.60 hours	\$153.00	\$91.80
Lafuente, Adrianna	Paralegal	4.90 hours	\$230.00	\$1,127.00

Dykema Gossett PLLC – Bahamas Litigation

<u>TIMEKEEPER</u>	<u>TITLE</u>	<u>HOURS</u>	<u>HOURLY RATE</u>	<u>TOTAL FEES</u>
Behrends, Danielle Rushing	Member	6.00 hours	\$475.00	\$2,792.00

Law Offices of Romero | Kozub

<u>TIMEKEEPER</u>	<u>HOURS</u>	<u>HOURLY RATE</u>	<u>TOTAL FEES</u>
Rose L. Romero	6.20 hours	\$425.00	\$2,635.00

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	10.20 hours	\$325.00	\$3,315.00
Hall, Ammon	0.50 hours	\$120.00	\$60.00
Huser, Stacey	68.30 hours	\$250.00	\$17,075.00
Newton, Geneva	4.50 hours	\$95.00	\$427.50
Peterson, Dawn	3.00 hours	\$95.00	\$285.00
Shetty, Divya	18.90 hours	\$250.00	\$4,725.00
Wallace, Jennifer	15.80 hours	\$180.00	\$2,844.00

Higgs & Johnson

<u>TIMEKEEPER</u>	<u>TITLE</u>	<u>HOURS</u>	<u>HOURLY RATE⁹</u>	<u>TOTAL FEES</u>
Archer-Glasgow, Tara A.	Partner	30.00 hours	B\$790.12	B\$23,800.00
Hanna, Audley D.	Partner	27.00 hours	B\$598.54	B\$16,160.58
Major, Ja' Ann M.	Partner	14.50 hours	B\$600.00	B\$8,700.00
Pennerman, Nicholas	Associate	26.00 hours	B\$361.11	B\$10,043.73
Swain, Oluwafolakemi B.	Associate	3.50 hours	B\$425.00	B\$1,487.50

⁹ The hourly rates listed on this chart reflects the hourly rate shown on H&J's Invoice No. 196146. H&J's Invoice No. 196581 reflects the hourly rates as approved by this Court in the H&J Employment Order.

Stretto, Inc.

<u>TIMEKEEPER</u>	<u>HOURS</u>	<u>HOURLY RATE</u>	<u>TOTAL FEES</u>
Alduenda, Jenice	8.30	\$345.00	\$2,863.50
Aragon, Pauline	0.40	\$65.00	\$26.00
Bouzos, Jason	0.70	\$325.00	\$227.50
Bribiesca, David	0.60	\$130.00	\$78.00
Brown, Fred	0.40	\$595.00	\$238.00
Cady, Stephen	5.80	\$395.00	\$2,291.00
Guevara, Ruben	3.00	\$325.00	\$975.00
Hale, Micheal	9.30	\$325.00	\$3,022.50
Marshall, Aimee	0.30	\$130.00	\$39.00
Minera, Lisette	0.30	\$30.00	\$9.00
Morales, Stephanie	0.90	\$40.00	\$36.00
Rodriguez, Naomi	0.30	\$65.00	\$19.50
Randa, Lisa	4.80	\$325.00	\$1,560.00
Saraceni, Robert	20.60	\$195.00	\$4,017.00
Segura, Cassandra	0.50	\$65.00	\$32.50
Tondreault, Laura	0.50	\$50.00	\$25.00

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	\$3,847.50	5.70 hours
Asset Analysis and Recovery	\$810.00	1.20 hours
Asset Disposition	\$337.50	0.50 hours
Business Operations	\$877.50	1.30 hours
Tax Issues	\$9,585.00	14.20 hours
Status Reports	\$270.00	0.40 hours
Litigation Consulting	\$5,467.5	8.10 hours
TOTAL	\$21,195.00	31.40 hours

Dykema Gossett PLLC

<u>Category Description</u>	<u>Total Billable Amount</u>	<u>Total Billable Time</u>
Case Administration ¹⁰	\$13,107.00	30.40 hours
Asset Analysis and Recovery	\$142.50	0.30 hours
Asset Disposition	\$1,160.00	2.90 hours
Business Operations	\$12,068.5	27.30 hours
Tax Issues	\$48,572.70	107.40 hours
Claims Administration and Objection	\$957.00	2.90 hours
Status Reports	\$7,814.50	21.00 hours
Litigation Consulting	\$16,200.80	35.70 hours
SUBTOTAL	\$100,023.00	227.90 hours
Litigation Consulting – Bahamas Litigation	\$2,792.00	6.00 hours
SUBTOTAL	\$2,792.00	6.00 hours
TOTAL	\$102,815.00	233.90 hours

Law Offices of Romero | Kozub

<u>Category Description</u>	<u>Total Billable Amount</u>	<u>Total Billable Time</u>
Tax	\$2,635.00	6.20 hours
TOTAL	\$2,635.00	6.20 hours

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

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

MAY 30, 2025
MATTER #: 122686.000001
INVOICE #: 3663714

FOR PROFESSIONAL SERVICES RENDERED

RE: RECEIVER'S TIME

FEES	\$	6,210.00
INVOICE TOTAL	\$	6,210.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000001
INVOICE #: 3663714
PAGE 2

MAY 30, 2025

RE: RECEIVER'S TIME

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
04/01/25	DDW	REVIEW AND RESPOND TO EMAILS REGARDING REVISIONS TO TAX RETURNS; REVIEW OF SAME; EXECUTE VARIOUS FORMS.	B240	0.60	405.00
04/01/25	DDW	PREPARE FOR AND ATTEND CONFERENCE WITH BAHAMAS COUNSEL.	BT160	1.00	675.00
04/02/25	DDW	APPROVE TAX RETURNS.	B240	0.30	202.50
04/03/25	DDW	REVIEW AND RESPOND TO DISCUSSIONS REGARDING INSURANCE.	B210	0.40	270.00
04/04/25	DDW	REVIEW AND EXECUTE TAX DOCUMENTS.	B240	0.50	337.50
04/07/25	DDW	COMMUNICATIONS REGARDING INVESTOR APPROVAL OF DISTRIBUTIONS.	B130	0.50	337.50
04/08/25	DDW	REVIEW OF DRAFT PLEADINGS REGARDING RECOGNITION IN BAHAMAS; DRAFT AND RESPOND TO EMAILS REGARDING SAME.	BT160	0.80	540.00
04/10/25	DDW	REVIEW AND RESPOND TO COMMUNICATIONS REGARDING DISBURSEMENTS AND RELATED TAX ISSUES.	B240	0.40	270.00
04/14/25	DDW	REVIEW OF UPDATES TO WEBSITE AND FAQs; CONFERENCES REGARDING AHUJA & CONSULTANTS BILLINGS; REVIEW OF INFORMATION FROM BAHAMAS COUNSEL REGARDING TIMELINE FOR RECOGNITION AND OTHER ISSUES.	B110	0.90	607.50
04/14/25	DDW	CONFERENCES AND CONFIRMATION REGARDING PAYMENT OF TAXES FOR DALLAS RESOURCES.	B240	0.40	270.00
04/15/25	DDW	REVIEW OF INFORMATION REGARDING PROCESS IN BAHAMAS.	BT160	0.40	270.00
04/16/25	DDW	REVIEW AND REVISE PROPOSED UNOPPOSED MOTION TO EXTEND DEADLINES IN BAHAMAS LITIGATION.	BT160	0.40	270.00
04/16/25	DDW	PREPARE FOR AND ATTEND CONFERENCES WITH BAHAMAS COUNSEL REGARDING APPOINTMENT OF RECEIVER AND PROCESS FOR DISPOSITION OF REAL ESTATE.	BT160	1.00	675.00
04/16/25	DDW	PREPARE FOR AND ATTEND CONFERENCE WITH SEC.	B110	0.50	337.50
04/17/25	DDW	REVIEW AND APPROVE AFFIDAVIT AND ORDER BAHAMAS PLEADINGS, CONFERENCE REGARDING REQUIREMENTS REGARDING NOTARIZATION.	BT160	0.50	337.50
04/24/25	DDW	EXECUTE STATE TAX FORMS.	B240	0.20	135.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000001
INVOICE #: 3663714
PAGE 3

MAY 30, 2025

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
04/25/25	DDW	REVIEW AND REVISE QUARTERLY REPORT.	BT155	0.40	270.00
TOTAL				9.20	\$6,210.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000001
INVOICE #: 3663714
PAGE 4

MAY 30, 2025

BILLING SUMMARY

ID	TIMEKEEPER	TITLE	HOURS	RATE	AMOUNT
DDW	DEBORAH WILLIAMSON	MEMBER	9.20	675.00	6,210.00
	TOTAL		9.20		\$6,210.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000001
INVOICE #: 3663714
PAGE 5

MAY 30, 2025

TASK SUMMARY

TASK	TASK DESCRIPTION	HOURS	AMOUNT
B110	CASE ADMINISTRATION	1.40	945.00
B130	ASSET DISPOSITION	0.50	337.50
B210	BUSINESS OPERATIONS	0.40	270.00
B240	TAX ISSUES	2.40	1,620.00
BT155	STATUS REPORTS	0.40	270.00
BT160	LITIGATION CONSULTING	4.10	2,767.50
TOTAL		9.20	6,210.00

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	\$20,319.00	85.70 hours
Tax Issues	\$8,412.50	35.50 hours
TOTAL	\$28,731.50	121.20 hours

Higgs & Johnson

<u>Category Description</u>	<u>Total Billable Amount</u>	<u>Total Billable Time</u>
Litigation Consulting	B\$57,918.75	96.25 hours
SUBTOTAL	B\$57,918.75	96.25 hours
10% VAT	B\$5,796.69	
TOTAL	B\$63,715.44¹¹	

Stretto, Inc.

<u>Category Description</u>	<u>Total Billable Amount</u>	<u>Total Billable Time</u>
Case Administration	\$15,459.50	56.70 hours
TOTAL	\$15,459.50	56.70 hours

¹¹ The total compensation (fees, expenses, and 10% VAT) requested by H&J during this Application Period is **B\$64,067.54**.



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

DUE UPON RECEIPT

JUNE 30, 2025
MATTER #: 122686.000001
INVOICE #: 3670153

FOR PROFESSIONAL SERVICES RENDERED

RE: RECEIVER'S TIME

FEES	\$	7,087.50
INVOICE TOTAL	\$	7,087.50



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000001
INVOICE #: 3670153
PAGE 2

JUNE 30, 2025

RE: RECEIVER'S TIME

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
05/12/25	DDW	REVIEW OF INFORMATION RELATED TO ROYALTY CHECK; MULTIPLE CONFERENCES AND EMAILS TO CONFIRM THAT RECEIVER DOES NOT OWE ROYALTY PAYMENTS OR OTHER COSTS RELATED TO PAYMENT RECEIVED.	B210	0.90	607.50
05/13/25	DDW	REVIEW AND REVISE DRAFT COMPLAINT REGARDING IRS; CONFERENCE WITH MS. BEHREND'S REGARDING SAME.	B240	2.60	1,755.00
05/21/25	DDW	REVIEW OF DRAFT PLEADING FOR BAHAMAS RECOGNITION OF RECEIVER	BT160	0.40	270.00
05/21/25	DDW	CONFERENCES REGARDING TAX ISSUES.	B240	0.40	270.00
05/22/25	DDW	REVIEW AND EXECUTE CERTAIN TAX FORMS.	B240	0.40	270.00
05/27/25	DDW	PREPARE FOR AND ATTEND CONFERENCE WITH AHUJA & CONSULTANTS REGARDING TAX ISSUES RELATED TO ALLOCATION OF REVENUE/LOSS.	B240	1.10	742.50
05/27/25	DDW	REVIEW OF TAX COMPLAINT AND CONFERENCES REGARDING SAME.	B240	2.90	1,957.50
05/29/25	DDW	REVIEW OF ANALYSIS OF PAYMENTS TO INVESTORS ON OUTSTANDING AMOUNTS.	B110	0.30	202.50
05/29/25	DDW	REVIEW OF RESPONSE TO INVESTOR REGARDING TAX ISSUES RELATED TO ALLOCATION OF REVENUE AND LOSSES.	B110	0.30	202.50
05/29/25	DDW	REVIEW OF UPDATE FROM SEC REGARDING SAHOTA RESOLUTION; REVISE UPDATE EMAIL TO BAHAMAS COUNSEL.	B110	0.50	337.50
05/30/25	DDW	REVIEW AND REVISE TAX COMPLAINT TO ADDRESS MS. ROMERO'S COMMENTS; CONFERENCES REGARDING SAME.	B240	0.70	472.50
TOTAL				10.50	\$7,087.50



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000001
INVOICE #: 3670153
PAGE 3

JUNE 30, 2025

BILLING SUMMARY

ID	TIMEKEEPER	TITLE	HOURS	RATE	AMOUNT
DDW	DEBORAH WILLIAMSON	MEMBER	10.50	675.00	7,087.50
TOTAL			10.50		\$7,087.50



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000001
INVOICE #: 3670153
PAGE 4

JUNE 30, 2025

TASK SUMMARY

TASK	TASK DESCRIPTION	HOURS	AMOUNT
B110	CASE ADMINISTRATION	1.10	742.50
B210	BUSINESS OPERATIONS	0.90	607.50
B240	TAX ISSUES	8.10	5,467.50
BT160	LITIGATION CONSULTING	0.40	270.00
TOTAL		10.50	7,087.50



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

DUE UPON RECEIPT

JULY 11, 2025
MATTER #: 122686.000001
INVOICE #: 3672146

FOR PROFESSIONAL SERVICES RENDERED

RE: RECEIVER'S TIME

FEES	\$	7,897.50
INVOICE TOTAL	\$	7,897.50



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000001
INVOICE #: 3672146
PAGE 2

JULY 11, 2025

RE: RECEIVER'S TIME

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
06/03/25	DDW	PREPARE FOR AND ATTEND CALL WITH BAHAMAS COUNSEL REGARDING PROCESS FOR DISPOSITION OF PROPERTIES INCLUDING TAXES AND RELATED ISSUES INCLUDING REVIEW OF PROPOSAL FOR PROPERTY MANAGER.	BT160	1.40	945.00
06/03/25	DDW	REVIEW OF ANALYSIS BY AHUJA & CONSULTANTS REGARDING INVESTOR TAX TREATMENT AND CONFERENCE REGARDING SAME; REVIEW OF REVISED TAX MOTION RELATED TO COMMUNICATION.	B240	0.90	607.50
06/04/25	DDW	ADDRESS ISSUES REGARDING ROGER SAHOTA.	B110	0.30	202.50
06/05/25	DDW	REVIEW OF UPDATE REGARDING ASSIGNMENT OF JUDGE ON BAHAMAS.	BT160	0.20	135.00
06/09/25	DDW	MULTIPLE COMMUNICATIONS REGARDING ROGER SAHOTA AND VARIOUS "REQUESTS."	B110	0.60	405.00
06/09/25	DDW	CONFERENCE REGARDING REMAINING ASSETS SUBJECT TO POTENTIAL ABANDONMENT; REVIEW OF STATUS REGARDING SIMPLEX BELLI INVESTMENT AND OTHER ISSUES.	B120	0.70	472.50
06/10/25	DDW	REVIEW AND RESPOND TO UPDATE REGARDING APPROVAL BY BAHAMAS COURT OF APPLICATION REGARDING APPROVAL AS RECEIVER IN BAHAMAS; REVIEW OF RESPONSE REGARDING BAKER TILLY AND FTI PROPERTY MANAGEMENT ISSUES.	BT160	0.50	337.50
06/11/25	DDW	REVIEW OF DRAFT ORDER APPROVING APPOINTMENT OF BAHAMAS RECEIVER; DRAFT AND RESPOND TO EMAILS REGARDING SAME.	BT160	0.40	270.00
06/12/25	DDW	REVIEW OF ORDER APPOINTING BAHAMAS RECEIVER; DRAFT AND RESPOND TO EMAILS REGARDING SAME.	BT160	0.50	337.50
06/16/25	DDW	MULTIPLE EMAILS REGARDING GUATEMALA & SIMPLEX ASSETS.	B120	0.50	337.50
06/17/25	DDW	PREPARE FOR AND ATTEND CONFERENCE WITH HIGGS & JOHNSON REGARDING STATUS OF PROCESS TO SELL PROPERTIES.	BT160	0.60	405.00
06/17/25	DDW	CONFERENCE REGARDING IRS MOTION, REQUEST FOR EXTENSION AND POTENTIAL PROCESS; COMMUNICATE WITH INVESTOR REGARDING K-1.	B240	0.80	540.00
06/19/25	DDW	COMMUNICATION WITH INVESTOR.	B110	0.40	270.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000001
INVOICE #: 3672146
PAGE 3

JULY 11, 2025

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
06/26/25	DDW	MULTIPLE CONFERENCES REGARDING STATUS OF NEGOTIATIONS WITH SAHOTAS REGARDING BAHAMAS AND JUDGMENT WITH SEC.	B110	0.40	270.00
06/27/25	DDW	CONFERENCE WITH DOJ REGARDING TAX ISSUES; DRAFT AND REVIEW POTENTIAL RESOLUTION WITH MR. CUMMING AND MS.BEHREND.	B240	1.20	810.00
06/30/25	DDW	REVIEW OF ORDER REGARDING FEES AND EXPENSES; MULTIPLE EMAILS AND CONFERENCES REGARDING CONFIRMATION OF AUTHORITY TO ISSUE PAYMENTS; PREPARE FOR AND ATTEND CONFERENCE WITH HIGGS & JOHNSON AND PWC REGARDING ADMINISTRATION OF PROPERTIES IN BAHAMAS.	B110	1.50	1,012.50
06/30/25	DDW	REVIEW OF COMMUNICATION FROM IRS REGARDING POTENTIAL RESOLUTION; MULTIPLE COMMUNICATIONS INCLUDING EMAILS AND TELEPHONE CONFERENCE REGARDING SAME.	B240	0.80	540.00
TOTAL				11.70	\$7,897.50



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000001
INVOICE #: 3672146
PAGE 4

JULY 11, 2025

BILLING SUMMARY

ID	TIMEKEEPER	TITLE	HOURS	RATE	AMOUNT
DDW	DEBORAH WILLIAMSON	MEMBER	11.70	675.00	7,897.50
	TOTAL		11.70		\$7,897.50



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000001
INVOICE #: 3672146
PAGE 5

JULY 11, 2025

TASK SUMMARY

TASK	TASK DESCRIPTION	HOURS	AMOUNT
B110	CASE ADMINISTRATION	3.20	2,160.00
B120	ASSET ANALYSIS AND RECOVERY	1.20	810.00
B240	TAX ISSUES	3.70	2,497.50
BT160	LITIGATION CONSULTING	3.60	2,430.00
TOTAL		11.70	7,897.50



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

MAY 30, 2025
MATTER #: 122686.000002
INVOICE #: 3663715

FOR PROFESSIONAL SERVICES RENDERED

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

FEES	\$	41,444.30
DISBURSEMENTS		3,509.68
INVOICE TOTAL	\$	44,953.98



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MAY 30, 2025

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

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
04/01/25	DNR	RECEIVE AND REVIEW LATEST UPDATE FARMOUT AGREEMENT; CORRESPONDENCE WITH FARMEE REGARDING SAME AND REQUEST FOR PROOF OF REVENUE RECEIVED; PROVIDE UPDATE ON FARMOUT AGREEMENT TO OIL AND GAS COUNSEL AND SEC COUNSEL.	B210	0.60	285.00
04/01/25	DNR	CORRESPONDENCE WITH AHUJA & CONSULTANTS AND DEBORAH WILLIAMSON REGARDING TAX RETURN OUTSTANDING ITEMS AND IRS RESPONSE ISSUES; CORRESPONDENCE TO TAX COUNSEL REGARDING STRATEGY ON IRS RESPONSE FOR DENIAL LETTERS; RECEIVE AND REVIEW INTEREST SPREADSHEET FOR ALLEGED IRS BALANCES DUE.	B240	1.00	475.00
04/01/25	DNR	RECEIVE AND REVIEW RESPONSES TO COMMENTS OF BAHAMIAN COUNSEL REGARDING DRAFT PROPOSAL AND NEXT LITIGATION STEPS; CALL WITH DEBORAH WILLIAMSON AND BAHAMIAN COUNSEL REGARDING LITIGATION STRATEGY AND ITEMS NEEDED FOR URGENT CONSIDERATION OF RECOGNITION APPLICATION AND CONVEYANCE OF DEEDS; RECEIVE AND REVIEW SEARCH RESULTS FOR BAHAMIAN RECORDS REGARDING DEFENDANTS AND PROPERTIES.	BT160	1.40	665.00
04/01/25	DNR	REVIEW AND REVISED DRAFT TAX RETURNS FOR 2024 TAX YEAR; CALL WITH AHUJA & CONSULTANTS ON SAME AND OTHER IRS ISSUES; CORRESPONDENCE WITH DEBORAH WILLIAMSON REGARDING CHANGES TO DRAFT RETURNS.	B240	1.50	712.50
04/01/25	DNR	RECEIVE AND REVIEW WAB STATEMENTS AND IBC BANK STATEMENT FOR MARCH 2025; SEND TO AHUJA & CONSULTANTS; CORRESPONDENCE WITH VICKI PALMOUR CONSULTING REGARDING BOXES OF REPORTS AND ISSUES REGARDING LAPTOP.	B210	0.60	285.00
04/01/25	DNR	CORRESPONDENCE WITH SEC COUNSEL REGARDING UPDATE ON CALL WITH BAHAMIAN COUNSEL AND LITIGATION STEPS REQUIRED FOR CONVEYANCE AND RECOGNITION OF RECEIVER TO TAKE TITLE.	B110	0.20	95.00
04/01/25	MGC	ATTENTION TO FORM 5495 DISCHARGE OF RECEIVER LIABILITY; RELATED REVIEW OF AUTHORITIES; ADVICE REGARDING SAME.	B240	0.80	518.40
04/01/25	DADO	REVIEW INCOMING MAIL RELATED TO TERMINATION OF SAHOTA CAPITAL; CORRESPONDENCE WITH CANADIAN BUSINESS SERVICES REGARDING 1178173 B.C. AND	B210	1.20	396.00



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DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
		RECOGNITION OF DEBORAH WILLIAMSON AS RECEIVER IN CANADA; CONFERENCE WITH CALIFORNIA SECRETARY OF STATE RELATED TO NOTICE OF REJECTION FOR HEARTLAND PRODUCTION AND RECEIVER AND DRAFT EMAIL CORRESPONDENCE TO CALIFORNIA SECRETARY OF STATE BANKRUPTCY DIVISION RELATED TO THE SAME; REVIEW CORRESPONDENCE RECEIVED TODAY FROM VARIOUS SECRETARIES OF STATE RELATED TO TERMINATION OF RECEIVERSHIP ENTITIES.			
04/02/25	DNR	CORRESPONDENCE WITH CONTRACT OPERATOR AND OIL AND GAS COUNSEL REGARDING INSURANCE RENEWAL AND FARMEE COVERAGE; CORRESPONDENCE WITH CONTRACT OPERATOR REGARDING PALO PINTO PIPELINE CORRESPONDENCE FROM RAILROAD COMMISSION AND FORMER OPERATORS; RECEIVE AND PROCESS RECEIVER'S MAIL; CORRESPONDENCE WITH VICKI PALMOUR CONSULTING REGARDING BOXES OF REPORTS REQUIRED TO BE KEPT AND LAPTOP.	B210	0.80	380.00
04/02/25	DNR	CORRESPONDENCE WITH TAX COUNSEL REGARDING IRS MAIL RECEIVED AND PROPOSED RESPONSES; CORRESPONDENCE TO JACK CAD COUNSEL REGARDING TAX STATEMENT RECEIVED; CORRESPONDENCE WITH RECEIVER REGARDING E-FILING FORMS AND APPROVAL STATUS OF TAX RETURNS; PROVIDE UPDATE TO RECEIVER REGARDING CALL WITH TAX COUNSEL; CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING FILING OF 2024 RETURNS AND TAXES OWED FOR DALLAS RESOURCES; DRAFT RESPONSE PACKAGES TO IRS REGARDING LETTERS RECEIVED FOR BARRON ENERGY AND ENCYIPHER BASTION'S 2021 AND 2022 RETURNS; PROCESS TAX RETURN E-FILING FORMS; CALL WITH TAX COUNSEL REGARDING IRS RESPONSE STRATEGY, PLEADING, AND TAX RETURN ITEMS FOR 2024 TAX YEAR; CONTINUE DRAFTING IRS MOTION.	B240	3.50	1,662.50
04/02/25	MGC	REVIEW OF ADDITIONAL CORRESPONDENCE FROM IRS DATED MARCH 27, 2025 REGARDING ARCOIL CORPORATION AND BARRON PETROLEUM LLC DATED MARCH 25, 2025; ATTENTION TO SAME, ADDITIONAL TAX MATTERS WITH MS. BEHREND'S; RELATED EMAILS REGARDING INVESTOR SCHEDULE K-1 MATTERS.	B240	0.80	518.40
04/02/25	DADO	CONFERENCE WITH BANKRUPTCY DIVISION AT THE CALIFORNIA SECRETARY OF STATE REGARDING HEARTLAND PRODUCTION AND RECOVERY.	B210	0.20	66.00
04/02/25	DADO	BEGIN DRAFTING LETTER TO IRS REGARDING CLOSING OF BUSINESS ACCOUNTS AND EIN NUMBER.	B240	0.50	165.00



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DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
04/02/25	DADO	CONTINUE DRAFTING 2Q2025 QUARTERLY REPORT.	BT155	2.00	660.00
04/02/25	ALAF	EDIT AND REVISE PAYMENT SCHEDULE INCLUDING AMOUNTS DUE AND DATES RELATED TO FINAL JUDGMENTS ENTERED BY THE COMMISSION.	BT160	2.30	529.00
04/03/25	DNR	CORRESPONDENCE WITH TEAM REGARDING INSURANCE RENEWAL AND MITIGATION OF RISK.	B210	0.30	142.50
04/03/25	DNR	CORRESPONDENCE TO SEC COUNSEL REGARDING STATUS OF SETTLEMENT FUNDS AND NONE RECEIVED BY RECEIVER.	B110	0.10	47.50
04/03/25	DNR	ANALYZE IRS LETTERS, RESPONSES, AND TRANSCRIPTS AND CONTINUE DRAFTING IRS MOTION.	B240	3.50	1,662.50
04/03/25	DNR	CORRESPONDENCE WITH STRETTO REGARDING APRIL 7, 2025 DISBURSEMENT FOR REMAINING INVESTORS THAT SUBMITTED W-9S.	B130	0.20	95.00
04/03/25	DADO	EMAIL CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING EXHIBIT ATTACHMENT TO QUARTERLY REPORT; CONTINUE DRAFTING 2Q2025 QUARTERLY REPORT.	BT155	0.90	297.00
04/03/25	DADO	CONFERENCE WITH CALIFORNIA SECRETARY OF STATE REGARDING REJECTED TERMINATION NOTICE AND REVISION OF THE SAME.	B210	0.50	165.00
04/04/25	DNR	CORRESPONDENCE TO BAHAMIAN COUNSEL REGARDING STATUS OF COMMENTS TO PROPOSED JUDGMENTS.	BT160	0.10	47.50
04/04/25	DNR	RECEIVE AND PROCESS RECEIVER'S MAIL.	B210	0.50	237.50
04/04/25	DNR	CORRESPONDENCE TO AHUJA & CONSULTANTS REGARDING IRS TRANSCRIPTS; ANALYZE IRS LETTERS, RESPONSES, AND TRANSCRIPTS AND CONTINUE DRAFTING IRS MOTION.	B240	5.60	2,660.00
04/04/25	DADO	REVIEW CERTIFICATE OF ACCOUNT STATUS FOR DALLAS RESOURCES.	B210	0.20	66.00
04/07/25	DADO	PHONE CORRESPONDENCE WITH INVESTOR WHO FAILED TO SUBMIT IRS W-9 AND EMAIL CORRESPONDENCE WITH DEBORAH WILLIAMSON AND DANIELLE BEHREND'S REGARDING THE SAME.	B110	0.20	66.00
04/07/25	ALAF	ATTEND TO INVESTOR INQUIRIES.	B110	0.30	69.00
04/08/25	DADO	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	0.20	66.00
04/08/25	DADO	EMAIL CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING ADDRESS FOR K-1 RECIPIENT.	B240	0.20	66.00
04/09/25	DNR	CORRESPONDENCE WITH RECEIVER REGARDING FARMEE INVOICES.	B210	0.20	95.00



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DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
04/09/25	DNR	CORRESPONDENCE WITH STRETTO REGARDING LIST OF INVESTORS.	B110	0.20	95.00
04/09/25	DNR	CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING 2024 TAX YEAR PAYMENT FOR DALLAS RESOURCES.	B240	0.20	95.00
04/09/25	DADO	REVIEW AND RESPOND TO INVESTOR INQUIRIES; EMAIL CORRESPONDENCE WITH STRETTO REGARDING UPDATE TO COUNSEL LIST.	B110	0.50	165.00
04/09/25	ALAF	ATTEND TO INVESTOR INQUIRIES.	B110	0.60	138.00
04/10/25	DNR	RECEIVE AND PROCESS RECEIVER'S MAIL; CORRESPONDENCE WITH VENDOR REGARDING DIRECTION TO SEEK PAYMENT FROM FARMEE ON ITS OUTSTANDING INVOICES; CORRESPONDENCE WITH IBC BANK REGARDING IRS PAYMENT FOR DALLAS RESOURCES.	B210	1.10	522.50
04/10/25	DNR	DRAFT AND SEND 6 PACKAGES TO IRS IN RESPONSE TO MAIL RECEIVED REGARDING 2021, 2022, AND 2023 TAX RETURNS FOR AOS, BARRON PETROLEUM, AND ENCYIPHER BASTION.	B240	1.00	475.00
04/10/25	DNR	REVIEW AND RESPOND TO INVESTOR AND VENDOR INQUIRIES; DISCUSS ISSUES ON SAME WITH DEBORAH WILLIAMSON.	B110	1.30	617.50
04/10/25	DNR	RECEIVE AND REVIEW UPDATED IRS TRANSCRIPTS FOR AOS, VENTURES, AND BARRON PETROLEUM; CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING BARRON PETROLEUM IRS NOTICE RECEIVED AND DENIAL OF COLLECTION APPEAL PROCESS REQUEST; CALL WITH IRS REGARDING COLLECTION APPEAL REQUEST DENIED FOR BARRON PETROLEUM AND INTERFERENCE WITH RECEIVERSHIP ORDER; REVISE COVER LETTERS FOR TAX RETURNS FOR 2024 TAX YEAR FOR SUBMISSION TO IRS; CORRESPONDENCE TO JACK CAD COUNSEL REGARDING TAX STATEMENT AND OUTSTANDING AMOUNTS ALLEGEDLY DUE.	B240	3.50	1,662.50
04/10/25	DNR	CORRESPONDENCE WITH FARMEE AND COUNSEL REGARDING INVOICES OUTSTANDING SENT TO RECEIVER AND REVENUE CHECKS.	B210	0.40	190.00
04/10/25	DNR	CORRESPONDENCE WITH BAHAMIAN COUNSEL REGARDING AFFIDAVIT OF FOREIGN LAW QUESTIONS; REVISE AND PROVIDE COMMENTS TO FIRST DRAFT OF RECOGNITION PETITION, VERIFYING AFFIDAVIT OF RECEIVER, AND DECLARATORY ORDER AT REQUEST OF BAHAMIAN COUNSEL; CORRESPONDENCE WITH BAHAMIAN COUNSEL REGARDING SAME.	BT160	2.20	1,045.00
04/10/25	DADO	REVIEW AND RESPOND TO INVESTOR CORRESPONDENCE.	B110	0.40	132.00



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DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
04/10/25	DADO	PREPARE CERTIFICATE OF TERMINATION FOR DALLAS RESOURCES.	B210	0.20	66.00
04/11/25	DNR	RECEIVE AND REVIEW UPDATED IRS TRANSCRIPTS FOR BARRON PETROLEUM.	B240	0.50	237.50
04/11/25	DNR	CALL WITH SEC COUNSEL REGARDING STATUS OF SETTLEMENT FUNDS; CORRESPONDENCE WITH SEC COUNSEL REGARDING JUDGMENT STATUS AND WAIVERS OF SERVICE; UPDATE RECEIVER ON SAME; CORRESPONDENCE WITH BAHAMIAN COUNSEL REGARDING CALL WITH SEC ON SAME AND OUTSTANDING ISSUES REGARDING EXHIBITS TO PETITION AND AFFIDAVITS.	B110	1.20	570.00
04/11/25	DNR	CORRESPONDENCE WITH IBC BANK REGARDING TAX PAYMENT TO IRS.	B210	0.40	190.00
04/11/25	DNR	RECEIVE AND REVIEW ACCEPTANCES FOR FEDERAL RETURNS; UPDATE DEBORAH WILLIAMSON ON SAME.	B240	0.40	190.00
04/11/25	DADO	EMAIL CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING IDENTIFICATION OF TRANSACTIONS IN BANK ACCOUNT AND REVIEW OF THE SAME.	B240	0.30	99.00
04/14/25	ALAF	ATTEND TO INVESTOR INQUIRIES.	B110	1.00	230.00
04/14/25	DNR	CORRESPONDENCE WITH IBC BANK, AHUJA & CONSULTANTS, AND DEBORAH WILLIAMSON REGARDING WIRE FOR TAXES OWED BY DALLAS RESOURCES; RECEIVE AND REVIEW ACCOUNT ANALYSIS STATEMENTS; SEND TO DEBORAH WILLIAMSON AND AHUJA & CONSULTANTS.	B210	0.60	285.00
04/14/25	DNR	EDIT WEBSITE TAX CONTENT; REVIEW AND RESPOND TO INVESTOR INQUIRIES; REVISE FAQs REGARDING TAX AND DISTRIBUTION ITEMS; REVIEW COMMENTS TO POTENTIAL JUDGMENT OF BAHAMIAN COUNSEL; CORRESPONDENCE WITH BAHAMIAN COUNSEL REGARDING COMMENTS ON POTENTIAL JUDGMENTS AND CONCERNS REGARDING REAL PROPERTIES AND TRANSFER/CONVEYANCE TO RECEIVER OR HER DESIGNEE AND TIMELINE ASSOCIATED WITH VARIOUS PROCEEDING STEPS; CORRESPONDENCE WITH VENDOR COUNSEL REGARDING LIEN ENFORCEMENT DEADLINE AND REQUESTED EXTENSION WITH RESPECT TO SDMB RESOURCES; CORRESPONDENCE WITH RECEIVER REGARDING CORRESPONDENCE RECEIVED FROM VENDOR COUNSEL.	B110	1.20	570.00
04/14/25	DNR	REVIEW REVISED DRAFTS OF RECEIVER RECOGNITION PLEADINGS AND AFFIDAVITS FROM BAHAMAS COUNSEL; CORRESPONDENCE WITH BAHAMAS COUNSEL REGARDING QUESTIONS ON SAME; REVISE AFFIDAVIT OF FOREIGN LAW AT	BT160	1.30	617.50



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DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
		REQUEST OF BAHAMIAN COUNSEL AS COUNSEL TO RECEIVER AND PROVIDE EXHIBITS TO SAME.			
04/14/25	DNR	CORRESPONDENCE WITH RECEIVER AND AHUJA & CONSULTANTS REGARDING TAX CALL.	B240	0.20	95.00
04/14/25	DADO	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	0.40	132.00
04/14/25	DADO	DRAFT NOTICE OF APRIL 7, 2025 DISBURSEMENT.	B130	0.50	165.00
04/15/25	DNR	CORRESPONDENCE WITH BAHAMIAN COUNSEL REGARDING TIMELINE AND PROCEDURES REQUIRED FOR TRANSFER OF TITLE TO BAHAMIAN RECEIVER AND REQUIREMENTS UNDER US RECEIVERSHIP ORDER; REVIEW BAHAMIAN INSOLVENCY PRACTITIONER' RULES AND STATUTORY REQUIREMENTS RELATING TO SAME; DISCUSS ISSUES PRESENTED WITH RECEIVER; REVIEW SAMPLE AFFIDAVITS OF FOREIGN LAW PROVIDED BY BAHAMIAN COUNSEL; REVISE SAME TO INCORPORATE RECEIVERSHIP CASE FACTS AND US LAW; CORRESPONDENCE WITH BAHAMIAN COUNSEL REGARDING SAME;	BT160	3.10	1,472.50
04/15/25	DNR	RECEIVE 2024 TAX YEAR K-1S AND CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING QUESTIONS ON SAME FOR EQUITY INVESTORS.	B240	0.30	142.50
04/15/25	DNR	CORRESPONDENCE WITH RECEIVER REGARDING INVESTOR INQUIRY; PULL DOCUMENTS AND RESPOND TO SAME; REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	0.70	332.50
04/15/25	DNR	REVIEW AND PROCESS RECEIVER'S MAIL.	B210	0.20	95.00
04/15/25	DADO	DRAFT LETTERS TO IRS REGARDING CLOSURE OF IRS ACCOUNT AND EIN NUMBERS FOR SAHOTA CAPITAL, DODSON PRAIRIE, AND BARRON ENERGY.	B240	0.60	198.00
04/16/25	DNR	CALL WITH ROYALTY OWNER REGARDING FINAL ROYALTY CHECK AND QUESTIONS ON COURT-APPROVED ABANDONMENT OF OIL AND GAS LEASE SHE HAS INTEREST IN; CORRESPONDENCE WITH SEC COUNSEL REGARDING CALL WITH BAHAMIAN COUNSEL AND EDITS TO PROPOSED FINAL JUDGMENTS; CALL WITH DEBORAH WILLIAMSON, BAHAMIAN COUNSEL, AND SEC COUNSEL REGARDING PROPOSED JUDGMENT STRATEGY, CONVEYANCE AND RECEIVER RECOGNITION PROCEDURES, AND REQUIREMENTS FOR BAHAMIAN DOCUMENT EXECUTION FOR PLEADINGS AND DEEDS.	B110	1.80	855.00
04/16/25	DNR	FURTHER REVISE PETITION, VERIFYING AFFIDAVIT OF RECEIVER, AND OTHER RELATED PLEADINGS SENT BY BAHAMIAN COUNSEL TO CONFORM TO US CASE	BT160	1.90	902.50



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DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
		BACKGROUND AND COURT ORDERS; CORRESPONDENCE WITH BAHAMIAN COUNSEL REGARDING SAME AND ADDITIONAL APOSTILLE REQUIREMENTS FOR BAHAMIAN PLEADINGS; PREPARE DOCUMENTATION FOR SUBMISSION TO TX SECRETARY OF STATE REGARDING REQUEST FOR UNIVERSAL APOSTILLE FOR BAHAMIAN PLEADINGS.			
04/16/25	DNR	CONTINUE DRAFTING IRS MOTION.	B240	1.50	712.50
04/16/25	DADO	DRAFT 1Q2025 QUARTERLY REPORT.	BT155	2.50	825.00
04/16/25	DADO	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	0.30	99.00
04/17/25	DNR	CORRESPONDENCE TO STRETTO REGARDING BANK FEES CHARGED BY WAB; CORRESPONDENCE AND CALL WITH VICKI PALMOUR CONSULTANTS REGARDING REVENUE FROM FARMEE; CONSULT WITH DEBORAH WILLIAMSON REGARDING SAME AND RELATED ENTITY ITEMS; RECEIVE AND PROCESS RECEIVER'S MAIL.	B210	0.80	380.00
04/17/25	DNR	RECEIVE AND REVIEW QUARTERLY REPORT EXHIBIT FROM AHUJA & CONSULTANTS.	BT155	0.40	190.00
04/17/25	DNR	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	0.20	95.00
04/17/25	DNR	CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING PENALTY AND INTEREST CHART FOR OUTSTANDING IRS BALANCES AND CLARIFICATION ON SAME; CONTINUE DRAFTING IRS MOTION.	B240	1.90	902.50
04/17/25	DNR	CORRESPONDENCE WITH DEBORAH WILLIAMSON AND OIL AND GAS COUNSEL REGARDING LIEN EXTENSION REQUEST OF VENDOR REGARDING SDMB; CALL WITH OIL AND GAS COUNSEL REGARDING SAME; CORRESPONDENCE WITH VENDOR COUNSEL REGARDING LIEN EXTENSION REQUEST.	B210	0.50	237.50
04/17/25	DNR	FURTHER REVISE AND FINALIZE PETITION, VERIFYING AFFIDAVIT OF RECEIVER, AND DECLARATORY ORDER SENT BY BAHAMIAN COUNSEL TO CONFORM TO US CASE BACKGROUND AND COURT ORDERS; CORRESPONDENCE WITH BAHAMIAN COUNSEL REGARDING SAME.	BT160	0.70	332.50
04/17/25	DADO	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	0.10	33.00
04/18/25	DADO	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	0.30	99.00
04/18/25	DADO	REVISE 1Q25 QUARTERLY REPORT.	BT155	0.60	198.00
04/21/25	DNR	CORRESPONDENCE WITH RECEIVER AND VICKI PALMOUR CONSULTING REGARDING FARMEE REVENUE CHECKS; REVIEW AND PROCESS RECEIVER'S MAIL; CORRESPONDENCE TO OAG AS COUNSEL TO RAILROAD COMMISSION REGARDING	B210	1.10	522.50



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DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
		NOTICES RECEIVED REGARDING DEMAND FOR PLUGGING CERTAIN WELLS.			
04/21/25	DNR	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	0.40	190.00
04/21/25	DADO	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	0.30	99.00
04/21/25	DADO	CONFERENCE WITH STRETTO REGARDING DUPLICATE CHECK NUMBERS ON CURRENT CHECK REGISTER.	B310	0.30	99.00
04/21/25	DADO	REVISE 1Q2025 QUARTERLY REPORT.	BT155	0.50	165.00
04/22/25	DNR	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	0.20	95.00
04/22/25	DADO	REVISE 1Q2025 QUARTERLY REPORT AND EMAIL CORRESPONDENCE WITH DANIELLE BEHREND'S REGARDING THE SAME.	BT155	1.90	627.00
04/23/25	DNR	REVISE 1Q25 QUARTERLY REPORT.	BT155	2.00	950.00
04/23/25	DNR	CORRESPONDENCE TO BAHAMAS COUNSEL REGARDING STATUS OF FILING RECEIVER RECOGNITION PLEADINGS.	BT160	0.10	47.50
04/23/25	DNR	CORRESPONDENCE WITH OIL AND GAS COUNSEL REGARDING LIEN EXTENSION AGREEMENT.	B210	0.20	95.00
04/23/25	DADO	EMAIL CORRESPONDENCE WITH STRETTO REGARDING REISSUANCE OF CHECK.	B130	0.10	33.00
04/23/25	DADO	REVISE 1Q2025 STATUS REPORT.	BT155	0.50	165.00
04/24/25	DNR	RECEIVE AND REVIEW FINALIZED VERIFYING AFFIDAVIT OF DEBORAH WILLIAMSON AND AFFIDAVIT OF FOREIGN LAW OF DANIELLE RUSHING BEHREND'S; EXECUTE AND PROCESS SAME; SEND TO TX SOS FOR APOSTILLE ON BOTH DOCUMENTS FOR FILING REQUIREMENT IN BAHAMAS.	BT160	1.00	475.00
04/24/25	DNR	CONTINUE UPDATING QUARTERLY REPORT FOR 1Q25.	BT155	0.70	332.50
04/24/25	DNR	REVISE LIEN EXTENSION AGREEMENT AND NOTICE FOR RECORDING OF SAME; DISCUSS WITH DEBORAH WILLIAMSON AND OIL AND GAS COUNSEL AND PROCESS SAME; CALL WITH OIL AND GAS COUNSEL REGARDING UNDERLYING LEASE RELATING TO LIEN; CORRESPONDENCE WITH OPPOSING COUNSEL REGARDING EXECUTED AGREEMENT AND NOTICE OF EXTENSION SIGNED BY RECEIVER.	B210	1.00	475.00
04/24/25	DNR	RESOLVE POTENTIAL INVESTOR RESPONSE WITH STRETTO AND DOMINIQUE DOUGLAS.	B110	0.30	142.50
04/24/25	DNR	RECEIVE AND REVIEW TEXAS PUBLIC INFORMATION REPORTS FOR SIX ENTITIES; DISCUSS SAME WITH DEBORAH WILLIAMSON AND PROCESS SAME; CORRESPONDENCE WITH	B240	0.60	285.00



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DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
		AHUJA & CONSULTANTS REGARDING SAME.			
04/24/25	DADO	REVISE 1Q2025 QUARTERLY REPORT AND EMAIL CORRESPONDENCE WITH DEBORAH WILLIAMSON AND DANIELLE BEHREND'S REGARDING THE SAME.	BT155	1.20	396.00
04/24/25	DADO	EMAIL CORRESPONDENCE WITH DANIELLE BEHREND'S REGARDING INVESTOR WITHOUT ALLOWED CLAIM.	B110	0.20	66.00
04/24/25	DADO	REVIEW EMAIL CORRESPONDENCE WITH AHUJA & CONSULTANTS CONTAINING PUBLIC INFORMATION REPORTS AND REVIEW OF DOCUMENTS ATTACHED.	B210	0.20	66.00
04/25/25	DNR	RECEIVE, REVIEW, AND REVISE CERTIFICATE OF URGENCY AND ACCOMPANYING AFFIDAVITS VERIFYING DANIELLE R. BEHREND'S AND DEBORAH WILLIAMSON AFFIDAVITS TO PETITION FOR RECEIVER'S RECOGNITION IN BAHAMAS TO CONFORM WITH RECEIVERSHIP CASE BACKGROUND AND ORDER; CORRESPONDENCE WITH BAHAMAS COUNSEL ON SAME.	BT160	1.00	475.00
04/25/25	DNR	RECEIVE AND PROCESS RECEIVER'S MAIL.	B210	0.30	142.50
04/25/25	DNR	CORRESPONDENCE TO AHUJA & CONSULTANTS AND RECEIVER REGARDING NOTICE OF SEIZURE OF BARRON PETROLEUM'S ASSETS FROM IRS.	B240	0.10	47.50
04/25/25	DADO	REVISE 1Q2025 QUARTERLY REPORT.	BT155	1.40	462.00
04/28/25	DADO	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	0.40	132.00
04/28/25	DNR	DRAFT AND SEND PACKAGE TO VENDOR COUNSEL REGARDING EXTENSION OF LIEN FORECLOSURE DEADLINE AND CORRESPONDENCE WITH SAME.	B210	0.30	142.50
04/28/25	DNR	CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING IRS RESPONSE LETTER TO AOS MAIL OF JUNE 2024 AND CALL REGARDING OPEN ACCOUNTING ITEMS.	B240	0.40	190.00
04/29/25	DADO	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B310	0.70	231.00
04/29/25	DADO	EMAIL CORRESPONDENCE WITH DANIELLE BEHREND'S AND STRETTO REGARDING INVESTOR INQUIRY RELATED TO COPIES OF CHECKS.	B310	0.20	66.00
04/29/25	DADO	REVIEW EMAIL CORRESPONDENCE WITH DANIELLE BEHREND'S AND STRETTO REGARDING PARAGRAPH IN THE 1Q2025 QUARTERLY REPORT AND ACCURACY OF THE SAME.	BT155	0.20	66.00
04/29/25	DADO	CONFERENCE WITH DANIELLE BEHREND'S AND AHUJA & CONSULTANTS REGARDING PENDING ACTION ITEMS AND GOING FORWARD ITEMS.	B240	0.50	165.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

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DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
04/29/25	DNR	CORRESPONDENCE WITH STRETTO REGARDING COPIES OF CHECKS FOR INVESTOR, DOCUMENTS REQUESTED FOR POLICE REPORT, AND ALLEGED FORGING OF DEPOSITED CHECKS CONVEYED BY INVESTOR AND RESOLVE ISSUES ON RESPONSE TO SAME.	B130	1.00	475.00
04/29/25	DNR	CONTINUE REVISING AND FINALIZE 1Q25 QUARTERLY REPORT.	BT155	1.40	665.00
04/29/25	DNR	CALL WITH AHUJA & CONSULTANTS REGARDING OUTSTANDING ACCOUNTING ITEMS, INCLUDING SEC INQUIRY; CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING IRS RESPONSE REGARDING DENIAL OF PRE-LEVY COLLECTIONS HEARING, FORMS REQUESTING NOTICE OF SEIZURE COLLECTIONS HEARING, AND NEXT STEPS FOR APPEALS PROCESS; DRAFT LETTER TO IRS RESPONDING TO MAIL RECEIVED RE NOTICE OF SEIZURE; PREPARE FORMS FOR COLLECTIONS DUE PROCESS HEARING FOR NOTICE OF SEIZURE.	B240	1.70	807.50
04/29/25	DNR	CORRESPONDENCE WITH SEC COUNSEL REGARDING RECEIVER'S RECOVERY AMOUNTS FOR CERTAIN RECEIVERSHIP PARTIES; CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING SAME.	B110	0.50	237.50
04/30/25	DADO	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	0.70	231.00
04/30/25	DADO	PHONE CONFERENCE WITH BRITISH COLUMBIA CORPORATION SERVICES REGARDING CANADIAN RECEIVERSHIP ENTITY AND ACCESS TO ONLINE PORTAL TO FILE PAST-DUE ANNUAL REPORTS AND EMAIL CORRESPONDENCE WITH DEBORAH WILLIAMSON AND DANIELLE BEHREND'S REGARDING THE SAME; PHONE CONFERENCE WITH DELAWARE SECRETARY OF STATE REGARDING TERMINATION OF RECEIVERSHIP ENTITIES.	B210	0.90	297.00
04/30/25	DADO	DRAFT RESPONSIVE LETTER TO WICHITA COUNTY APPRAISAL DISTRICT AND YOUNG CENTRAL APPRAISAL DISTRICT REGARDING CORRESPONDENCE RECEIVED.	B240	0.80	264.00
04/30/25	DNR	PREPARE IRS FORMS REQUIRED FOR SUBMISSION WITH COLLECTION DUE PROCESS HEARING REQUEST.	B240	0.30	142.50
04/30/25	DNR	CORRESPONDENCE WITH SEC COUNSEL REGARDING RECOVERY AMOUNT ATTRIBUTABLE TO SAHOTA ENTITIES.	B110	0.20	95.00
04/30/25	DNR	CORRESPONDENCE WITH BAHAMAS COUNSEL REGARDING STATUS OF FILING CERTIFICATE OF URGENCY SUPPORTING PETITION FOR RECEIVER'S RECOGNITION AND POTENTIAL HEARING DATES; REVIEW FILED BAHAMIAN PLEADINGS SENT BY BAHAMAS COUNSEL.	BT160	0.50	237.50
04/30/25	DNR	CORRESPONDENCE WITH JACK CAD COUNSEL REGARDING TAX	B240	0.30	142.50



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DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
		STATEMENT AND ALLEGED BALANCE DUE.			
04/30/25	DNR	ADDRESS CANADIAN ENTITY CLOSURE AND REGISTERED AGENT ISSUES; REVIEW AND PROCESS RECEIVER'S MAIL.	B210	0.60	285.00
04/30/25	DNR	CORRESPONDENCE WITH STRETTO REGARDING INVESTOR CHECKS AND DEPOSIT INQUIRY INFORMATION FOR POLICE REPORT.	B130	0.20	95.00
04/30/25	DNR	RECEIVE AND REVIEW FARMEE UPDATE; SEND TO OIL AND GAS COUNSEL.	B210	0.30	142.50
		TOTAL		96.10	\$41,444.30



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BILLING SUMMARY

ID	TIMEKEEPER	TITLE	HOURS	RATE	AMOUNT
MGC	MICHAEL G. CUMMING	MEMBER	1.60	648.00	1,036.80
DNR	DANIELLE R. BEHREND	PARTICIPATING MEMBER	66.50	475.00	31,587.50
DADO	DOMINIQUE A. DOUGLAS	ASSOCIATE	23.80	330.00	7,854.00
ALAF	ADRIANNA LAFUENTE	PARALEGAL	4.20	230.00	966.00
TOTAL			96.10		\$41,444.30



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DISBURSEMENTS

DATE	DESCRIPTION	QUANTITY	RATE	AMOUNT
04/01/25	VENDOR: TEXAS SECRETARY OF STATE; INVOICE#: 545703084:03.31.2025; DATE: 3/31/2025 - WEB INQUIRES	1.00	3.00	3.00
04/01/25	VENDOR: TEXAS SECRETARY OF STATE; INVOICE#: 545703084:MAR.24-28.2025; DATE: 3/21/2025 - WEB INQUIRY	1.00	1.00	1.00
	FEDERAL EXPRESS/DELIVERY	1.00	39.68	39.68
	PHOTOCOPIES	449.00	0.10	44.90
	PRINTING EXPENSES	493.00	0.10	49.30
	RELATIVITY DATA HOSTING	1.00	3,320.00	3,320.00
	SCANNING	518.00	0.10	51.80
	TOTAL DISBURSEMENTS			3,509.68



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TASK SUMMARY

TASK	TASK DESCRIPTION	HOURS	AMOUNT
B110	CASE ADMINISTRATION	14.40	5,794.50
B130	ASSET DISPOSITION	2.00	863.00
B210	BUSINESS OPERATIONS	14.20	6,252.00
B240	TAX ISSUES	32.50	15,293.80
B310	CLAIMS ADMINISTRATION & OBJECT	1.20	396.00
BT155	STATUS REPORTS	16.20	5,998.50
BT160	LITIGATION CONSULTING	15.60	6,846.50
TOTAL		96.10	41,444.30

EXPENSE SUMMARY

MISCELLANEOUS EXPENSE	4.00
PHOTOCOPIES	44.90
SCANNING	51.80
PRINTING EXPENSES	49.30
FEDERAL EXPRESS/DELIVERY	39.68
RELATIVITY DATA HOSTING	3,320.00
TOTAL	3,509.68



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

JUNE 30, 2025
MATTER #: 122686.000002
INVOICE #: 3670154

FOR PROFESSIONAL SERVICES RENDERED

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

FEES	\$	37,438.00
DISBURSEMENTS		3,648.57
INVOICE TOTAL	\$	41,086.57



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

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
05/01/25	DNR	RECEIVE AND REVIEW WAB STATEMENTS; SEND TO AHUJA & CONSULTANTS AND NOTE REFUNDS OF STOP PAYMENT FEES; RECEIVE AND REVIEW IBC STATEMENT; SEND TO AHUJA & CONSULTANTS; CORRESPONDENCE WITH VICKI PALMOUR CONSULTANTS REGARDING FARMEE REVENUE AND STATUS OF CHECKS FROM SDMB.	B210	0.70	332.50
05/01/25	DNR	CORRESPONDENCE WITH SEC COUNSEL REGARDING DISTRIBUTIONS MADE; PROVIDE COPIES OF FILED BAHAMAS PLEADINGS FOR RECOGNITION OF RECEIVER TO SEC COUNSEL; CORRESPONDENCE WITH FORMER COUNSEL TO ARCOOIL AND BARRON PETROLEUM REGARDING NOTICE OF STATE COURT TRIAL SETTING AND STAY OF LITIGATION PURSUANT TO RECEIVERSHIP ORDER.	B110	0.60	285.00
05/01/25	DNR	RECEIVE AND REVIEW IRS MAIL; CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING SECOND NOTICE OF SEIZURE; PREPARE IRS FORMS FOR SECOND COLLECTION DUE PROCESS HEARING REQUEST AND POA FOR BARRON PETROLEUM; CALL WITH JACK CAD COUNSEL REGARDING TAX STATEMENT; CORRESPONDENCE TO SAME REGARDING ORDER STATING NO FURTHER ALLOWED CLAIMS IN CASE; CORRESPONDENCE TO YOUNG CAD COUNSEL REGARDING ABANDONED OIL AND GAS PROPERTIES AND 2025 TAX STATEMENT RECEIVED; CORRESPONDENCE TO WICHITA CAD REGARDING SAME.	B240	1.70	807.50
05/01/25	DADO	DRAFT LETTERS TO THE IRS REGARDING CLOSURE OF IRS ACCOUNT AND EIN NUMBERS.	B240	1.00	330.00
05/02/25	DADO	EMAIL CORRESPONDENCE WITH DANIELLE BEHREND AND DEBORAH WILLIAMSON REGARDING INVESTOR WITH MISSING CHECK CLAIM.	B310	0.20	66.00
05/05/25	VEF1	DRAFT NOTICE OF RECEIVERSHIP TO FILE IN STATE COURT; FINALIZE PROPOSED ORDER FOR SUBMISSION.	BT160	0.60	91.80
05/05/25	DNR	CORRESPONDENCE WITH BAHAMAS COUNSEL REGARDING REAL ESTATE SEARCH AND TITLE ITEMS.	B120	0.30	142.50
05/05/25	DNR	CORRESPONDENCE WITH GARY PEAK REGARDING BENCH TRIAL SETTING FOR MACHINE MAINTENANCE INC. V. ARCOOIL CORP., LEADING EDGE ENERGY, AND BARRON PETROLEUM; CALL REQUEST TO DISTRICT COURT COORDINATOR	BT160	2.20	1,045.00



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DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
		REGARDING DOCKET AND RECEIVERSHIP ORDER; REVIEW DOCKET CALL FOR YOUNG COUNTY DISTRICT COURT FOR MAY 5, 2025; PREPARE NOTICE OF RECEIVERSHIP FOR FILING IN STATE-COURT LITIGATION; SEND SAME TO DISTRICT COURT COORDINATOR; TELEPHONE CONFERENCE WITH PLAINTIFF'S COUNSEL REGARDING JUDGMENT RENDERED BY STATE JUDGE AGAINST DEFENDANTS, INCLUDING RECEIVERSHIP PARTIES; UPDATE RECEIVER ON SAME; REVIEW PLAINTIFF'S MOTION TO SET ASIDE JUDGMENT AS TO RECEIVERSHIP PARTY DEFENDANTS.			
05/05/25	DNR	DISCUSS IRS NOTICES WITH DEBORAH D. WILLIAMSON AND PROCESS COLLECTION DUE PROCESS HEARING FORMS; PREPARE AND SEND TWO COLLECTION DUE PROCESS APPEAL REQUESTS TO IRS.	B240	0.80	380.00
05/05/25	DNR	REVIEW AND RESPOND TO INVESTOR INQUIRIES; CORRESPONDENCE WITH VENDOR COUNSEL REGARDING AGREEMENT TO EXTEND LIEN FORECLOSURE DEADLINE; REVIEW EXECUTED AGREEMENTS SENT BY VENDOR COUNSEL; CORRESPONDENCE TO RUSTIN BRUNSON AND COUNSEL REGARDING RETURNED K-1S FOR BRUNSON PROJECTS.	B110	0.80	380.00
05/06/25	DNR	DISCUSS IRS DECLARATIONS WITH RECEIVER; PROCESS SAME; PREPARE AND SEND 2 PACKAGES TO IRS REGARDING SIGNED DECLARATIONS FOR 2022 TAX YEAR FOR AOS AND ARCOIL; DRAFT AND SEND LETTER TO HARDEMAN CAD REGARDING ABANDONED OIL AND GAS PROPERTIES AND NO LIABILITY FOR 2025 TAX STATEMENT.	B240	1.20	570.00
05/06/25	DNR	REVIEW AND PROCESS RECEIVER'S MAIL.	B210	0.70	332.50
05/07/25	DNR	CONTINUE DRAFTING IRS MOTION AND ANALYZE CASE LAW AND IRS NOTICES AND CORRESPONDENCE FOR SAME.	B240	5.50	2,612.50
05/08/25	DNR	CORRESPONDENCE WITH LAS VEGAS POLICE DEPARTMENT INVESTIGATOR REGARDING FORGERY AND DISTRIBUTION CHECKS IN CASE.	B110	0.20	95.00
05/08/25	DNR	RECEIVE AND PROCESS RECEIVER'S MAIL; CORRESPONDENCE TO OIL AND GAS COUNSEL REGARDING REVENUE RECEIVED FROM SDMB.	B210	0.40	190.00
05/08/25	DNR	CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING TAX CALL AND OUTSTANDING ITEMS REGARDING IRS.	B240	0.20	95.00
05/12/25	DNR	DISCUSS SDMB CHECK AND REVENUE STATEMENT WITH DEBORAH D. WILLIAMSON; CALL AND SUBSEQUENT CORRESPONDENCE WITH VICKI PALMOUR CONSULTANTS REGARDING SAME; ANALYZE PRIOR PRODUCTION	B210	1.00	475.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

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DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
		SPREADSHEET REGARDING FARMOUT TO RESOLVE ITEMS ON SAME; NOTIFY AHUJA & CONSULTANTS OF OPERATIONS REVENUE RELATING TO FARMOUT; DISCUSS ROYALTY PAYMENTS WITH DEBORAH D. WILLIAMSON AFTER TALKING TO VICK PALMOUR CONSULTANTS.			
05/12/25	DNR	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	0.40	190.00
05/12/25	DNR	CONTINUE DRAFTING IRS MOTION AND PROPOSED ORDER; ANALYZE CASE LAW REGARDING ABATEMENT OF PENALTIES, INTEREST, AND LATE FILING FEES.	B240	4.60	2,185.00
05/12/25	ALAF	ATTENTION TO INVESTOR INQUIRIES.	B110	0.40	92.00
05/13/25	MGC	ATTENTION TO PENALTIES, INTEREST AND FEES LIABILITY MATTERS WITH MS. BEHREND; RELATED EMAILS.	B240	0.40	259.20
05/13/25	DNR	REVIEW AND RESPOND TO INVESTOR AND VENDOR INQUIRIES; TELEPHONE CONFERENCE WITH INVESTOR REGARDING QUESTIONS ON INVESTMENTS AND FEEDER FUND CONNECTION TO HEARTLAND; CORRESPONDENCE AND TELEPHONE CONFERENCE WITH LAS VEGAS METRO POLICE INVESTIGATOR REGARDING FORGERY CLAIM OF INVESTOR AND DETAILS REQUESTED; CORRESPONDENCE AND SUBSEQUENT CALL WITH SEC COUNSEL REGARDING RECOVERIES OF RECEIVER AND ATTRIBUTABLE AMOUNTS TO ENCYPHER BASTION AND OUTSTANDING REMAINING JUDGMENTS.	B110	1.50	712.50
05/13/25	DNR	RECEIVE UPDATE ON STATUS OF BAHAMAS PLEADINGS FROM BAHAMAS COUNSEL.	BT160	0.10	47.50
05/13/25	DNR	RECEIVE AND REVIEW IBC BANK ANALYSIS STATEMENT; SEND TO AHUJA & CONSULTANTS; REVIEW AND PROCESS RECEIVER'S MAIL.	B210	0.70	332.50
05/13/25	DNR	CORRESPONDENCE WITH TAX COUNSEL REGARDING PERSONAL LIABILITY LIMITATIONS AND PRE-RECEIVERSHIP ACCRUAL OF TAXES; DISCUSS TAX MOTION AND OUTSTANDING ITEMS WITH TEAM; CORRESPONDENCE TO AHUJA & CONSULTANTS REGARDING STATUS OF UPDATED BARRON PETROLEUM TRANSCRIPTS.	B240	0.50	237.50
05/13/25	DADO	CONFERENCE WITH DANIELLE BEHREND; REGARDING MOTION TO WAIVE INTEREST AND PENALTIES (TAX MOTION) FOR HEARTLAND ENTITIES AND REVISION OF THE SAME.	B240	2.20	726.00
05/14/25	DNR	DRAFT AND SEND TWO RESPONSES TO PALO PINTO COUNTY TAX OFFICE REGARDING NOTICE OF ABANDONMENT AND NO INTEREST IN ABANDONED PROPERTIES SUBJECT OF TAX	B240	0.50	237.50



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DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
		STATEMENT.			
05/14/25	DNR	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	0.20	95.00
05/14/25	DNR	DISCUSS WITH DEBORAH D. WILLIAMSON BANK ACCOUNT ITEMS; CORRESPONDENCE WITH WAB AND BAHAMAS COUNSEL REGARDING INTERNATIONAL WIRES AND CURRENCY ITEMS.	B210	0.40	190.00
05/14/25	DADO	EMAIL CORRESPONDENCE WITH DEBORAH WILLIAMSON AND DANIELLE BEHREND'S REGARDING STATUS OF TAX MOTION AND CONFERENCE WITH DEBORAH WILLIAMSON REGARDING THE SAME; CONDUCT RESEARCH AND REVISION OF TAX MOTION BASED ON DANIELLE BEHREND'S COMMENTS.	B240	1.50	495.00
05/15/25	DNR	REVIEW AND RESPOND TO INVESTOR INQUIRIES; CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING INVESTOR'S REQUEST REGARDING ADDRESS AND CLOSURE OF CUSTODIAN INVESTMENT ACCOUNT.	B110	0.40	190.00
05/15/25	DNR	DISCUSS WITH DEBORAH D. WILLIAMSON DECLARATION REQUIRED BY IRS FOR 2021 TAX RETURN FOR VENTURES; DRAFT AND SEND PACKAGE TO IRS RESPONDING TO MAIL REGARDING SAME; DISCUSS IRS NOTICE OF SEIZURE WITH DEBORAH D. WILLIAMSON AND PROCESS COLLECTION DUE PROCESS HEARING FORMS; PREPARE AND SEND COLLECTION DUE PROCESS APPEAL REQUEST TO IRS; DRAFT AND RESPONSE TO WICHITA COUNTY TAX OFFICE REGARDING NOTICE OF ABANDONMENT AND NO INTEREST IN ABANDONED PROPERTIES SUBJECT OF TAX STATEMENT.	B240	1.30	617.50
05/15/25	DNR	RECEIVE AND PROCESS RECEIVER'S MAIL; CORRESPONDENCE WITH WAB REGARDING INTERNATIONAL WIRE AND CONVERSION OF CURRENCY ISSUES; CORRESPONDENCE WITH BAHAMAS COUNSEL REGARDING SAME.	B210	0.70	332.50
05/15/25	DADO	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B310	0.30	99.00
05/16/25	DNR	DISCUSS WITH RECEIVER OUTSTANDING ACCOUNTING AND TAX TASKS.	B240	0.20	95.00
05/16/25	DNR	CORRESPONDENCE WITH STRETTO REGARDING INTEREST AND WAB BANK ACCOUNT ITEMS REGARDING DISBURSEMENTS.	B210	0.20	95.00
05/16/25	DNR	CORRESPONDENCE TO BAHAMAS COUNSEL REGARDING STATUS OF TITLE SEARCH AND RECEIPT OF DOCUMENTS SUPPORTING TITLE CHAIN OF PROPERTIES.	BT160	0.10	47.50
05/16/25	DADO	REVIEW CHECK REGISTER FOR UN-CASHED/UN-DEPOSITED CHECKS AND EMAIL CORRESPONDENCE WITH A.LAFUENTE REGARDING DRAFTING CORRESPONDENCE TO SPECIFIC	B310	0.50	165.00



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DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
		INVESTORS REGARDING THE STATUS OF THEIR CHECKS.			
05/16/25	DADO	CONTINUE TO REVIEW AND REVISE TAX MOTION RELATED TO DANIELLE BEHREND'S COMMENTS AND RESEARCH CASE LAW WITHIN THE FIFTH CIRCUIT RELEVANT TO THE SAME; EMAIL CORRESPONDENCE TO DANIELLE BEHREND'S REGARDING FINAL DRAFT WITH MY EDITS.	B240	2.50	825.00
05/19/25	DNR	CALL WITH INVESTOR REGARDING QUESTIONS ON TRANSACTION SCHEDULE AND DISTRIBUTION CHECKS; REVIEW AND RESPOND TO INVESTOR INQUIRIES AND EMAILS OF RECEIVER REGARDING INVESTOR'S ADVISOR CORRESPONDENCE ON K-1 QUESTIONS.	B110	0.60	285.00
05/19/25	DNR	CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING INCOME TAXES PAID ON BEHALF OF RECEIVERSHIP ENTITIES; DISCUSS SAME AND PAYROLL TAX ITEMS WITH RECEIVER; CONTINUE DRAFTING IRS MOTION.	B240	0.70	332.50
05/19/25	DADO	CONFERENCE WITH DEBORAH D. WILLIAMSON REGARDING ISSUES WITH DELAWARE SECRETARY OF STATE BUSINESS FILINGS, NEED TO FILE ANNUAL REPORT, AND PHONE CONFERENCE WITH DELAWARE SECRETARY OF STATE REGARDING THE SAME; DRAFT LETTER TO THE DELAWARE SECRETARY OF STATE REGARDING CERTIFICATES OF CANCELLATION AND CERTIFICATES OF REVIVOR FOR THREE HPAR ENTITIES. DRAFT CERTIFICATES OF CANCELLATION AND CERTIFICATES OF REVIVOR FOR THREE HPAR ENTITIES.	B210	0.70	231.00
05/19/25	DNR	CORRESPONDENCE WITH CONTRACT OPERATOR AND RECEIVER REGARDING INSURANCE RENEWAL.	B210	0.30	142.50
05/20/25	DNR	RECEIVE AND REVIEW SUTTON CAD AND IRS MAIL; DRAFT AND SEND LETTER TO SUTTON CAD REGARDING ABANDONED OIL AND GAS PROPERTIES AND NOTICE OF ABANDONMENT IN RESPONSE TO TAX STATEMENT; RECEIVE AND REVIEW SPREADSHEET REGARDING INCOME TAXES; CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING SAME; CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING IRS ABATEMENT FORM AND REQUEST FOR INFORMATION SUPPORTING REMOVAL OF PENALTY AND INTEREST FOR ERRONEOUS NOTICE REGARDING FAILURE TO PAY DALLAS RESOURCES TAXES; DRAFT AND SEND RESPONSE TO IRS RE FAILURE TO PAY TAXES OF DALLAS RESOURCES AND INCLUDE RELEVANT BANK AND WIRE DOCUMENTATION SUPPORTING TIMELY PAYMENT; PREPARE AND PROCESS IRS FORMS 843 AND 2848 ON BEHALF OF DALLAS RESOURCES; DISCUSS FORMS AND RESPONSE TO IRS WITH RECEIVER; LENGTHY CALL WITH IRS AGENT REGARDING NOTICE RECEIVED AND ACCOUNT	B240	4.30	2,042.50



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
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DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
		BALANCE FOR DALLAS RESOURCES AND RESOLUTION STEPS ON SAME; CONTINUE DRAFTING IRS MOTION.			
05/20/25	DNR	RECEIVE APOSTILLED DOCUMENTS FROM TEXAS SECRETARY OF STATE; CORRESPONDENCE WITH HIGGINS & JOHNSON REGARDING SAME; PREPARE AND SEND PACKAGE TO BAHAMAS REGARDING SAME.	BT160	0.50	237.50
05/20/25	DNR	DISCUSS INSURANCE RENEWAL WITH RECEIVER; PROCESS PAYMENT FOR SAME; CORRESPONDENCE WITH CONTRACT OPERATOR ON SAME.	B210	0.40	190.00
05/20/25	DADO	MULTIPLE PHONE CONFERENCES WITH DELAWARE SECRETARY OF STATE FRANCHISE TAX BOARD AND TEXAS SECRETARY OF STATE COMPTROLLER'S OFFICE REGARDING RECEIPT OF VARIOUS DOCUMENTS SENT IN JANUARY RELATED TO HEARTLAND DRILLING AND HPAR ENTITIES WITHOUT RESPONSE. DRAFTING NEW DOCUMENTS TO TEXAS SECRETARY OF STATE AND DELAWARE SECRETARY OF STATE TO REPLACE LOST/MISPLACED DOCUMENTS. REVIEW DOCUMENTS AND CONFERENCE WITH DANIELLE RUSHING BEHRENDTS TO TRACK DOWN CHECK WRITTEN TO DELAWARE SECRETARY OF STATE FOR REVIVAL. EMAIL CORRESPONDENCE WITH DELAWARE SECRETARY OF STATE REGARDING CASHED CHECK AND UN-APPLIED FUNDS.	B240	3.70	1,221.00
05/20/25	DADO	PAYMENT OF 2025 FRANCHISE TAXES FOR HEARTLAND PRODUCTION AND RECOVERY ENTITIES TO DELAWARE SECRETARY OF STATE.	B210	0.30	99.00
05/21/25	DADO	TELEPHONE CONFERENCE AND EMAIL CORRESPONDENCE WITH DANIELLE BEHRENDTS REGARDING TAX MOTION; RESEARCH CASE LAW RELATED TO SUBMISSION OF PROOF OF CLAIM AND WAIVER OF SOVEREIGN IMMUNITY; RESEARCH IRC CLOSING AGREEMENT SAMPLES TO DETERMINE IF PENALTIES AND INTEREST ARE INCLUDED IN CLOSING AGREEMENTS; REVIEW IRM 8.13.1 AS IT RELATED TO IRC 7121 TO DETERMINE IF CLOSING AGREEMENTS WOULD APPLY TO THE RECEIVERSHIP; CONTINUE DRAFTING PROPOSED ORDER FOR TAX MOTION FOR DANIELLE BEHRENDTS PRELIMINARY REVIEW.	B240	3.30	1,089.00
05/21/25	DNR	CALL WITH RECEIVER REGARDING REVISIONS TO IRS MOTION; CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING IRS FORMS 5495 FOR 2024 TAX YEAR AND RECEIVE SAME; ANALYZE IRC AND IRM PROVISIONS REGARDING CLOSING AGREEMENTS, OFFERS IN COMPROMISE, AND RESOLUTION AVENUES WITH IRS; CONTINUE REVISING IRS MOTION; CORRESPONDENCE WITH VARIOUS CAD COUNSEL REGARDING TAX STATEMENTS FOR PANTHER CITY ENERGY AND ARCOOIL	B240	4.00	1,900.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

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DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
		CORP. REGARDING COLLECTION NOTICES.			
05/21/25	DNR	CORRESPONDENCE WITH BAHAMAS COUNSEL REGARDING SUBMISSIONS IN SUPPORT OF RECEIVER'S PETITION AND REQUEST FOR REVIEW OF SAME.	BT160	0.20	95.00
05/22/25	DNR	REVIEW, DISCUSS, AND PROCESS IRS FORMS 5495 AND CORRESPONDING 2024 TAX RETURN WITH RECEIVER; PREPARE LETTER AND SEND PACKAGE TO IRS REGARDING SAME; CORRESPONDENCE TO AHUJA & CONSULTANTS REGARDING EXECUTED COPIES OF SAME; CONTINUE DRAFTING IRS MOTION AND COMPILE EXHIBITS.	B240	5.00	2,375.00
05/22/25	DNR	REVIEW AND RESPOND TO INVESTOR INQUIRIES; TELEPHONE CONFERENCE WITH ROYALTY OWNER BENEFICIARY REGARDING ABANDONMENT PER COURT ORDER AND FINAL ROYALTY PAYMENT LETTER INFORMATION; DISCUSS DETAILED RESPONSES WITH INVESTOR REGARDING TAX DOCUMENTATION AND ALLOWED CLAIM AMOUNT ISSUES IN CASE; CORRESPONDENCE WITH VENDOR COUNSEL REGARDING LIEN EXTENSION REQUEST AND REVIEW RECORDED COPIES OF SAME, INCLUDING SDMB.	B110	1.00	475.00
05/22/25	DNR	CORRESPONDENCE WITH BAHAMAS COUNSEL REGARDING REVISIONS TO SUBMISSION MATERIALS IN SUPPORT OF RECEIVER'S PETITION FOR RECOGNITION IN THE BAHAMAS; REVIEW AND EDIT/REVISE SAME; REVIEW FINAL DRAFT OF SAME; DISCUSS WITH RECEIVER AND APPROVE FOR FILING.	BT160	1.60	760.00
05/22/25	ALAF	ATTEND TO INVESTOR INQUIRIES.	B110	0.30	69.00
05/23/25	DNR	RECEIVE INQUIRY FROM INVESTOR; SUBSEQUENT CORRESPONDENCE TO AHUJA & CONSULTANTS REGARDING SAME.	B110	0.20	95.00
05/27/25	DNR	CORRESPONDENCE WITH SEC COUNSEL REGARDING CALL ON "HELD" DISTRIBUTIONS, OUTSTANDING JUDGMENTS, AND DESCRIPTION INFORMATION FOR BAHAMAS PROPERTIES; CALL WITH SEC COUNSEL REGARDING SAME; UPDATE RECEIVER ON SAME; REVIEW AND RESPOND TO INVESTOR INQUIRIES; CONSULT WITH RECEIVER REGARDING INVESTOR INQUIRIES; TELEPHONE CONFERENCE WITH COURTROOM DEPUTY REGARDING COURT AVAILABILITY FOR HEARING.	B110	1.50	712.50
05/27/25	DNR	RECEIVE AND PROCESS RECEIVER'S MAIL.	B210	0.40	190.00
05/27/25	DNR	PREPARE MATERIALS FOR RECEIVER REGARDING BAHAMAS PROCEEDINGS AND COUNSEL.	BT160	0.30	142.50
05/27/25	DNR	CALL WITH RECEIVER AND AHUJA & CONSULTANTS REGARDING K-1 AND INVESTOR INQUIRY RESPONSE;	B240	7.00	3,325.00



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DEBORAH WILLIAMSON

MATTER #: 122686.000002
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JUNE 30, 2025

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
		CONTINUE DRAFTING IRS MOTION AND COMPILE EXHIBITS.			
05/28/25	DNR	REVIEW AND RESPOND TO INVESTOR INQUIRY; CALL WITH INVESTOR REGARDING QUESTIONS ON UNRELATED ENTITY SHARES DOCUMENTATION AND NO CONNECTION TO RECEIVERSHIP.	B110	0.30	142.50
05/28/25	DNR	CORRESPONDENCE WITH VARIOUS CADS COUNSEL REGARDING DELINQUENT TAX STATEMENTS RECEIVED; DRAFT WITNESS AND EXHIBIT LIST FOR IRS MOTION; DISCUSS REMAINING COMMENTS TO IRS MOTION WITH RECEIVER; CONTINUE DRAFTING IRS MOTION; CORRESPONDENCE WITH SEC COUNSEL AND LOCAL COUNSEL RE IRS MOTION DRAFT.	B240	1.60	760.00
05/28/25	DNR	RECEIVE FILED LEGAL SUBMISSION IN SUPPORT OF RECEIVER'S RECOGNITION PETITION FROM BAHAMAS COUNSEL; PREPARE TIMELINE FOR RECEIVER OF BAHAMIAN PROCEEDINGS AND REQUESTS TO BAHAMIAN COUNSEL; DISCUSS SAME WITH RECEIVER.	BT160	1.50	712.50
05/28/25	DADO	REVISE TAX MOTION WITH COMMENTS MADE BY DEBORAH D. WILLIAMSON AND REVIEW THE SAME PRIOR TO SENDING TO COUNSEL FOR THE COMMISSION AND MS. ROMERO FOR COMMENTS AND REVIEW.	B240	1.20	396.00
05/29/25	DNR	CONTINUE PREPARING EXHIBIT LIST FOR IRS MOTION; CALL WITH ROSE ROMERO REGARDING DRAFT IRS MOTION; REVISE IRS MOTION; CORRESPONDENCE WITH ROSE ROMERO REGARDING FURTHER EDITS TO IRS MOTION; CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING RESPONSE STATUS TO INVESTOR'S K-1 INQUIRY; REVIEW ANALYSIS SUPPORTING K-1 RESPONSE.	B240	3.50	1,662.50
05/29/25	DNR	CALL WITH RECEIVER REGARDING OUTSTANDING BAHAMAS PROCEEDING ITEMS; CORRESPONDENCE TO BAHAMAS COUNSEL REGARDING SAME.	BT160	0.40	190.00
05/29/25	DADO	ORGANIZE EXHIBITS FOR THE TAX MOTION AND PREPARE FOR FINALIZATION; EMAIL CORRESPONDENCE AND MULTIPLE CONFERENCES WITH DANIELLE BEHREND'S REGARDING MS. ROMERO'S COMMENTS TO THE TAX MOTION; EMAIL CORRESPONDENCE WITH DEBORAH D. WILLIAMSON AND DANIELLE BEHREND'S REGARDING FINALIZED TAX MOTION.	B240	1.40	462.00
05/29/25	DADO	REVIEW EMAIL CORRESPONDENCE AND RELEVANT DOCUMENTS FROM STRETTO REGARDING DISTRIBUTION UPDATE; EMAIL CORRESPONDENCE TO TWO INVESTORS REGARDING UNCASHED DISTRIBUTION CHECKS.	B130	0.40	132.00
05/30/25	DNR	REVISE TAX MOTION; CORRESPONDENCE WITH SEC COUNSEL	B240	0.80	380.00



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DEBORAH WILLIAMSON

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DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
		REGARDING TAX MOTION AND CONFERRING ON SAME; REVIEW TAX ANALYSIS INFORMATION AND OPTIONS FROM AHUJA & CONSULTANTS; DISCUSS SAME WITH RECEIVER.			
05/30/25	DNR	CORRESPONDENCE WITH BAHAMAS COUNSEL REGARDING STATUS OF PROCEEDINGS AND POTENTIAL JUDGMENTS.	BT160	0.20	95.00
		TOTAL		85.30	\$37,438.00



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DEBORAH WILLIAMSON

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BILLING SUMMARY

ID	TIMEKEEPER	TITLE	HOURS	RATE	AMOUNT
MGC	MICHAEL G. CUMMING	MEMBER	0.40	648.00	259.20
DNR	DANIELLE R. BEHREND	PARTICIPATING MEMBER	64.40	475.00	30,590.00
DADO	DOMINIQUE A. DOUGLAS	ASSOCIATE	19.20	330.00	6,336.00
VEF1	VICKI FLORES	PARALEGAL	0.60	153.00	91.80
ALAF	ADRIANNA LAFUENTE	PARALEGAL	0.70	230.00	161.00
TOTAL			85.30		\$37,438.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
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DISBURSEMENTS

DATE	DESCRIPTION	QUANTITY	RATE	AMOUNT
	FEDERAL EXPRESS/DELIVERY	1.00	29.97	29.97
	PHOTOCOPIES	331.00	0.10	33.10
	PRINTING EXPENSES	2,294.00	0.10	229.40
	RELATIVITY DATA HOSTING	1.00	3,320.00	3,320.00
	SCANNING	361.00	0.10	36.10
	TOTAL DISBURSEMENTS			3,648.57



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DEBORAH WILLIAMSON

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TASK SUMMARY

TASK	TASK DESCRIPTION	HOURS	AMOUNT
B110	CASE ADMINISTRATION	8.40	3,818.50
B120	ASSET ANALYSIS AND RECOVERY	0.30	142.50
B130	ASSET DISPOSITION	0.40	132.00
B210	BUSINESS OPERATIONS	6.90	3,132.50
B240	TAX ISSUES	60.60	26,418.20
B310	CLAIMS ADMINISTRATION & OBJECT	1.00	330.00
BT160	LITIGATION CONSULTING	7.70	3,464.30
TOTAL		85.30	37,438.00

EXPENSE SUMMARY

PHOTOCOPIES	33.10
SCANNING	36.10
PRINTING EXPENSES	229.40
FEDERAL EXPRESS/DELIVERY	29.97
RELATIVITY DATA HOSTING	3,320.00
TOTAL	3,648.57



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

JULY 11, 2025
MATTER #: 122686.000002
INVOICE #: 3672147

FOR PROFESSIONAL SERVICES RENDERED

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

FEES	\$	21,140.70
DISBURSEMENTS		3,724.05
INVOICE TOTAL	\$	24,864.75



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

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
06/02/25	DNR	RECEIVE AND REVIEW SDMB'S UPDATE REGARDING FARMOUT AGREEMENT; REVIEW IBC BANK AND WAB STATEMENTS FOR MAY 2025; SEND SAME TO AHUJA & CONSULTANTS.	B210	0.50	237.50
06/02/25	DNR	RECEIVE AND INCORPORATE ROSE ROMERO'S COMMENTS TO PROPOSED ORDER ON IRS MOTION; CONTINUE REVISING IRS MOTION; CORRESPONDENCE WITH ROSE ROMERO REGARDING UPDATED IRS MOTION AND PROPOSED ORDER; CORRESPONDENCE TO DOJ TAX COUNSEL REGARDING CALL REQUEST; CALL WITH DOJ TAX COUNSEL REGARDING IRS MOTION AND RELIEF SOUGHT.	B240	1.00	475.00
06/02/25	DNR	RECEIVE UPDATE FROM BAHAMAS COUNSEL REGARDING HEARING AND CERTIFICATE OF URGENCY FOR RECEIVER'S PETITION.	BT160	0.20	95.00
06/02/25	DNR	CALL WITH SEC COUNSEL REGARDING JUDGMENTS OUTSTANDING AND STATUS OF HELD DISTRIBUTIONS; DISCUSS SAME WITH RECEIVER; REVIEW ORDER ENTERED BY COMMISSION REGARDING FINANCIAL ADVISOR.	B110	0.70	332.50
06/02/25	DADO	EMAIL CORRESPONDENCE WITH DANIELLE RUSHING BEHREND AND DEBORAH D. WILLIAMSON REGARDING POTENTIAL NEXT DISTRIBUTION AND TWO INVESTOR'S CLAIM ON "HOLD" BY THE RECEIVERSHIP; REVIEW DOCUMENTS TO DETERMINE AMOUNT AVAILABLE AFTER FORFEITURE OF INVESTOR'S DISTRIBUTIONS BASED ON COURT APPROVED FORFEITURE; REVIEW DOCUMENTS RELATED TO INVESTOR CLAIMS ON HOLD AS IT RELATED TO THE SEC'S FINAL JUDGMENT; MULTIPLE EMAIL CORRESPONDENCES WITH DANIELLE RUSHING BEHREND WITH FINDINGS FROM PREVIOUSLY MENTIONED DOCUMENT REVIEW.	B310	0.70	231.00
06/03/25	DNR	RECEIVE UPDATE FROM HIGGS AND JOHNSON REGARDING STATUS OF BAHAMAS PROCEEDINGS; REVIEW TWO TAX CERTIFICATES FOR LOTS AND OUTSTANDING BALANCES ON SAME; CORRESPONDENCE WITH SEC COUNSEL ON SAME; CALL WITH HIGGS & JOHNSON AND RECEIVER REGARDING REAL ESTATE TRANSFER AND BAHAMAS RECEIVER, PROPERTY MANAGER, AND APPRAISAL OPTIONS; SEND CERTIFIED BAHAMIAN DEEDS TO HIGGS & JOHNSON.	BT160	2.30	1,092.50
06/03/25	DNR	CORRESPONDENCE WITH SEC COUNSEL REGARDING STATUS OF BAHAMAS PLEADINGS AND PROPERTY TRANSFER ISSUES;	B110	0.30	142.50



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DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
		TELEPHONE CONFERENCE WITH COURTROOM DEPUTY REGARDING IRS MOTION AND SETTING REGARDING SAME.			
06/03/25	DNR	RECEIVE AND PROCESS RAILROAD COMMISSION AND IRS MAIL.	B210	0.40	190.00
06/03/25	DNR	CORRESPONDENCE WITH ROSE ROMERO REGARDING COMMENTS TO IRS MOTION; REVISE AND FINALIZE IRS MOTION AND CORRESPONDING PROPOSED ORDER; UPDATE RECEIVER AND AHUJA & CONSULTANTS ON SUCCESSFUL ABATEMENT OF PENALTY AND INTEREST FOR DALLAS RESOURCES; CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING ALLOCATION AND K-1 ISSUES.	B240	2.70	1,282.50
06/03/25	DADO	MULTIPLE CONFERENCES WITH DANIELLE R. BEHREND'S REGARDING TAX MOTION; FINALIZE TAX MOTION AND EXHIBITS FOR FILING.	B240	0.90	297.00
06/04/25	DNR	CORRESPONDENCE WITH DOJ TAX COUNSEL REGARDING IRS MOTION AND POTENTIAL HEARING DATES ON SAME; UPDATE RECEIVER AND ROSE ROMERO REGARDING DOJ ASSISTANT CHIEF ASSIGNMENT TO CASE.	B240	0.20	95.00
06/04/25	DNR	CORRESPONDENCE WITH ROGER SAHOTA REGARDING BAHAMAS PROPERTIES AND PENDING LITIGATION AGAINST FAMILY MEMBERS; DISCUSS VARIOUS RESPONSES WITH RECEIVER AND LITIGATION STEPS REGARDING SAME; DRAFT AND SEND RESPONSE TO INVESTOR REGARDING QUESTIONS ON K-1S; CORRESPONDENCE WITH DEBORAH D. WILLIAMSON AND SEC COUNSEL REGARDING PROPOSED JUDGMENTS, TIMING OF SUBMISSION FOR APPROVAL ON SAME, AND OUTSTANDING ISSUES REGARDING BAHAMAS PROPERTY DOCUMENTS; DRAFT AND SEND LETTER TO SAHOTA FAMILY MEMBERS AS REQUESTED BY ROGER SAHOTA REGARDING TERMS OF DISMISSAL OF LITIGATION.	B110	1.30	617.50
06/04/25	DNR	RECEIVE AND REVIEW RAILROAD COMMISSION NOTICES TO DODSON PRAIRIE; CORRESPONDENCE TO OAG REGARDING SAME AND TERMINATION OF ENTITY PER COURT-APPROVED PROCEDURES.	B210	0.30	142.50
06/05/25	DNR	DISCUSS CORRESPONDENCE WITH SAHOTAS AND BAHAMAS LITIGATION ITEMS WITH RECEIVER; CORRESPONDENCE WITH BAHAMAS COUNSEL REGARDING INFORMATION NEEDED FROM SAHOTAS FOR PROPERTY SEARCHES AND ASSIGNMENT OF PROCEEDING TO JUSTICE GOMEZ AND HEARING DATE; UPDATE SEC COUNSEL AND RECEIVER ON HEARING DATE SET BY JUSTICE GOMEZ ON RECEIVER'S RECOGNITION PETITION.	BT160	0.80	380.00
06/05/25	DNR	RECEIVE AND REVIEW CONTRACT OPERATOR INVOICE;	B210	0.40	190.00



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DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
		DISCUSS AND PROCESS SAME WITH RECEIVER.			
06/05/25	DADO	DRAFT MEMO TO DEBORAH D. WILLIAMSON REGARDING CANADIAN ENTITY AND POTENTIAL ACTION ITEMS RELATED TO SAME.	B210	1.40	462.00
06/06/25	DNR	CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING K-1 ALLOCATION OPTIONS.	B240	0.20	95.00
06/06/25	DNR	RECEIVE AND PROCESS RECEIVER'S MAIL.	B210	0.30	142.50
06/06/25	DNR	CORRESPONDENCE FROM ROGER SAHOTA REGARDING BAHAMAS HOUSES; CORRESPONDENCE WITH RECEIVER ON SAME.	B110	0.20	95.00
06/09/25	DNR	DISCUSS WITH DEBORAH D. WILLIAMSON INVESTOR LETTER TO JUDGE RAY REGARDING DENIAL OF CLAIM; DRAFT AND SEND RESPONSE TO INVESTOR REGARDING CLERK'S ADDRESS AND CLAIM OBJECTION ORDER REGARDING DENIAL OF HER CLAIM AND RESOLUTION OF DISPUTED CLAIM PER COURT ORDER.	B110	0.70	332.50
06/09/25	DNR	ANALYZE DOCUMENTS REGARDING HEARTLAND INVESTMENT FROM 2020/2021 AND REVIEW PUBLIC CORPORATE RECORDS REGARDING HEDGE FUND; DISCUSS WITH RECEIVER; CORRESPONDENCE TO RUSTIN BRUNSON AND COUNSEL REGARDING INVESTMENT INFORMATION AND DOCUMENTATION REQUEST.	BT160	1.30	617.50
06/09/25	DNR	BEGIN DRAFTING STATUS REPORT ON POTENTIAL CLAIMS AND STATUS OF REMAINING ITEMS IN CASE.	BT155	1.00	475.00
06/09/25	DNR	CALL WITH IRS OFFICE OF CHIEF COUNSEL CONTACT REGARDING REQUESTED INFORMATION ON RECEIVERSHIP PARTIES; UPDATE RECEIVER ON SAME; CORRESPONDENCE WITH RECEIVER AND AHUJA & CONSULTANTS REGARDING TAX RETURN ITEMS FOR CARSON IN LIGHT OF K-1 ALLOCATION.	B240	0.40	190.00
06/09/25	DADO	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	0.30	99.00
06/09/25	DADO	EMAIL CORRESPONDENCE WITH DANIELLE RUSHING BEHREND'S REGARDING STATUS OF DEPARTMENT OF JUSTICE'S REVIEW OF TAX MOTION; EMAIL CORRESPONDENCE WITH DANIELLE RUSHING BEHREND'S REGARDING CORRECTION OF TAX FILINGS AND IMPACT ON IRS CLOSURE OF BUSINESS ACCOUNT.	B240	0.30	99.00
06/10/25	DNR	CORRESPONDENCE WITH SEC COUNSEL REGARDING EMAILS FROM ROGER SAHOTA; CORRESPONDENCE TO ROGER SAHOTA REGARDING BAHAMAS HOUSE INQUIRY; CORRESPONDENCE WITH INVESTOR REGARDING K-1 QUESTIONS.	B110	0.60	285.00



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DEBORAH WILLIAMSON

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DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
06/10/25	DNR	CORRESPONDENCE WITH BAHAMAS COUNSEL REGARDING HEARING BEFORE JUSTICE GOMEZ AND SUBSEQUENT OUTCOME AND SECOND BAHAMIAN RECEIVER QUOTE; DISCUSS ISSUES REGARDING BAHAMAS PROPERTIES AND RENTAL STATUS WITH RECEIVER; ANALYZE DOCUMENTS REGARDING ALLEGED GUATEMALAN INVESTMENT; CORRESPONDENCE TO RUSTIN BRUNSON AND COUNSEL REGARDING INQUIRY ON SAME AND WIRES TO SAME; REVIEW POTENTIAL OPTIONS ON CASE STRATEGY IN BAHAMAS FOR REAL PROPERTIES.	BT160	1.60	760.00
06/11/25	DNR	REVIEW INFORMATION REGARDING BAHAMIAN RECEIVER VERSUS FOREIGN RECEIVER FOR VAT AND PERMITTING PURPOSES; CORRESPONDENCE WITH HIGGINS & JOHNSON REGARDING SAME AND NEXT STEPS ON RECEIVER PROCEEDING PLEADINGS; RECEIVE AND REVIEW DRAFT ORDER GRANTING PETITION AND REQUEST SUBMISSION TO JUSTICE GOMEZ.	BT160	0.40	190.00
06/11/25	DNR	CONTINUE DRAFTING STATUS REPORT.	BT155	0.50	237.50
06/12/25	DNR	REVIEW DECLARATORY ORDER SIGNED BY JUSTICE GOMEZ; CORRESPONDENCE WITH RECEIVER AND BAHAMAS COUNSEL REGARDING NEXT STEPS AND STRATEGY OPTIONS; SEND DECLARATORY ORDER TO SEC COUNSEL; PREPARE NOTICE OF RECOGNITION OF RECEIVER.	BT160	0.90	427.50
06/12/25	DNR	RECEIVE AND PROCESS RECEIVER'S MAIL.	B210	0.20	95.00
06/13/25	DNR	RECEIVE AND REVIEW IBC BANK ANALYSIS; SEND TO AHUJA & CONSULTANTS; RECEIVE AND PROCESS RAILROAD COMMISSION MAIL.	B210	0.40	190.00
06/13/25	DNR	CORRESPONDENCE TO RUSTIN BRUNSON AND COUNSEL REGARDING REQUEST FOR INFORMATION REGARDING POTENTIAL CLAIMS.	B110	0.10	47.50
06/16/25	DNR	CORRESPONDENCE WITH RUSTIN BRUNSON AND COUNSEL REGARDING REQUESTED INFORMATION OF RECEIVER REGARDING POTENTIAL CLAIMS AND INVESTMENTS; CORRESPONDENCE TO SEC COUNSEL REGARDING SAME.	B110	0.30	142.50
06/16/25	DNR	CORRESPONDENCE WITH BAHAMAS COUNSEL REGARDING POTENTIAL BAHAMIAN RECEIVER CONTACTS.	BT160	0.20	95.00
06/16/25	DNR	CORRESPONDENCE WITH DOJ TAX COUNSEL REGARDING IRS MOTION AND DISCUSSION ON SAME.	B240	0.20	95.00
06/16/25	DNR	CONTINUE DRAFTING STATUS REPORT.	BT155	0.10	47.50
06/17/25	DNR	CORRESPONDENCE WITH RUSTIN BRUNSON AND COUNSEL	B110	1.50	712.50



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DEBORAH WILLIAMSON

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DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
		REGARDING POTENTIAL CLAIMS AND LOAN DOCUMENTATION PRE-RECEIVERSHIP; CORRESPONDENCE WITH SEC COUNSEL REGARDING BAHAMAS REAL ESTATE ITEMS AND RECEIVERSHIP PLEADINGS; REVIEW AND RESPOND TO INVESTOR INQUIRIES.			
06/17/25	DNR	SEARCH AND ANALYZE DOCUMENTATION PERTAINING TO POTENTIAL CLAIMS; CALL WITH RECEIVER AND BAHAMAS COUNSEL REGARDING REAL PROPERTY SALE OPTIONS AND TITLE ITEMS; RESEARCH CASE LAW REGARDING INTERNATIONAL SALE OF ASSETS IN RECEIVERSHIP.	BT160	3.50	1,662.50
06/17/25	DNR	CALL WITH DOJ TAX COUNSEL REGARDING IRS MOTION; DISCUSS WITH RECEIVER; CORRESPONDENCE WITH DOJ TAX COUNSEL REGARDING EXTENSION TO FILE RESPONSE AND POTENTIAL SETTLEMENT PROCESS.	B240	1.70	807.50
06/18/25	DNR	CORRESPONDENCE WITH DOJ TAX COUNSEL REGARDING IRS CONTACT AND CORRESPONDENCE ATTEMPTS.	B240	0.20	95.00
06/18/25	DNR	REVIEW AND RESPOND TO INVESTOR INQUIRIES; REVIEW UNITED STATES' MOTION TO EXTEND TIME TO FILE RESPONSE TO IRS MOTION.	B110	0.30	142.50
06/18/25	DNR	RECEIVE AND PROCESS RECEIVER'S MAIL.	B210	0.20	95.00
06/19/25	DADO	REVIEW EMAIL CORRESPONDENCE FROM STRETTO REGARDING OUTSTANDING DISTRIBUTION AND REVIEW ATTACHMENT FOR INVESTORS WITH OUTSTANDING DISTRIBUTIONS; EMAIL CORRESPONDENCE WITH DANIELLE RUSHING BEHREND AND DEBORAH D. WILLIAMSON REGARDING PAST AND FUTURE EFFORTS TO CONTACT AFFECTED INVESTORS.	B130	0.30	99.00
06/23/25	DNR	CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING PENDING TASKS AND STANDING TAX CALLS; REVIEW LETTER FROM IRS REGARDING AOS.	B240	0.30	142.50
06/24/25	DNR	CORRESPONDENCE WITH BAHAMAS COUNSEL REGARDING POTENTIAL BAHAMAS PROFESSIONAL INFORMATION.	BT160	0.20	95.00
06/24/25	DNR	CORRESPONDENCE WITH SEC COUNSEL REGARDING CONTACT INFORMATION FOR SAHOTAS; REVIEW ORDER EXTENDING TIME TO FILE RESPONSE TO IRS MOTION.	B110	0.30	142.50
06/25/25	DADO	REVIEW CHECK REGISTER FOR AMOUNTS AND NAMES OF INVESTORS WHO HAVE NOT CASHED THEIR CHECKS AND DRAFT EMAIL CORRESPONDENCE TO DANIELLE RUSHING BEHREND REGARDING SAME.	B130	0.20	66.00
06/26/25	DNR	CORRESPONDENCE WITH DOJ TAX COUNSEL REGARDING POTENTIAL SETTLEMENT AND IRS LETTER REGARDING AOS	B240	0.50	237.50



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
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JULY 11, 2025

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
		ADDRESS ISSUES; UPDATE RECEIVER ON SAME.			
06/26/25	DNR	CORRESPONDENCE AND TELEPHONE CALL WITH BAHAMAS COUNSEL REGARDING POTENTIAL BAHAMIAN PROFESSIONAL.	BT160	0.30	142.50
06/26/25	DNR	RECEIVE AND PROCESS RECEIVER'S MAIL.	B210	0.20	95.00
06/26/25	DNR	CORRESPONDENCE WITH SEC COUNSEL REGARDING BAHAMAS PROPERTIES AND POTENTIAL RECEIVER.	B110	0.30	142.50
06/26/25	DADO	REVIEW AND RESPOND TO INVESTOR INQUIRY.	B110	0.30	99.00
06/27/25	DNR	CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING CHECK REGISTER AND RECEIPTS EXHIBITS.	B210	0.20	95.00
06/27/25	DNR	CALL WITH DOJ TAX COUNSEL AND RECEIVER REGARDING POTENTIAL RESOLUTION TO IRS MOTION; DISCUSSION WITH RECEIVER AND DOMINIQUE DOUGLAS REGARDING TAXES AND ENTITY TERMINATIONS PENDING; RECEIVE AND REVIEW SPREADSHEET FROM DOJ TAX COUNSEL REGARDING POTENTIAL RESOLUTION AND CALCULATION SUPPORTING SAME; CORRESPONDENCE WITH DOJ TAX COUNSEL REGARDING SAME AND ADDITIONAL REQUESTED INFORMATION RELATING TO SAME.	B240	2.30	1,092.50
06/27/25	DADO	BEGIN DRAFTING 2Q2025 QUARTERLY REPORT; EMAIL CORRESPONDENCE WITH DANIELLE RUSHING BEHREND'S REGARDING QUARTERLY REPORT.	BT155	3.00	990.00
06/27/25	DADO	PHONE CONFERENCE WITH DANIELLE RUSHING BEHREND'S REGARDING TERMINATION OF ADDITIONAL RECEIVERSHIP ENTITIES.	B210	0.40	132.00
06/28/25	DNR	CORRESPONDENCE WITH RECEIVER AND MIKE CUMMING REGARDING PROPOSED RESOLUTION WITH IRS; CORRESPONDENCE WITH DOJ TAX COUNSEL REGARDING POTENTIAL RESOLUTION OF IRS MOTION.	B240	0.40	190.00
06/28/25	MGC	REVIEW OF PENALTY INTEREST AND FEES SETTLEMENT SPREADSHEET; ATTENTION TO SAME WITH MS. BEHREND'S; ADVICE REGARDING SAME; RELATED EMAILS.	B240	0.60	388.80
06/30/25	DNR	CORRESPONDENCE TO ROGER SAHOTA REGARDING JUDGMENT STATUS; REVIEW ORDER APPROVING FEE APPLICATION FOR 1Q25.	B110	0.20	95.00
06/30/25	DNR	CORRESPONDENCE WITH RECEIVER AND WAB REGARDING PAYMENTS DOMESTICALLY AND INTERNATIONAL PER COURT ORDER AND DOCUMENTS SUPPORTING SAME; OBTAIN PAYMENT INSTRUCTIONS FROM VARIOUS RETAINED PROFESSIONALS; CALLS WITH STRETTO AND WAB REGARDING	B210	1.30	617.50



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3672147
PAGE 8

JULY 11, 2025

DATE	ID	DESCRIPTION	TASK	HOURS	AMOUNT
		WIRES AND RESOLVE ISSUES ON SAME.			
06/30/25	DNR	CORRESPONDENCE WITH DOJ TAX COUNSEL REGARDING RESOLUTION OF IRS MOTION AND STEPS TO ACCOMPLISH SAME; TELEPHONE CONFERENCE WITH COURTROOM DEPUTY REGARDING SAME; REVIEW DRAFT TERMS FOR RESOLUTION WITH IRS; DISCUSS SAME WITH RECEIVER AND TAX COUNSEL; CALL WITH DOJ TAX COUNSEL REGARDING COMMENTS TO PROPOSED AGREED ORDER; CORRESPONDENCE WITH DOJ TAX COUNSEL REGARDING EINS FOR RECEIVERSHIP ENTITIES.	B240	1.60	760.00
06/30/25	DNR	CALL WITH PWC, RECEIVER, AND HIGGINS & JOHNSON REGARDING BAHAMIAN PROPERTY MANAGEMENT AND RECEIVER DESIGNATED AGENT ITEMS, INCLUDING PROPOSAL FOR RETENTION.	BT160	0.70	332.50
06/30/25	DADO	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	B110	0.20	66.00
06/30/25	DADO	REVISE 2Q2025 QUARTERLY REPORT.	BT155	0.20	66.00
06/30/25	MGC	ATTENTION TO PROPOSED COURT ORDER MATTERS; REVIEW AND LEGAL ANALYSIS OF PROPOSED SETTLEMENT TERMS AND PROPOSED COURT ORDER; ADVICE, EMAILS REGARDING SAME.	B240	0.80	518.40
TOTAL				46.50	\$21,140.70



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3672147
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JULY 11, 2025

BILLING SUMMARY

ID	TIMEKEEPER	TITLE	HOURS	RATE	AMOUNT
MGC	MICHAEL G. CUMMING	MEMBER	1.40	648.00	907.20
DNR	DANIELLE R. BEHREND	PARTICIPATING MEMBER	36.90	475.00	17,527.50
DADO	DOMINIQUE A. DOUGLAS	ASSOCIATE	8.20	330.00	2,706.00
TOTAL			46.50		\$21,140.70



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3672147
PAGE 10

JULY 11, 2025

DISBURSEMENTS

DATE	DESCRIPTION	QUANTITY	RATE	AMOUNT
06/01/25	VENDOR: FILE & SERVEXPRESS LLC; INVOICE#: TX2505061195201; DATE: 6/7/2025 - MAY EXPENSES FOR ACCOUNT #01-0611952 - NOTICE OF RECEIVERSHIP	0.00	0.00	4.25
06/01/25	VENDOR: TEXAS SECRETARY OF STATE; INVOICE#: 545703084:05312025; DATE: 5/31/2025 - WEB INQUIRY	1.00	1.00	1.00
	FEDERAL EXPRESS/DELIVERY	1.00	30.10	30.10
	PRINTING EXPENSES	3,687.00	0.10	368.70
	RELATIVITY DATA HOSTING	1.00	3,320.00	3,320.00
TOTAL DISBURSEMENTS				3,724.05



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3672147
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JULY 11, 2025

TASK SUMMARY

TASK	TASK DESCRIPTION	HOURS	AMOUNT
B110	CASE ADMINISTRATION	7.60	3,494.00
B130	ASSET DISPOSITION	0.50	165.00
B210	BUSINESS OPERATIONS	6.20	2,684.00
B240	TAX ISSUES	14.30	6,860.70
B310	CLAIMS ADMINISTRATION & OBJECT	0.70	231.00
BT155	STATUS REPORTS	4.80	1,816.00
BT160	LITIGATION CONSULTING	12.40	5,890.00
TOTAL		46.50	21,140.70

EXPENSE SUMMARY

FILING FEES AND RELATED CHARGES	4.25
MISCELLANEOUS EXPENSE	1.00
PRINTING EXPENSES	368.70
FEDERAL EXPRESS/DELIVERY	30.10
RELATIVITY DATA HOSTING	3,320.00
TOTAL	3,724.05



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

JUNE 30, 2025
MATTER #: 122686.000005
INVOICE #: 3670155

FOR PROFESSIONAL SERVICES RENDERED

RE: RECEIVER REPRESENTATION IN COMPLAINT

FEES	\$	237.50
INVOICE TOTAL	\$	237.50



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000005
INVOICE #: 3670155
PAGE 2

JUNE 30, 2025

RE: RECEIVER REPRESENTATION IN COMPLAINT

DATE	ID	DESCRIPTION	HOURS
05/27/25	DNR	CORRESPONDENCE WITH PROCESS SERVER VENDOR REGARDING INVOICES AND ATTEMPTS MADE PRIOR TO WAIVER OF SERVICE; DISCUSS SAME WITH RECEIVER AND PROCESS PAYMENT.	0.30
05/28/25	DNR	DISCUSS WITH RECEIVER INVOICES FOR SERVICE AND PROCESS PAYMENT FOR SAME; CORRESPONDENCE WITH PROCESS SERVER VENDOR REGARDING SAME.	0.20
TOTAL HOURS			0.50
TOTAL			\$237.50



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000005
INVOICE #: 3670155
PAGE 3

JUNE 30, 2025

BILLING SUMMARY

ID	TIMEKEEPER	HOURS	RATES	AMOUNT
DNR	DANIELLE R. BEHREND	0.50	475.00	237.50
	TOTAL	0.50		\$237.50



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

JULY 11, 2025
MATTER #: 122686.000005
INVOICE #: 3672148

FOR PROFESSIONAL SERVICES RENDERED

RE: RECEIVER REPRESENTATION IN COMPLAINT

FEES	\$	607.00
INVOICE TOTAL	\$	607.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000005
INVOICE #: 3672148
PAGE 2

JULY 11, 2025

RE: RECEIVER REPRESENTATION IN COMPLAINT

DATE	ID	DESCRIPTION	HOURS
06/26/25	DNR	DISCUSS WITH RECEIVER DEADLINES IN BAHAMAS LITIGATION AND TIMELINE FOR NEXT STEPS; REVIEW CASE LAW REGARDING WAIVER OF SERVICE AND PERSONAL APPEARANCE PER FRCP 55; CALL WITH RECEIVER REGARDING JURISDICTION AND WAIVER OF SERVICE.	1.00
06/26/25	DADO	RESEARCH EFFECT OF WAIVER OF SERVICE ON RULE 55 AND PHONE CONFERENCE WITH DANIELLE RUSHING BEHREND'S REGARDING FINDINGS.	0.40
TOTAL HOURS			1.40
TOTAL			\$607.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000005
INVOICE #: 3672148
PAGE 3

JULY 11, 2025

BILLING SUMMARY

ID	TIMEKEEPER	HOURS	RATES	AMOUNT
DNR	DANIELLE R. BEHREND	1.00	475.00	475.00
DADO	DOMINIQUE A. DOUGLAS	0.40	330.00	132.00
	TOTAL	1.40		\$607.00

EXHIBIT E-2

Law Offices of Romero | Kozub
8553 N. Beach Street
Fort Worth, Texas
682-267-1351

Law Offices of Romero | Kozub

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

Balance \$2,635.00
Invoice # 00528
Invoice Date June 27, 2025
Payment Terms
Due Date

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

Time Entries

Date	EE	Activity	Description	Rate	Hours	Line Total
06/27/2025	RR	Tax	Review and edit draft of the tax pleading to be filed with the Court	\$425.00	2.5	\$1,062.50
06/27/2025	RR	Tax	Telephone call with D. Behrends about edits, changes, and strategy regarding the tax pleading	\$425.00	0.5	\$212.50
06/27/2025	RR	Tax	Review, analyze, and edit tax pleading	\$425.00	1.5	\$637.50
06/27/2025	RR	Tax	Review, analyze and edit proposed order related to the tax pleading	\$425.00	1.7	\$722.50
Totals:					6.2	\$2,635.00

Time Entry Sub-Total:	\$2,635.00
Sub-Total:	\$2,635.00
Total:	\$2,635.00
Amount Paid:	\$0.00
Balance Due:	\$2,635.00

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.

August 8, 2025
TIN: 100011726
Invoice No. 196146
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
04/01/25	JMM	Discussions with Litigation on matter; reviewing the Conveyance for the Greenwood Property to confirm the accuracy of the legal description; making amendments to the draft Consent Relief and Judgment for Sunny Sahota; email communications with Audley Hanna on the same to include the draft email to the client.	2.50	1,500.00
04/01/25	JMM	Liaising with Litigation regarding the proposed revisions to the documents and the pros and cons of utilizing a Bahamian Receiver to take the assets	0.50	300.00
04/01/25	JMM	Email communications to Danielle Rushing Behrends enclosing our comments on the draft documents and outlining our concerns from a real estate perspective as well as the pros and cons of appointing a Bahamian Receiver to hold the assets.	0.50	300.00
04/01/25	ADH	Preparing response to client's comments on the legal opinion; conferring with Tara A. Archer-Glasgow by email; remote meeting with clients.	2.00	1,200.00
04/01/25	TAAG	Email on 1st April, 2025 to Danielle Rushing Behrends attaching response to Dykema comments, make amendments to response. Consider law on using Bahamian receiver in context of Heartland case.	1.00	800.00

Client Name: Deborah D. Williamson

Inv. Date: 08/08/25

Client Ref: 035665 - 000101

Inv. No.: 196146

Attorney: Tara A Archer-Glasgow

Matter Name: Receivership action SEC v. The Heartland Group Ventures, LLC et al. Page 2

Professional Services

Date		Services	Hours	Amount
04/01/25	TAAG	Review Search Report on 1st April, 2025, review email to Danielle Rushing Behrends attaching the same.	1.00	800.00
04/01/25	ADH	Review draft Consent and confer with Ja'Ann Major.	1.00	600.00
04/07/25	TAAG	Review US Court documents, set out framework for what process has to be followed, make note of Court documents received, confer with Audley Hanna in relation to preparation of first draft of Petition and other documents needed.	2.00	1,600.00
04/07/25	ADH	Meet with Tara Archer-Glasgow. Reviewing and considering compendium of US Court documents provided by client; reviewing and considering authorities; commencing first draft of Receiver's Petition; commencing first draft of Verifying Affidavit; commencing first draft of Declaratory Order.	7.75	4,650.00
04/08/25	ADH	Finalizing Receiver's Petition; finalizing first draft of Verifying Affidavit; finalizing Declaratory Order.	4.00	2,400.00
04/08/25	TAAG	Review email on 8th April, 2025 to Danielle Rushing Behrends attaching first drafts of documents related to the application. Review documents and legislation, prepare framework for Affidavit of Law.	0.50	400.00
04/10/25	TAAG	Review email on 10th April, 2025 from Danielle Rushing Behrends and respond.	0.50	400.00
04/14/25	TAAG	Email on 14th April, 2025 to Danielle Rushing Behrends attaching 2nd drafts of the documents, consider drafts and changes.	1.00	800.00
04/14/25	TAAG	Review email on 14th April, 2025 from Danielle Rushing Behrends attaching draft Affidavit of Foreign Law.	0.50	400.00
04/14/25	TAAG	Email on 14th April, 2025 to Danielle Rushing Behrends attaching Affidavit of Foreign Law in final, review the content.	0.75	600.00
04/15/25	JMM	Reviewing client's email of 14th April on their follow up questions regarding the real estate portion of the sale and liaising with TAAG on the same; email communication with client outlining our responses to the questions raised.	1.50	900.00
04/15/25	ADH	Conferring with Tara A. Archer Glasgow by email; conferring with Ja'Ann M. Major; reviewing and considering email dated 14 April, 2025 from Deborah Williamson; reviewing and considering insolvency legislation; conferring with Tara A. Archer Glasgow with respect to client advice.	2.50	1,500.00
04/15/25	TAAG	Email on 15th April, 2025 to Deborah Williamson in response to her questions about the assignment to a substitute receiver and that potential process, draft	1.00	800.00

Client Name: Deborah D. Williamson

Inv. Date: 08/08/25

Client Ref: 035665 - 000101

Inv. No.: 196146

Attorney: Tara A Archer-Glasgow

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

Page 3

Professional Services

Date	Services	Hours	Amount
04/15/25	TAAG advice. Review email on 15th April, 2025 from Danielle Rushing Behrends attaching edits to the Affidavit of Foreign Law.	0.50	400.00
04/16/25	JMM Call with Dykema Team to discuss next steps in preparation for Teams call with the clients; call with TAAG, ADH, the SEC Team, and DyKema Team to discuss next steps on (i) investigating title; (ii) the appointment of the Receiver and (iii) the transfer of the property to the receivers.	1.50	900.00
04/16/25	ADH Conferring with Tara A. Archer Glasgow by email addressing Insolvency Practitioner Rules; Teams meeting with client.	1.50	900.00
04/16/25	TAAG Review email on 16th April, 2025 from Danielle Rushing Behrends attaching further edits.	1.00	800.00
04/16/25	TAAG Call with Dykema Team to discuss next steps and call with the clients.	1.50	1,200.00
04/17/25	TAAG Email on 17th April, 2025 attaching final versions of the documents.	0.50	400.00
04/17/25	TAAG Review email on 17th April, 2025 from Daniel Rushing Behrends with edits.	0.50	400.00
04/22/25	ADH Reviewing email dated 22 April, 2025 from Deborah Williamson with attachment; finalizing Receiver's Petition; revising Verifying Affidavit and arranging for compiling with Nicholas Pennerman.	3.00	1,800.00
04/23/25	ADH Compiling of Affidavit of Law, consider cases.	2.00	1,200.00
04/24/25	NRP Draft exhibiting affidavits for verifying affidavit and affidavit of foreign law; Compile exhibits for affidavits and draft certificate of urgency.	2.50	875.00
04/24/25	TAAG Review email on 24th April, 2025 from Danielle Rushing Behrends attaching signed and notarized Affidavit of Deborah Williamson.	0.50	387.50
04/24/25	TAAG Consider Certificate of Urgency on 24th April, 2025, work upon the same.	1.00	775.00
04/25/25	ADH Reviewing and revising draft Affidavit to exhibit Affidavit of Law; reviewing and revising draft Certificate of Urgency.	1.50	862.50
04/25/25	TAAG Email on 25th April, 2025 to Danielle Rushing Behrends attaching first draft of: the Certificate of Urgency Exhibiting Affidavit for the Verifying Affidavit and the Exhibit Affidavit for the Affidavit of Law.	0.50	387.50
04/25/25	TAAG On 25th April, 2025 review email from Danielle Rushing Behrends attaching changes to documents; review changes.	0.50	387.50
04/28/25	NRP Finalize and attend to having Affidavits and Certificate of Urgency notarized and filed.	1.50	525.00

Client Name: Deborah D. Williamson

Inv. Date: 08/08/25

Client Ref: 035665 - 000101

Inv. No.: 196146

Attorney: Tara A Archer-Glasgow

Matter Name: Receivership action SEC v. The Heartland Group Ventures, LLC et al. Page 4

Professional Services

Date		Services	Hours	Amount
04/29/25	NRP	Draft letter to Listing Office.	0.75	262.50
04/29/25	NRP	Draft update email to Danielle.	0.50	175.00
04/29/25	TAAG	Review email on 29th April, 2025 to Listing Office with attachments seeking urgent hearing of Petition, make changes.	0.50	387.50
05/05/25	NRP	Review file and emails with clients, conduct relevant research and draft submissions in support of receivership petition. Confer with Tara Archer-Glasgow.	7.00	2,450.00
05/05/25	TAAG	Work upon draft Submissions for Receiver's Petition on 5th May, 2025 with Nicholas Pennerman.	4.00	3,100.00
05/09/25	TAAG	Review email on 9th May, 2025 from Danielle Rushing Behrends and respond.	0.50	387.50
05/13/25	TAAG	Email on 13th May, 2025 to Danielle Rushing Behrends.	0.50	387.50
05/19/25	NRP	Draft email to listing office chasing hearing date for urgent application.	0.50	175.00

Summary of Services

		Rate	Hours	Amount
TAAG	Tara A Archer-Glasgow - Partner	790.12	20.25	16,000.00
ADH	Audley D Hanna - Partner	598.51	25.25	15,112.50
JMM	Ja'Ann M Major - Partner	600.00	6.50	3,900.00
NRP	Nicholas Pennerman - Associate	350.00	12.75	4,462.50
Total for Services				\$39,475.00

Expenses

Date	Expenses	Amount	VAT
04/02/25	Copies from the supreme court of Verifying Affidavit, Submissions of Petitioner, Declaration Order, Notice of Motion, Affidavit of Foreign Law and Petition - Court Services Council	80.00	0.00
04/22/25	Fee associated with filing a Petition for having Deborah's appointment as Receiver in the US Court recognized in The Bahamas. - Court Services Council	200.00	0.00
	Productions Binding Fees-NAS	6.50	0.65
Total Expenses		\$286.50	

Sub Total		\$39,761.50
	VAT	3,948.15
Total for Services and Expenses		\$43,709.65
Please make payment in US\$ Dollars		
<u>US\$ Equivalent Includes \$3.30 Wire Transfer Fee</u>		<u>\$43,932.61</u>



HIGGS & JOHNSON

Counsel & Attorneys-at-Law

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

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

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

Invoice Date: August 8, 2025
Invoice No. 196146
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 39,475.00

Total for Expenses 286.50

\$39,761.50

VAT at 10% 3,948.15

B\$ 43,709.65

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

\$43,932.61



HIGGS & JOHNSON

Counsel & Attorneys-at-Law

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

VAT INVOICE

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

August 8, 2025
TIN: 100011726
Invoice No. 196581
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
05/21/25	TAAG	Email on 21st May, 2025 to Danielle Rushing Behrends attaching draft legal submissions; review response.	1.75	1,400.00
05/21/25	NRP	Discuss internally and make amendments to submissions in support of receivership application.	3.25	1,381.25
05/22/25	TAAG	Review changes to submissions on 22nd May, 2025.	0.50	400.00
05/22/25	NRP	Review clients changes to the submissions; effect the same; compile submission tabs and finalize.	1.25	531.25
05/26/25	JMM	Conducting registry searches to ascertain the 30 year title particulars for the Newfield Subdivision Property.	1.50	900.00
05/26/25	TAAG	Review final draft submissions on 26th May, 2025.	0.75	600.00
05/26/25	NRP	Make final suggested amendments, conduct final review and attend to filing submissions.	1.00	425.00
05/27/25	JMM	Conducting registry searches to ascertain the title particulars for the Greenwood Estates Property.	1.00	600.00
05/30/25	JMM	Further registry searches to identify all 30 year title particulars for the Greenwood Estates and Newfiled Subdivision Properties; reviewing the email received from Danielle on the matter and liaising with TAAG on the same..	1.50	900.00
05/30/25	TAAG	Email on 30th May, 2025 to Danielle Rushing Behrends. Review email on 30th May, 2025 to Kevin Cambridge seeking quote for acting in limited	1.50	1,200.00

Client Name: Deborah D. Williamson

Inv. Date: 08/08/25

Client Ref: 035665 - 000101

Inv. No.: 196581

Attorney: Tara A Archer-Glasgow

Matter Name: Receivership action SEC v. The Heartland Group Ventures, LLC et al. Page 2

Professional Services

Date		Services	Hours	Amount
05/30/25	TAAG	capacity; review response. Review email on 30th May, 2025 to Craig Tony Gomez regarding quote for acting in limited capacity; review response.	0.50	400.00
05/30/25	NRP	Draft email to Kevin Cambridge Re: Receivership services for Heartland Receiver.	0.50	212.50
06/02/25	JMM	Liaising with the Department of Inland Revenue for a updated tax certificate for the Newfield Property; preparing responses to the real estate and real property tax questions raised by Danielle in her email of 29 May, 20205.	1.00	600.00
06/02/25	TAAG	Review email on 2nd June, 2025 to Kevin Cambridge and Peter Hickman attaching filed Petition.	0.50	400.00
06/02/25	TAAG	Review follow up email to Listing Office regarding urgent hearing, teleconference with Office.	0.75	600.00
06/02/25	NRP	Liaise with PWC and Baker Tilly via phone and email on appointment of Bahamian Receiver.	1.50	637.50
06/02/25	TAAG	Review email on 2nd June, 2025 from Peter Hickman regarding rates for engagement; confer with Nicholas Pennerman.	0.50	400.00
06/02/25	OBS	Prepared email to Ms. Behrends re following up on hearing date.	0.50	212.50
06/02/25	OBS	Conference call with Listing Office re urgent hearing date.	0.25	106.25
06/02/25	OBS	Prepared email to client re urgent hearing date.	0.25	106.25
06/02/25	OBS	Conference call with Peter Hickman and Kevin Cambridge.	0.75	318.75
06/02/25	OBS	Conference call with Craig Gomez	0.50	212.50
06/03/25	JMM	Call with Danielle, Deborah and HJ Team on the matter.	1.00	600.00
06/03/25	TAAG	Prepare for and participate in teleconference on 3rd June, 2025 with Danielle Rushing Behrends and Others.	1.00	800.00
06/03/25	OBS	Conference call with Nolan Scavella re the Listing Office and urgent hearing date.	0.25	106.25
06/04/25	NRP	Draft email for Ja'Ann's review Re: Deborah and Danielle.	0.75	318.75
06/05/25	OBS	Prepared email to client re Justice Darville Gomez's background	0.25	106.25
06/05/25	OBS	Prepared email to client re court date.	0.25	106.25
06/06/25	TAAG	Review and approve Order.	0.50	400.00
06/07/25	OBS	Prepared draft order.	0.50	212.50
06/10/25	JMM	Email update to Deborah regarding the differences/benefits between the Bahamas Receivership vs. OS Receivership and the next steps	1.00	600.00

Client Name: Deborah D. Williamson

Inv. Date: 08/08/25

Client Ref: 035665 - 000101

Inv. No.: 196581

Attorney: Tara A Archer-Glasgow

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

Page 3

Professional Services

Date	Services	Hours	Amount
06/10/25	TAAG from a real estate perspective.		
06/10/25	TAAG Review email on 10th June, 2025 from Danielle Rushing Behrends and respond.	0.50	400.00
06/10/25	NRP Prepare for and attend hearing on Heartland recognition of receiver application before Justice Gomez.	1.00	425.00
06/10/25	TAAG Prepare for and attend Court hearing before Justice Gomez.	1.00	800.00
06/11/25	NRP Attend at chambers of Justice Gomez to deliver and collect signed order from Justice Gomez.	1.00	425.00
06/17/25	JMM Reviewing the additional title particulars for Lot 25B of Block 54 Greenwood and proceedings with setting out the searches for the same; call with the SEC and H&J Team on the matter.	1.00	600.00

Summary of Services

		Rate	Hours	Amount
TAAG	Tara A Archer-Glasgow - Partner	800.00	9.75	7,800.00
JMM	Ja'Ann M Major - Partner	600.00	8.00	4,800.00
OBS	Oluwafolakemi B Swain - Associate	425.00	3.50	1,487.50
NRP	Nicholas Pennerman - Associate	425.00	10.25	4,356.25

Total for Services**\$18,443.75****Expenses**

Date	Expenses	Amount	VAT
06/11/25	Copy of document - BENCHMARK PUBLISHING LTD.	24.00	0.00
	Electronic Printing	13.00	1.30
	Productions Binding Fees-NAS	28.60	2.86

Total Expenses**\$65.60****Sub Total****\$18,509.35**

VAT

1,848.54

Total for Services and Expenses**\$20,357.89**

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

\$20,463.51



HIGGS & JOHNSON

Counsel & Attorneys-at-Law

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

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

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

Invoice Date: August 8, 2025
Invoice No. 196581
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 18,443.75

Total for Expenses 65.60

\$18,509.35

VAT at 10% 1,848.54

B\$ 20,357.89

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

\$20,463.51

EXHIBIT E-4



Ahuja & Consultants, Inc.
Certified Public Accountants

Ahuja & Consultants, Inc.

2901 N. Dallas Pkwy
Suite 320
Plano, TX 75093

Invoice # 8236.HL
Invoice Date: 6/30/2025
Due Date: 7/31/2025

Bill To:
Dykema
Attn: Deborah Williamson

Q2 2025 BILLING SUMMARY

TASK	TASK DESCRIPTION	HOURS	AMOUNT
2900	Accounting/Auditing	85.70	\$20,319.00
3900	Tax Issues	35.50	\$8,412.50
	Expense Reimbursement		\$430.20

TOTAL \$29,161.70



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 Plano, TX 75093

Invoice # 8236.HL
Invoice Date: 6/30/2025
Due Date: 7/31/2025

Bill To:
 Dykema
 Attn: Deborah Williamson

Q2 2025 BILLING SUMMARY

ID	TIMEKEEPER	TITLE	HOURS	RATE	AMOUNT
AH	Ammon Hall	Associate	0.50	\$120.00	\$60.00
DP	Dawn Peterson	Admin	3.00	\$95.00	\$285.00
DS	Divya Shetty	Manager	18.90	\$250.00	\$4,725.00
GN	Geneva Newton	Admin	4.50	\$95.00	\$427.50
JW	Jennifer Wallace	Senior Associate	15.80	\$180.00	\$2,844.00
MA	Madhu Ahuja	Engagement Leader	10.20	\$325.00	\$3,315.00
SH	Stacey Huser	Manager	68.30	\$250.00	\$17,075.00

TOTAL 504.10 \$28,731.50



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Plano, TX 75093

Invoice # 8236.HL
Invoice Date: 6/30/2025
Due Date: 7/31/2025

Bill To:
Dykema
Attn: Deborah Williamson

Q2 2025 EXPENSE REIMBURSEMENT

EXPENSE	AMOUNT
Mailing of K-1s	\$427.05
Mileage to post office for Certified Mail	\$3.15

TOTAL \$430.20



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Plano, TX 75093

Invoice # 8236.HL
Invoice Date: 6/30/2025
Due Date: 7/31/2025

Bill To:
Dykema
Attn: Deborah Williamson

Date	ID	Description	Task	Hours	Amount
04/01/25	SH	Finalize revised draft calculations and format of penalty/interest schedules for discussion	2900	0.90	\$225.00
04/01/25	MA	Prepare for meeting with Receiver	3900	1.30	\$422.50
04/01/25	DS	Prepare Form 1120S for Encypher Bastion for the year ending 2024, and review all other Receivership Entity tax returns prior to submission to the Receiver	3900	2.30	\$575.00
04/01/25	SH	Communication with Ms. Behrends, Ms. Ahuja, and Ms. Shetty regarding penalty/interest schedules	2900	0.20	\$50.00
04/01/25	DS	Communication with Ms. Behrends, Ms. Ahuja, and Ms. Huser regarding penalty/interest schedules	3900	0.20	\$50.00
04/01/25	MA	Communication with Ms. Behrends, Ms. Huser, and Ms. Shetty regarding penalty/interest schedules	3900	0.20	\$65.00
04/01/25	SH	Revisions to penalty/interest schedules per discussion with Ms. Behrends; locate applicable IRS correspondence	2900	1.60	\$400.00
04/02/25	DS	Contact the IRS to request payroll transcripts for Barron Petroleum LLC, The Heartland Group Ventures LLC, and Alternative Office Solutions LLC, and download the transcripts	3900	0.50	\$125.00
04/02/25	SH	Updating penalty-interest calculations per 4.2.2025 transcript data and begin adding additional data points requested	2900	6.00	\$1,500.00
04/02/25	DS	Preparation of Same Day Taxpayer worksheet for the year ending 2024 for Dallas Resources Inc.	3900	0.20	\$50.00
04/03/25	SH	Continue updating penalty-interest schedules to add data points for tax periods	2900	3.60	\$900.00
04/04/25	JW	Accounting related to reconciliation of March IBC and Western Alliance Bank accounts	2900	3.00	\$540.00
04/04/25	DS	Preparation of Form 1065, 1120, 1120S for the year ending 2024 for Heartland Entities	3900	1.30	\$325.00
04/04/25	MA	Review cover letter to be attached to tax returns	3900	2.00	\$650.00
04/04/25	SH	Finalize updated layout and formatting for revised schedules with additional data points; send draft to Receiver	2900	2.10	\$525.00
04/04/25	SH	Review of tax return cover letter	2900	0.30	\$75.00
04/07/25	JW	Begin preparation of draft Receipts and Disbursements report	2900	5.40	\$972.00
04/07/25	SH	Begin review of Q1 accounting	2900	1.10	\$275.00
04/08/25	SH	Review documents on file for dates of IRS payroll notices	2900	0.50	\$125.00
04/08/25	SH	Review of Q1 accounting	2900	1.60	\$400.00
04/08/25	DP	Created K1 copies ready for printing and mailing.	3900	1.00	\$95.00
04/08/25	MA	Respond to email from Receiver's team	3900	0.10	\$32.50
04/08/25	GN	Printed off K-1s, found an address discrepancy and discussed with Divya, prepared envelopes for mailing K-1's	3900	2.50	\$237.50

Date	ID	Description	Task	Hours	Amount
04/08/25	JW	Continue preparation of draft Q1 2025 reports	2900	1.80	\$324.00
04/09/25	SH	Respond to request from Receiver's office	2900	0.20	\$50.00
04/09/25	SH	Review Q1 2025 accounting and draft receipts and disbursement report	2900	4.70	\$1,175.00
04/10/25	SH	Work with Ms. Ahuja on the additional files for the IRS schedule	2900	1.00	\$250.00
04/10/25	SH	Review of the IRS notice related to CAP denial and follow up on request from Ms. Behrends regarding IRS notice	2900	0.50	\$125.00
04/10/25	MA	Continue review of interest and payroll spreadsheet	3900	2.00	\$650.00
04/11/25	SH	Prepare an initial draft of the Standard Fund Accounting Report (SFAR)	2900	2.80	\$700.00
04/11/25	SH	Add notes to penalty/interest schedule to document processes and dates of IRS activity	2900	0.90	\$225.00
04/11/25	SH	Call to IRS re: request for current transcripts for Barron Petroleum	2900	1.50	\$375.00
04/11/25	DP	Filed federal tax returns and sent Client Copies and e-file acceptances to the Receiver's team	3900	2.00	\$190.00
04/11/25	DS	Attach the cover letter & disclosure for AOS, Arcooil, Carson, Barron Energy, Dallas Resources, Encypher Bastion, HDFI, HGV, HDFIII & Sahota Capital, LLC to the tax return before filing	3900	0.90	\$225.00
04/11/25	AH	Review and organization of cover letters and court orders for 2024 tax return	3900	0.30	\$36.00
04/11/25	AH	Review and organization of form 940 and 941	3900	0.20	\$24.00
04/14/25	SH	Review updated receipts and disbursements draft	2900	1.90	\$475.00
04/14/25	GN	USPS trip to mail K-1s. Included getting postage verified by USPS staff and applying stamps	3900	2.00	\$190.00
04/14/25	MA	Review status of tax returns including e-file confirmation	3900	1.00	\$325.00
04/15/25	SH	Quarterly review and update of reports	2900	2.70	\$675.00
04/16/25	SH	Finalize Q1 2025 Receipts and Disbursements report and Q1 2025 Standard Fund Accounting Report (SFAR)	2900	4.60	\$1,150.00
04/17/25	SH	Respond to questions from Ms. Behrends regarding interest/penalty calculations	2900	0.20	\$50.00
04/21/25	DS	Preparation of state tax returns for Arcooil Corp, Barron Petroleum LLC, Carson Oil Field Development Fund II, Encypher Bastion LLC, The Heartland Group Ventures LLC, and The Heartland Group Fund III	3900	1.70	\$425.00
04/23/25	SH	Update books for year-end tax entries and allocations	2900	3.00	\$750.00
04/23/25	MA	Review franchise Tax Public Information Reports for multiple entities	3900	1.00	\$325.00
04/25/25	SH	Review and respond to questions from Ms. Behrends regarding IRS correspondence from AOS	2900	0.30	\$75.00
04/28/25	SH	Search for data related to AOS that would be applicable to June 13, 2024, IRS inquiry	2900	0.60	\$150.00
04/28/25	SH	Work on follow-up request regarding Sahota-related recovery amounts	2900	6.00	\$1,500.00
04/28/25	MA	Review AOS notice	3900	0.20	\$65.00
04/29/25	SH	Continue research request regarding Sahota-related recovery	2900	3.70	\$925.00
04/29/25	MA	Update call with Ms. Douglas, Ms. Behrends and Ms. Huser	3900	0.40	\$130.00
04/29/25	SH	Update call with Ms. Behrends, Ms. Douglas, and Ms. Ahuja to discuss open tax and accounting items	2900	0.40	\$100.00
05/14/25	DS	Contact the IRS to request payroll transcripts for Barron Petroleum LLC	3900	1.20	\$300.00
05/15/25	SH	Research regarding question on change of address for Trust account	2900	0.50	\$125.00
05/15/25	SH	Complete review of fee application and send edits to Ms. Douglas	2900	0.50	\$125.00
05/16/25	JW	Accounting related to reconciliation of April 2025 WAB account transactions	2900	3.30	\$594.00
05/16/25	DS	Prepare 2024 Form 5495 & save the tax returns for all the entities	3900	1.20	\$300.00
05/19/25	DS	Review summary of total taxes paid during Receivership	2900	0.90	\$225.00

Date	ID	Description	Task	Hours	Amount
05/19/25	SH	Confirm and summarize income taxes paid by Receivership entity as requested by Ms. Behrends; review response to Receiver's questions	2900	3.50	\$875.00
05/20/25	SH	Research and respond to questions from Ms. Behrends regarding IRS notice; verify numbers pertaining to taxes paid per request from Ms. Behrends	2900	1.20	\$300.00
05/20/25	DS	Review of Form 843 for Dallas Resources, Inc.	3900	0.50	\$125.00
05/20/25	SH	Research and respond to questions from Ms. Behrends regarding IRS notice, income tax and Form 843	2900	1.00	\$250.00
05/21/25	SH	Review Forms 5495	2900	1.00	\$250.00
05/27/25	SH	Discussion and review regarding response to inquiry by Mr. Eckley	2900	1.20	\$300.00
05/27/25	DS	Review of Mr. Eckley's distribution	3900	3.30	\$825.00
05/27/25	MA	Review Eckley allocation and K-1 to respond to questions from Receiver's team (30 min); Update call with Ms. Williamson, Ms. Behrends, Ms. Douglas, Ms. Huser (1 hour)	3900	1.50	\$487.50
05/27/25	SH	Communication with Ms. Williamson, Ms. Behrends, and Ms. Ahuja to discuss open tax and accounting items	2900	1.00	\$250.00
05/27/25	SH	Review prior year tax returns to locate K-1s pertaining to an investor and research QuickBooks files for related initial investment data	2900	1.60	\$400.00
05/28/25	SH	Review Eckley receipt of funds and prepare updated calculations and response for inquiries about Mr. Eckley's 2024 K1 allocations; discussions with Ms. Ahuja and Ms. Shetty	2900	3.90	\$975.00
05/28/25	DS	Review impact of possible amendment of the 2024 Carson Oil Field development Fund II tax return	3900	0.30	\$75.00
05/29/25	DS	Prepare all options for treatment of Mr. Eckley's distribution and review emails from Mr. Eckley	3900	2.90	\$725.00
06/03/25	MA	Respond to question from Receiver's team	3900	0.50	\$162.50
06/09/25	DS	Continue the preparation of options for Mr. Eckley based on emails from him.	3900	0.80	\$200.00
06/11/25	JW	Continue accounting for the 2nd quarter	2900	0.60	\$108.00
06/29/25	JW	Accounting related to reconciliation of IBC - 3863, Western Alliance Bank X4056, and Western Alliance Bank X2548 for April and May 2025	2900	1.70	\$306.00
06/30/25	DS	Review April and May accounting	2900	0.70	\$175.00

Total **\$28,731.50**

Balance Due **\$29,161.70**

NOTE: Total Fees are net of write-off fees of \$3,337.50 primarily related to internal communications.

EXHIBIT E-5



410 Exchange, Ste 100
Irvine, CA 92602
855.812.6112

Invoice: 15073
Date: 05/15/2025
Due Date: 06/14/2025
Terms: Net 30

Bill To:
Heartland

Item	Quantity	Unit Price	Amount
April 2025 Invoice			
Hourly Fees			\$10,091.50
Printing	108	\$0.10	\$10.80
Postage			\$20.44
Envelopes and Packaging – See Noticing Summary for details			\$4.20
TOTAL DUE			\$10,126.94
			THANK YOU.
TOTAL ACCOUNT BALANCE DUE			\$36,793.26

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: 04/01/2025 - 04/30/2025

Role	Hours	Rate	Total
Analyst	0.4	\$40.00	\$16.00
Associate I	0.8	\$65.00	\$52.00
Associate III	0.9	\$130.00	\$117.00
Director	14.9	\$195.00	\$2,905.50
Specialized Director	6.4	\$345.00	\$2,208.00
Specialized Managing Director	4.4	\$395.00	\$1,738.00
Specialized Senior Associate	9.4	\$325.00	\$3,055.00
		Total	\$10,091.50

Case Name: Heartland

Time Detail

Date Range: 04/01/2025 - 04/30/2025

Date	Employee Name	Role	Task	Description	Hours
04/01/2025	Casandra Segura	Associate	Case Administration	Update addresses per USPS forwarding instructions	0.5
Subtotal 04/01/2025					0.5
Date	Employee Name	Role	Task	Description	Hours
04/02/2025	Micheal Hale	Specialized Senior Associate	Case Administration	Review bank data to identify cleared checks and reconcile account for ledger detail report	0.7
04/02/2025	Robert Saraceni	Director	Case Administration	Prepare final distribution files for Class 4 and 4a and forward to disbursements group. Prepare cover letter	2.1
04/02/2025	Robert Saraceni	Director	Case Administration	Review and reconcile 4.2.2025 Claims Register	1.1
04/02/2025	Stephen Cady	Specialized Managing Director	Case Administration	Review distributions related communication and activity, and advise team re: same	0.2
Subtotal 04/02/2025					4.1
Date	Employee Name	Role	Task	Description	Hours
04/03/2025	Jenice Alduenda	Specialized Director	Case Administration	Confirm letter received for disbursement checks	0.1
04/03/2025	Robert Saraceni	Director	Case Administration	Prepare bank account reconciliation and update check register re same, prepare final distribution files, prepare final held distribution files, review draft cover letter and draft corr. to Receiver's office advising of same.	2.0
04/03/2025	Robert Saraceni	Director	Case Administration	Review correspondence from D. Douglas and updated cover letter for 4.7.2025 distribution.	0.1
04/03/2025	Robert Saraceni	Director	Case Administration	Exchange correspondence with J. Alduenda (internal) regarding release of distribution request forms to Receiver and check register.	0.2
04/03/2025	Ruben Guevara	Specialized Senior Associate	Case Administration	Generate disbursement request form and send for client approval	1.4
04/03/2025	Stephanie Morales	Analyst	Case Administration	Record and track undeliverable mail re: various mailings	0.1
04/03/2025	Stephanie Morales	Analyst	Case Administration	Prepare and coordinate general case documents for transfer to offsite storage facility	0.1
04/03/2025	Stephen Cady	Specialized Managing Director	Case Administration	Review distributions related communication and activity, and advise team re: same	0.4
Subtotal 04/03/2025					4.4
Date	Employee Name	Role	Task	Description	Hours

Date	Employee Name	Role	Task	Description	Hours
04/04/2025	Jenice Alduenda	Specialized Director	Case Administration	Review check images for quality control and fraud mitigations	0.4
04/04/2025	Jenice Alduenda	Specialized Director	Case Administration	Submit checks to production for printing	0.1
04/04/2025	Robert Saraceni	Director	Case Administration	Review and confirm fourth distribution request letter forms	0.1
04/04/2025	Stephen Cady	Specialized Managing Director	Case Administration	Review distributions related communication and activity, and advise team re: same	0.2
Subtotal 04/04/2025					0.8

Date	Employee Name	Role	Task	Description	Hours
04/07/2025	Aimee Marshall	Associate	Case Administration	Generate service of Heartland Investors - Distribution Checks - 10 Payees mailing including printing and fulfillment	0.1
04/07/2025	Aimee Marshall	Associate	Case Administration	Generate service of Heartland Locke Lorde - Distribution Checks - 10 Payees mailing including printing and fulfillment	0.1
04/07/2025	David Bribiesca	Associate	Case Administration	Generate service of Heartland Locke Lorde - Distribution Checks - 10 Payees mailing including printing and fulfillment	0.6
04/07/2025	Jason Bouzos	Specialized Senior Associate	Case Administration	Review check images for quality control and fraud mitigations	0.7
04/07/2025	Jenice Alduenda	Specialized Director	Case Administration	Review the status of the distribution documentation and prepare the distribution	0.2
04/07/2025	Jenice Alduenda	Specialized Director	Case Administration	Prepare distribution Request	1.1
04/07/2025	Robert Saraceni	Director	Case Administration	Follow up with J. Alduenda of Stretto disbursements team on status of disbursement	0.1
04/07/2025	Ruben Guevara	Specialized Senior Associate	Case Administration	Coordinate check production, including import of data into case management system, generation and quality control of check images	0.9
04/07/2025	Ruben Guevara	Specialized Senior Associate	Case Administration	Review check images for quality control and fraud mitigations	0.2
04/07/2025	Stephen Cady	Specialized Managing Director	Case Administration	Review distributions related communication and activity, and advise team re: same	0.8
Subtotal 04/07/2025					4.8

Date	Employee Name	Role	Task	Description	Hours
04/08/2025	Jenice Alduenda	Specialized Director	Case Administration	Prepare updated check register	0.4
04/08/2025	Naomi Rodriguez	Associate	Case Administration	Administrative review of mailing details	0.2
Subtotal 04/08/2025					0.6

Date	Employee Name	Role	Task	Description	Hours
04/09/2025	Jenice Alduenda	Specialized Director	Case Administration	Upload positive pay and file disbursement records under the case folder	0.6
04/09/2025	Robert Saraceni	Director	Case Administration	Review and reconcile Heartland check register as of 4.8.2025, provide detailed reconciliation of amounts outstanding and on hold and reconcile to amount available for distribution for all claim classes.	2.2

Date	Employee Name	Role	Task	Description	Hours
04/09/2025	Robert Saraceni	Director	Case Administration	Perform address review and update for master matrix files	1.6
04/09/2025	Stephen Cady	Specialized Managing Director	Case Administration	Review distributions related communication and activity, and advise team re: same	0.2
Subtotal 04/09/2025					4.6

Date	Employee Name	Role	Task	Description	Hours
04/10/2025	Robert Saraceni	Director	Case Administration	Review, research and respond to D. Behrends request for confirmation of mailing address for select investor.	0.3
Subtotal 04/10/2025					0.3

Date	Employee Name	Role	Task	Description	Hours
04/16/2025	Jenice Alduenda	Specialized Director	Case Administration	Prepare weekly check register	0.5
04/16/2025	Jenice Alduenda	Specialized Director	Case Administration	Prepare the updated check register	0.4
04/16/2025	Stephen Cady	Specialized Managing Director	Case Administration	Review distributions related communication and activity, and advise team re: same	0.3
Subtotal 04/16/2025					1.2

Date	Employee Name	Role	Task	Description	Hours
04/17/2025	Micheal Hale	Specialized Senior Associate	Case Administration	Review bank data and reconcile account for ledger detail report	0.3
04/17/2025	Stephanie Morales	Analyst	Case Administration	Record and track undeliverable mail re: various mailings	0.1
04/17/2025	Stephanie Morales	Analyst	Case Administration	Capture and track undeliverable mail images	0.1
Subtotal 04/17/2025					0.5

Date	Employee Name	Role	Task	Description	Hours
04/18/2025	Micheal Hale	Specialized Senior Associate	Case Administration	Review bank data and reconcile account for ledger detail report	0.5
04/18/2025	Stephen Cady	Specialized Managing Director	Case Administration	Review distributions related communication and activity, and advise team re: same	0.2
Subtotal 04/18/2025					0.7

Date	Employee Name	Role	Task	Description	Hours
04/21/2025	Micheal Hale	Specialized Senior Associate	Case Administration	Review check stop and reissue request, coordinate check production, including import of data into case management system, generation and quality control of check images, and submission of print request	0.7
04/21/2025	Robert Saraceni	Director	Case Administration	TC from D. Douglas re issue regarding fourth and final class 4 distribution and check register	0.2
04/21/2025	Robert Saraceni	Director	Case Administration	Draft corr. to S. Cady regarding issue with fourth and final distribution	0.1

Date	Employee Name	Role	Task	Description	Hours
04/21/2025	Stephen Cady	Specialized Managing Director	Case Administration	Review distributions related communication and activity, and advise team re: same	0.2
Subtotal 04/21/2025					1.2

Date	Employee Name	Role	Task	Description	Hours
04/22/2025	Aimee Marshall	Associate	Case Administration	Generate service of 2025.04.22 Heartland Check Reissues (The Durazo Family Living Trust) mailing including printing and fulfillment	0.1
04/22/2025	Jenice Alduenda	Specialized Director	Case Administration	Review check images for quality control and fraud mitigations	0.2
04/22/2025	Micheal Hale	Specialized Senior Associate	Case Administration	Coordinate check production, including import of data into case management system, generation and quality control of check images, and submission of print request	1.0
04/22/2025	Ruben Guevara	Specialized Senior Associate	Case Administration	Review check images for quality control and fraud mitigations	0.2
04/22/2025	Stephen Cady	Specialized Managing Director	Case Administration	Review distributions related communication and activity, and advise team re: same	0.4
Subtotal 04/22/2025					1.9

Date	Employee Name	Role	Task	Description	Hours
04/23/2025	Jenice Alduenda	Specialized Director	Case Administration	Review positive pay decisioning to complete the approval process	0.4
04/23/2025	Micheal Hale	Specialized Senior Associate	Case Administration	Review bank data to identify cleared checks and reconcile account for ledger detail report	0.8
04/23/2025	Micheal Hale	Specialized Senior Associate	Case Administration	Coordinate check production, including import of data into case management system, generation and quality control of check images, and submission of print request	0.4
04/23/2025	Micheal Hale	Specialized Senior Associate	Case Administration	Communication with D. Douglas via email re: check reissues	0.1
04/23/2025	Naomi Rodriguez	Associate	Case Administration	Administrative review of mailing details	0.1
04/23/2025	Stephen Cady	Specialized Managing Director	Case Administration	Review distributions related communication and activity, and advise team re: same	0.4
Subtotal 04/23/2025					2.2

Date	Employee Name	Role	Task	Description	Hours
04/24/2025	Robert Saraceni	Director	Case Administration	Review and reconcile check register	0.6
04/24/2025	Robert Saraceni	Director	Case Administration	Review D. Behrends request for confirmation of potential investor, research and provide original files, notices, portal information confirming requested party as potential investor.	0.4
04/24/2025	Robert Saraceni	Director	Case Administration	Create attorney address list as requested	0.4
Subtotal 04/24/2025					1.4

Date	Employee Name	Role	Task	Description	Hours
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Date	Employee Name	Role	Task	Description	Hours
04/25/2025	Micheal Hale	Specialized Senior Associate	Case Administration	Review bank data to identify cleared checks and reconcile account for ledger detail report	0.1
04/25/2025	Robert Saraceni	Director	Case Administration	Update distribution records for investor payee name change	0.2
04/25/2025	Stephen Cady	Specialized Managing Director	Case Administration	Review distributions related communication and activity, and advise team re: same	0.2
Subtotal 04/25/2025					0.5
Date	Employee Name	Role	Task	Description	Hours
04/29/2025	Jenice Alduenda	Specialized Director	Case Administration	Assist with researching of check activity and follow up with the bank for more information	0.9
04/29/2025	Micheal Hale	Specialized Senior Associate	Case Administration	Review bank data to identify cleared checks and reconcile account for ledger detail report	0.8
04/29/2025	Micheal Hale	Specialized Senior Associate	Case Administration	Communication with D. Behrends via email re: request for check images	0.1
04/29/2025	Robert Saraceni	Director	Case Administration	Review email from D. Behrends regarding Class 4, 4a and 4b distributions, research and provide summary detail of disbursements by date, no. of investors and amounts and prepare supporting spreadsheets.	1.2
04/29/2025	Robert Saraceni	Director	Case Administration	Review, research and respond to D. Behrends inquiry regarding investor claim and distribution data	0.3
04/29/2025	Stephen Cady	Specialized Managing Director	Case Administration	Review distributions related communication and activity, and advise team re: same	0.5
Subtotal 04/29/2025					3.8
Date	Employee Name	Role	Task	Description	Hours
04/30/2025	Jenice Alduenda	Specialized Director	Case Administration	Review deposit activity and connect with the bank for more information	1.1
04/30/2025	Micheal Hale	Specialized Senior Associate	Case Administration	Review bank data to identify cleared checks and reconcile account for ledger detail report	0.5
04/30/2025	Robert Saraceni	Director	Case Administration	Review and reconcile check register through 4.30.2025, prepare check register, prepare list of non-negotiated distributions, prepare list of Class 4 and Class 4a distributions on hold.	1.7
04/30/2025	Stephen Cady	Specialized Managing Director	Case Administration	Review distributions related communication and activity, and advise team re: same	0.4
Subtotal 04/30/2025					3.7
Total 04/01/2025 - 04/30/2025					37.2

**Noticing Detail**

Date of Service	Document(s) or Mailing Description	Number of Recipients	Method(s) of Service
4/7/2025	Heartland Locke Lorde - Distribution Checks - 10 Payees	10	First Class Mail
4/7/2025	Heartland Investors - Distribution Checks - 10 Payees	10	First Class Mail
4/17/2025	Investor Letter Mailing 2.27.25 (USPS FORWARD)	6	First Class Mail
4/22/2025	2025.04.22 Heartland Check Reissues (The Durazo Family Living Trust)	2	First Class Mail



410 Exchange, Ste 100
Irvine, CA 92602
855.812.6112

Invoice: 15390
Date: 06/15/2025
Due Date: 07/15/2025
Terms: Net 30

Bill To:
Heartland

Item	Quantity	Unit Price	Amount
May 2025 Invoice			
Hourly Fees			\$2,111.00
Printing		\$0.10	\$0.10
Postage			\$0.73
Envelopes and Packaging – See Noticing Summary for details			\$0.15

TOTAL DUE	\$2,111.98
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THANK YOU.

TOTAL ACCOUNT BALANCE DUE	\$38,905.24
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For wire/ACH payments:

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



Case Name: Heartland

Summary of Hourly Fees

Date Range: 05/01/2025 - 05/31/2025

Role	Hours	Rate	Total
Analyst II	0.1	\$40.00	\$4.00
Analyst III	0.1	\$50.00	\$5.00
Associate	0.4	\$65.00	\$26.00
Director	3.7	\$195.00	\$721.50
Specialized Director	1.9	\$345.00	\$655.50
Specialized Managing Director	0.7	\$395.00	\$276.50
Specialized Senior Associate	1.3	\$325.00	\$422.50
		Total	\$2,111.00

Case Name: Heartland

Time Detail

Date Range: 05/01/2025 - 05/31/2025

Date	Employee Name	Role	Task	Description	Hours
05/02/2025	Stephen Cady	Specialized Managing Director	Case Administration	Review distributions related communication and activity, and advise team re: same	0.1
Subtotal 05/02/2025					0.1
Date	Employee Name	Role	Task	Description	Hours
05/07/2025	Micheal Hale	Specialized Senior Associate	Case Administration	Review bank data to identify cleared checks and reconcile account for ledger detail report	0.6
05/07/2025	Stephen Cady	Specialized Managing Director	Case Administration	Review distributions related communication and activity, and advise team re: same	0.2
Subtotal 05/07/2025					0.8
Date	Employee Name	Role	Task	Description	Hours
05/09/2025	Stephanie Morales	Analyst	Case Administration	Shred undeliverable mail re: Distribution Checks	0.1
Subtotal 05/09/2025					0.1
Date	Employee Name	Role	Task	Description	Hours
05/13/2025	Pauline Aragon	Associate	Case Administration	Coordinate service re: Investor Letter Mailing per USPS forwarding instructions	0.4
Subtotal 05/13/2025					0.4
Date	Employee Name	Role	Task	Description	Hours
05/15/2025	Micheal Hale	Specialized Senior Associate	Case Administration	Review bank data to identify cleared checks and reconcile account for ledger detail report	0.2
Subtotal 05/15/2025					0.2
Date	Employee Name	Role	Task	Description	Hours
05/16/2025	Robert Saraceni	Director	Case Administration	Prepare check registers for 3 accounts, hold distribution reports for each account and outstanding check report for each account and draft summary correspondence for Receiver's office	2.4
05/16/2025	Stephen Cady	Specialized Managing Director	Case Administration	Correspondence with banking partner re: interest posting per D. Beherns	0.1
Subtotal 05/16/2025					2.5
Date	Employee Name	Role	Task	Description	Hours

Date	Employee Name	Role	Task	Description	Hours
05/22/2025	Jenice Alduenda	Specialized Director	Case Administration	Reconcile account and prepare updated check register	1.9
05/22/2025	Stephen Cady	Specialized Managing Director	Case Administration	Review distributions related communication and activity, and advise team re: same	0.2
Subtotal 05/22/2025					2.1

Date	Employee Name	Role	Task	Description	Hours
05/28/2025	Micheal Hale	Specialized Senior Associate	Case Administration	Review bank data to identify cleared checks and reconcile account for ledger detail report	0.5
05/28/2025	Robert Saraceni	Director	Case Administration	Prepare check registers for 3 accounts, hold distribution reports for each account and outstanding check report for each account and draft summary correspondence for Receiver's office	1.3
05/28/2025	Stephen Cady	Specialized Managing Director	Case Administration	Review distributions related communication and activity, and advise team re: same	0.1
Subtotal 05/28/2025					1.9

Date	Employee Name	Role	Task	Description	Hours
05/29/2025	Laura Tondreault	Analyst	Case Administration	Prepare and organize general case documents for accuracy and completeness	0.1
Subtotal 05/29/2025					0.1

Total 05/01/2025 - 05/31/2025 8.2



Noticing Detail

Date of Service	Document(s) or Mailing Description	Number of Recipients	Method(s) of Service
5/15/2025	Investor Letter Mailing 2.27.25 (USPS FORWARD)	1	First Class Mail



410 Exchange, Ste 100
Irvine, CA 92602
855.812.6112

Invoice: 15619
Date: 07/07/2025
Due Date: 07/07/2025
Terms: Due on receipt

Bill To:
Heartland

Item	Quantity	Unit Price	Amount
June 2025 Invoice			
Hourly Fees			\$3,257.00
TOTAL DUE			\$3,257.00
			THANK YOU.
TOTAL ACCOUNT BALANCE DUE			\$15,495.92

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: 06/01/2025 - 06/30/2025

Role	Hours	Rate	Total
Analyst I	0.3	\$30.00	\$9.00
Analyst II	0.4	\$40.00	\$16.00
Analyst III	0.4	\$50.00	\$20.00
Director	2.0	\$195.00	\$390.00
Specialized Managing Director	0.7	\$395.00	\$276.50
Specialized Senior Associate	7.1	\$325.00	\$2,307.50
Specialized Senior Managing Director	0.4	\$595.00	\$238.00
		Total	\$3,257.00

Case Name: Heartland

Time Detail

Date Range: 06/01/2025 - 06/30/2025

Date	Employee Name	Role	Task	Description	Hours
06/03/2025	Laura Tondreault	Analyst	Case Administration	Prepare and organize general case documents for accuracy and completeness	0.1
Subtotal 06/03/2025					0.1
Date	Employee Name	Role	Task	Description	Hours
06/10/2025	Laura Tondreault	Analyst	Case Administration	Prepare and organize general case documents for accuracy and completeness	0.1
Subtotal 06/10/2025					0.1
Date	Employee Name	Role	Task	Description	Hours
06/11/2025	Micheal Hale	Specialized Senior Associate	Case Administration	Review bank data to identify cleared checks and reconcile account for ledger detail report	0.7
06/11/2025	Stephen Cady	Specialized Managing Director	Case Administration	Review distributions related communication and activity, and advise team re: same	0.1
Subtotal 06/11/2025					0.8
Date	Employee Name	Role	Task	Description	Hours
06/18/2025	Lisette Minera	Analyst	Case Administration	Sort and manage incoming mail re: various mailings	0.2
06/18/2025	Micheal Hale	Specialized Senior Associate	Case Administration	Review bank data and reconcile account for ledger detail report	0.5
06/18/2025	Stephanie Morales	Analyst	Case Administration	Capture and track undeliverable mail images	0.1
06/18/2025	Stephanie Morales	Analyst	Case Administration	Record and track undeliverable mail re: various mailings	0.1
Subtotal 06/18/2025					0.9
Date	Employee Name	Role	Task	Description	Hours
06/19/2025	Laura Tondreault	Analyst	Case Administration	Prepare and organize general case documents for accuracy and completeness	0.1
06/19/2025	Robert Saraceni	Director	Case Administration	Perform additional address research on non-negotiated checks	0.1
06/19/2025	Robert Saraceni	Director	Case Administration	Prepare check registers for 3 accounts, hold distribution reports for each account and outstanding check report for each account, perform research on outstanding check payees to determine if addresses have changed, and draft summary correspondence for Receiver's office	1.9
Subtotal 06/19/2025					2.1

Date	Employee Name	Role	Task	Description	Hours
06/20/2025	Lisette Minera	Analyst	Case Administration	Sort and manage incoming mail re: various mailings	0.1
06/20/2025	Stephanie Morales	Analyst	Case Administration	Capture and track undeliverable mail images	0.1
06/20/2025	Stephanie Morales	Analyst	Case Administration	Record and track undeliverable mail re: various mailings	0.1
Subtotal 06/20/2025					0.3

Date	Employee Name	Role	Task	Description	Hours
06/25/2025	Laura Tondreault	Analyst	Case Administration	Prepare and organize general case documents for accuracy and completeness	0.1
06/25/2025	Micheal Hale	Specialized Senior Associate	Case Administration	Review bank data to identify cleared checks and reconcile account for ledger detail report	0.4
06/25/2025	Stephen Cady	Specialized Managing Director	Case Administration	Review distributions related communication and activity, and advise team re: same	0.1
Subtotal 06/25/2025					0.6

Date	Employee Name	Role	Task	Description	Hours
06/30/2025	Fred Brown	Specialized Senior Managing Director	Case Administration	Review and approve professional fee wire payment; Review communication re: payment authorization	0.4
06/30/2025	Lisa Randa	Specialized Senior Associate	Case Administration	Review distribution request from D. Behrends and begin disbursement process	4.8
06/30/2025	Micheal Hale	Specialized Senior Associate	Case Administration	Review input wire for quality control and fraud mitigations	0.4
06/30/2025	Ruben Guevara	Specialized Senior Associate	Case Administration	Review wire details for accuracy prior to submission for approval	0.1
06/30/2025	Ruben Guevara	Specialized Senior Associate	Case Administration	Intake request for wire disbursement	0.2
06/30/2025	Stephen Cady	Specialized Managing Director	Case Administration	Review distributions related communication and activity, and advise team re: same	0.5
Subtotal 06/30/2025					6.4

Total 06/01/2025 - 06/30/2025 11.3

EXHIBIT F-1

Deborah D. Williamson

Member



Contact

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

Overview

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

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

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

Deborah has been named a leader in her field by Chambers US A since 2003 and clients recognize her as the “go to” practitioner in the insolvency and restructuring space. She was listed by Texas Super Lawyers among the “Top 100 Lawyers in Texas,” the “Top 50 Women Lawyers in Texas,” and the “Top 50 Lawyers in Central Texas” since that honor’s inception. She has also been included in The Best Lawyers in America® for more than 20 years.

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

Areas of client focus

Practices

Government Reorganization and Restructuring
Restructuring and Bankruptcy

Industries

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

Experience

Receivership

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

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

Litigation

***TXCO Resources Inc. v Peregrine Petroleum, LLC*, Adversary Case No. 09-05125-rbk, Western District of Texas, San Antonio Division**

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

***In re The Heritage Organization*, Case No. 04-35574, Northern District of Texas, Dallas Division**

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

Bankruptcy and Restructuring — Energy

***In re TXCO Resources Inc.*, Case No. 09-51807, Western District of Texas, San Antonio Division**

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

***In re Flying J Inc., et al.*, Case No. 08-13384 (MFW), District of Delaware**

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

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

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

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

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

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

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

Bankruptcy and Restructuring — Retail

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

The Firm was counsel to the secured lender.

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

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

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

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

Liquidating Trustee and Creditors’ Committee counsel in *AgriBioTech, Inc.*, Chapter 11 Bankruptcy Case No. 00-10533, District of Nevada, a Las Vegas bankruptcy case of an international developer and distributor of turf and forage seeds.

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

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

Cross Border

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

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

Investor Oversight Board (“IOB”) for I.G. Services, Ltd. (“IGS”) and IWG Services, Ltd. (“IWG”) filed for bankruptcy Western District of Texas, San Antonio Division and in the Grand Court of the Cayman Islands

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

In re Villaje Del Rio, Ltd., Case No. 06-50797, Western District of Texas, San Antonio Division

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

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

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

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

We were Creditors' Committee counsel in bankruptcy case of an international distributor of rice.

Asset Acquisition

Dee Howard Aircraft

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

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

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

Fairchild Aircraft, Case No. 02-52353-LMC, Western District of Texas, San Antonio Division

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

In re Physicians Specialty Hospital of El Paso East, LP, Case No. 07-30633, Western District of Texas, El Paso Division

Plan Mediator

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

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

Education

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

Bar Admissions

- Texas, 1982

Professional Recognition

- Martindale-Hubbell® AV® Preeminent™ [Peer Review Rating](#), 1993-Present
- Recognized in *The Best Lawyers in America*® for Bankruptcy and Creditor Debtor Rights / Insolvency and Reorganization Law, 1995-2024
- Named to "Lawdragon 500 Leading U.S. Bankruptcy & Restructuring Lawyers," 2020, 2022, 2023, and 2024
- Recognized by *San Antonio Magazine* in "San Antonio's Top Attorneys" for Bankruptcy & Workout, 2019-2023
- Named a Texas Leading Lawyer in Bankruptcy/Restructuring by *Chambers USA*, 2003-2024
- Named to *The American Lawyer's* "South Trailblazers" list, 2022
- Recognized by S.A. Scene, as an "Outstanding Women in Law" for Bankruptcy, 2022
- Recognized as one of the "Top 50 Lawyers in Central/West Texas," *Texas Super Lawyers*®, 2022 and 2023
- Recognized in *Texas Super Lawyers*® for Bankruptcy: Business, 2003-2023
- Recipient of the *San Antonio Business Journal's* 2019 Outstanding Lawyers Award
- Recipient of the *Michelle A. Mendez Award of Excellence* for outstanding service to the Bankruptcy Law Section, 2017
- Finalist in Bankruptcy for the "Go-To-Guide," Texas Lawyer, 2007 and 2012
- American Bankruptcy Institute, "Lifetime Achievement Award", 2011
- Named "San Antonio Bankruptcy & Creditor-Debtor Rights Lawyer of the Year," *The Best Lawyers In America*®, 2011
- Selected for inclusion as a "Top Lawyer," *Corporate Counsel*® - January 2010 Annual Guide
- Selected for inclusion in the "Top 50 Women Lawyers in Texas," *Law and Politics Magazine*
- Selected for inclusion in the "Top 50 Women Lawyers in Texas" *Texas Super Lawyers*®
- *Euromoney Guide to Leading U.S. Insolvency Lawyers*
- Recognized by S.A. Scene in "San Antonio's Best Lawyers" for Bankruptcy
- *Strathmore's Who's Who*

Affiliations

Professional

- State Bar of Texas, Bankruptcy Law Section, Chair, 2006-2007
- Texas Bar Foundation, Life Fellow

- American College of Bankruptcy, Fellow (1998), Director, and Board of Regents, 2013-present
- American Bankruptcy Institute, President, 1997-1998
- US Mexico Bar Association, Board of Directors, 2008-2013
- American Board of Certification, Treasurer, 2007
- Texas Board of Legal Certification, Chair Bankruptcy Law Commission, Chair, 2003-2006
- American Bar Association Litigation Section, Bankruptcy and Insolvency Litigation Committee, Chair, 2010-2013
- National Association of Federal Equity Receivers (NAFER), Member
- Dykema Executive Committee, 2015-2018

Community

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

EXHIBIT F-2

Danielle Rushing Behrends

Member



Contact

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

Overview

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

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

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

Areas of client focus

Practices

Corporate and Finance
Healthcare
Litigation
Restructuring and Bankruptcy

Industries

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

Experience

Chapter 11 Debtor Representation

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

Chapter 7 Debtor Representation

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

Receivership

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

Committee and Trustee Representation

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

Creditor Representation

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

Education

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

Bar Admissions

- Texas, 2016

Professional Recognition

- Named to *Best Lawyers'* "Ones to Watch" list for Bankruptcy and Creditor Debtor Rights / Insolvency and Reorganization Law; Litigation - Bankruptcy, 2023 and 2024
- Bexar County Women's Bar Association and Foundation – Belva Lockwood Outstanding Young Lawyer Award, 2023
- Recipient of the St. Mary's University School of Law Graduate of the Last Decade (GOLD) 10 Under 10 Award, 2022
- Recognized by *S.A. Scene*, as an "Outstanding Women in Law" for Bankruptcy, 2022
- Recognized by *San Antonio Magazine* in "San Antonio's Top Attorneys" for Bankruptcy & Workout, 2019-2023
- Featured in *San Antonio Woman Magazine* for volunteer pro bono service, 2022
- Recipient of the American Bar Association 20/20 Partners Rising Young Leader Award, 2021
- Recognized by *S.A. Scene* in "San Antonio's Best Lawyers" for Bankruptcy
- Recognized by *S.A. Scene*, as a "San Antonio Rising Star" for Bankruptcy
- Featured in *Texas Bar Journal* as Access to Justice Pro Bono Champion, Apr. 2020
- Selected as a member of the Bexar County Women's Bar Foundation's LEAD Academy's 2019 class

Affiliations

Professional

- Texas Access to Justice Commission, Working Group 2024
- Larry E. Kelly American Bankruptcy Inn of Court (2015-present) ◦ Bylaws Committee ◦ Judge Monroe and Judge McConnell Scholarship and Writing Competition Selection Committee
- National Conference of Bankruptcy Judges – Next Generation Program, Class of 2023
- San Antonio Young Lawyers Association and Foundation, Director and Board Member (2018-2022)
- Bexar County Women's Bar Association and Foundation, Director (2018), Secretary (2019), Vice President (2020), President-Elect (2021), President; BCWBF LEAD Academy Steering Committee (2022)
- NAFER, Young Professionals Committee, Conference Committee, and Judicial Outreach Committee
- Dykema Women's Business Initiative, Texas Leader
- Class of 2020-21 LeadershipSBOT
- Texas Bar Foundation, Fellow

- State Bar of Texas, Member of the State Bar's Minimum Continuing Legal Education Committee, Bankruptcy Section's Young Lawyers Committee, Communications Liaison (2021), Non-Lawyer Outreach Liaison (2020), Women in Law Section, Member, Bankruptcy Section, Member
- San Antonio Bar Association
- American Bankruptcy Institute; Strength in Diversity Editorial Board
- William S. Sessions American Inn of Court (2018-2021)
- American Bar Association - ABA Young Lawyers Division Bankruptcy Law Committee Chair (2021-2022)
- San Antonio Bar Foundation, Fellow Class of 2020
- Texas Young Lawyers Association
- Texas Bar College
- Phi Kappa Phi
- St. Mary's University Law Alumni Association
- San Antonio Legal Services Association (formerly San Antonio Bar Association's Community Justice Program), Board Member, Volunteer Pro Bono Attorney
- Texas Rio Grande Legal Aid, Volunteer Pro Bono Attorney
- National Association of Federal Equity Receivers (NAFER), Member

Community

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

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

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

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



Victoria Flores

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

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

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



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

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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



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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Nassau, The Bahamas



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)



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



HIGGS & JOHNSON

NICHOLAS PENNERMAN

ASSOCIATE

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Nassau, The Bahamas



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

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

THE BAHAMAS ■ higgsjohnson.com



OLUWAFOLAKEMI 'FOLA' SWAIN

ASSOCIATE

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F: +1 242 502 5250

<https://www.linkedin.com/in/fola-swain-416a17210/>

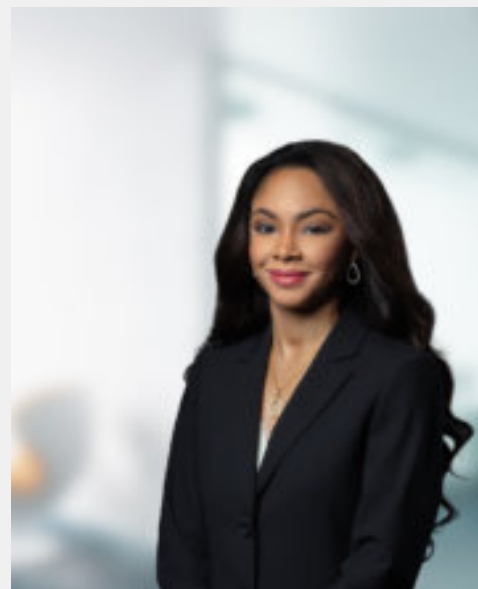
Higgs & Johnson

Ocean Centre, Montagu Foreshore

East Bay Street

P O Box N3247

Nassau, The Bahamas



Oluwafolakemi 'Fola' Swain is an Associate in the Firm's Litigation Practice Group.

Fola was educated in the United Kingdom, earning her LLB degree with Honours from the University of Kent at Canterbury. She then successfully completed a combined Bar Professional Training Course with a Masters of Law (LLM) at the University of Law, Birmingham.

Whilst at university, Fola was awarded The Kent Internal Mooting Prize for the best advocate in a Land Law moot and chosen as best advocate in a Criminal Law moot. She was also recognised for her altruism when awarded the Kent Student Certificate for Volunteer work with the Anthony Nolan Charity (Kent Marrow). This involved raising awareness of the importance of bone marrow donations affecting vulnerable persons with blood related cancers and disorders.

Fola was chosen as a third-year law student, to judge secondary school student debates for one of the English Speaking Union (ESU) annual Mace debating competitions, which draws students from all across Great Britain to debate various topics.

Fola was Called to the Degree of The Utter Bar of the Judicature of England and Wales by the Honourable Society of Gray's Inn and then Called to the Bar of the Judicature of the Commonwealth of The Bahamas in 2019. She became an Associate of Higgs and Johnson in 2021 following completion of pupillage with the Firm.

Outside of the legal sphere, Fola is a theatre enthusiast and obtained numerous certificates, most with distinction, from The Royal Academy of Dance in Ballet and continues to be passionate about dance, theatre and the Arts.

PRACTICE AREAS

- Litigation
- Commercial Transactions
- Insolvency & Corporate Restructuring
- Intellectual Property

EDUCATION

- University of Kent (LLB Hons)
- University of Law, Birmingham (BPTC/LLM)

BAR ADMISSIONS

- England and Wales 2019
- Bahamas Bar 2019

PROFESSIONAL MEMBERSHIPS

- The Honourable Society of Gray's Inn
- Bahamas Bar Association

PUBLICATIONS

- Bahamas Class Actions Comparative Guide, Mondaq (2023)

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

THE BAHAMAS ■ higgsjohnson.com

EXHIBIT F-5

Fred Brown

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

Stephen Cady

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

Robert Saraceni

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

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.

Aimee Marshall

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

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.

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.

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.

Casandra Segura

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.

Lisa Randa

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

Lisette Minera

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

David Bribiesca

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

EXHIBIT F-6



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)



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

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.

Geneva Newton

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

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.