

**RECEIVER'S FEE APPLICATION FOR SERVICES PERFORMED
BETWEEN APRIL 1, 2026 AND JUNE 30, 2026, AND BRIEF IN SUPPORT**

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

Pursuant to the *Order Approving Employment of Dykema Gossett PLLC as Counsel to the Receiver Effective as of December 3, 2021* [ECF No. 19] (the “Dykema Employment Order”), the *Order* [ECF No. 180] (the “Ahuja Employment Order”) approving the *Application to Employ Ahuja & Clark, PLLC as Accountants to Receiver Effective April 1, 2022*, the *Order* [ECF No. 331] (the “Stretto Employment Order”) approving the *Receiver's Application to Employ Bankruptcy Management Solutions Inc. d/b/a Stretto as Claims and Disbursement Agent*, and the *Order* [ECF No. 718] approving the *Expedited Application to Employ Higgs & Johnson as Bahamian Counsel to Receiver Effective as of March 7, 2025* [ECF No. 709] (the “H&J Employment Order”), Deborah D. Williamson, in her capacity as the Court-appointed Receiver (the “Receiver”) for the Receivership Parties (as defined in the *Order Appointing Receiver* [ECF No. 17] (the “Receivership Order”))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, 2026 and June 30, 2026, and Brief in Support* (the “Application”) of Deborah D. Williamson, as Receiver, Dykema Gossett PLLC (“Dykema”), Ahuja & Clark, PLLC n/k/a Ahuja & Consultants, Inc. (“Ahuja”), Stretto, Inc. (“Stretto”), and PricewaterhouseCoopers Advisory (Bahamas) Limited (“PwC”). In support of the Application, the Receiver respectfully states as follows:

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

I. OVERVIEW

1. As more fully detailed in the *Receiver's Nineteenth Quarterly Report for Receivership Estates (April 1, 2026 – June 30, 2026)* [ECF No. 838] (the "Nineteenth Report"), the Receiver's primary focus was the continued preparation of and listing the two (2) pieces of real property located on Cat Island in the Commonwealth of the Bahamas (the "Bahamas Properties") for sale. On June 3, 2026, the Receiver engaged H.G. Christie, Ltd. ("HGC") as listing agent and real estate broker for the Bahamas Properties.

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.

4. Dykema has voluntarily reduced the requested reimbursement by \$4,172.80, including time spent by the Receiver and by Dykema attorneys during the Application Period.

5. At the beginning of the second quarter of 2026, the Receiver had \$1,224,761.68 on deposit. At the end of the second quarter of 2026, the amount on deposit was \$1,161,289.13 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, 2026), \$1,099,386.49 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, 2026 through June 30, 2026 (the "Application Period"), by the Receiver in the amount of \$4,185.00 for fees; Dykema, as lead

counsel to the Receiver, in the amount of \$18,563.30 for fees and in the amount of \$5,131.90 for expenses; Ahuja, as tax and forensic accountants to the Receiver, in the amount of \$2,349.50 for fees and in the amount of \$106.13 for expenses; Stretto, as claims and disbursement agent to the Receiver, in the amount of \$849.00 for fees; and PwC, as Bahamian restructuring consultant to the Receiver, in the amount of B\$177,262.65 for fees, in the amount of B\$46,209.81 for expenses, and in the amount of B\$22,347.25 for the 10% Value Added Tax ("VAT"), totaling B\$245,819.71. 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, 2026 through June 30, 2026.

III. GENERAL BACKGROUND

8. This Application is submitted in accordance with the Receivership Order, the local rules of this Court, and the *Billing Instructions for Receivers in Civil Actions Commenced by the United States Securities and Exchange Commission* (the "Commission Billing Instructions"), and other applicable orders of this Court. The Receiver, Dykema, Ahuja, and Stretto have previously submitted fee applications to this Court in this Case. *See generally* ECF Nos. 132, 198, 245, 280, 334, 361, 386, 427, 453, 540, 601, 668, 741, 785, 797, 809, 821. Through the first quarter of 2026, the Receiver, Dykema, Ahuja, and Stretto have been paid on an interim basis for services performed on behalf of the Receiver in this Case, all to the extent authorized by this Court. *See generally* ECF Nos. 163, 216, 259, 265, 290, 348, 372, 407, 439, 460, 554, 620, 712, 747, 793,

804, 816, 832. The Receiver submitted this Application to the Commission (as defined below) for review prior to submission to the Court.

A. Procedural History

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

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

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

12. Further, the Receivership Order authorizes the Receiver to “engage and employ persons in the Receiver’s discretion to assist the Receiver in carrying out the Receiver’s duties and responsibilities[.]” *Id.* at ¶ 8(H).

13. On December 3, 2021, the Receiver filed under seal her *Application to Employ Dykema Gossett PLLC as Counsel to Receiver Effective as of December 3, 2021* [ECF No. 18]

(the “Dykema Application”). As detailed in the Dykema Application, the Receiver agreed to significantly discounted rates for Dykema professionals through 2022 in this Case.²

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

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

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

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

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

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

² The Receiver’s standard hourly rate for 2021 was \$840.00, for 2022 was \$880.00, for 2023 was \$950.00, for 2024 was \$980.00, and 2025 was \$1,010.00. The Receiver’s standard hourly rate for 2026 is \$1,040.00. 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, \$515.00-\$1,095.00 for 2024, and \$545.00-\$1,350.00 for 2025. Dykema members’ and senior counsels’ standard hourly rates range from \$590.00-\$1,390.00 for 2026. 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, \$425.00-\$625.00 for 2024, and \$435.00-\$655.00 for 2025. Dykema associates and senior attorneys’ standard hourly rates range from \$460.00-\$710.00 for 2026.

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

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

B. Work Performed During the Application Period

22. 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.

23. The Receiver incorporates by reference the *Receiver’s First Quarterly Report for Receivership Estates* [ECF No. 126], the *Receiver’s Second Quarterly Report for Receivership Estates* [ECF No. 189], the *Receiver’s Third Quarterly Report for Receivership Estates* [ECF No. 242], the *Receiver’s Fourth Quarterly Report for Receivership Estates* [ECF No. 274], the *Receiver’s Fifth Quarterly Report for Receivership Estates* [ECF No. 320], the *Receiver’s Sixth Quarterly Report for Receivership Estates* [ECF No. 350], the *Receiver’s Seventh Quarterly Report for Receivership Estates* [ECF No. 380], the *Receiver’s Eighth Quarterly Report for Receivership Estates* [ECF No. 426], the *Receiver’s Ninth Quarterly Report for Receivership Estates* [ECF No. 452], the *Receiver’s Tenth Quarterly Report for Receivership Estates* [ECF No. 496], *Receiver’s Eleventh Quarterly Report for Receivership Estates* [ECF No. 571], *Receiver’s Twelfth Quarterly Report for Receivership Estates* [ECF No. 601], *Amended Receiver’s Thirteenth Quarterly Report for Receivership Estates* [ECF No. 668], *Receiver’s Fourteenth Quarterly*

Report for Receivership Estates [ECF No. 740], *Receiver's Fifteenth Quarterly Report* [ECF No. 767], *Receiver's Fifteenth Quarterly Report for Receivership Estates* [ECF No. 795], *Receiver's Sixteenth Quarterly Report for Receivership Estates* [ECF No. 795], *Receiver's Seventeenth Quarterly Report for Receivership Estates* [ECF No. 808], *Receiver's Eighteenth Quarterly Report for Receivership Estates* [ECF No. 838], and the Nineteenth Quarterly Report (collectively, the "Receiver's Quarterly Reports") for information regarding the Case status, as required by the Commission Billing Instructions and the Receivership Order.

24. Generally, the bulk of Dykema's services rendered during the Application Period included drafting pleadings, notices, or other documents; assisting PwC with preparation of Bahamas Properties for sale and employment of a real estate broker; assisting the Receiver with mitigation of risks; and responding to a number of investors, particularly relating to the status of judgments entered by the Commission and overall status of the Case. Dykema did not charge the Receivership Estates for time preparing this Application or the underlying billing statements. A summarized description of Dykema's services during the Application Period is detailed below.

25. Ahuja's services rendered during the Application Period largely related to general accounting work, reports, and preparation for filing of the federal tax returns for the required Receivership Parties.

26. Stretto's services rendered during the Application Period included preparing and revising investor and non-investor matrices and assisting the Receiver with responding to investor inquiries.

27. PwC's services rendered during the Application Period³ included ongoing property maintenance and inspection of the Bahamas Properties, assisting the Receiver in opening new bank account in with the Central Bank of The Bahamas and securing approval for currency designations of both BSD and USD designation, and engaging and executing the agreement with HGC to list the Bahamas Properties for sale.

C. Fees and Expenses Summary During the Application Period

28. 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 41.30 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 \$18,563.30 and expenses incurred in connection with services performed on behalf of the Receiver during the Application Period total \$5,131.90.⁴

29. The Receiver expended an aggregate of 6.20 hours on this Case during the Application Period. The Receiver's fees for the Application Period total \$4,185.00.

30. PwC expended an aggregate of 304.80 hours on this Case during the Application Period. PwC's fees for the Application Period total B\$177,262.65, in addition to B\$17,726.27 for the 10% VAT. PwC's expenses for the Application Period total B\$46,209.81, in addition to B\$4,620.98 for the 10% VAT. PwC's total compensation requested during this Application Period is B\$245,819.71.

³ As provided in the *Receiver's Fee Application for Services Performed Between January 1, 2026 and March 31, 2026, and Brief in Support* [ECF No. 821], PwC deferred seeking approval of fees and costs until the Bahamas Properties were listed for sale. The Application Period in this Report, solely as it relates to PwC, is August 1, 2025 through and including May 31, 2026.

⁴ Dykema advanced expenses for the benefit of the Receivership Estates. Details for expenses of Dykema during the Application Period can be found on the Dykema invoice attached hereto as **Exhibit E-1**. Dykema does not charge for photocopy projects of less than 10 pages.

31. Ahuja expended an aggregate of 10.00 hours on this Case during the Application Period. Ahuja's fees for the Application Period total \$2,349.50 and expenses incurred in connection with services performed on behalf of the Receiver during the Application Period total \$106.13.

32. Stretto expended an aggregate of 4.80 hours on this Case during the Application Period. Stretto's fees for the Application Period total \$849.00.

IV. RECORDS SUPPORTING THIS APPLICATION

33. No agreement or understanding, written or oral, express, or implied, exists between Dykema, Ahuja, Stretto, or PwC 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.

34. The Receiver, Dykema, Ahuja, Stretto, and PwC kept contemporaneous time records on a daily basis and tracked their billings on a tenth-of-an-hour basis with time charges allocated accordingly.

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

36. Dykema, Ahuja, Stretto, and PwC 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.

37. In addition, Dykema has 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 \$5,131.90 in expenses in connection with the rendition of services on behalf of the Receiver, Ahuja incurred \$106.13 in expenses in connection with the rendition of services on behalf of the Receiver, and PwC incurred \$46,209.81 in expenses in connection with the rendition of services on behalf of the Receiver. The Receiver and Stretto did not incur any expenses during the Application Period.

38. Attached hereto as **Exhibit E-1** is the invoice of Dykema. Attached hereto as **Exhibit E-2** is PwC's invoice during its Application Period. Attached hereto as **Exhibit E-3** is the invoice of Ahuja during the Application Period. Attached hereto as **Exhibit E-4** is the invoice of Stretto during the Application Period. The Receiver has reviewed and approved these time records, and based on the complexity and novelty of issues presented in this Case, the Receiver respectfully submits that the requested compensation is reasonable.

39. Dykema, Ahuja, Stretto, and PwC 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

⁵ PwC's invoice for this Application Period does not contain task categories due to their limited engagement as Bahamian restructuring counsel and the sale of the Bahamas Properties.

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

40. 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

41. 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, Ahuja, Stretto, and PwC and any expenses incurred during the Application Period.

42. 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).

43. 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 recovering the Bahamas Properties as Receivership Assets and preparing and listing the Bahamas Properties for sale.

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

45. 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.

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

Personnel of the Receiver are attached hereto as **Exhibits F-1, F-2, F-3, F-4, and F-5** for the Receiver, Dykema, PwC, Ahuja, and Stretto, respectively.

47. 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.

48. When a receivership commands full-time attention and prevents professionals from accepting other engagements, the fee award should reflect it. *See W.L. Moody & Co.*, 374 F. Supp. at 483–84, 486. Similarly, the court should consider the usual and customary fees charged and the evidence presented to support the application for fees. *See Johnson*, 488 F.2d at 718; *Fifth Ave. Coach Lines, Inc.*, 364 F. Supp. at 1222. During the Application Period and throughout this Case, the Receiver and her team have devoted substantial time to conducting the many tasks required in this Case, including, but not limited to, drafting and prosecuting applications and motions; identifying, securing, and recovering Receivership Assets; selling various Receivership Assets upon Court approval; formulating and executing the Court-approved claims and distribution procedures; analyzing various distribution methodologies; and communicating with hundreds of investors, pre-receivership vendors, opposing counsel, the Commission, the Internal Revenue Service (the “IRS”), and other various other state and federal governmental agencies—all at a discounted rate.

49. 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, Ahuja’s, Stretto’s,

and PwC's fees and expenses, as applicable, during the Application Period meet the criteria for interim compensation when considering the *Johnson* factors.

Dykema

50. 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.

51. 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.

52. 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) Pursuing and/or settling causes of action held by the Receivership Estates; and
- (f) Working with PwC in the preparation and listing of the Bahamas Properties for sale and retention of HGC.

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

Ahuja

54. During the Application Period, Ahuja prepared the accounting records and the Standard Fund Accounting Report, along with the federal tax returns for all required Receivership Parties.

Stretto

55. 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.

PwC

56. During the Application Period, PwC assisted the Receiver in The Bahamas with various responsibilities related to the Bahamas Properties, including upkeep and security, as well as administrative tasks to carry out her responsibilities and duties as Receiver in The Bahamas. In

line with PwC's commitment to cost efficiency for the Receivership Estates, PwC deferred seeking approval of fees and costs until the Bahamas Properties were listed for sale.

Fees and Expenses of Receiver's Retained Personnel

57. The Receiver and her Retained Personnel have performed a substantial amount of work during the Application Period; however, work remains on the termination of various Receivership Parties, the sale of the Bahamas Properties, and the Court-approved modified farmout agreement.

58. Dykema, Ahuja, Stretto, and PwC 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.

59. The chart below depicts the total fees and expenses requested by the Receiver, Dykema, Ahuja, Stretto, and PwC 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	6.20 hours	\$4,185.00	\$0.00
Dykema Gossett PLLC	41.30 hours	\$18,563.30	\$5,131.90
Ahuja & Clark, PLLC n/k/a Ahuja & Consultants, Inc.	10.00 hours	\$2,349.50	\$106.13
Stretto, Inc.	4.80 hours	\$849.00	\$0.00
PricewaterhouseCoopers Advisory (Bahamas) Limited ⁶	304.80 hours	B\$177,262.65	B\$46,206.81

⁶ The total compensation requested by PwC during the Application Period is B\$223,472.46, including 10% VAT in the amount of B\$22,347.25.

60. 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.

61. The fees associated with complex receivership cases often have been substantial percentages of the total assets found. *See, e.g., Megafund*, 2008 WL 2839998, at *2 (N.D. Tex. June 24, 2008); *Funding Res. Grp.*, 2003 WL 145411, at *1 (N.D. Jan. 15, 2003). As the Court can see in **Exhibits E-1, E-2, E-3, E-4, and E-5** the Receiver and her Retained Personnel have been mindful of keeping fees expended to a minimum, while ensuring that the goals and needs of the Case, particularly, the hundreds of investors and other creditors, are met. If the fees and expenses are approved and paid as requested, remaining funds available will exceed approximately **\$822,381.95**, exclusive of any future recovery.

VII. CONCLUSION

62. 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 \$4,185.00, (ii) all fees incurred by Dykema as counsel to the Receiver during the Application Period, totaling \$18,563.30, (iii) all fees incurred by PwC as Bahamian restructuring consultant during its Application Period, totaling B\$177,262.62 and the 10% VAT in the amount of B\$17,726.27, (iv) all fees incurred by Ahuja as tax and forensic accountants to the Receiver during the Application Period, totaling \$2,349.50, and (vi) all fees incurred by Stretto as claims and disbursement agent to the Receiver during the Application Period, totaling \$849.00; (b) approving on an interim basis and authorizing payment of (i) all expenses incurred by Dykema in connection with services rendered as lead counsel to the Receiver during the Application Period, totaling \$5,131.90 and (ii) all expenses incurred by Ahuja as tax and

forensic accountants to the Receiver during the Application Period, totaling \$106.13; (c) authorizing the Receiver to pay (i) all authorized outstanding fee amounts to Dykema, including the Receiver's fees, totaling \$22,748.30, (ii) all authorized outstanding fee amounts to PwC, totaling B\$177,262.65 and the 10% VAT in the amount of B\$17,726.27, (iii) all authorized outstanding fee amounts to Ahuja, totaling \$2,349.50, and (iv) all authorized outstanding fee amounts to Stretto, totaling \$849.00; (d) authorizing the Receiver to pay (i) all authorized outstanding expenses of Dykema, totaling \$5,131.90, (ii) all authorized outstanding expenses of Ahuja, totaling \$106.13, and (iii) all authorized outstanding expenses of PwC, totaling B\$46,209.81 and the 10% VAT in the amount of B\$4,620.98; and (e) awarding such other and further relief that this Court deems just and proper.

Dated: August 14, 2026

Respectfully submitted,

By: /s/ Deborah D. Williamson

Deborah D. Williamson

(Receiver)

State Bar No. 21617500

dwilliamson@dykema.com

DYKEMA GOSSETT PLLC

112 East Pecan Street, Suite 1800

San Antonio, Texas 78205

Telephone: (210) 554-5500

Facsimile: (210) 226-8395

Danielle R. Behrends

State Bar No. 24086961

dbehrends@dykema.com

Dominique A. Douglas

State Bar No. 21434409

ddouglas@dykema.com

DYKEMA GOSSETT PLLC

112 East Pecan Street, Suite 1800

San Antonio, Texas 78205

Telephone: (210) 554-5500

Facsimile: (210) 226-8395

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**

and

Kevin Cambridge
**PRICEWATERHOUSECOOPERS
ADVISORY (BAHAMAS) LIMITED**
#2 Bayside Executive Park
Nassau, The Bahamas
Telephone: (242) 302-5300

**BAHAMIAN RESTRUCTURING
CONSULTANT**

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/ Dominique A. Douglas
Dominique A. Douglas

CERTIFICATE OF SERVICE

I hereby certify that on August 14, 2026, 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 Ahuja's fee schedule attached to the Application, and such fees are reasonable, necessary, and commensurate with the skill and expertise required for the activity performed;
- (d) Ahuja has not included in the amount for which reimbursement is sought the amortization of the cost of any investment, equipment, or capital outlay (except to the extent that any such amortization is included within the permitted allowable amounts set forth herein for photocopies and facsimile transmission); and
- (e) In seeking reimbursement for a service which Ahuja justifiably purchased or contracted for from a third party, Ahuja requests reimbursement only for the amount billed by the third-party vendor and paid for by Ahuja to such vendor. If such services are performed by the Receiver, the Receiver will certify that she is not making a profit on such reimbursable service.

/s/ Madhu Ahuja

Madhu Ahuja

Ahuja & Clark, PLLC

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 PwC'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) PwC 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 PwC justifiably purchased or contracted for from a third party, PwC requests reimbursement only for the amount billed by the third-party vendor and paid for by PwC 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/ Kevin Cambridge

Kevin Cambridge
PricewaterhouseCoopers Advisory
(Bahamas) Limited
Applicant

EXHIBIT A

EXHIBIT B

**ORDER APPROVING RECEIVER'S FEE APPLICATION FOR SERVICES PERFORMED
BETWEEN APRIL 1, 2026 AND JUNE 30, 2026, AND BRIEF IN SUPPORT**

Before the Court is the *Fee Application for Services Performed Between April 1, 2026 and June 30, 2026, 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"); Ahuja & Clark, PLLC n/k/a Ahuja & Consultants, Inc. ("Ahuja"); Stretto, Inc. ("Stretto"); and PricewaterhouseCoopers Advisory (Bahamas) Limited ("PwC"), 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, Ahuja, Stretto, and PwC 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 **\$4,185.00**.

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 **\$18,563.30**.

4. Ahuja's fees incurred during the Application Period are approved on an interim basis and allowed in the amount of **\$2,349.50**.

5. Stretto's fees incurred during the Application Period are approved on an interim basis and allowed in the amount of **\$849.00**.

6. PwC's fees incurred during its Application Period are approved on an interim basis and allowed in the amount of **B\$177,262.65**, in addition to the 10% VAT in the amount of **B\$17,726.27**.

7. Dykema's expenses incurred during the Application Period in connection with services rendered on behalf of the Receiver are approved on an interim basis and allowed in the amount of **\$5,131.90**.

8. Ahuja'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 **\$106.13**.

9. PwC's expenses incurred during the Application Period are approved on an interim basis and allowed in the amount of **B\$46,209.81**, in addition to the 10% VAT in the amount of **B\$4,620.98**.

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

SO ORDERED.

[_____], 2026.

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
ddouglas@dykema.com
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	6.20 hours	\$675.00	\$4,185.00

Dykema Gossett PLLC

<u>TIMEKEEPER</u>	<u>TITLE</u>	<u>HOURS</u>	<u>HOURLY RATE</u>	<u>TOTAL FEES</u>
Behrends, Danielle Rushing	Member	34.90 hours	\$475.00	\$16,577.50
Douglas, Dominique A.	Associate	5.60 hours	\$330.00	\$1,848.00
Flores, Victoria E.	Paralegal	0.60 hours	\$153.00	\$91.80
Lafuente, Adrianna	Paralegal	0.20 hours	\$230.00	\$46.00

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	2.10 hours	\$325.00	\$682.50
Shetty, Divya	3.50 hours	\$250.00	\$875.00
Wallace, Jennifer	4.40 hours	\$180.00	\$792.00

Stretto, Inc.

<u>TIMEKEEPER</u>	<u>HOURS</u>	<u>HOURLY RATE</u>	<u>TOTAL FEE</u>
Saraceni, Robert	4.20	\$195.00	\$819.00
Tondreault, Laura	0.60	\$50.00	\$30.00

PricewaterhouseCoopers Advisory (Bahamas) Limited

<u>TIMEKEEPER</u>	<u>HOURS</u>	<u>HOURLY RATE</u>	<u>TOTAL FEE</u>
Basden, Mcquel	68.60 hours	\$495.00	\$33,957.00
Cambridge, Kevin	90.30 hours	\$790.00	\$71,337.00
Hickman, Peter	132.90 hours	\$655.00	\$87,049.50
Okocha, Victor	13.00 hours	\$355.00	\$4,615.00

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	\$202.50	0.30 hours
Asset Disposition	\$1,417.50	2.10 hours
Business Operations	\$1,620.00	2.40 hours
Claims Administration & Objection	\$270.00	0.40 hours
Status Reports	\$675.00	1.00 hours
TOTAL	\$4,185.00	6.20 hours

Dykema Gossett PLLC

<u>Category Description</u>	<u>Total Billable Amount</u>	<u>Total Billable Time</u>
Case Administration ⁸	\$4,127.60	9.60 hours
Asset Disposition	\$4,345.00	9.30 hours
Business Operations	\$6,081.60	13.00 hours
Tax Issues	\$2,375.00	5.00 hours
Claims Administration and Objection	\$198.00	0.60 hours
Status Reports	\$1,405.50	3.60 hours
Litigation Consulting	\$30.60	0.20 hours
TOTAL	\$18,563.30	41.30 hours

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	\$1,017.00	5.30 hours
Tax Services	\$1,332.50	4.70 hours
TOTAL	\$2,349.50	10.00 hours

Stretto, Inc.

<u>Category Description</u>	<u>Total Billable Amount</u>	<u>Total Billable Time</u>
Case Administration	\$849.00	4.80 hours
TOTAL	\$849.00	4.80 hours

⁸ 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."

PricewaterhouseCoopers Advisory (Bahamas) Limited

Category Description	Total Billable Amount	Total Billable Time
Asset Disposition	\$177,262.65	304.80 hours
TOTAL	\$177,262.65	304.80 hours

EXHIBIT E-1



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

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

DUE UPON RECEIPT

JUNE 29, 2026
MATTER #: 122686.000001
INVOICE #: 3744036

FOR PROFESSIONAL SERVICES RENDERED

RE: RECEIVER'S TIME

FEES	\$	1,890.00
INVOICE TOTAL	\$	1,890.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000001
INVOICE #: 3744036
PAGE 2

JUNE 29, 2026

RE: RECEIVER'S TIME

DATE	ID	DESCRIPTION	HOURS
04/06/26	DDW	REVIEW AND REVISE PROPOSED BROKER'S AGREEMENT AND MLS LISTING AGREEMENTS; DRAFT AND RESPOND TO EMAILS REGARDING SAME.	1.10
04/13/26	DDW	REVIEW DRAFT OF QUARTERLY REPORT; CONFERENCE WITH MS. DOUGLAS REGARDING SAME.	0.60
04/14/26	DDW	REVIEW AND FINALIZE QUARTERLY REPORT.	0.40
04/23/26	DDW	REVIEW OF REVISED AGREEMENT WITH BROKER; CONFERENCE WITH MS. BEHREND'S REGARDING SAME.	0.40
04/24/26	DDW	CONFERENCE WITH SEC COUNSEL REGARDING BAHAMAS PROPERTIES, SETTLEMENT PROCEEDS AND OTHER ISSUES.	0.30
TOTAL HOURS			2.80
TOTAL			\$1,890.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000001
INVOICE #: 3744036
PAGE 3

JUNE 29, 2026

BILLING SUMMARY

ID	TIMEKEEPER	HOURS	RATES	AMOUNT
DDW	DEBORAH WILLIAMSON	2.80	675.00	1,890.00
	TOTAL	2.80		\$1,890.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000001
INVOICE #: 3744036
PAGE 4

JUNE 29, 2026

TASK SUMMARY

TASK	TASK DESCRIPTION	HOURS	AMOUNT
B110	CASE ADMINISTRATION	0.30	202.50
B130	ASSET DISPOSITION	1.10	742.50
B310	CLAIMS ADMINISTRATION & OBJECT	0.40	270.00
BT155	STATUS REPORTS	1.00	675.00
TOTAL		2.80	1,890.00



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

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

DUE UPON RECEIPT

JUNE 29, 2026
MATTER #: 122686.000001
INVOICE #: 3744035

FOR PROFESSIONAL SERVICES RENDERED

RE: RECEIVER'S TIME

FEES	\$	945.00
INVOICE TOTAL	\$	945.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000001
INVOICE #: 3744035
PAGE 2

JUNE 29, 2026

RE: RECEIVER'S TIME

DATE	ID	DESCRIPTION	HOURS
05/01/26	DDW	REVIEW OF UPDATE REGARDING VAL VERDE/CROCKETT OPERATIONS.	0.40
05/04/26	DDW	COMMUNICATION REGARDING INSURANCE RENEWAL.	0.20
05/15/26	DDW	APPROVE INSURANCE RENEWAL.	0.20
05/21/26	DDW	REVIEW OF DEMANDS FROM RAILROAD COMMISSION AND RELATED PLEADINGS.	0.60
TOTAL HOURS			1.40
TOTAL			\$945.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000001
INVOICE #: 3744035
PAGE 3

JUNE 29, 2026

BILLING SUMMARY

ID	TIMEKEEPER	HOURS	RATES	AMOUNT
DDW	DEBORAH WILLIAMSON	1.40	675.00	945.00
	TOTAL	1.40		\$945.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000001
INVOICE #: 3744035
PAGE 4

JUNE 29, 2026

TASK SUMMARY

TASK	TASK DESCRIPTION	HOURS	AMOUNT
B210	BUSINESS OPERATIONS	1.40	945.00
TOTAL		1.40	945.00



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

DUE UPON RECEIPT

JULY 31, 2026
MATTER #: 122686.000001
INVOICE #: 3751021

FOR PROFESSIONAL SERVICES RENDERED

RE: RECEIVER'S TIME

FEES	\$	1,350.00
INVOICE TOTAL	\$	1,350.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000001
INVOICE #: 3751021
PAGE 2

JULY 31, 2026

RE: RECEIVER'S TIME

DATE	ID	DESCRIPTION	HOURS
06/01/26	DDW	REVIEW OF INFORMATION FROM PWC REGARDING SALES PROCESS FOR BAHAMAS PROPERTIES; DRAFT AND RESPOND TO EMAILS REGARDING SAME.	0.50
06/03/26	DDW	REVIEW AND EXECUTE AGREEMENT REGARDING LISTING OF BAHAMAS PROPERTIES.	0.50
06/03/26	DDW	COMMUNICATIONS REGARDING PAYMENT OF FINE AND CREATION OF RELATED BANK ACCOUNT; REVIEW AND EXECUTE INSURANCE RELATED DOCUMENTS.	0.60
06/08/26	DDW	REVIEW AND EXECUTE DOCUMENTS TO OPEN ACCOUNT TO HOLD ANY PAYMENTS RELATED TO ENFORCEMENT BY SEC.	0.40
TOTAL HOURS			2.00
TOTAL			\$1,350.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000001
INVOICE #: 3751021
PAGE 3

JULY 31, 2026

BILLING SUMMARY

ID	TIMEKEEPER	HOURS	RATES	AMOUNT
DDW	DEBORAH WILLIAMSON	2.00	675.00	1,350.00
	TOTAL	2.00		\$1,350.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000001
INVOICE #: 3751021
PAGE 4

JULY 31, 2026

TASK SUMMARY

TASK	TASK DESCRIPTION	HOURS	AMOUNT
B130	ASSET DISPOSITION	1.00	675.00
B210	BUSINESS OPERATIONS	1.00	675.00
TOTAL		2.00	1,350.00



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

DUE UPON RECEIPT

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

JUNE 29, 2026
MATTER #: 122686.000002
INVOICE #: 3744034

FOR PROFESSIONAL SERVICES RENDERED

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

FEES	\$	8,107.70
DISBURSEMENTS		1,719.60
INVOICE TOTAL	\$	9,827.30



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3744034
PAGE 2

JUNE 29, 2026

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

DATE	ID	DESCRIPTION	HOURS
04/01/26	DADO	REVIEW AND RESPOND TO INVESTOR INQUIRIES; REVIEW DOCUMENTS PROVIDED BY TRUSTEE TO INVESTOR'S TRUST; EMAIL CORRESPONDENCE TO STRETTO AND AHUJA & CONSULTANTS REGARDING TO PROVIDE INFORMATION FOR INVESTOR'S BENEFICIARIES AND TRUST INFORMATION.	0.50
04/01/26	DNR	CORRESPONDENCE WITH PWC REGARDING BAHAMAS REPAIRS STATUS AND ISSUES REGARDING PORT HOWE PROPERTY.	0.30
04/01/26	DNR	RECEIVE AND REVIEW UPDATE FROM FARMEE; SEND TO OIL AND GAS COUNSEL; REVIEW AND PROCESS RECEIVER'S MAIL.	1.00
04/01/26	VEF1	RECEIVE AND PROCESS CORRESPONDENCE AND ATTACHMENTS FROM DAVID UNDERWOOD, SDMB RESOURCES.	0.20
04/02/26	DNR	RECEIVE AND REVIEW IBC BANK'S STATEMENT FOR MARCH 2026; SEND TO AHUJA & CONSULTANTS; RECEIVE AND REVIEW THREE STATEMENTS FROM WAB FOR MARCH 2026; SEND TO AHUJA & CONSULTANTS.	0.50
04/03/26	DNR	RECEIVE AND PROCESS IRS MAIL RECEIVED.	0.30
04/06/26	DNR	CORRESPONDENCE WITH RECEIVER'S PROFESSIONALS REGARDING 1Q26 QUARTERLY REPORT.	0.20
04/06/26	DNR	REVISE MLS AGREEMENT AND ENGAGEMENT LETTER DRAFT FOR BROKER; DISCUSS SAME WITH RECEIVER; CORRESPONDENCE TO PWC REGARDING BROKER RETENTION TERM.	0.80
04/06/26	DADO	EMAIL CORRESPONDENCE TO PROFESSIONALS REQUESTING SUPPLEMENTAL DOCUMENTS FOR 1Q2026 QUARTERLY REPORT; BEGIN DRAFTING 1Q2026 QUARTERLY REPORT.	0.50
04/06/26	DADO	REVIEW AND PROVIDE K-1S TO REQUESTING INVESTORS.	0.30
04/07/26	DNR	CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING FRANCHISE TAX PAYMENT ITEMS.	0.20
04/08/26	DNR	CORRESPONDENCE TO ROGER SAHOTA RE K-1 DOCUMENTATION RETURNED VIA USPS.	0.10
04/08/26	DNR	RECEIVE AND PROCESS RECEIVER'S MAIL.	0.40
04/08/26	DNR	CALL TO IRS APPEALS OFFICER REGARDING MAIL RECEIVED.	0.10
04/08/26	DNR	CORRESPONDENCE WITH PWC AND RECEIVER REGARDING RETENTION OF BROKER AND TERM ITEMS ON SAME; DISCUSS ISSUES WITH RECEIVER REGARDING RETENTION OF BROKER; REVISED DRAFT ENGAGEMENT LETTER WITH PROPOSED BROKER; SEND REVISED MLS AGREEMENT AND ENGAGEMENT LETTER TO PWC FOR SUBMISSION TO PROPOSED BROKER FOR	0.80



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
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JUNE 29, 2026

DATE	ID	DESCRIPTION	HOURS
		CONSIDERATION.	
04/08/26	DADO	BEGIN DRAFTING 1Q2026 QUARTERLY REPORT.	1.60
04/09/26	DNR	RECEIVE AND PROCESS RECEIVER'S MAIL.	0.30
04/09/26	DNR	CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING QUARTERLY REPORT AND EXHIBIT THERETO.	0.20
04/10/26	DNR	CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING 2025 TAX DOCUMENTATION AND K-1 ITEMS FOR RELIEF DEFENDANTS AND DEFENDANTS.	0.30
04/10/26	VEF1	RECEIVE AND REVIEW RECEIPTS AND DISBURSEMENT REPORT AND FUND ACCOUNTING REPORT FOR Q1 FROM AHUA & CONSULTANTS.	0.20
04/10/26	DNR	CORRESPONDENCE WITH PWC REGARDING REPAIRS TO HOMES AND STATUS OF SAME.	0.30
04/10/26	DNR	REVIEW AND EDIT QUARTERLY REPORT EXHIBIT.	0.40
04/10/26	DNR	CORRESPONDENCE WITH RUSTIN BRUNSON REGARDING 2025 TAX YEAR K-1 DOCUMENTATION RECEIVED VIA RETURNED MAIL AND ITEMS ON SAME; CORRESPONDENCE TO ROGER SAHOTA REGARDING 2025 PROFIT AND LOSS STATEMENT FOR BARRON PETROLEUM LLC; CORRESPONDENCE TO BRIDY IKEY REGARDING 2025 TAX YEAR K-1 DOCUMENTATION.	0.40
04/13/26	DNR	RECEIVE AND REVIEW IBC BANK ACCOUNT ANALYSIS; SEND TO AHUJA & CONSULTANTS.	0.30
04/13/26	DNR	RECEIVE AND PROCESS RECEIVER'S MAIL.	0.30
04/13/26	DNR	DRAFT AND SEND LETTER PACKAGE TO CAD COUNSEL REGARDING ABANDONMENT OF PROPERTIES AND RESPONSE TO DELINQUENT TAX NOTICE.	0.40
04/14/26	DNR	ANALYZE PWC RETENTION DOCUMENTS AND DISCUSS WITH MS. WILLIAMSON ADDITIONAL JOINT RECEIVER FROM PWC IN BAHAMAS FOR ESTATE COST EFFICIENCY.	0.40
04/14/26	DNR	CORRESPONDENCE WITH PWC AND RECEIVER REGARDING REPAIRS AND BAHAMAS BROKER RETENTION ITEMS.	0.20
04/14/26	DNR	CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING LETTERS FROM IRS REQUESTING AMENDED TAX RETURNS FOR AOS FOR YEARS 2021, 2022, AND 2023 AND SUBMISSIONS OF RECEIVER TO IRS.	0.30
04/14/26	DNR	DISCUSSION WITH DOMINIQUE DOUGLAS INVESTOR'S BENEFICIARY INQUIRY AND NEXT STEPS ON K-1 AND DISTRIBUTION DOCUMENTATION POST-CLOSING OF INVESTOR'S TRUST.	0.20
04/14/26	DADO	REVIEW AND RESPOND TO INVESTOR INQUIRY.	0.50
04/15/26	DNR	REVISE AND FINALIZE 1Q26 QUARTERLY REPORT.	0.70



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
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JUNE 29, 2026

DATE	ID	DESCRIPTION	HOURS
04/15/26	DNR	CORRESPONDENCE WITH PWC REGARDING STATUS OF REPAIRS AND STATUS OF COMMENTS FROM BROKER REGARDING RETENTION DOCUMENTS; RECEIVE AND REVIEW APPRAISALS FOR BOTH PROPERTIES; CORRESPONDENCE WITH PWC REGARDING QUESTIONS ON SAME UPON REVIEW OF TAX CERTIFICATES; CORRESPONDENCE WITH RECEIVER REGARDING SAME AND VALUATION ITEMS.	1.50
04/15/26	DNR	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	0.20
04/16/26	DNR	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	0.20
04/16/26	DNR	REVISE ENGAGEMENT LETTER FOR BROKER IN CONJUNCTION WITH REVIEW OF BREA MLS AGREEMENT AND COMMENTS FROM PWC; DISCUSS SAME WITH RECEIVER.	0.50
04/17/26	DADO	REVIEW AND RESPOND TO INVESTOR INQUIRY.	0.40
04/23/26	DNR	RECEIVE AND PROCESS RECEIVER'S MAIL.	0.50
04/23/26	DNR	CORRESPONDENCE WITH SEC COUNSEL REGARDING BAHAMAS BROKER AND COURT-APPROVED PROCEDURES REGARDING ENGAGEMENT OF SAME.	0.30
04/24/26	DNR	CORRESPONDENCE WITH SEC COUNSEL REGARDING CALL REQUEST; CALL WITH SEC COUNSEL AND RECEIVER ON CASE STATUS AND BAHAMAS UPDATES.	0.50
04/24/26	DNR	CORRESPONDENCE WITH PWC REGARDING REVISED ENGAGEMENT LETTER AND BREA LISTING AGREEMENTS FOR BAHAMAS PROPERTIES.	0.20
04/27/26	DNR	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	0.20
04/29/26	DNR	RECEIVE AND PROCESS RECEIVER'S MAIL.	0.40
04/29/26	DNR	CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING FRANCHISE TAX REPORTS FOR RECEIVERSHIP ENTITIES.	0.40
TOTAL HOURS			18.50
TOTAL			\$8,107.70



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3744034
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JUNE 29, 2026

BILLING SUMMARY

ID	TIMEKEEPER	HOURS	RATES	AMOUNT
DNR	DANIELLE R. BEHREND	14.30	475.00	6,792.50
DADO	DOMINIQUE A. DOUGLAS	3.80	330.00	1,254.00
VEF1	VICKI FLORES	0.40	153.00	61.20
	TOTAL	18.50		\$8,107.70



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
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JUNE 29, 2026

DISBURSEMENTS

DATE	DESCRIPTION	AMOUNT
	PHOTOCOPIES	2.70
	PRINTING EXPENSES	55.60
	RELATIVITY DATA HOSTING	1,660.00
	SCANNING	1.30
	TOTAL DISBURSEMENTS	1,719.60



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

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JUNE 29, 2026

TASK SUMMARY

TASK	TASK DESCRIPTION	HOURS	AMOUNT
B110	CASE ADMINISTRATION	3.80	1,558.50
B130	ASSET DISPOSITION	5.00	2,375.00
B210	BUSINESS OPERATIONS	4.20	1,930.60
B240	TAX ISSUES	1.70	807.50
BT155	STATUS REPORTS	3.60	1,405.50
BT160	LITIGATION CONSULTING	0.20	30.60
TOTAL		18.50	8,107.70



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

DUE UPON RECEIPT

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

JUNE 29, 2026
MATTER #: 122686.000002
INVOICE #: 3744033

FOR PROFESSIONAL SERVICES RENDERED

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

FEES	\$	4,031.00
DISBURSEMENTS		1,736.70
INVOICE TOTAL	\$	5,767.70



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

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JUNE 29, 2026

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

DATE	ID	DESCRIPTION	HOURS
05/01/26	DNR	RECEIVE AND REVIEW BANK STATEMENTS FOR APRIL; SEND SAME TO AHUJA & CONSULTANTS.	0.40
05/01/26	DNR	REVIEW AND RESPOND TO INVESTOR INQUIRIES; UPDATE TAX INFORMATION FOR EQUITY INVESTORS ON WEBSITE.	0.30
05/01/26	DNR	RECEIVE AND REVIEW TEXAS PUBLIC INFORMATION REPORTS FROM AHUJA & CONSULTANTS.	0.40
05/04/26	DNR	RECEIVE AND REVIEW NOTICE REGARDING DELAWARE RENEWAL FOR DRILLING FUND I; RECEIVE AND REVIEW UPDATE FROM FARMEE; SEND SAME TO OIL AND GAS COUNSEL; CORRESPONDENCE TO RECEIVER REGARDING INSURANCE RENEWAL STATUS.	0.60
05/04/26	DNR	REVIEW AND RESPOND TO INVESTOR'S INQUIRIES.	0.20
05/05/26	DNR	CORRESPONDENCE TO PWC REGARDING STATUS OF BROKER RETENTION AND RECEIVER'S REQUESTED REVISIONS TO ENGAGEMENT TERMS.	0.10
05/05/26	DNR	CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING REQUEST FOR FINAL TEXAS FRANCHISE TAX RETURNS WITHOUT WATERMARKS FOR REVIEW BY RECEIVER AND E-FILING SAME BEFORE DEADLINE.	0.40
05/06/26	DNR	CORRESPONDENCE WITH CONTRACT OPERATOR AND RECEIVER REGARDING INSURANCE RENEWAL QUOTE; REVIEW QUOTE SUBMITTED BY BROKER.	0.40
05/06/26	DNR	CORRESPONDENCE FROM AHUJA & CONSULTANTS REGARDING IRS CALL AND RESOLUTION OF LETTER REQUESTING AOS'S AMENDED RETURNS.	0.10
05/06/26	DADO	REVIEW EMAIL CORRESPONDENCE RECEIVED FROM REGISTERED AGENT TO HEARTLAND DRILLING FUND I REGARDING ANNUAL STATE TAX REMINDER AND REVIEW DELAWARE SECRETARY OF STATE FILING OBLIGATIONS TO DETERMINE NEXT STEPS.	0.20
05/07/26	DNR	RECEIVE UPDATE FROM PWC REGARDING LISTING AND BROKER ENGAGEMENT STATUS.	0.10
05/07/26	DNR	REVIEW AND RESPOND TO CREDITOR INQUIRIES.	0.20
05/13/26	DNR	RECEIVE AND REVIEW IBC BANK ACCOUNT ANALYSIS STATEMENT; SEND SAME TO AHUJA & CONSULTANTS.	0.20
05/15/26	DNR	RECEIVE AND REVIEW MAIL FROM RAILROAD COMMISSION OF TEXAS.	0.20
05/18/26	DNR	CORRESPONDENCE WITH INSURANCE BROKER REGARDING RENEWAL OF INSURANCE POLICY AND PAYMENT DETAILS FOR SAME; DISCUSS WITH RECEIVER AND PROCESS PAYMENT.	0.40



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
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JUNE 29, 2026

DATE	ID	DESCRIPTION	HOURS
05/18/26	DADO	REVIEW AND RESPOND TO INVESTOR INQUIRY.	0.20
05/19/26	DNR	CORRESPONDENCE WITH CONTRACT OPERATOR REGARDING INSURANCE POLICY FOR RENEWAL AND COVERAGE ON SAME.	0.20
05/21/26	DNR	RECEIVE AND PROCESS RECEIVER'S MAIL; REVIEW COURT ORDER REGARDING RAILROAD COMMISSION OF TEXAS'S ALLOWANCE OF CLAIM; DISCUSS RAILROAD COMMISSION OF TEXAS'S TWO NEW DEMANDS FOR PAYMENT FROM OPERATORS WITH RECEIVER AND COURT ORDER REGARDING RAILROAD COMMISSION OF TEXAS'S ALLOWANCE OF CLAIM.	0.60
05/21/26	DNR	REVIEW ORDER SETTING HEARING ON JUNE 11, 2026.	0.10
05/21/26	DADO	DRAFT AND FINALIZE NOTICE OF HEARING AND CERTIFICATE OF SERVICE FOR HEARING ON FEE APPLICATION AND PREPARE THE SAME FOR SERVICE.	0.30
05/22/26	DNR	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	0.50
05/26/26	DNR	RECEIVE AND REVIEW CLIENT COPIES AND E-ACCEPTANCES FOR ALL TAX RETURNS FOR 2025 TAX YEAR FROM AHUJA & CONSULTANTS.	0.30
05/26/26	DNR	CORRESPONDENCE TO PWC REGARDING RESPONSE REQUEST FOR STATUS OF REPAIRS, PHOTOGRAPHS, AND LISTING INFORMATION FOR BOTH BAHAMAS PROPERTIES.	0.10
05/26/26	DNR	RECEIVE AND RESPOND TO INVESTOR INQUIRIES.	0.20
05/27/26	DNR	DRAFT AND SEND LENGTHY CORRESPONDENCE TO OAG COUNSEL REGARDING RAILROAD COMMISSION OF TEXAS MAIL RECEIVED DEMANDING REIMBURSEMENT OF STATE FUNDS IN VIOLATION OF RAILROAD COMMISSION'S STIPULATION WITH RECEIVER AND ORDER APPROVING STIPULATION.	0.30
05/27/26	DNR	CORRESPONDENCE WITH SEC COUNSEL REGARDING REQUEST FOR SETTLEMENT UPDATE AND RECEIPT OF ANY FUNDS.	0.20
05/27/26	DNR	REVIEW DETAILED UPDATE ON BAHAMAS PROPERTIES PROGRESS FROM PWC.	0.20
05/28/26	DNR	REVIEW PROPOSED LISTING INFORMATION FOR BAHAMAS PROPERTIES FROM PWC; PULL BOTH APPRAISALS FOR BAHAMAS PROPERTIES AND DISCUSS SAME WITH RECEIVER; CORRESPONDENCE TO PWC REGARDING SUPPORT FOR PROPOSED LISTING PRICES AND ITEMS RELATED TO BROKER RETENTION.	1.00
05/29/26	DNR	CORRESPONDENCE WITH PWC REGARDING EMAIL INQUIRY ON BAHAMAS PROPERTIES; CORRESPONDENCE WITH PWC REGARDING LISTING PRICE AND APPRAISAL ITEMS ON GREENWOOD HOUSE.	0.30
TOTAL HOURS			8.70
TOTAL			\$4,031.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3744033
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JUNE 29, 2026



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3744033
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JUNE 29, 2026

BILLING SUMMARY

ID	TIMEKEEPER	HOURS	RATES	AMOUNT
DNR	DANIELLE R. BEHREND	8.00	475.00	3,800.00
DADO	DOMINIQUE A. DOUGLAS	0.70	330.00	231.00
	TOTAL	8.70		\$4,031.00



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3744033
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JUNE 29, 2026

DISBURSEMENTS

DATE	DESCRIPTION	AMOUNT
	PHOTOCOPIES	13.10
	PRINTING EXPENSES	44.40
	RELATIVITY DATA HOSTING	1,660.00
	SCANNING	19.20
	TOTAL DISBURSEMENTS	1,736.70



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
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TASK SUMMARY

TASK	TASK DESCRIPTION	HOURS	AMOUNT
B110	CASE ADMINISTRATION	2.20	972.50
B130	ASSET DISPOSITION	1.80	855.00
B210	BUSINESS OPERATIONS	3.50	1,633.50
B240	TAX ISSUES	1.20	570.00
TOTAL		8.70	4,031.00



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DUE UPON RECEIPT

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

JULY 31, 2026
MATTER #: 122686.000002
INVOICE #: 3751022

FOR PROFESSIONAL SERVICES RENDERED

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

FEES	\$	6,424.60
DISBURSEMENTS		1,675.60
INVOICE TOTAL	\$	8,100.20



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3751022
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JULY 31, 2026

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

DATE	ID	DESCRIPTION	HOURS
06/01/26	DNR	RECEIVE AND REVIEW IBC BANK STATEMENT FOR MAY 2026; SEND TO AHUJA & CONSULTANTS; RECEIVE AND REVIEW ALL STATEMENTS FOR MAY 2026 FROM WAB; SEND SAME TO AHUJA & CONSULTANTS.	0.60
06/01/26	DNR	CORRESPONDENCE WITH OAG COUNSEL TO RAILROAD COMMISSION OF TEXAS REGARDING MAILED DEMAND LETTERS FOR REIMBURSEMENT OF STATE FUNDS BY RECEIVERSHIP ESTATES.	0.20
06/01/26	DNR	CORRESPONDENCE WITH RECEIVER REGARDING HURRICANE SHUTTER REMOVAL PROPOSAL BY BROKER AND LISTING PRICE ITEMS; CORRESPONDENCE WITH PWC REGARDING LISTING PRICE CONFIRMATION OF RECEIVER, INTEREST RECEIVED BY PROSPECTIVE BUYER, AND NEXT STEPS TO ENGAGE BROKER.	0.80
06/02/26	DNR	RECEIVE EMAILS FROM RAILROAD COMMISSION OF TEXAS REGARDING OPERATOR DEFICIENCY NOTICES FOR WELL TESTING.	0.20
06/02/26	DNR	CORRESPONDENCE WITH PWC REGARDING LISTING PRICE CONFIRMATION AND NEXT STEPS FOR BROKER ENGAGEMENT.	0.20
06/03/26	DNR	RECEIVE AND REVIEW UPDATE FROM FARMEE; RECEIVE AND PROCESS RECEIVER'S MAIL; CORRESPONDENCE WITH CONTRACT OPERATOR AND RECEIVER REGARDING COVERAGE CHECKLIST REQUIRED BY BROKER; REVIEW 2025 SUBMISSION BY RECEIVER AND COMPARE TO 2026 FORM; CORRESPONDENCE WITH RECEIVER REGARDING SAME; PROCESS AND SEND TO CONTRACT OPERATOR.	1.00
06/03/26	DNR	CALL WITH SEC COUNSEL IN COLLECTIONS UNIT REGARDING PAYMENT UPDATE AND TIMING FROM RUSTIN BRUNSON; CALL WITH RECEIVER REGARDING UPDATE ON SAME; CORRESPONDENCE WITH RUSTIN BRUNSON, HIS COUNSEL AND SEC COUNSEL REGARDING REMITTANCE OF PAYMENTS PURSUANT TO COURT-APPROVED JUDGMENT; CORRESPONDENCE WITH RECEIVER REGARDING NEW BANK ACCOUNT FOR SETTLEMENT PAYMENT FUNDS AND ITEMS ON SAME FOR DISTRIBUTION STRATEGY; CORRESPONDENCE TO WAB REGARDING OPENING NEW ACCOUNT PER RECEIVER'S REQUEST.	0.80
06/03/26	DNR	CORRESPONDENCE WITH PWC REGARDING RETENTION DOCUMENTS FOR BROKER AND REQUEST FOR REVIEW BEFORE EXECUTION IN BAHAMAS TO ENSURE COMPLIANCE WITH US COURT-APPROVED SALE PROCEDURES.	0.20
06/04/26	DNR	CORRESPONDENCE WITH PWC AND RECEIVER REGARDING ENGAGEMENT LETTER WITH BROKER AND MLS AGREEMENTS FOR BOTH BAHAMAS PROPERTIES; REVIEW EXECUTED COPIES OF SAME.	0.30



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DEBORAH WILLIAMSON

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DATE	ID	DESCRIPTION	HOURS
06/05/26	DNR	CORRESPONDENCE WITH WAB CONTACT REGARDING NEW SETTLEMENT AND JUDGMENT PAYMENT ACCOUNT AND BANK DOCUMENTATION REQUIRED TO OPEN SAME.	0.30
06/08/26	DNR	CORRESPONDENCE TO SEC COUNSEL REGARDING NO SETTLEMENT PAYMENT RECEIVED FROM RUSTIN BRUNSON.	0.10
06/08/26	DNR	CORRESPONDENCE WITH WAB REGARDING NEW SETTLEMENT AND PAYMENT ACCOUNT DOCUMENTS FOR SIGNATURE BY RECEIVER.	0.20
06/09/26	DNR	REVIEW AND RESPOND TO INVESTOR INQUIRIES; CORRESPONDENCE FROM SEC COUNSEL REGARDING NO PAYMENT RECEIVED FROM RUSTIN BRUNSON AND ISSUES ON SAME.	0.30
06/09/26	DNR	CORRESPONDENCE WITH OAG COUNSEL TO TEXAS RAILROAD COMMISSION REGARDING ANOTHER DEMAND LETTER RECEIVED FOR REIMBURSEMENT OF STATE FUNDS AND VIOLATION OF COURT ORDER.	0.40
06/09/26	DNR	RECEIVE AND PROCESS RECEIVER'S MAIL.	0.20
06/10/26	DNR	CORRESPONDENCE WITH SEC COUNSEL REGARDING STATUS OF SETTLEMENT PAYMENT FROM RUSTIN BRUNSON.	0.20
06/10/26	DNR	CORRESPONDENCE WITH WAB REGARDING NEW ACCOUNT AND INSTRUCTIONS FOR DEPOSITS AND INTEREST.	0.20
06/11/26	DNR	RECEIVE AND REVIEW INITIAL PAYMENT TO RECEIVER NEGOTIATED BY SEC; PROVIDE UPDATE TO SEC COUNSEL ON SAME AND INFORMATION ON NEW BANK ACCOUNT; PREPARE FOR AND APPEAR BEFORE THE HON. HAL R. RAY, JR. AT JUNE 11, 2026 HEARING.	1.00
06/11/26	DNR	CORRESPONDENCE WITH DDW REGARDING NEW WAB ACCOUNT ITEMS AND INITIAL PAYMENT RECEIVED FROM RUSTIN BRUNSON; REQUEST DOCUMENT PACKAGE FROM WAB FOR NEW ACCOUNT; REVIEW AND PROCESS RECEIVER'S MAIL.	0.70
06/12/26	VEF1	RECEIVE AND REVIEW ORDER GRANTING RECEIVER'S FEE APPLICATION AND SEND TO TEAM.	0.10
06/15/26	DNR	RECEIVE AND REVIEW IBC BANK ACCOUNT ANALYSIS; SEND SAME TO AHUJA & CONSULTANTS.	0.20
06/15/26	DADO	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	0.30
06/16/26	DNR	RECEIVE AND PROCESS RECEIVER'S MAIL; DISCUSS BANK ACCOUNT ITEMS WITH RECEIVER.	0.40
06/17/26	DNR	CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING FORM 54955 FOR RECEIVERSHIP ENTITIES; RECEIVE AND REVIEW DRAFTS OF SAME.	0.60
06/17/26	ALAF	ATTEND TO INVESTOR INQUIRY.	0.20
06/17/26	DADO	REVIEW AND RESPOND TO EMAIL CORRESPONDENCE WITH MS. LAFUENTE	0.10



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3751022
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JULY 31, 2026

DATE	ID	DESCRIPTION	HOURS
		REGARDING UPDATED INVESTOR ADDRESS.	
06/18/26	DNR	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	0.20
06/19/26	DNR	RECEIVE AND REVIEW EXECUTED IRS FORMS REGARDING RECEIVER'S PERSONAL LIABILITY WAIVER AND SEND TO AHUJA & CONSULTANTS; CALL WITH PERDUE BRANDON COLLECTOR ON BEHALF OF SUTTON CAD REGARDING DELINQUENT TAXES AND COURT-APPROVED ABANDONMENT OF RECEIVERSHIP PROPERTIES; CORRESPONDENCE TO SAME REGARDING NOTICE OF ABANDONMENT AND RECEIVERSHIP ORDER.	1.00
06/24/26	DNR	CORRESPONDENCE WITH PWC REGARDING CIBC ACCOUNT OPENING AND INITIAL TRANSFER AND COST COVERAGE ITEMS.	0.30
06/24/26	DNR	RECEIVE AND REVIEW IRS FORM 5495 PACKAGES FROM AHUJA & CONSULTANTS; APPROVE AND INSTRUCT SUBMISSION TO IRS FOR RECEIVER.	0.50
06/29/26	DNR	COORDINATE PAYMENTS TO PROFESSIONALS WITH WESTERN ALLIANCE BANK, INCLUDING INTERNATIONAL WIRE ITEMS, ON BEHALF OF RECEIVER; SEND DOCUMENTATION TO WAB FOR SAME; CORRESPONDENCE WITH STRETTO REGARDING EXPENSE APPROVAL; CALL WITH COURTROOM DEPUTY REGARDING EXPENSES FOR STRETTO AND AHUJA & CONSULTANTS FOR 1Q26 AND NEED FOR AMENDED ORDER; UPDATE RECEIVER'S PROFESSIONALS ON SAME; ISSUE EXPENSE CHECKS TO SAME AND INFORM RECEIVER.	1.00
06/29/26	VEF1	RECEIVE AND REVIEW AMENDED ORDER REGARDING RECEIVER'S FEE APPLICATION.	0.10
06/29/26	DADO	REVIEW AND RESPOND TO INVESTOR INQUIRIES.	0.20
06/29/26	DADO	BEGIN DRAFTING NOTICE OF EMPLOYMENT OF BROKER.	0.50
06/30/26	DNR	CORRESPONDENCE WITH HIGGS & JOHNSON REGARDING SALE DOCUMENTS AND LISTING OF BAHAMAS PROPERTIES, ALONG WITH PROPERTY TAX AND STAMP AND RECORDING ISSUES OUTSTANDING; CORRESPONDENCE TO PWC REGARDING STATUS OF DEPARTMENT OF INLAND REVENUE RESOLUTION OF PROPERTY TAXES.	0.50
TOTAL HOURS			14.10
TOTAL			\$6,424.60



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3751022
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JULY 31, 2026

BILLING SUMMARY

ID	TIMEKEEPER	HOURS	RATES	AMOUNT
DNR	DANIELLE R. BEHREND	12.60	475.00	5,985.00
DADO	DOMINIQUE A. DOUGLAS	1.10	330.00	363.00
VEF1	VICKI FLORES	0.20	153.00	30.60
ALAF	ADRIANNA LAFUENTE	0.20	230.00	46.00
	TOTAL	14.10		\$6,424.60



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3751022
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JULY 31, 2026

DISBURSEMENTS

DATE	DESCRIPTION	AMOUNT
	PRINTING EXPENSES	14.40
	RELATIVITY DATA HOSTING	1,660.00
	SCANNING	1.20
	TOTAL DISBURSEMENTS	1,675.60



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3751022
PAGE 7

JULY 31, 2026

TASK SUMMARY

TASK	TASK DESCRIPTION	HOURS	AMOUNT
B110	CASE ADMINISTRATION	3.60	1,596.60
B130	ASSET DISPOSITION	2.50	1,115.00
B210	BUSINESS OPERATIONS	5.30	2,517.50
B240	TAX ISSUES	2.10	997.50
B310	CLAIMS ADMINISTRATION & OBJECT	0.60	198.00
TOTAL		14.10	6,424.60

EXHIBIT E-2



VAT INVOICE

TIN No. 100136292

5 August 2026

Estate of ArcoOil Corp and
Barron Petroleum LLC
The Bahamas

PAYMENT DUE ON THE BILL DATE

INVOICE NUMBER : 5250815_1

Transfer funds to : JP Morgan Chase Bank, New York, NY

Swift Code : [REDACTED]

ABA# [REDACTED]

For credit to : Bank of The Bahamas

Acct# [REDACTED]

Swift Code : [REDACTED]

UID# [REDACTED]

BS \$

For further credit to: PricewaterhouseCoopers

Account Number : [REDACTED]

US \$

For further credit to: PricewaterhouseCoopers

Account Number : [REDACTED]

	BSD
Professional fees: time costs for the period 1 August 2025 to 31 May 2026.	177,262.65
VAT @ 10%	17,726.27
Out of pocket expenses	46,209.81
VAT @ 10%	4,620.98
Tax Subtotal	22,347.25
Total	245,819.71

If you have any queries, please contact Kevin Cambridge, kevin.cambridge@pwc.com

For all wire transfers, include invoice number in wire instructions and forward wire information confirmation to the contact above and **crb_cash_applications@pwc.com**

Monthly Costs and expenses

Bahamas Receivership - Heartland Group
 1 August 2025 to 31 May 2026

	FY2026													Grand Total		
Grade	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Total hours	Hourly rate	Total Cost	Total hours	Total Cost	
Salaried Partner	-	13.20	28.90	5.90	6.80	11.90	5.00	9.80	4.60	4.20	90.30	790.00	71,337.00	90.30	71,337.00	
Director	3.30	23.10	24.20	2.00	4.60	15.20	33.40	8.00	5.80	13.30	132.90	655.00	87,049.50	132.90	87,049.50	
Manager	-	26.30	1.10	2.50	0.50	-	1.40	22.50	1.70	12.60	68.60	495.00	33,957.00	68.60	33,957.00	
Senior Associate	-	-	-	-	-	-	-	13.00	-	-	13.00	355.00	4,615.00	13.00	4,615.00	
Total Time Costs	3.30	62.60	54.20	10.40	11.90	27.10	39.80	53.30	12.10	30.10	304.80		196,958.50	304.80	196,958.50	
Discount @10%													(19,695.85)		(19,695.85)	
Total Time Costs after 10% discount													177,262.65		177,262.65	
Disbursements (in \$)																
Notes												A		B		
Disbursements costs	-	3,972	5,609	-	70	10,233	3,559	17,949	8,395	3,701			53,488.55	-	53,488.55	
Discount to Disbursements														(7,278.74)		(7,278.74)
Total Disbursement costs	-	3,972	5,609	-	70	10,233	3,559	17,949	8,395	3,701			46,209.81	-	46,209.81	
Grand Total Time and Disbursement Costs														223,472.46	304.80	223,472.46

Summary of Expenses

Bahamas Receivership - Heartland Group

1 August 2025 to 31 May 2026

Breakdown of total disbursement costs

Notes	Period	Cost breakdown	Description
A	Sep-25	278.54	Materials
	Sep-25	1,531.99	Property Maintenance
	Sep-25	2,161.92	Travel
	Oct-25	1,050.00	Labour costs - Property Maintenance
	Oct-25	1,770.39	Materials
	Oct-25	351.13	Starlink Equipment
	Oct-25	2,437.47	Travel
	Dec-25	70.40	Travel
	Jan-26	8,782.12	Materials
	Jan-26	150.76	Security Equipment
	Jan-26	1,300.23	Travel
	Feb-26	250.00	Labour costs - Property Maintenance
	Feb-26	549.97	Materials
	Feb-26	39.98	Security Equipment
	Feb-26	2,718.85	Travel
	Mar-26	10,000.00	Appraisals
	Mar-26	245.00	Materials
	Mar-26	300.00	Materials - Storage and delivery of supplies
	Mar-26	7,403.71	Travel
	Apr-26	5,440.00	Labour costs - Property Maintenance
	Apr-26	2,955.02	Travel
	May-26	850.00	Labour costs - Property Maintenance
	May-26	462.83	Materials
	May-26	683.64	Travel
	May-26	1,704.60	Utilities
B	Total disbursement costs	53,488.55	Grand Total Disbursement Costs From Aug 2025 - May 2026

Summary Costs and expenses**Bahamas Receivership - Heartland Group**

1 August 2025 to 31 May 2026

	FY2026			Grand Total	
Grade	Total hours	Hourly rate	Total Cost	Total hours	Total Cost
Salaried Partner	90.30	790.00	71,337.00	90.30	71,337.00
Director	132.90	655.00	87,049.50	132.90	87,049.50
Manager	68.60	495.00	33,957.00	68.60	33,957.00
Senior Associate	13.00	355.00	4,615.00	13.00	4,615.00
Total Time Costs	304.80		196,958.50	304.80	196,958.50
Discount @10%			(19,695.85)		(19,695.85)
Total Time Costs after 10% discount			177,262.65		177,262.65
Total Time Costs after additional 10% discount			177,262.65		177,262.65
Disbursements (in \$)					
Notes			A		B
Disbursements costs			53,488.55	-	53,488.55
Discount to disbursements			(7,278.74)		(7,278.74)
Total Disbursement costs			46,209.81	-	46,209.81
Grand Total Time and Disbursement Costs			223,472.46	304.80	223,472.46

Daily time narrative entries

Bahamas Receivership - Heartland Group

1 August 2025 to 31 May 2026

Total Hours 304.80

Code	Period	Grade	Staff Name	GFS Date	GFS Hours	Narrative
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVl00000Rp1RoIAJ	Dec-25	Manager	Basden, Mcquel	23-Dec-25	0.10	Follow up call with CIBC bank re portal access re bank application
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVl00000Rp1RoIAJ	Sep-25	Manager	Basden, Mcquel	16-Sep-25	0.10	Follow up with banks re account opening. Meeting with team re updates and next steps to progress action items
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVl00000Rp1RoIAJ	Mar-26	Manager	Basden, Mcquel	31-Mar-26	0.10	Liaise with bank rep re bank forms./ additional request
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVl00000Rp1RoIAJ	May-26	Manager	Basden, Mcquel	4-May-26	0.10	Liaise with team re booking flights to cat island.
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVl00000Rp1RoIAJ	Nov-25	Manager	Basden, Mcquel	7-Nov-25	0.10	Call with KC re central bank approval letter
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVl00000Rp1RoIAJ	Apr-26	Manager	Basden, Mcquel	28-Apr-26	0.20	Planning next visit to cat island
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVl00000Rp1RoIAJ	Feb-26	Manager	Basden, Mcquel	5-Feb-26	0.20	update bank portal and liaise with bank representative
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVl00000Rp1RoIAJ	Feb-26	Manager	Basden, Mcquel	19-Feb-26	0.30	Call with Higgs &Johnson re property taxes and sale procedures
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVl00000Rp1RoIAJ	Nov-25	Manager	Basden, Mcquel	3-Nov-25	0.30	follow up with BPL re utility transfer. Follow up with central bank re currency designation approval. Follow up with CIBC re account application process
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVl00000Rp1RoIAJ	Nov-25	Manager	Basden, Mcquel	13-Nov-25	0.30	Liaise with Central Bank as well as team regarding action points in central bank approval letter for currency designation. Include LXP comments/amendments to the third report master file
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVl00000Rp1RoIAJ	Dec-25	Manager	Basden, Mcquel	22-Dec-25	0.40	Liaise with bank representative re document certification requirements and send update to US team
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVl00000Rp1RoIAJ	Sep-25	Manager	Basden, Mcquel	25-Sep-25	0.40	Liaise with insurance company regarding payment of policies. Liaise with Danielle to provide payment details to facilitate payment of policies
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVl00000Rp1RoIAJ	Apr-26	Manager	Basden, Mcquel	20-Apr-26	0.40	Liaise with KC to sign new bank form. Liaise with bank reps to provide updated form and request update for next steps to account opening
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVl00000Rp1RoIAJ	Oct-25	Manager	Basden, Mcquel	31-Oct-25	0.40	liaise with plumber re quote for repairs for both properties and provide update to team
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVl00000Rp1RoIAJ	Mar-26	Manager	Basden, Mcquel	11-Mar-26	0.40	Liaise with team re flight and accommodations
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVl00000Rp1RoIAJ	Apr-26	Manager	Basden, Mcquel	16-Apr-26	0.50	Call with CIBC and team re bank account next steps
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVl00000Rp1RoIAJ	Nov-25	Manager	Basden, Mcquel	14-Nov-25	0.50	Liaise with VO re save it filing. Circulate engagement acceptance documents for file
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVl00000Rp1RoIAJ	Mar-26	Manager	Basden, Mcquel	27-Mar-26	0.50	Send update to US team
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVl00000Rp1RoIAJ	Nov-25	Manager	Basden, Mcquel	20-Nov-25	0.60	Bank forms, liaise with Danielle (US receiver) regarding completion of KYC forms
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVl00000Rp1RoIAJ	Apr-26	Manager	Basden, Mcquel	1-Apr-26	0.60	Call with bank reps re bank forms. Respond to US team query.
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVl00000Rp1RoIAJ	Nov-25	Manager	Basden, Mcquel	4-Nov-25	0.70	Call with central bank. Call with US receiver
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVl00000Rp1RoIAJ	Oct-25	Manager	Basden, Mcquel	27-Oct-25	0.70	liaise with KC re bank account opening forms. Call with CIBC re bank portal and forms. Follow up with BPL re transfer of utility accounts
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVl00000Rp1RoIAJ	Sep-25	Manager	Basden, Mcquel	2-Sep-25	0.80	Researching hotels and car rentals for Day one site visit. Planning and strategy meeting with team re visit to Cat Island
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVl00000Rp1RoIAJ	Feb-26	Manager	Basden, Mcquel	18-Feb-26	0.90	banking update. Upload additional items to portal. Liaise with attorney to notarize documents. call with Dept Inland revenue re property taxes
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVl00000Rp1RoIAJ	Mar-26	Manager	Basden, Mcquel	10-Mar-26	0.90	Brief meeting with VO re planning for visit to the properties. Liaise with plumbers and team to finalize flight details and logistics.
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVl00000Rp1RoIAJ	Sep-25	Manager	Basden, Mcquel	17-Sep-25	0.90	Meeting with bank re bank opening steps. prepare additional information for insurance company and provide information for quote request
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVl00000Rp1RoIAJ	Sep-25	Manager	Basden, Mcquel	24-Sep-25	1.10	BPL account transfer forms, submit forms to sales rep and request call back to finalize application. Liaise with insurance company.

US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Sep-25	Manager	Basden, Mcquel	12-Sep-25	1.10	Draft memo of day 1 visit and liaise with service providers.
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Sep-25	Manager	Basden, Mcquel	11-Sep-25	1.10	Draft memo of day 1 visit properties and liaise with service providers
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Mar-26	Manager	Basden, Mcquel	17-Mar-26	1.10	Liaise with team to finalize accommodations and set expectations for the visit to Cat Island.
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Mar-26	Manager	Basden, Mcquel	3-Mar-26	1.30	Draft status report
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Mar-26	Manager	Basden, Mcquel	6-Mar-26	1.40	Accept changes to report and address PH comments on report, liaise with KC for his review
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Sep-25	Manager	Basden, Mcquel	19-Sep-25	1.40	Finalize draft and send to PH for review
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Sep-25	Manager	Basden, Mcquel	15-Sep-25	1.40	Prepare and submit draft insurance forms to insurance company
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Sep-25	Manager	Basden, Mcquel	22-Sep-25	1.50	update memo and circulate ahead of call with US receiver and team. Attend call with US receiver and team. Finalize bank KYC form, liaise with team for comments
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Mar-26	Manager	Basden, Mcquel	4-Mar-26	1.60	Draft status report
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Sep-25	Manager	Basden, Mcquel	8-Sep-25	1.60	Liaise with plumber and starlink technician regarding setting up services. Liaise with banks re opening account.
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Sep-25	Manager	Basden, Mcquel	18-Sep-25	1.70	Draft kyc questionnaire. Meeting with CIBC bank re walkthrough of questionnaire and share with team. Liaise with receivers re requisite information
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Sep-25	Manager	Basden, Mcquel	9-Sep-25	1.70	Liaise with plumber and starlink technician regarding setting up services. Liaise with banks re opening account.
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Mar-26	Manager	Basden, Mcquel	5-Mar-26	1.90	Draft status report
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Mar-26	Manager	Basden, Mcquel	19-Mar-26	2.00	Visit to port howe property to inspect plumbing progress
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Sep-25	Manager	Basden, Mcquel	5-Sep-25	5.00	Day 2 – obtain padlock for Port Howe gate, inspection of property before lock up. Visit to property to further inspections and utility reviews
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Mar-26	Manager	Basden, Mcquel	20-Mar-26	5.30	Liaise with team and plumbers re repairs, water truck for refill. Collect KC from airport, hardware store visit.
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Mar-26	Manager	Basden, Mcquel	18-Mar-26	6.00	Travel to Cat island, visit and inspection of properties with plumbers. Inventory count of plumbing materials. Provide an update to the team
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	May-26	Manager	Basden, Mcquel	8-May-26	6.20	Liaise with electrician re Greenwood. Test Greenwood water system and secure house. Secure port howe property. Travel back to Nassau
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	May-26	Manager	Basden, Mcquel	7-May-26	6.30	Travel to Cat Island and liaise with electrician and handyman. Inspections of properties, collect vanity.
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Sep-25	Manager	Basden, Mcquel	4-Sep-25	6.50	Day One activities, travel to cat island to locate and take possession of properties, secure entry and initial inspection of the properties.
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Dec-25	Salaried Partner	Cambridge, Kevin	12-Dec-25	0.10	Review of summary for the period prepared with Peter, make edits and sent to US receiver team for inclusion in their reporting.
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Oct-25	Salaried Partner	Cambridge, Kevin	31-Oct-25	0.30	Call with Peter Hickman
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Jan-26	Salaried Partner	Cambridge, Kevin	28-Jan-26	0.50	Team debrief
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Mar-26	Salaried Partner	Cambridge, Kevin	31-Mar-26	0.50	Confer with care taker
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Mar-26	Salaried Partner	Cambridge, Kevin	16-Mar-26	0.50	Confer with cruz delivery
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Feb-26	Salaried Partner	Cambridge, Kevin	25-Feb-26	0.50	Confer with delivery co in cat Island
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	May-26	Salaried Partner	Cambridge, Kevin	6-May-26	0.50	Confer with Team and service providers
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Mar-26	Salaried Partner	Cambridge, Kevin	19-Mar-26	0.50	Confer with team in Cat Island
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	May-26	Salaried Partner	Cambridge, Kevin	7-May-26	0.50	Discuss logistics and confer with persons on the ground in Cat Island regarding repairs
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	May-26	Salaried Partner	Cambridge, Kevin	5-May-26	0.50	Logistics with Service providers in Cat Island
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Nov-25	Salaried Partner	Cambridge, Kevin	5-Nov-25	0.50	Attending to teleconferences and email correspondences
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Nov-25	Salaried Partner	Cambridge, Kevin	7-Nov-25	0.50	Attending to teleconferences and email correspondences
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Nov-25	Salaried Partner	Cambridge, Kevin	14-Nov-25	0.50	Liase with team re action points in Central Bank approval letter for currency designation
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Nov-25	Salaried Partner	Cambridge, Kevin	21-Nov-25	0.50	Attending to teleconferences and email correspondences
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Dec-25	Salaried Partner	Cambridge, Kevin	11-Dec-25	0.50	Team meeting and agree on next steps

US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Dec-25	Salaried Partner	Cambridge, Kevin	15-Dec-25	0.50	Call re banking matters
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Jan-26	Salaried Partner	Cambridge, Kevin	27-Jan-26	0.50	Confer with banking team
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Mar-26	Salaried Partner	Cambridge, Kevin	3-Mar-26	0.50	Chat with Mcquel re draft status report
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Apr-26	Salaried Partner	Cambridge, Kevin	29-Apr-26	0.50	Attending to teleconferences and email correspondences
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Apr-26	Salaried Partner	Cambridge, Kevin	30-Apr-26	0.50	Confer with plumber
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	May-26	Salaried Partner	Cambridge, Kevin	20-May-26	0.50	Confer with plumber
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Mar-26	Salaried Partner	Cambridge, Kevin	24-Mar-26	0.60	Confer with handyman re electrical
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Feb-26	Salaried Partner	Cambridge, Kevin	26-Feb-26	0.60	Attending to teleconferences and email correspondences
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Oct-25	Salaried Partner	Cambridge, Kevin	16-Oct-25	0.70	Confer with handyman and review expense submission
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Feb-26	Salaried Partner	Cambridge, Kevin	23-Feb-26	0.70	Discuss plumbing supply list and confer with P Hickman and Delivery driver in Cat Island
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Apr-26	Salaried Partner	Cambridge, Kevin	17-Apr-26	0.80	Address emails
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Nov-25	Salaried Partner	Cambridge, Kevin	6-Nov-25	0.80	Confer with LXP, debrief with US receiver
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Dec-25	Salaried Partner	Cambridge, Kevin	1-Dec-25	0.80	Attending to teleconferences and email correspondences
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Feb-26	Salaried Partner	Cambridge, Kevin	27-Feb-26	0.80	Team debrief
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Oct-25	Salaried Partner	Cambridge, Kevin	17-Oct-25	0.90	Confer with cat island storm area
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Mar-26	Salaried Partner	Cambridge, Kevin	2-Mar-26	0.90	Confer with flat bed driver
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Dec-25	Salaried Partner	Cambridge, Kevin	2-Dec-25	0.90	Properties admin
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Dec-25	Salaried Partner	Cambridge, Kevin	9-Dec-25	0.90	PwC internal meeting
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Nov-25	Salaried Partner	Cambridge, Kevin	4-Nov-25	0.90	Prep for meeting with US Receiver. Call with team
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Dec-25	Salaried Partner	Cambridge, Kevin	10-Dec-25	0.90	Call with Peter Hickman, review and respond to email correspondence
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Jan-26	Salaried Partner	Cambridge, Kevin	26-Jan-26	0.90	Review of summary for the period prepared with Peter, make edits and sent to US receiver team for inclusion in their reporting.
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Mar-26	Salaried Partner	Cambridge, Kevin	4-Mar-26	0.90	Review of draft summary
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Mar-26	Salaried Partner	Cambridge, Kevin	30-Mar-26	0.90	Attending to teleconferences and email correspondences
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Apr-26	Salaried Partner	Cambridge, Kevin	16-Apr-26	0.90	Call with CIBC and team re bank account next steps
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Mar-26	Salaried Partner	Cambridge, Kevin	18-Mar-26	1.00	Confer with team in cat island, supplies
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Nov-25	Salaried Partner	Cambridge, Kevin	13-Nov-25	1.00	All hands meeting (PwC and LXP) with Central Bank re approval letter, agree on next steps, review email correspondences
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Dec-25	Salaried Partner	Cambridge, Kevin	8-Dec-25	1.10	Confer with the brokers and agree on next steps
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Oct-25	Salaried Partner	Cambridge, Kevin	29-Oct-25	1.10	Expense review
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Oct-25	Salaried Partner	Cambridge, Kevin	30-Oct-25	1.10	Prep for meeting with US Team
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Dec-25	Salaried Partner	Cambridge, Kevin	3-Dec-25	1.10	Properties admin
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	May-26	Salaried Partner	Cambridge, Kevin	4-May-26	1.10	Review and discuss outstanding matters
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	May-26	Salaried Partner	Cambridge, Kevin	22-May-26	1.10	Email correspondences with the team
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Nov-25	Salaried Partner	Cambridge, Kevin	3-Nov-25	1.20	Team debrief

US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Sep-25	Salaried Partner	Cambridge, Kevin	2-Sep-25	1.20	Review draft conveyance docs and confer with staff and Higgs /logistics/bookings
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Sep-25	Salaried Partner	Cambridge, Kevin	3-Sep-25	1.50	Logistics airline hotel etc/camera estimates for purchase
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Oct-25	Salaried Partner	Cambridge, Kevin	6-Oct-25	1.80	Meet and discuss supplies, bookings
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Apr-26	Salaried Partner	Cambridge, Kevin	27-Apr-26	1.90	Visit plumbing supplies and dock
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Feb-26	Salaried Partner	Cambridge, Kevin	24-Feb-26	2.40	Trip to plumbing Company and trip to doc. Meetings to reconciles items for the shipment to Cat Island.
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Oct-25	Salaried Partner	Cambridge, Kevin	7-Oct-25	2.50	Shop for supplies
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Mar-26	Salaried Partner	Cambridge, Kevin	20-Mar-26	3.50	Trip and review plumbing matters
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Sep-25	Salaried Partner	Cambridge, Kevin	4-Sep-25	4.50	Day 1 activities Cat Island
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Jan-26	Salaried Partner	Cambridge, Kevin	29-Jan-26	5.00	Cat Island site visit and admin
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Jan-26	Salaried Partner	Cambridge, Kevin	30-Jan-26	5.00	Cat Island site visit and admin
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Oct-25	Salaried Partner	Cambridge, Kevin	10-Oct-25	5.50	Visits to various properties, confer with handyman about needed hardwar, email correspondence
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Sep-25	Salaried Partner	Cambridge, Kevin	5-Sep-25	6.00	Day 2 Cat Island
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Oct-25	Salaried Partner	Cambridge, Kevin	8-Oct-25	7.50	Flight to Cat Island, strategize with team, property visits
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Oct-25	Salaried Partner	Cambridge, Kevin	9-Oct-25	7.50	Day 2 Cat Island activities, meeting with team, confer with car rental company
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Oct-25	Director	Hickman, Peter	28-Oct-25	0.20	Diary management (0.2)
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Oct-25	Director	Hickman, Peter	2-Oct-25	0.20	Email US team (0.2),
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Aug-25	Director	Hickman, Peter	25-Aug-25	0.30	Email KC re EA (0.3),
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Apr-26	Director	Hickman, Peter	10-Apr-26	0.30	Email to US re fees reporting (0.3),
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Apr-26	Director	Hickman, Peter	8-Apr-26	0.30	Email to US team re brokers (0.3),
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Feb-26	Director	Hickman, Peter	12-Feb-26	0.30	Email US team (0.3),
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	May-26	Director	Hickman, Peter	14-May-26	0.30	Spoke to the contractor regarding progress on repairs (0.3)
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Apr-26	Director	Hickman, Peter	22-Apr-26	0.40	Cat Island Discussion with MB about vanity unit for purchase (0.4)
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	May-26	Director	Hickman, Peter	27-May-26	0.40	Catch up meeting with mcquel regarding various case matters (0.4)
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Apr-26	Director	Hickman, Peter	28-Apr-26	0.40	Catch up with Mcquel on various case matters (0.4)
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Oct-25	Director	Hickman, Peter	14-Oct-25	0.40	Debrief on visit to proeptries, discuss next steps (0.4),
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Sep-25	Director	Hickman, Peter	18-Sep-25	0.40	Email repsonse to PIC re nsurance terms (0.4),
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Oct-25	Director	Hickman, Peter	16-Oct-25	0.40	EMail Robert re Port Howe visit (0.4),
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Oct-25	Director	Hickman, Peter	15-Oct-25	0.40	Email to Robert re access to Port Howe (0.4),
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Oct-25	Director	Hickman, Peter	27-Oct-25	0.40	Emails re meeting organisation (0.4),
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Jan-26	Director	Hickman, Peter	9-Jan-26	0.40	Planning next steps (0.4),
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Jan-26	Director	Hickman, Peter	15-Jan-26	0.40	Respond to US team email, speak to local team re request, follow up to brokers (0.4),
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Apr-26	Director	Hickman, Peter	23-Apr-26	0.40	Review of various case matters outstanding and prepare notes for discussion with Mcquel (0.4)
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	May-26	Director	Hickman, Peter	19-May-26	0.40	Set up and configured my online banking credentials (0.4)
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Mar-26	Director	Hickman, Peter	24-Mar-26	0.40	Status update meeeting with MB (0.4),
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVI00000Rp1RoIAJ	Sep-25	Director	Hickman, Peter	16-Sep-25	0.40	Update meeting with MB (0.4),

US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVl00000Rp1RoIAJ	Sep-25	Director	Hickman, Peter	17-Sep-25	0.50	Bank account call (0.5),
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVl00000Rp1RoIAJ	Sep-25	Director	Hickman, Peter	19-Sep-25	0.50	Cal with HJ re receivership (0.5),
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVl00000Rp1RoIAJ	Oct-25	Director	Hickman, Peter	29-Oct-25	0.50	Call with KC, reschedule meeting (0.5),
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVl00000Rp1RoIAJ	Sep-25	Director	Hickman, Peter	24-Sep-25	0.50	Email re items removed from house, diary mngt for call (0.5),
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVl00000Rp1RoIAJ	Jan-26	Director	Hickman, Peter	19-Jan-26	0.50	Follow up emails to brokers re real estate proposals (0.5),
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVl00000Rp1RoIAJ	Mar-26	Director	Hickman, Peter	9-Mar-26	0.50	Follow up with broker, review EL received, email to US team (0.5),
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVl00000Rp1RoIAJ	Feb-26	Director	Hickman, Peter	6-Feb-26	0.50	JBR refresh (0.4),
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVl00000Rp1RoIAJ	Jan-26	Director	Hickman, Peter	20-Jan-26	0.50	Update meeting on status and action items (0.5),
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVl00000Rp1RoIAJ	Sep-25	Director	Hickman, Peter	25-Sep-25	0.60	Call with US team re real estate process (0.6),
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVl00000Rp1RoIAJ	Mar-26	Director	Hickman, Peter	12-Mar-26	0.60	Planning re travel (0.6),
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVl00000Rp1RoIAJ	Sep-25	Director	Hickman, Peter	2-Sep-25	0.60	Prep call ahead of travel (0.6),
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVl00000Rp1RoIAJ	Apr-26	Director	Hickman, Peter	16-Apr-26	0.70	Call with CIBC re application approach (0.7),
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVl00000Rp1RoIAJ	Apr-26	Director	Hickman, Peter	7-Apr-26	0.70	Catch up wiwth MB on various case matters, approve payment. (0.7),
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVl00000Rp1RoIAJ	Aug-25	Director	Hickman, Peter	29-Aug-25	0.70	Follow up to HJ re conveyances. Queires on key milestone dates ahead of travel (0.7),
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVl00000Rp1RoIAJ	Nov-25	Director	Hickman, Peter	20-Nov-25	0.70	Security issue re people on site (0.7),
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVl00000Rp1RoIAJ	Oct-25	Director	Hickman, Peter	3-Oct-25	0.70	Travel planning and admin for next trip (0.7),
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVl00000Rp1RoIAJ	Mar-26	Director	Hickman, Peter	31-Mar-26	0.80	Catch up meeingt with MB on various case matters, call with Robin re valuations (0.8),
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVl00000Rp1RoIAJ	Sep-25	Director	Hickman, Peter	8-Sep-25	0.80	Email MB re priority next steps (0.8),
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVl00000Rp1RoIAJ	Dec-25	Director	Hickman, Peter	12-Dec-25	0.90	Diary management (0.2), Travel planning, speak to plumber re logistics (0.7),
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVl00000Rp1RoIAJ	Feb-26	Director	Hickman, Peter	10-Feb-26	0.90	Meeting with MB re next steps, and further discussions on logistics (0.9),
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVl00000Rp1RoIAJ	Jan-26	Director	Hickman, Peter	21-Jan-26	0.90	Review of summary for the period prepared, make edits and sent to US receiver team for incsluion in their reporting. (0.9),
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVl00000Rp1RoIAJ	Apr-26	Director	Hickman, Peter	21-Apr-26	1.00	Approval of invoice payments (0.3), follow up with inland revenue regarding real property tax conveyance question (0.4), catch up with McQuel on various case matters (0.3)
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVl00000Rp1RoIAJ	Sep-25	Director	Hickman, Peter	30-Sep-25	1.00	Catch up with MB on planning for next trip and outstanding items. Call with Bank (0.7), Cosnider travel dates (0.3),
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVl00000Rp1RoIAJ	Mar-26	Director	Hickman, Peter	2-Mar-26	1.10	Follow up re EBASA (0.3), Email to HGC re engagement letter and conflicts checks, call with HGC (0.8),
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVl00000Rp1RoIAJ	Sep-25	Director	Hickman, Peter	23-Sep-25	1.10	Update meeting with MB on various matters (0.4), Emails re insurance and organisation of meeting with US team (0.7),
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVl00000Rp1RoIAJ	May-26	Director	Hickman, Peter	28-May-26	1.20	Emailing the US team regarding list prices and discussing appraisals with the broker (1.2)
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVl00000Rp1RoIAJ	Sep-25	Director	Hickman, Peter	15-Sep-25	1.20	Purchase of equipment in FL (1.2),
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVl00000Rp1RoIAJ	Nov-25	Director	Hickman, Peter	4-Nov-25	1.30	Prep update email and next steps, call with US team (1.3),
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVl00000Rp1RoIAJ	Sep-25	Director	Hickman, Peter	3-Sep-25	1.40	Logistics for travel, book car, email orders (1.4),
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVl00000Rp1RoIAJ	Dec-25	Director	Hickman, Peter	18-Dec-25	1.50	Prep and attend meeting with US Receiver (1.5),
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVl00000Rp1RoIAJ	Apr-26	Director	Hickman, Peter	15-Apr-26	1.60	Call with CIBC Brent H re bank setup (0.5), Meeting with Real Estate broker re contract edits, emal to US team with update and val reports, follow up query (1.1),
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVl00000Rp1RoIAJ	Sep-25	Director	Hickman, Peter	22-Sep-25	1.60	Review of slides, prep and call with US team re status update (1.2), Emails re negotiations on insurance plans (0.4),

US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVl00000Rp1RoIAJ	Mar-26	Director	Hickman, Peter	17-Mar-26	1.80	Meet with MB re planning for fieldwork, and logistics (1.8),
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVl00000Rp1RoIAJ	Dec-25	Director	Hickman, Peter	11-Dec-25	2.20	Email team re meeting date, follow up with Robin B, call with Robin B, call with Kevin C, travel planning (2.2),
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVl00000Rp1RoIAJ	Aug-25	Director	Hickman, Peter	28-Aug-25	2.30	Call with HJ re next steps, and email to HJ re conveyances. Call with US team, and email follow up x2 (2.3),
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVl00000Rp1RoIAJ	Oct-25	Director	Hickman, Peter	6-Oct-25	2.40	Further admin re travel plans, book flights for travel and accomodation. Purchase of Starlink units and ladder for cat island properties (2.4),
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVl00000Rp1RoIAJ	Mar-26	Director	Hickman, Peter	6-Mar-26	2.80	Detailed review of report, edits (2.8),
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVl00000Rp1RoIAJ	Oct-25	Director	Hickman, Peter	7-Oct-25	3.10	Purchase of tools and hardware for Cat island properties, prep tools for trip and liaise with plumber on logistics (2.7), catch up on case matters with MB (0.4),
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVl00000Rp1RoIAJ	Feb-26	Director	Hickman, Peter	13-Feb-26	3.20	Draft detailed update email to team, collate responses from brokers, call with appriaser (3.2),
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVl00000Rp1RoIAJ	Feb-26	Director	Hickman, Peter	24-Feb-26	3.70	Various calls re losigitics on Mailboat to island. Call with appraiser re plan for week. Call with MB re status on various matters. (1.8), Site visit to Greenwood. Review issues with Cameras. Plan for delivery, calls with team. Send listing
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVl00000Rp1RoIAJ	Feb-26	Director	Hickman, Peter	19-Feb-26	3.80	Call with H&J re Procedures (0.5), Prep of detailed email to DIR re property taxes and VAT amounts on conveyance. Email responses to US team on various matters, calls with broker and approaser (3.3),
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVl00000Rp1RoIAJ	Feb-26	Director	Hickman, Peter	25-Feb-26	3.90	Site Visit with Appraiser. Work in respect of cameras. Install new cameras and Solar Panels. Replace batteries. Various correspondence re shipping logistics (3.9),
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVl00000Rp1RoIAJ	May-26	Director	Hickman, Peter	8-May-26	5.00	Further site visits to both properties, test for water functionality and electrical system, lock up both houses and liaise with contractors regarding payment and then travel back to Nassau (4.3), update email to US team (0.7)
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVl00000Rp1RoIAJ	Feb-26	Director	Hickman, Peter	23-Feb-26	5.30	Travel and planning (5.3),
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVl00000Rp1RoIAJ	Sep-25	Director	Hickman, Peter	5-Sep-25	5.40	Day 2 activiites. Site visits to both properties. Travel to Nassau (5.4),
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVl00000Rp1RoIAJ	Feb-26	Director	Hickman, Peter	26-Feb-26	5.40	Site visit to both properties with Appraiser, further resolution of camera issue, various correspondence re shipping logistics. (5.4),
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVl00000Rp1RoIAJ	May-26	Director	Hickman, Peter	7-May-26	6.00	Travel to Cat Island, met with contractors, walk-through of both properties, collected vanity unit, and prepared for day two activities, follow up with Brooke regarding agreement (6.0)
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVl00000Rp1RoIAJ	Jan-26	Director	Hickman, Peter	29-Jan-26	6.00	Travel to Cat Island, perform inspections on property (6),
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVl00000Rp1RoIAJ	Feb-26	Director	Hickman, Peter	27-Feb-26	6.40	Mailboat receipt of shipment, meet with delivery contact, travel (6.4),
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVl00000Rp1RoIAJ	Jan-26	Director	Hickman, Peter	30-Jan-26	6.50	Site visit in Cat Island, perform inspections on property, meet with BPL, travel (6.5),
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVl00000Rp1RoIAJ	Oct-25	Director	Hickman, Peter	9-Oct-25	7.00	Site visits to Greenwood and Port Howe houses, instalation of Starlink at Port Howe, installation of cameras at both proeptries, facilitate plumber viewing of both properties (7),
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVl00000Rp1RoIAJ	Sep-25	Director	Hickman, Peter	4-Sep-25	7.10	Day one activities. Flight to Cat island. Initial visit to both properties. Email updates. Emails re insurance quotes (7.1),
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVl00000Rp1RoIAJ	Oct-25	Director	Hickman, Peter	8-Oct-25	8.50	Prep items for travel, travel to Cat island, visit to Port Howe and Greenwood properties, installation of Starlink at Greenwood (8.5),
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVl00000Rp1RoIAJ	Mar-26	Senior Associate	Okocha, Victor	19-Mar-26	0.50	Cat island properties admin - inspection of properties
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVl00000Rp1RoIAJ	Mar-26	Senior Associate	Okocha, Victor	21-Mar-26	2.00	Properties admin
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVl00000Rp1RoIAJ	Mar-26	Senior Associate	Okocha, Victor	20-Mar-26	4.50	Cat island properties admin (pick up kevin from the airport, inspection of properties)
US. Receiver - Bahamas Receivership - Heartland Group - Cat Island : 00kVl00000Rp1RoIAJ	Mar-26	Senior Associate	Okocha, Victor	18-Mar-26	6.00	Cat island admin - flights from nassau to catisland, on ground transportation, inspection of properties at Port Howe and Greenwood, other admin

EXHIBIT E-3



Ahuja & Consultants, Inc.
Certified Public Accountants

Ahuja & Consultants, Inc.

2901 N. Dallas Pkwy
Suite 320
Plano, TX 75093

Invoice # 8240.HL
Invoice Date: 6/30/2026
Due Date: 7/31/2026

Bill To:
Dykema
Attn: Deborah Williamson

Q2 2026 BILLING SUMMARY

TASK	TASK DESCRIPTION	HOURS	AMOUNT
2900	Accounting/Auditing	5.30	\$ 1,017.00
3900	Tax Services	4.70	\$ 1,332.50
	Expense Reimbursement		\$ 106.13

TOTAL **\$ 2,455.63**



Ahuja & Consultants, Inc.
Certified Public Accountants

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2901 N. Dallas Pkwy
Suite 320
Plano, TX 75093

Invoice # 8240.HL
Invoice Date: 6/30/2026
Due Date: 7/31/2026

Bill To:
Dykema
Attn: Deborah Williamson

Q2 2026 BILLING SUMMARY

ID	TIMEKEEPER	TITLE	HOURS	RATE	AMOUNT
DS	Divya Shetty	Manager	3.50	\$250.00	\$ 875.00
JW	Jennifer Wallace	Senior Associate	4.40	\$180.00	\$ 792.00
MA	Madhu Ahuja	Engagement Leader	2.10	\$325.00	\$ 682.50

TOTAL 10.00 \$ 2,349.50



Ahuja & Consultants, Inc.
 Certified Public Accountants

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

Invoice # 8240.HL
Invoice Date: 6/30/2026
Due Date: 7/31/2026

Bill To:
 Dykema
 Attn: Deborah Williamson

Q2 2026 EXPENSE REIMBURSEMENT

EXPENSE	AMOUNT
Certified Mail - Arcooil Corp Form 5495 (HL)	\$ 13.11
Certified Mail - Encypher Bastion Form 5495 (HL)	\$ 13.71
Certified Mail - HL Group Ventures Form 5495	\$ 13.71
Certified Mail: HL Group Fund III Form 5495 HL Drilling Fund I Form 5495. Package with Signature shipping for Carson Oil Form 5495	\$ 62.34
Mileage for USPS - 4.5 miles	\$3.26

TOTAL \$ 106.13



Ahuja & Consultants, Inc.
Certified Public Accountants

Ahuja & Consultants, Inc.

2901 N. Dallas Pkwy
Suite 320
Plano, TX 75093

Invoice # 8240.HL
Invoice Date: 6/30/2026
Due Date: 7/31/2026

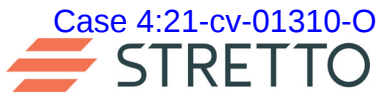
Bill To:
Dykema
Attn: Deborah Williamson

Date	ID	Description	Task	Hours	Amount
4/6/2026	JW	Data Entry and Reconcile 2026 Q1 IBC and Western Alliance Bank accounts. Start Standardized Fund Accounting Report	2900	0.90	\$ 162.00
4/7/2026	JW	Finish creating 2026 Q1 Standardized Fund Accounting Report for review with supporting workbook	2900	2.60	\$ 468.00
4/8/2026	DS	Review QuickBooks file	2900	0.20	\$ 50.00
4/8/2026	JW	Adjusted Standardized Fund Accounting Report	2900	0.50	\$ 90.00
4/9/2026	DS	Review and update the Standardized Fund Accounting Report	2900	0.70	\$ 175.00
4/9/2026	MA	Worked on Standardized Fund Accounting Report and prepared work done summary	3900	0.50	\$ 162.50
4/24/2026	DS	Review the Texas Public Information Report for Heartland Entities	3900	0.50	\$ 125.00
4/29/2026	DS	Prepare Barron Petroleum Texas Public Information Reports and update The Heartland Group Venture Public Information Report and email client	3900	0.60	\$ 150.00
4/29/2026	MA	Review Public Information Reports for Heartland entities	3900	0.50	\$ 162.50
5/4/2026	JW	Downloaded and reconciled the following bank accounts IBC - X3863, Western Alliance - X4056, X0955, X1565 and X2548 for April 2026	2900	0.40	\$ 72.00
5/5/2026	DS	Call the IRS regarding the notice provided by Receiver's team and respond to client	3900	0.50	\$ 125.00
5/20/2026	DS	Prepare Form 5495 for Heartland entities	3900	0.70	\$ 175.00
6/11/2026	MA	SEC v. Heartland: Hearing (Via Telephone) on Receiver's Fee Application for Services	3900	0.10	\$ 32.50
6/15/2026	MA	Review of Form 5495	3900	0.50	\$ 162.50
6/17/2026	MA	Review all Forms 5495 and supporting documentation	3900	0.50	\$ 162.50
6/23/2026	DS	Review of Form 5495 and supporting documents that will be sent to IRS	3900	0.30	\$ 75.00

Total **\$ 2,349.50**

Balance Due **\$ 2,455.63**

EXHIBIT E-4



410 Exchange, Ste 100
Irvine, CA 92602
855.812.6112

Invoice: 20747
Date: 05/15/2026
Due Date: 05/15/2026
Terms: Net 30

Bill To:
Heartland

Item	Quantity	Unit Price	Amount
April 2026 Invoice			
Hourly Fees			\$819.00
TOTAL DUE			\$819.00
			THANK YOU.
TOTAL ACCOUNT BALANCE DUE			\$2,124.60

[Click Here to Pay Now](#)

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: 04/01/2026 - 04/30/2026

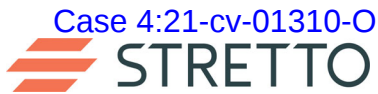
Role	Hours	Rate	Total
Director	4.2	\$195.00	\$819.00
		Total	\$819.00

Case Name: Heartland

Time Detail

Date Range: 04/01/2026 - 04/30/2026

Date	Employee Name	Role	Task	Description	Hours
04/20/2026	Robert Saraceni	Director	Case Administration	Update addresses as requested per D. Douglas, begin comprehensive review of database addresses	4.2
Subtotal 04/20/2026					4.2
Total 04/01/2026 - 04/30/2026					4.2



410 Exchange, Ste 100
Irvine, CA 92602
855.812.6112

Invoice: 21120
Date: 06/15/2026
Due Date: 06/15/2026
Terms: Net 30

Bill To:
Heartland

Item	Quantity	Unit Price	Amount
May 2026 Invoice			
Hourly Fees			\$30.00

TOTAL DUE			\$30.00
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THANK YOU.

TOTAL ACCOUNT BALANCE DUE			\$2,154.60
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[Click Here to Pay Now](#)

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: 05/01/2026 - 05/31/2026

Role	Hours	Rate	Total
Analyst	0.6	\$50.00	\$30.00
		Total	\$30.00

Case Name: Heartland

Time Detail

Date Range: 05/01/2026 - 05/31/2026

Date	Employee Name	Role	Task	Description	Hours
05/01/2026	Laura Tondreault	Analyst	Case Administration	Prepare and organize general case documents for accuracy and completeness	0.1
Subtotal 05/01/2026					0.1
Date	Employee Name	Role	Task	Description	Hours
05/07/2026	Laura Tondreault	Analyst	Case Administration	Prepare and organize general case documents for accuracy and completeness	0.2
Subtotal 05/07/2026					0.2
Date	Employee Name	Role	Task	Description	Hours
05/08/2026	Laura Tondreault	Analyst	Case Administration	Prepare and organize general case documents for accuracy and completeness	0.1
Subtotal 05/08/2026					0.1
Date	Employee Name	Role	Task	Description	Hours
05/20/2026	Laura Tondreault	Analyst	Case Administration	Prepare and organize general case documents for accuracy and completeness	0.1
Subtotal 05/20/2026					0.1
Date	Employee Name	Role	Task	Description	Hours
05/26/2026	Laura Tondreault	Analyst	Case Administration	Prepare and organize general case documents for accuracy and completeness	0.1
Subtotal 05/26/2026					0.1
Total 05/01/2026 - 05/31/2026					0.6

EXHIBIT E-5

EXHIBIT F-1

Deborah D. Williamson

Member



Contact

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

Overview

For more than 40 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*.

Deborah authored *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 USA since 2003 and clients recognize her as a “go to” practitioner in insolvency and restructuring. She has been listed on 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”. She has also been included in The Best Lawyers in America© for more than 20 years.

She has served as President of the American Bankruptcy Institute, co-chair of the Bankruptcy and Insolvency Litigation Committee of the Litigation Section of the American Bar Association, chair of the SBOT Bankruptcy Law Section, Director and Regent American College of Bankruptcy, and Director and Secretary of American Board of

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

Certification.

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 purchaser of assets of 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 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**

Special litigation counsel to the chapter 11 trustee, Dennis Faulkner. Retained 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 exploration and production companies. Beginning in early 2009, Deborah advised TXCO's management in negotiations with their lenders. 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. Deborah was lead counsel, 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 representing a major supplier of fuel.

Bankruptcy and Restructuring — Healthcare

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

Counsel to 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

Counsel to 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, including sale and licensing of intellectual property assets.

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

In re: AgriBioTech, Inc., Case No. 00-10533 District of Nevada, Las Vegas Chapter 11 Bankruptcy Case

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.

In re: Avado Brands, Inc, et al., Case No. 04-31555, Northern District of Texas, Dallas Division

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

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

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

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

Bankruptcy and Restructuring — 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

Representation of 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

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

Bankruptcy and Restructuring — Real Estate

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

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

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

Bankruptcy and Restructuring — Asset Acquisition

Zhone Technologies, Inc.

Successful representation of Zhone Technologies, Inc. as U.S. counsel in its acquisition of assets from DZS Inc. through a Chapter 7 bankruptcy proceeding in the U.S. Bankruptcy Court for the Eastern District of Texas. With a total transaction value exceeding \$30 million, this high-profile, cross-border deal involved complex coordination across jurisdictions—including assets and subsidiaries located in the United States, Canada, Australia, India, Korea, and beyond.

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.

Bankruptcy and Restructuring — Plan Mediator

Mediator in *FCI Sand Operations, LLC*, Case No. 25-80481, Northern District of Texas, a sand processing plant.

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.

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

Credentials

Education

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

Bar Admissions

- Texas, 1982

Professional Recognition

- Recipient of *The Center for American and International Law's* 2026 Michelle Mendez Serviam Award
- 2026 *Lawdragon* 500 Leading Global Bankruptcy and Restructuring Lawyers
- Recognized in *The Best Lawyers in America*®
 - Bankruptcy and Creditor Debtor Rights / Insolvency and Reorganization Law, 1995-2026
- Named a Texas Leading Lawyer in Bankruptcy/Restructuring by *Chambers USA*, 2003-2026
- Recognized as one of the "Top 50 Lawyers in Central/West Texas," *Texas Super Lawyers*®, 2022-2025
- Recognized in *Texas Super Lawyers*® for Bankruptcy: Business, 2003-2025
- Named to "*Lawdragon* 500 Leading U.S. Bankruptcy & Restructuring Lawyers," 2020, 2022, 2023-2025
- Martindale-Hubbell® AV® Preeminent™ [Peer Review Rating](#), 1993-Present
- Recognized by *San Antonio Magazine* in "San Antonio's Top Attorneys" for Bankruptcy & Workout, 2019-2023
- Named to *The American Lawyer's* "South Trailblazers" list, 2022
- Recognized by *S.A. Scene*, as an "Outstanding Women in Law" for Bankruptcy, 2022
- Recipient of the *San Antonio Business Journal's* 2019 Outstanding Lawyer 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, 2013-2025
- 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 distressed and contentious 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. Danielle is an effective communicator, experienced litigator, problem solver, and trusted business partner.

Clients rely on Danielle for her proactive, resourceful, creative, and effective restructuring and litigation advice. She looks for practical solutions and works to build a strategic plan that aligns with her client's needs. Her experience includes local, national, and international businesses, particularly in the aerospace, automotive, financial, food and beverage, oil and gas/energy, retail, national fitness chain, healthcare, real estate, and transportation industries, Chapter 11 Trustees, and a federal court-appointed receiver. In particular, she has complex litigation experience in state and federal courts involving numerous governmental agencies.

Prior to joining Dykema, Danielle had the honor and privilege of learning from the Honorable Craig A. Gargotta, (now Chief) United States Bankruptcy Judge for the Western District of Texas, the Honorable Catherine M. Stone, Chief Justice (Ret.) of the Fourth Court of Appeals of Texas, and the Department of Justice's U.S. Trustee Program.

Experience

Danielle has federal and state agency experience involving Attorney General, Bureau of Indian Affairs, Bureau of Land Management, Centers for Medicare and Medicaid Services, Comptroller of Public Accounts, Federal Bureau of Investigations, Internal Revenue Service, Justice Department, Licensing and Regulatory

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

Affairs, Marshals Service, Railroad Commission, Secretary of State, Securities and Exchange Commission, Social Security Administration, and Workforce Commission.

Danielle's representative matters include:

Notable Litigation and Dispute Resolution

- Negotiated and obtained Court approval of sale of airplane, helicopter, oil and gas properties, personal property, and domestic commercial and residential real properties
- Negotiated and settled numerous pre-litigation demands for corporate clients.
- Obtained Court approval of \$12M legal malpractice settlement, including bar order, involving AmLaw 100 international law firm.
- Obtained favorable, first-impression ruling against Railroad Commission of Texas for abandonment of pipeline interest and approximately 400 oil and gas wells throughout the State of Texas.

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

- Obtained Court approval of claims procedure and distribution plan
- Objected to and obtained Court denial of \$12M in alleged claims
- Successfully executed claims reconciliation and approval procedure in excess of \$108M
- Obtained Court approval of interim and/or final distribution(s) to 771 allowed claimants

- 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 7 Trustee in In re Collins Asset Group, LLC and In re Hollins Holdings, Inc. (Bankr. W.D. Tex.).
- 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.

Credentials

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

- 2026 American Bar Association On the Rise -Top 40 Young Lawyers Awardee
- 2026 *Lawdragon* 500 Leading Global Bankruptcy and Restructuring Lawyers
- Recipient of the 35 Under 35 Award by Kappa Alpha Theta Fraternity, Inc., 2025
- Recognized in *Texas Super Lawyers*® as a Rising Star for Bankruptcy, 2025
- Named to *Best Lawyers*' "Ones to Watch" list
 - Bankruptcy and Creditor Debtor Rights/Insolvency and Reorganization Law, 2023 and 2024
 - 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

- Larry E. Kelly American Bankruptcy Inn of Court, 2015-Present
 - Bylaws Committee Co-Chair
 - Judge Monroe and Judge McConnell Scholarship and Writing Competition Selection Committee
- Texas Access to Justice Commission, Working Group 2024
- 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; Coffee & Counsel Attorney Mentor
- National Association of Federal Equity Receivers (NAFER), Member, Young Professionals Committee, Conference Committee, Judicial Outreach Committee
 - Co-editor of "A Pocket Guide to Federal Equity Receivers" (rev. 2025).
- Dykema Women's Business Initiative, Former 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, Fellow
- American Bankruptcy Institute; Code to Code Strength in Diversity Editorial Board
 - "Strength in Diversity" Column (2023)
 - "Code to Code" Column (2024)
 - "Building Blocks" Column (2025)
- William S. Sessions American Inn of Court, 2018-2021
- American Bar Association - ABA Young Lawyers Division Bankruptcy Law Committee Chair, 2021-2022
- Texas Young Lawyers Association
- Texas Bar College
- Phi Kappa Phi

- St. Mary's University Law Alumni Association
- San Antonio Legal Services Association (formerly San Antonio Bar Association's Community Justice Program), Board Secretary and Mentor, Volunteer Pro Bono Attorney
- Texas Rio Grande Legal Aid, Volunteer Pro Bono Attorney
- Leadership San Antonio, Class 48
- NAFER (National Association of Federal Equity Receivers) Conference Committee, Co-Chair, 2026-2028

Community

- Kappa Alpha Theta, Alumna
- 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, Bylaws Chair/Parliamentarian 2025-2026; Chair and Board Member, 2022-2023; Assistant Chair, 2021-2022

Dominique Douglas

Associate



Contact

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

Overview

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

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

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

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

Areas of client focus

Practices

Corporate and Finance
Restructuring and Bankruptcy

Industries

Loan Workouts, Restructuring,
and Bankruptcy
Financial Services

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

Professional Recognition

- *The National Black Lawyers* Top 40 Under 40 - Texas, 2026

Affiliations

Professional

- National Conference of Bankruptcy Judges (NCBJ) Blackshear Presidential Fellow for 2025
- National Conference of Bankruptcy Judge's (NCBJ) annual Next Generation Program 2025
- International Women's Insolvency & Restructuring Confederation (IWIRC), Member
- American Bankruptcy Institute, Member
- State Bar of Texas, Bankruptcy Section's Young Lawyers Committee, Professional Education Liaison
- Larry E. Kelly Bankruptcy American Inn of Court, Member



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.

Adrianna Lafuente
Litigation, Commercial
Dallas, TX
4-6446

ALafuente@dykema.com

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

Education:

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

Experience:

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

Technology Proficiencies:

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

EXHIBIT F-3

EXHIBIT F-4



Madhu Ahuja, CPA, ABV, CVA, CFE

Shareholder, President

Ahuja & Consultants, Inc.

Madhu@ahuja-consultants.com

(469) 467-4660

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

EDUCATION

Master of Science - Management & Administrative Sciences

The University of Texas at Dallas, Richardson, Texas

Post Graduate Diploma in Business Administration, Finance

Institute of Productivity Management, Kanpur, India

CERTIFICATIONS

Certified Public Accountant (CPA), Texas

Accredited in Business Valuation (ABV)

Certified Valuation Analyst (CVA)

Certified Fraud Examiner (CFE)

PROFESSIONAL EXPERIENCE

Ahuja & Consultants, Inc.

2003 - Present

PricewaterhouseCoopers, LLP

1996 - 2002

SERVICE EXPERTISE

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



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

PROFESSIONAL MEMBERSHIPS

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



Ahuja & Consultants, Inc.

Certified Public Accountants

Ahuja & Consultants Staff Supporting Fee Application

Divya Shetty, CPA

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

Jennifer Wallace

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

EXHIBIT F-5

Kevin Cambridge

Kevin is currently the Advisory Partner at PricewaterhouseCoopers (“PwC Bahamas”), Bahamas where he leads the advisory line of services for the Bahamas as a part of the PwC Regional Southern Cluster. He has gained over 20 years of combined experience in the assurance and business advisory services with a primary focus on liquidations and forensic services. His career at PwC Bahamas has progressed over the years where he started out as a staff associate before moving up the ranks to Senior associate, Manager, Senior manager, Director of the Advisory unit and now serves as the only Partner in Advisory Services.

Peter Hickman

Peter's professional journey with PricewaterhouseCoopers (PwC) began in 2012 in their London office of PwC UK. Currently, he serves as the Director of Advisory Services for PwC Bahamas. His expertise spans a diverse set of areas, including Restructuring and Insolvency, Forensic Investigations, Digital Transformation, Corporate Finance and Consulting engagements.

Mcquel Basden

Mcquel Basden became a Certified Public Accountant under the New Hampshire State Board of Accountancy in December 2016 and obtained her Certified Fraud Examiner (“CFE”) designation in December 2017. Mcquel has 11 years of experience in public accounting with approximately 3 years of experience in the Assurance practice and 8 years of experience in the Advisory practice.

Mcquel’s experience in assurance generally comprised of providing external audits within the insurance and wealth & asset management sectors. Mcquel is currently serving as Experienced Manager at PwC Bahamas.

Victor Okocha

Victor is currently serving as a senior associate at PwC Bahamas.

EXHIBIT F-6

Robert Saraceni

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

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.