



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3597228
PAGE 12

JULY 16, 2024

| DATE | ID | DESCRIPTION | TAS1 | HOURS | A3 OUNT |
|----------|-----|---|-------|-------|---------|
| | | CORP. | | | |
| 06/13/24 | DNR | DRAFT LETTER TO CELTIC BANK CORPORATION REGARDING REQUEST FOR RECORDS OF ARCOOIL CORP. | B120 | 0.40 | 140.00 |
| 06/13/24 | DNR | CORRESPONDENCE WITH DEBORAH D. WILLIAMSON REGARDING RECORDS DEMAND LETTER TO CELTIC BANK CORPORATION. | B120 | 0.10 | 35.00 |
| 06/13/24 | DNR | TELEPHONE CONFERENCE WITH DISPUTED CLAIMANT REGARDING STATUS OF COURT'S RULING ON CLAIMS OBJECTION. | B110 | 0.10 | 35.00 |
| 06/13/24 | DNR | RECEIVE AND PROCESS W-9S; SEND TO STRETTO. | B110 | 0.60 | 210.00 |
| 06/13/24 | DNR | CORRESPONDENCE TO RECEIVER'S PROFESSIONALS REGARDING QUARTERLY REPORT CONTENT FOR 2Q2024. | BT155 | 0.10 | 35.00 |
| 06/13/24 | DNR | REVIEW AND PROCESS RECEIVER'S MAIL. | B210 | 0.40 | 140.00 |
| 06/13/24 | DNR | CORRESPONDENCE TO OIL AND GAS COUNSEL AND DEBORAH D. WILLIAMSON REGARDING RAILROAD COMMISSION MAIL RECEIVED. | B210 | 0.10 | 35.00 |
| 06/13/24 | DNR | CORRESPONDENCE WITH CONTRACT PUMPER AND CONTRACT OPERATOR REGARDING WELL FILES AND LOGS IN ALEDO. | B210 | 0.20 | 70.00 |
| 06/13/24 | DNR | CORRESPONDENCE FROM TRANSPORT COMPANY REGARDING DELIVERY OF UTV AND TRAILER TO AUCTIONEER. | B130 | 0.10 | 35.00 |
| 06/13/24 | DNR | CORRESPONDENCE WITH DEBORAH D. WILLIAMSON REGARDING ABANDONED WELL LOGS AND FILES. | B210 | 0.30 | 105.00 |
| 06/14/24 | TED | ADDRESS INVESTOR INQUIRIES. | B110 | 0.10 | 25.65 |
| 06/14/24 | DNR | CORRESPONDENCE WITH CONTRACT PUMPER AND DEBORAH D. WILLIAMSON REGARDING ABANDONED AND SOLD WELL LOGS AND FILES; COORDINATE LOGISTICS ON TURNOVER TASKS. | B210 | 1.00 | 350.00 |
| 06/14/24 | DNR | REVIEW AND RESPOND TO INVESTOR INQUIRIES. | B110 | 0.40 | 140.00 |
| 06/14/24 | DNR | CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING IRS NOTICES RECEIVED AND RESPONSE DEADLINES FOR SAME. | B240 | 0.20 | 70.00 |
| 06/14/24 | DNR | CORRESPONDENCE TO AHUJA & CONSULTANTS REGARDING RESPONSE TO IRS AND COLLECTION AGENCY LETTER REGARDING AOS. | B240 | 0.10 | 35.00 |
| 06/14/24 | DNR | CORRESPONDENCE WITH LOCKE LORD COUNSEL REGARDING NO APPEAL OF SETTLEMENT ORDER OR BAR ORDER. | BT160 | 0.30 | 105.00 |
| 06/14/24 | DNR | CORRESPONDENCE WITH TRANSPORT COMPANY REGARDING UTV AND TRAILER DELIVERY TO AUCTIONEER AND STATUS | B130 | 0.40 | 140.00 |



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3597228
PAGE 13

JULY 16, 2024

| DATE | ID | DESCRIPTION | TAS1 | HOURS | A3 OUNT |
|----------|-----|--|-------|-------|---------|
| | | ITEMS ON SAME. | | | |
| 06/14/24 | DNR | CORRESPONDENCE WITH DEBORAH D. WILLIAMSON REGARDING TERMINATION OF ALEDO STORAGE UNIT LEASES AND TIMING ON SAME. | B210 | 0.20 | 70.00 |
| 06/14/24 | DNR | CORRESPONDENCE WITH REID COLLINS REGARDING SETTLEMENT FUNDS. | BT160 | 0.40 | 140.00 |
| 06/14/24 | DNR | CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING BAHAMAS TRACING AND ADDITIONAL FINDINGS. | B120 | 0.20 | 70.00 |
| 06/14/24 | DNR | REVIEW JUDGE RAY'S REPORT & RECOMMENDATION ON DISTRIBUTION MOTION. | B130 | 0.20 | 70.00 |
| 06/14/24 | DNR | REVIEW JUDGE RAY'S REPORT & RECOMMENDATION ON OMNIBUS CLAIMS OBJECTION. | B310 | 0.30 | 105.00 |
| 06/14/24 | DNR | CORRESPONDENCE TO AHUJA & CONSULTANTS REGARDING REPORT & RECOMMENDATION ON DISTRIBUTION MOTION. | B130 | 0.10 | 35.00 |
| 06/14/24 | DNR | CORRESPONDENCE WITH DEBORAH D. WILLIAMSON REGARDING REPORT & RECOMMENDATION ON OMNIBUS CLAIMS OBJECTION. | B310 | 0.20 | 70.00 |
| 06/14/24 | DNR | REVIEW AND PROCESS RECEIVER'S MAIL. | B110 | 0.30 | 105.00 |
| 06/16/24 | DNR | CORRESPONDENCE WITH CONTRACT PUMPER REGARDING ELECTRA STORAGE UNIT. | B210 | 0.20 | 70.00 |
| 06/17/24 | DNR | CORRESPONDENCE WITH AUCTIONEER REGARDING DELIVERY OF ITEMS AND INSPECTION STATUS. | B130 | 0.30 | 105.00 |
| 06/17/24 | DNR | CORRESPONDENCE WITH DEBORAH D. WILLIAMSON REGARDING DEPARTMENT OF JUSTICE UPDATE. | B110 | 0.20 | 70.00 |
| 06/17/24 | DNR | REVIEW AND RESPOND TO INVESTOR INQUIRIES. | B110 | 1.40 | 490.00 |
| 06/17/24 | DNR | CORRESPONDENCE TO AHUJA & CONSULTANTS REGARDING IBC BANK ACCOUNT TRANSFER. | B210 | 0.10 | 35.00 |
| 06/17/24 | DNR | RECEIVE AND REVIEW ACCOUNT ANALYSIS FROM IBC; SEND TO AHUJA & CONSULTANTS. | B210 | 0.30 | 105.00 |
| 06/17/24 | DNR | CORRESPONDENCE TO DEBORAH D. WILLIAMSON REGARDING JUDGE RAY'S REPORT & RECOMMENDATION ON DISTRIBUTION MOTION. | B130 | 0.10 | 35.00 |
| 06/17/24 | DNR | CORRESPONDENCE WITH DEBORAH D. WILLIAMSON REGARDING NET SETTLEMENT PROCEEDS. | BT160 | 0.10 | 35.00 |
| 06/17/24 | DNR | CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING WIRE RECEIPTS. | B210 | 0.30 | 105.00 |



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3597228
PAGE 14

JULY 16, 2024

| DATE | ID | DESCRIPTION | TAS1 | HOURS | A3 OUNT |
|----------|-----|---|-------|-------|---------|
| 06/17/24 | DNR | CORRESPONDENCE WITH REID COLLINS REGARDING NET SETTLEMENT PROCEEDS AND EXPENSES WIRES. | BT160 | 0.40 | 140.00 |
| 06/17/24 | DNR | CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING NEW ACCOUNTS AT WAB AND INFORMATION ON SAME. | B210 | 0.40 | 140.00 |
| 06/17/24 | DNR | CORRESPONDENCE TO AHUJA & CONSULTANTS REGARDING RETAINER REFUND WIRE. | B210 | 0.10 | 35.00 |
| 06/17/24 | DNR | CORRESPONDENCE TO DEBORAH D. WILLIAMSON REGARDING IBC ACCOUNTS. | B210 | 0.10 | 35.00 |
| 06/17/24 | DNR | CORRESPONDENCE WITH STRETTO REGARDING INVESTOR ADDRESS ITEMS. | B110 | 0.30 | 105.00 |
| 06/17/24 | DNR | CORRESPONDENCE WITH DEBORAH D. WILLIAMSON REGARDING REPORT & RECOMMENDATION ON OMNIBUS CLAIMS OBJECTION. | B310 | 0.10 | 35.00 |
| 06/17/24 | DNR | CORRESPONDENCE WITH AUCTIONEER COUNSEL REGARDING CALL REGARDING PERSONAL PROPERTY SALES AND COURT ORDERS. | B130 | 0.40 | 140.00 |
| 06/17/24 | DNR | CALL WITH COURTROOM DEPUTY REGARDING SERVICE OF REPORT & RECOMMENDATION. | B110 | 0.10 | 35.00 |
| 06/17/24 | DNR | CORRESPONDENCE TO OFFICE OF THE ATTORNEY GENERAL REGARDING W-9 FOR RAILROAD COMMISSION AND DISTRIBUTION LOGISTICS FOR SAME. | B130 | 0.10 | 35.00 |
| 06/17/24 | DNR | CALL WITH DEBORAH D. WILLIAMSON REGARDING STORAGE UNITS, SERVICE, AND OTHER LOGISTICAL ASPECTS OF CASE. | B210 | 0.50 | 175.00 |
| 06/17/24 | DNR | CORRESPONDENCE WITH VICKI PALMOUR CONSULTANTS AND AHUJA & CONSULTANTS REGARDING CALL TO DISCUSS 2024 TAX DOCUMENTATION AND ROYALTY ITEMS. | B240 | 0.30 | 105.00 |
| 06/17/24 | DNR | DRAFT AND FILE CERTIFICATE OF SERVICE OF JUDGE RAY'S REPORT & RECOMMENDATION REGARDING CLAIMS OBJECTION ON EDWARD HOEM. | B310 | 0.20 | 70.00 |
| 06/17/24 | DNR | UPDATE WEBSITE CONTENT. | B110 | 0.40 | 140.00 |
| 06/17/24 | DNR | REVISE FAQs. | B110 | 0.70 | 245.00 |
| 06/17/24 | DNR | CORRESPONDENCE WITH DEBORAH D. WILLIAMSON REGARDING REVISED FAQs. | B110 | 0.10 | 35.00 |
| 06/17/24 | DNR | DRAFT LENGTHY UPDATE TO STRETTO REGARDING CLAIMS OBJECTION AND DISTRIBUTION MOTION REPORT & RECOMMENDATION AND NEXT STEPS FOR DISTRIBUTION ITEMS. | B130 | 0.30 | 105.00 |



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3597228
PAGE 15

JULY 16, 2024

| DATE | ID | DESCRIPTION | TAS1 | HOURS | A3 OUNT |
|----------|-----|--|-------|-------|----------|
| 06/17/24 | DNR | CORRESPONDENCE WITH VARIOUS NON-INVESTOR CREDITORS REGARDING SUBMISSION REQUIREMENT FOR IRS FORM W-9 AND STATUS OF DISTRIBUTION. | B110 | 1.00 | 350.00 |
| 06/17/24 | DNR | DRAFT AND SEND UPDATE TO SEC COUNSEL REGARDING DEPARTMENT OF JUSTICE TAX CALL. | B110 | 0.20 | 70.00 |
| 06/17/24 | DNR | CORRESPONDENCE WITH VICKI PALMOUR CONSULTANTS REGARDING 1099S. | B210 | 0.10 | 35.00 |
| 06/17/24 | DNR | DISCUSS WITH DEBORAH D. WILLIAMSON INVESTOR INQUIRY AND RESPONSE TO SAME. | B110 | 0.20 | 70.00 |
| 06/17/24 | DNR | CORRESPONDENCE TO DEBORAH D. WILLIAMSON REGARDING BANK RECORDS REQUEST. | B210 | 0.10 | 35.00 |
| 06/17/24 | DNR | CORRESPONDENCE TO DEPARTMENT OF JUSTICE TAX COUNSEL REGARDING ELECTRONIC DEVICE CONTACTS. | B110 | 0.10 | 35.00 |
| 06/17/24 | DNR | RECEIVE AND PROCESS W-9S; SEND TO STRETTO. | B110 | 0.70 | 245.00 |
| 06/17/24 | DNR | RECEIVE AND PROCESS RECEIVER'S MAIL. | B210 | 0.30 | 105.00 |
| 06/17/24 | DNR | CORRESPONDENCE TO IBC BANK REGARDING ACCOUNT TRANSFER AND CLOSURE ITEMS. | B210 | 0.10 | 35.00 |
| 06/17/24 | DNR | CORRESPONDENCE WITH STRETTO REGARDING INITIAL DISTRIBUTION RECONCILIATION AND PROCESS FOR CLASS 5. | B130 | 0.30 | 105.00 |
| 06/18/24 | DNR | REVIEW AND RESPOND TO INVESTOR INQUIRIES. | B110 | 0.90 | 315.00 |
| 06/18/24 | DNR | CORRESPONDENCE WITH STRETTO REGARDING REVISED CLAIMS REPORT. | B310 | 0.20 | 70.00 |
| 06/18/24 | DNR | ANALYZE RENTAL AGREEMENT FOR BEARCAT STORAGE UNIT SPACE AND DRAFT NOTICE OF TERMINATION OF SAME. | B210 | 0.50 | 175.00 |
| 06/18/24 | DNR | CORRESPONDENCE WITH DEBORAH D. WILLIAMSON REGARDING TERMINATION NOTICES FOR STORAGE UNITS. | B210 | 0.20 | 70.00 |
| 06/18/24 | DNR | FINALIZE, COMPILE, AND SEND TERMINATION PACKAGE TO RANCH HOUSE STORAGE. | B210 | 0.20 | 70.00 |
| 06/18/24 | DNR | CORRESPONDENCE TO AHUJA & CONSULTANTS REGARDING AUTOMATIC PAYMENTS AND STORAGE UNIT ITEMS. | B210 | 0.10 | 35.00 |
| 06/18/24 | DNR | CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING RESPONSES TO IRS LETTERS AND ISSUES ON SAME. | B240 | 0.60 | 210.00 |
| 06/18/24 | DNR | CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING LOCKE LORD DISTRIBUTION CALCULATIONS; REVIEW SPREADSHEET PREPARED FOR SAME. | B130 | 1.00 | 350.00 |
| 06/18/24 | DNR | BEGIN DRAFTING 2Q2024 QUARTERLY REPORT. | BT155 | 3.50 | 1,225.00 |



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3597228
PAGE 16

JULY 16, 2024

| DATE | ID | DESCRIPTION | TAS1 | HOURS | A3 OUNT |
|----------|-----|--|-------|-------|---------|
| 06/18/24 | DNR | CORRESPONDENCE WITH DEBORAH D. WILLIAMSON REGARDING INVESTOR INQUIRY. | B110 | 0.20 | 70.00 |
| 06/18/24 | DNR | CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING CHANGE OF ADDRESS FORM FOR VENTURES ALREADY SUBMITTED TO IRS. | B240 | 0.20 | 70.00 |
| 06/18/24 | DNR | CORRESPONDENCE WITH STRETTO REGARDING INITIAL DISTRIBUTION REPORTS AND LOGISTICS ON PROCESS FOR OPERATOR DISTRIBUTION. | B130 | 0.60 | 210.00 |
| 06/18/24 | DNR | CORRESPONDENCE TO AHUJA & CONSULTANTS REGARDING REVISED CLAIMS REPORT. | B310 | 0.10 | 35.00 |
| 06/18/24 | DNR | REVIEW REVISED CLAIMS REPORT FROM STRETTO. | B310 | 0.20 | 70.00 |
| 06/18/24 | DNR | RECEIVE AND PROCESS W-9S; SEND TO STRETTO. | B110 | 0.80 | 280.00 |
| 06/18/24 | DNR | CORRESPONDENCE WITH IBC BANK REGARDING FUNDS TRANSFER AND CLOSURE OF ACCOUNT. | B210 | 0.20 | 70.00 |
| 06/18/24 | DNR | TELEPHONE CONFERENCE WITH STORAGE UNIT MANAGER REGARDING TERMINATION NOTICE AND STEPS TO REMOVE LOCK OF RECEIVER. | B210 | 0.10 | 35.00 |
| 06/18/24 | DNR | CORRESPONDENCE WITH DEBORAH D. WILLIAMSON AND AHUJA & CONSULTANTS REGARDING INVESTOR DISTRIBUTIONS AND CALCULATION PROCESS FOR SAME. | B130 | 0.40 | 140.00 |
| 06/18/24 | DNR | ANALYZE RENTAL AGREEMENT FOR RANCH HOUSE STORAGE UNIT SPACE AND DRAFT NOTICE OF TERMINATION OF SAME. | B210 | 0.50 | 175.00 |
| 06/18/24 | DNR | CALL WITH OFFICE OF ATTORNEY GENERAL REGARDING RAILROAD COMMISSION ENFORCEMENT ACTION ISSUES. | B210 | 0.40 | 140.00 |
| 06/18/24 | DNR | CORRESPONDENCE WITH DEBORAH D. WILLIAMSON AND OIL AND GAS COUNSEL REGARDING UPDATE ON OFFICE OF ATTORNEY GENERAL CALL REGARDING RAILROAD COMMISSION ENFORCEMENT ACTIONS. | B210 | 0.40 | 140.00 |
| 06/18/24 | DNR | CORRESPONDENCE WITH VICKI PALMOUR CONSULTANTS REGARDING QUARTERLY REPORT CONTENT FOR 2Q2024. | BT155 | 0.20 | 70.00 |
| 06/18/24 | DNR | CORRESPONDENCE TO OIL AND GAS COUNSEL REGARDING LETTER TO VENDOR REGARDING MINERAL LIEN NOTICE. | B210 | 0.10 | 35.00 |
| 06/18/24 | DNR | CORRESPONDENCE TO DEBORAH D. WILLIAMSON AND OIL AND GAS COUNSEL REGARDING INSURANCE POLICY. | B210 | 0.10 | 35.00 |
| 06/18/24 | DNR | CORRESPONDENCE WITH DEBORAH D. WILLIAMSON REGARDING CHANGE OF ADDRESS FORMS REGARDING VENTURES AT IRS. | B240 | 0.20 | 70.00 |



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3597228
PAGE 17

JULY 16, 2024

| DATE | ID | DESCRIPTION | TAS1 | HOURS | A3 OUNT |
|----------|------|--|------|-------|----------|
| 06/18/24 | DNR | TELEPHONE CONFERENCE WITH IBC BANK REGARDING FUND TRANSFER DOCUMENTATION AND OUTSTANDING ITEMS. | B210 | 0.20 | 70.00 |
| 06/18/24 | DNR | UPDATE DEBORAH D. WILLIAMSON REGARDING IBC FUND TRANSFER ITEMS AND OUTSTANDING SIGNATURES FOR FORMS. | B210 | 0.10 | 35.00 |
| 06/18/24 | DNR | CORRESPONDENCE WITH VICKI PALMOUR CONSULTANTS REGARDING 2024 TAX DOCUMENTS AND 1099 ITEMS. | B210 | 0.20 | 70.00 |
| 06/19/24 | SRKO | TAX RESEARCH REGARDING FIDUCIARY LIABILITY FOR TAX RETURNS; EMAIL CORRESPONDENCE WITH MS. LINDSEY REGARDING SAME. | B240 | 1.30 | 561.60 |
| 06/19/24 | MGC | CONFERENCE REGARDING TAX ANALYSIS WITH MS. LINDSEY; ADVICE, EMAILS REGARDING SAME. | B240 | 0.30 | 194.40 |
| 06/19/24 | AML | TAX RESEARCH REGARDING SECTION 2204, FORM 5495 AND DEFINITION OF "FIDUCIARY" AS APPLIED TO RECEIVERSHIPS. | B240 | 3.70 | 1,498.50 |
| 06/19/24 | DNR | RECEIVE AND PROCESS RECEIVER'S MAIL. | B210 | 0.30 | 105.00 |
| 06/19/24 | DNR | DRAFT AND SEND RESPONSE TO IRS REGARDING FORM 941 RETURN 3Q2021 FOR BARRON PETROLEUM. | B240 | 0.50 | 175.00 |
| 06/19/24 | DNR | CORRESPONDENCE TO AHUJA & CONSULTANTS REGARDING RESPONSE LETTERS SUBMITTED TO IRS. | B240 | 0.20 | 70.00 |
| 06/19/24 | DNR | CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING CALCULATION OF 2Q2021 PAYROLL TAXES AND QUESTIONS ON SAME. | B240 | 0.40 | 140.00 |
| 06/19/24 | DNR | DRAFT RESPONSE TO DEMAND LETTER REGARDING COLLECTION ATTEMPTS AGAINST BARRON PETROLEUM OF SUTTON CAD AND SEND TO COUNSEL. | B240 | 0.40 | 140.00 |
| 06/19/24 | DNR | REVIEW DEMAND LETTER RECEIVED FROM SUTTON CAD COUNSEL TO BARRON PETROLEUM RE ALLEGEDLY DUE TAXES OUTSTANDING FOR BOB HUGHES OIL COMPANY'S TAX STATEMENT. | B240 | 0.30 | 105.00 |
| 06/19/24 | DNR | CORRESPONDENCE WITH OFFICE OF ATTORNEY GENERAL REGARDING RAILROAD COMMISSION ENFORCEMENT ACTIONS. | B210 | 0.10 | 35.00 |
| 06/19/24 | DNR | TELEPHONE CONFERENCE WITH INVESTOR REGARDING W-9 REQUIREMENT AND ISSUES ON SAME. | B110 | 0.20 | 70.00 |
| 06/19/24 | DNR | REVIEW AND RESPOND TO INVESTOR INQUIRIES. | B110 | 0.60 | 210.00 |
| 06/19/24 | DNR | CALL WITH AUCTIONEER IN-HOUSE COUNSEL REGARDING PERSONAL PROPERTY SALE PROCEDURES AND RECEIVERSHIP ORDER. | B130 | 0.30 | 105.00 |



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3597228
PAGE 18

JULY 16, 2024

| DATE | ID | DESCRIPTION | TAS1 | HOURS | A3 OUNT |
|----------|-----|--|------|-------|----------|
| 06/19/24 | DNR | RECEIVE FULLY EXECUTED SALES AGREEMENT FROM AUCTIONEER. | B130 | 0.10 | 35.00 |
| 06/19/24 | DNR | REVISE, FINALIZE, AND FILE NOTICE OF AUCTION OF PERSONAL PROPERTY BY RITCHIE BROS. | B130 | 0.40 | 140.00 |
| 06/19/24 | DNR | UPDATE DEBORAH D. WILLIAMSON ON AUCTIONEER COUNSEL CALL AND AUCTION INFORMATION. | B130 | 0.10 | 35.00 |
| 06/19/24 | DNR | CORRESPONDENCE WITH TAX COUNSEL REGARDING POWER OF RECEIVER AND COURT ORDER APPOINTING SAME FOR TAX PURPOSES UNDER INTERNAL REVENUE CODE. | B240 | 0.40 | 140.00 |
| 06/19/24 | DNR | CORRESPONDENCE TO DEBORAH D. WILLIAMSON AND OIL AND GAS COUNSEL REGARDING TERMINATION LETTER OF GULF COAST REGARDING SDMB. | B210 | 0.10 | 35.00 |
| 06/19/24 | DNR | DRAFT AND SEND CORRESPONDENCE TO CLASS 4B AND CLASS 5 ALLOWED CLAIMANTS REGARDING SUBMISSION OF W-9 AND DISTRIBUTION UPDATE. | B130 | 4.00 | 1,400.00 |
| 06/19/24 | DNR | CORRESPONDENCE TO DEBORAH D. WILLIAMSON REGARDING INITIAL OPERATOR DISTRIBUTION CALCULATION SPREADSHEET. | B130 | 0.10 | 35.00 |
| 06/19/24 | DNR | TELEPHONE CONFERENCE WITH FORMER EMPLOYEE REGARDING DISTRIBUTION PACKAGE RECEIVED. | B110 | 0.10 | 35.00 |
| 06/19/24 | DNR | DISCUSS WITH DEBORAH D. WILLIAMSON IRS RETURN AND TAX ISSUES. | B240 | 0.60 | 210.00 |
| 06/19/24 | DNR | CORRESPONDENCE FROM AHUJA & CONSULTANTS REGARDING BAHAMAS TRACING STATUS. | B120 | 0.10 | 35.00 |
| 06/19/24 | DNR | RECEIVE AND PROCESS W-9S; SEND TO STRETTO. | B110 | 0.60 | 210.00 |
| 06/19/24 | DNR | DRAFT AND SEND RESPONSE TO IRS REGARDING FORM 941 RETURN 4Q2021 FOR BARRON PETROLEUM. | B240 | 0.50 | 175.00 |
| 06/19/24 | DNR | CORRESPONDENCE TO TAX COUNSEL REGARDING STATUS OF RESEARCH REGARDING FIDUCIARY STATUS OF RECEIVER FOR IRC SECTIONS. | B240 | 0.10 | 35.00 |
| 06/19/24 | DNR | TELEPHONE CONFERENCE WITH SUTTON CAD COUNSEL REGARDING DEMAND LETTER FOR PRE-RECEIVERSHIP TAXES OWED BY BOB HUGHES OIL COMPANY SENT TO BARRON PETROLEUM. | B240 | 0.20 | 70.00 |
| 06/19/24 | DNR | CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING IRS ISSUES REGARDING CHANGE OF ADDRESS FORM REGARDING VENTURES. | B240 | 0.20 | 70.00 |
| 06/19/24 | DNR | TELEPHONE CONFERENCE WITH INVESTOR REGARDING | B210 | 0.10 | 35.00 |



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3597228
PAGE 19

JULY 16, 2024

| DATE | ID | DESCRIPTION | TAS1 | HOURS | A3 OUNT |
|----------|-----|---|------|-------|---------|
| | | QUESTIONS ON DISTRIBUTION TIMING AND W-9 REQUIREMENT FOR HIMSELF AND HIS TRUST. | | | |
| 06/19/24 | DNR | TELEPHONE CONFERENCE WITH INVESTOR REGARDING QUESTIONS ON DISTRIBUTION MOTION AND TIMING. | B110 | 0.20 | 70.00 |
| 06/19/24 | DNR | FINALIZE, COMPILE, AND SEND TERMINATION PACKAGE TO BEARCAT SELF STORAGE. | B210 | 0.20 | 70.00 |
| 06/19/24 | DNR | UPDATE WEBSITE CONTENT. | B110 | 0.30 | 105.00 |
| 06/19/24 | DNR | CORRESPONDENCE WITH VENDOR REGARDING W-9 REQUIREMENT AND DISTRIBUTION MOTION QUESTIONS. | B110 | 0.20 | 70.00 |
| 06/19/24 | DNR | CORRESPONDENCE WITH DEBORAH D. WILLIAMSON REGARDING INVESTOR INQUIRY. | B110 | 0.10 | 35.00 |
| 06/19/24 | DNR | CORRESPONDENCE FROM GULF COAST REGARDING TERMINATION OF AGENCY AGREEMENT REGARDING SDMB. | B210 | 0.10 | 35.00 |
| 06/19/24 | TED | ADDRESS INVESTOR INQUIRIES | B110 | 0.10 | 25.65 |
| 06/20/24 | MGC | TAX RESEARCH (0.2); PREPARE EMAIL TO MS. WILLIAMSON REGARDING CODE SECTION 2204 (0.2); ADDITIONAL ADVICE TO MS. BEHREND'S REGARDING TIMING OF FILING (0.1); EMAILS AND ADVICE REGARDING FORM 5495 COMPLETION (0.1). | B240 | 0.60 | 388.80 |
| 06/20/24 | DNR | CORRESPONDENCE WITH OIL AND GAS COUNSEL REGARDING TERMINATION NOTICE OF GULF COAST REGARDING SDMB. | B210 | 0.20 | 70.00 |
| 06/20/24 | DNR | CORRESPONDENCE WITH DEBORAH D. WILLIAMSON AND TAX COUNSEL REGARDING FIDUCIARY RESEARCH UNDER INTERNAL REVENUE CODE AND PERSONAL LIABILITY FINALITY. | B240 | 0.60 | 210.00 |
| 06/20/24 | DNR | CORRESPONDENCE WITH AHUJA & CONSULTANTS AND STRETTO REGARDING DRAFT DISTRIBUTION REPORT FOR VARIOUS CLASSES. | B130 | 0.40 | 140.00 |
| 06/20/24 | DNR | REVIEW DRAFT DISTRIBUTION REPORT SPREADSHEET. | B130 | 0.30 | 105.00 |
| 06/20/24 | DNR | CORRESPONDENCE WITH DEBORAH D. WILLIAMSON REGARDING BANK RECORDS REQUEST. | B210 | 0.20 | 70.00 |
| 06/20/24 | DNR | CORRESPONDENCE WITH STRETTO REGARDING NON-INVESTOR ALLOWED CLAIMANT LETTERS. | B130 | 0.20 | 70.00 |
| 06/20/24 | DNR | REVIEW AND RESPOND TO INVESTOR INQUIRIES. | B110 | 0.90 | 315.00 |
| 06/20/24 | DNR | FINALIZE, COMPILE, AND SEND LETTER TO CELTIC BANK CORP. REGARDING DEMAND FOR RECORDS. | B120 | 0.40 | 140.00 |
| 06/20/24 | DNR | CORRESPONDENCE WITH TAX COUNSEL AND AHUJA & CONSULTANTS REGARDING PREPARATION OF IRS FORMS FOR FINALITY OF PERSONAL LIABILITY. | B240 | 0.50 | 175.00 |



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3597228
PAGE 20

JULY 16, 2024

| DATE | ID | DESCRIPTION | TAS1 | HOURS | A3 OUNT |
|----------|-----|--|------|-------|---------|
| 06/20/24 | DNR | CORRESPONDENCE WITH OFFICE OF ATTORNEY GENERAL REGARDING RAILROAD COMMISSION DISTRIBUTION CHECK DETAILS FOR COMPLIANCE AND ROUTING. | B130 | 0.20 | 70.00 |
| 06/20/24 | DNR | RECEIVE AND PROCESS W-9S; SEND TO STRETTO. | B110 | 2.50 | 875.00 |
| 06/20/24 | DNR | CORRESPONDENCE TO AUCTIONEER IN-HOUSE COUNSEL REGARDING FILED NOTICE OF PROPOSED PUBLIC AUCTION. | B130 | 0.10 | 35.00 |
| 06/20/24 | DNR | CORRESPONDENCE WITH GULF COAST REGARDING CALL ON TERMINATION NOTICE. | B210 | 0.20 | 70.00 |
| 06/20/24 | DNR | DRAFT AND SEND CORRESPONDENCE TO CLASS 4B AND CLASS 5 ALLOWED CLAIMANTS REGARDING SUBMISSION OF W-9 AND DISTRIBUTION UPDATE. | B130 | 2.50 | 875.00 |
| 06/20/24 | DNR | CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING PAYROLL CALCULATIONS FOR 2021 TAX YEAR; REVIEW SPREADSHEET ON SAME. | B240 | 0.40 | 140.00 |
| 06/20/24 | DNR | CORRESPONDENCE TO DEPARTMENT OF JUSTICE - TAX COUNSEL REGARDING CLAIMS PROCEDURE AND DISTRIBUTION PLEADINGS, ORDERS, RECEIVERSHIP TINS, AND OTHER OUTSTANDING IRS ITEMS; COMPILE MATERIALS FOR SAME. | B240 | 0.60 | 210.00 |
| 06/20/24 | DNR | CORRESPONDENCE TO DEPARTMENT OF JUSTICE - TAX COUNSEL REGARDING IRS COLLECTION AGENCY NOTICE AND RESPONSE OF RECEIVER THERETO. | B240 | 0.10 | 35.00 |
| 06/20/24 | DNR | CORRESPONDENCE WITH STRETTO, DEBORAH D. WILLIAMSON, AND AHUJA & CONSULTANTS REGARDING REVISIONS TO DISTRIBUTION REPORT. | B130 | 0.40 | 140.00 |
| 06/20/24 | DNR | CORRESPONDENCE TO SEC COUNSEL REGARDING FARMOUT UPDATE. | B210 | 0.10 | 35.00 |
| 06/20/24 | DNR | CORRESPONDENCE FROM AHUJA & CONSULTANTS REGARDING BAHAMAS TRACING; REVIEW UPDATED MATERIALS ON SAME. | B120 | 0.30 | 105.00 |
| 06/20/24 | DNR | RECEIVE AND PROCESS RECEIVER'S MAIL. | B210 | 0.30 | 105.00 |
| 06/20/24 | DNR | CORRESPONDENCE WITH VENDOR COUNSEL REGARDING DISTRIBUTION TIMING AND QUESTIONS ON CLASS 5 CLAIMS. | B110 | 0.20 | 70.00 |
| 06/20/24 | DNR | RECEIVE AND REVIEW REVISED DISTRIBUTION REPORT; CORRESPONDENCE WITH STRETTO ON SAME; SEND TO AHUJA & CONSULTANTS. | B130 | 0.60 | 210.00 |
| 06/20/24 | DNR | CORRESPONDENCE WITH STRETTO REGARDING CLASS 5 DISTRIBUTION LOGISTICS AND OUTSTANDING ITEMS. | B130 | 0.20 | 70.00 |
| 06/20/24 | DNR | CORRESPONDENCE TO STRETTO REGARDING LOCKE LORD | B130 | 0.10 | 35.00 |



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3597228
PAGE 21

JULY 16, 2024

| DATE | ID | DESCRIPTION | TAS1 | HOURS | A3 OUNT |
|----------|-----|---|------|-------|---------|
| | | DISTRIBUTION LOGISTICS AND OUTSTANDING ITEMS REGARDING RELEASE LANGUAGE. | | | |
| 06/20/24 | DNR | CORRESPONDENCE TO SEC COUNSEL REGARDING REQUEST FOR BANK RECORDS. | B110 | 0.10 | 35.00 |
| 06/20/24 | DNR | CORRESPONDENCE WITH STRETTO REGARDING RAILROAD COMMISSION DISBURSEMENT CHECK DETAILS AND COMPLIANCE ITEMS. | B130 | 0.20 | 70.00 |
| 06/21/24 | DNR | CORRESPONDENCE TO IBC BANK REGARDING ACCOUNT FEES AND FUND TRANSFER FORM STATUS. | B210 | 0.10 | 35.00 |
| 06/21/24 | DNR | CORRESPONDENCE WITH VENDOR REGARDING W-9 SUBMISSION ISSUES AND CORRECTIONS REQUIRED. | B110 | 0.20 | 70.00 |
| 06/21/24 | DNR | CORRESPONDENCES FROM GENERAL LAND OFFICE REGARDING OUTSTANDING REPORTS. | B210 | 0.20 | 70.00 |
| 06/21/24 | DNR | RECEIVE AND PROCESS W-9S; SEND TO STRETTO. | B110 | 1.00 | 350.00 |
| 06/21/24 | DNR | CALL WITH GULF COAST REGARDING TERMINATION NOTICE AND FARMOUT ISSUES. | B210 | 0.40 | 140.00 |
| 06/21/24 | DNR | DRAFT LENGTHY CORRESPONDENCE TO DEBORAH D. WILLIAMSON AND OIL AND GAS COUNSEL REGARDING FARMOUT UPDATE AND GULF COAST CALL. | B210 | 0.40 | 140.00 |
| 06/21/24 | DNR | CORRESPONDENCE TO SEC COUNSEL REGARDING FARMOUT UPDATE. | B210 | 0.10 | 35.00 |
| 06/21/24 | DNR | EXTENSIVELY REVISE FAQs. | B110 | 1.50 | 525.00 |
| 06/21/24 | DNR | CORRESPONDENCE TO DEBORAH D. WILLIAMSON REGARDING REVISED FAQs. | B110 | 0.10 | 35.00 |
| 06/21/24 | DNR | RECEIVE AND PROCESS RECEIVER'S MAIL. | B210 | 0.50 | 175.00 |
| 06/21/24 | DNR | DRAFT INTERNATIONAL DATA HOSTING WIRE FOR JULY 2024. | B210 | 0.10 | 35.00 |
| 06/21/24 | DNR | CORRESPONDENCE WITH DEBORAH D. WILLIAMSON REGARDING DATA HOSTING WIRE FOR JULY 2024. | B210 | 0.20 | 70.00 |
| 06/21/24 | DNR | RECEIVE AND REVIEW INVESTOR INQUIRIES. | B110 | 0.20 | 70.00 |
| 06/21/24 | DNR | CORRESPONDENCE TO DEBORAH D. WILLIAMSON REGARDING INVESTOR INQUIRY. | B110 | 0.10 | 35.00 |
| 06/21/24 | DNR | CORRESPONDENCE WITH AUCTIONEER REGARDING TITLE SUBMISSION AND ISSUES ON SAME. | B130 | 0.60 | 210.00 |
| 06/21/24 | DNR | TELEPHONE CONFERENCE WITH STRETTO REGARDING DISTRIBUTION STATUS EMAIL. | B130 | 0.10 | 35.00 |
| 06/23/24 | DNR | REVIEW AND RESPOND TO INVESTOR INQUIRIES. | B110 | 0.20 | 70.00 |



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3597228
PAGE 22

JULY 16, 2024

| DATE | ID | DESCRIPTION | TAS1 | HOURS | A3 OUNT |
|----------|-----|--|-------|-------|---------|
| 06/24/24 | DNR | CORRESPONDENCE WITH IBC BANK REGARDING WIRE TO WAB AND ACCOUNT CLOSURE. | B210 | 0.50 | 175.00 |
| 06/24/24 | DNR | CORRESPONDENCE WITH REID COLLINS REGARDING SETTLEMENT CHECKS TO INVESTORS AND RELEASE LANGUAGE ISSUES. | BT160 | 0.40 | 140.00 |
| 06/24/24 | DNR | CORRESPONDENCE WITH RITCHIE BROS. REGARDING CORRECT TITLES AND ITEMS NEEDED PRIOR TO AUCTION. | B130 | 0.20 | 70.00 |
| 06/24/24 | DNR | CORRESPONDENCE WITH CELTIC BANK CORP. REGARDING PRODUCTION OF BANK RECORDS. | B120 | 0.20 | 70.00 |
| 06/24/24 | DNR | PRODUCE BANK RECORDS TO SEC COUNSEL. | B120 | 0.10 | 35.00 |
| 06/24/24 | DNR | CORRESPONDENCE WITH SEC COUNSEL REGARDING TRIAL COUNSEL ITEMS. | B110 | 0.20 | 70.00 |
| 06/24/24 | DNR | CORRESPONDENCE WITH WOLFEPAK REGARDING ACCESS END DATE AND ITEMS ON SAME. | B210 | 0.20 | 70.00 |
| 06/24/24 | DNR | CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING BANK RECORDS. | B120 | 0.40 | 140.00 |
| 06/24/24 | DNR | CORRESPONDENCE WITH DEBORAH D. WILLIAMSON REGARDING BANK RECORDS. | B120 | 0.20 | 70.00 |
| 06/24/24 | DNR | CORRESPONDENCE WITH SEC COUNSEL REGARDING CALL REQUEST. | B110 | 0.20 | 70.00 |
| 06/24/24 | DNR | CALL WITH SEC COUNSEL REGARDING BANK RECORDS. | B110 | 0.40 | 140.00 |
| 06/24/24 | DNR | RECEIVE AND PROCESS W-9S; SEND TO STRETTO. | B110 | 2.30 | 805.00 |
| 06/24/24 | DNR | RECEIVE AND REVIEW GULF COAST GAS STATEMENT FOR MAY 2024. | B210 | 0.20 | 70.00 |
| 06/24/24 | DNR | CORRESPONDENCE TO OIL AND GAS COUNSEL REGARDING GAS STATEMENT. | B210 | 0.10 | 35.00 |
| 06/24/24 | DNR | RECEIVE AND PROCESS RECEIVER'S MAIL. | B210 | 0.40 | 140.00 |
| 06/24/24 | DNR | CALL WITH AHUJA & CONSULTANTS REGARDING BANK RECORDS. | B120 | 0.10 | 35.00 |
| 06/24/24 | DNR | CALL WITH LOCAL COUNSEL REGARDING BANK RECORDS. | B120 | 0.30 | 105.00 |
| 06/24/24 | DNR | CALL WITH DEBORAH D. WILLIAMSON REGARDING SETTLEMENT CHECK ISSUES. | BT160 | 0.60 | 210.00 |
| 06/24/24 | DNR | RESEARCH CHECK ENDORSEMENT STANDARDS PER FEDERAL RESERVE BOARD. | BT160 | 0.20 | 70.00 |
| 06/24/24 | DNR | CORRESPONDENCE TO STRETTO REGARDING RELEASE LANGUAGE AND CHECK ISSUES. | B130 | 0.10 | 35.00 |



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3597228
PAGE 23

JULY 16, 2024

| DATE | ID | DESCRIPTION | TAS1 | HOURS | A3 OUNT |
|----------|-----|--|------|-------|----------|
| 06/24/24 | DNR | CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING PAYROLL RECORDS AT IRS FOR ARCOIL CORP. | B240 | 0.20 | 70.00 |
| 06/24/24 | DNR | PREPARE ANALYSIS REGARDING INITIAL DISTRIBUTIONS FOR CERTAIN CLASS 4A INVESTORS. | B130 | 0.60 | 210.00 |
| 06/24/24 | DNR | CORRESPONDENCE WITH STRETTO REGARDING SETTLEMENT CHECK RELEASE LANGUAGE ISSUES. | B130 | 0.20 | 70.00 |
| 06/24/24 | DNR | RECEIVE AND DOWNLOAD BANK RECORDS FROM CELTIC BANK PRODUCED TO RECEIVER. | B120 | 0.30 | 105.00 |
| 06/24/24 | DNR | REVIEW AND RESPOND TO INVESTOR INQUIRIES. | B110 | 1.00 | 350.00 |
| 06/24/24 | DNR | CORRESPONDENCE WITH GULF COAST REGARDING OUTSTANDING METER AMOUNTS REGARDING FARMOUT. | B210 | 0.70 | 245.00 |
| 06/24/24 | DNR | CORRESPONDENCE WITH VENDOR COUNSEL REGARDING DISTRIBUTION QUESTIONS AND TIMING OF SAME. | B110 | 0.30 | 105.00 |
| 06/24/24 | DNR | CORRESPONDENCE WITH DEBORAH D. WILLIAMSON REGARDING NON-INVESTOR W-9 AND ISSUES ON SAME. | B130 | 0.10 | 35.00 |
| 06/24/24 | DNR | CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING BAHAMAS TRACING. | B120 | 0.20 | 70.00 |
| 06/24/24 | DNR | REVIEW AND ANALYZE BANK RECORDS FROM CELTIC BANK CORP. | B120 | 3.00 | 1,050.00 |
| 06/24/24 | DNR | CORRESPONDENCE TO FARMEE AND COUNSEL REGARDING AMOUNTS DUE TO GULF COAST BY SDMB. | B210 | 0.10 | 35.00 |
| 06/24/24 | DNR | CORRESPONDENCE WITH SEC COUNSEL, DEBORAH D. WILLIAMSON, AND LOCAL COUNSEL REGARDING DISTRIBUTION REPORT ITEMS. | B110 | 0.30 | 105.00 |
| 06/24/24 | TED | ADDRESS INVESTOR INQUIRIES. | B110 | 0.20 | 51.30 |
| 06/25/24 | DNR | DISCUSS WITH DEBORAH D. WILLIAMSON BANK ACCOUNT ITEMS. | B210 | 0.40 | 140.00 |
| 06/25/24 | DNR | CORRESPONDENCE WITH STRETTO REGARDING RELEASE LANGUAGE ITEMS ON SETTLEMENT CHECKS FOR DISTRIBUTION. | B130 | 0.30 | 105.00 |
| 06/25/24 | DNR | RECEIVE AND PROCESS RECEIVER'S MAIL. | B210 | 0.40 | 140.00 |
| 06/25/24 | DNR | TELEPHONE CONFERENCE WITH INVESTOR REGARDING QUESTIONS ON DISTRIBUTION TIMING AND SUBMISSION REQUIREMENT OF W-9. | B110 | 0.10 | 35.00 |
| 06/25/24 | DNR | RECEIVE AND PROCESS W-9S; SEND TO STRETTO. | B110 | 1.00 | 350.00 |
| 06/25/24 | DNR | RECEIVE AND RESPOND TO INVESTOR INQUIRIES. | B110 | 0.40 | 140.00 |



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3597228
PAGE 24

JULY 16, 2024

| DATE | ID | DESCRIPTION | TAS1 | HOURS | A3 OUNT |
|----------|-----|---|-------|-------|---------|
| 06/25/24 | DNR | CORRESPONDENCE WITH SEC COUNSEL REGARDING BANK RECORDS. | B110 | 0.30 | 105.00 |
| 06/25/24 | DNR | CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING POWER OF ATTORNEY DOCUMENTS FOR IRS REGARDING ARCOIL CORP. | B240 | 0.20 | 70.00 |
| 06/25/24 | DNR | CORRESPONDENCE WITH REID COLLINS REGARDING RELEASE LANGUAGE AND CHECK ISSUES. | BT160 | 0.40 | 140.00 |
| 06/25/24 | DNR | DISCUSS WITH DEBORAH D. WILLIAMSON AND PROCESS ACCOUNT CLOSURE FORMS. | B210 | 0.20 | 70.00 |
| 06/25/24 | DNR | CORRESPONDENCE TO AHUJA & CONSULTANTS REGARDING BANK ACCOUNT UPDATE. | B210 | 0.10 | 35.00 |
| 06/25/24 | DNR | CORRESPONDENCE TO SEC COUNSEL REGARDING RESPONSE TO INVESTOR INQUIRY. | B110 | 0.10 | 35.00 |
| 06/25/24 | DNR | REVIEW RECONCILED DISTRIBUTION REPORT. | B130 | 0.20 | 70.00 |
| 06/25/24 | DNR | CORRESPONDENCE TO DEPARTMENT OF JUSTICE COUNSEL REGARDING CALL REQUEST. | B110 | 0.10 | 35.00 |
| 06/25/24 | DNR | CALL WITH DEBORAH D. WILLIAMSON AND AHUJA & CONSULTANTS REGARDING PAYROLL TAX ISSUES. | B240 | 1.00 | 350.00 |
| 06/25/24 | DNR | CORRESPONDENCE TO CONTRACT PUMPER REGARDING LIST OF ELECTRA ABANDONED WELL FILES AND TIMING OF SAME. | B210 | 0.10 | 35.00 |
| 06/25/24 | DNR | CORRESPONDENCE WITH CONTRACT PUMPER REGARDING LIST OF ALEDO ABANDONED WELL FILES AND TIMING OF SAME. | B210 | 0.30 | 105.00 |
| 06/25/24 | DNR | CALL WITH DEBORAH D. WILLIAMSON, VICKI PALMOUR CONSULTANTS, AND AHUJA & CONSULTANTS REGARDING PAYROLL TAX RECORDS AND ISSUES ON SAME. | B240 | 0.80 | 280.00 |
| 06/25/24 | DNR | TELEPHONE CONFERENCE WITH INVESTOR REGARDING QUESTIONS ON DISTRIBUTION MOTION. | B110 | 0.10 | 35.00 |
| 06/25/24 | DNR | CALL WITH IBC BANK REGARDING ACCOUNT TRANSFERS AND CLOSURE ITEMS. | B210 | 0.20 | 70.00 |
| 06/25/24 | DNR | CALL WITH WOLFEPAK REGARDING SUBSCRIPTION TERM AND NON-RENEWAL. | B210 | 0.10 | 35.00 |
| 06/25/24 | DNR | CORRESPONDENCE WITH IBC BANK AND DEBORAH D. WILLIAMSON REGARDING ACCOUNT TRANSFER AND CLOSURE INSTRUCTIONS. | B210 | 0.30 | 105.00 |
| 06/25/24 | DNR | DISCUSS WITH DEBORAH D. WILLIAMSON INVESTOR RESPONSE. | B110 | 0.10 | 35.00 |
| 06/25/24 | DNR | DRAFT CERTIFICATE OF NO OBJECTION REGARDING JULY 2024 | B130 | 0.30 | 105.00 |



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3597228
PAGE 25

JULY 16, 2024

| DATE | ID | DESCRIPTION | TAS1 | HOURS | A3 OUNT |
|----------|-------|--|-------|-------|---------|
| | | AUCTION OF PERSONAL PROPERTY. | | | |
| 06/25/24 | DNR | CORRESPONDENCE FROM AHUJA & CONSULTANTS REGARDING RECONCILED DISTRIBUTION REPORT. | B130 | 0.10 | 35.00 |
| 06/25/24 | DNR | RECEIVE AND REVIEW TERMINATION LETTER AND RELATED DOCUMENTS FROM GULF COAST GAS. | B210 | 0.30 | 105.00 |
| 06/25/24 | DNR | TELEPHONE CONFERENCE WITH INVESTOR REGARDING QUESTIONS ON W-9. | B110 | 0.10 | 35.00 |
| 06/25/24 | DNR | CORRESPONDENCE TO OIL AND GAS COUNSEL REGARDING TERMINATION DOCUMENTS FROM GULF COAST. | B210 | 0.10 | 35.00 |
| 06/25/24 | DNR | REQUEST AND REVIEW REGISTRATION AND REGISTERED AGENT INFORMATION FOR TEXAS FOR ENTITY. | B210 | 0.30 | 105.00 |
| 06/25/24 | LAMU1 | CONFERENCES WITH D. BEHRENS REGARDING RESEARCH TO BE PERFORMED IN CONNECTION WITH COAST PROFESSIONAL, INC.; WORK ON SAME; CORRESPONDENCE REGARDING SAME. | B120 | 0.90 | 263.25 |
| 06/25/24 | TED | ADDRESS INVESTOR INQUIRIES | B110 | 0.10 | 25.65 |
| 06/26/24 | DNR | REVIEW AND RESPOND TO INVESTOR INQUIRIES. | B110 | 0.40 | 140.00 |
| 06/26/24 | DNR | RECEIVE AND PROCESS W-9S; SEND TO STRETTO. | B110 | 1.00 | 350.00 |
| 06/26/24 | DNR | CORRESPONDENCE WITH DEBORAH D. WILLIAMSON REGARDING LETTER TO COLLECTION AGENCY. | B210 | 0.20 | 70.00 |
| 06/26/24 | DNR | DRAFT AND SEND LETTER TO IRS PRIVATE COLLECTION AGENCY REGARDING RECEIVERSHIP ORDER AND PROHIBITION AGAINST COLLECTING ALLEGEDLY DUE TAXES. | B240 | 0.50 | 175.00 |
| 06/26/24 | DNR | CALL WITH LOCAL COUNSEL, DEBORAH D. WILLIAMSON, AND SEC COUNSEL REGARDING DISTRIBUTION REPORT AND INVESTOR ITEMS. | B110 | 0.50 | 175.00 |
| 06/26/24 | DNR | CORRESPONDENCE FROM FARMEE REGARDING PAYMENT OF OUTSTANDING INVOICES. | B210 | 0.10 | 35.00 |
| 06/26/24 | DNR | CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING ADVISOR ANALYSIS. | B120 | 0.40 | 140.00 |
| 06/26/24 | DNR | CORRESPONDENCE WITH SEC COUNSEL REGARDING INITIAL DISTRIBUTION ISSUES. | B110 | 0.20 | 70.00 |
| 06/26/24 | DNR | CORRESPONDENCE WITH REID COLLINS REGARDING RELEASE LANGUAGE AND SETTLEMENT CHECK ITEMS. | BT160 | 0.50 | 175.00 |
| 06/26/24 | DNR | CORRESPONDENCE WITH STRETTO REGARDING DISTRIBUTION CHECK ISSUES REGARDING RELEASE LANGUAGE. | B130 | 0.40 | 140.00 |
| 06/26/24 | DNR | CORRESPONDENCE WITH WAB REGARDING BANK ACCOUNT | B210 | 0.20 | 70.00 |



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3597228
PAGE 26

JULY 16, 2024

| DATE | ID | DESCRIPTION | TAS1 | HOURS | A3 OUNT |
|----------|-----|---|------|-------|----------|
| | | ITEMS. | | | |
| 06/26/24 | DNR | CORRESPONDENCE WITH AUCTIONEER REGARDING TITLE ITEMS. | B130 | 0.20 | 70.00 |
| 06/26/24 | DNR | CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING IRS SUBMISSION COPIES. | B240 | 0.20 | 70.00 |
| 06/26/24 | DNR | CALL WITH WAB REGARDING BANK ACCOUNT TRANSFERS AND TIMING OF CHECKS. | B210 | 0.20 | 70.00 |
| 06/26/24 | DNR | UPDATE DEBORAH D. WILLIAMSON ON BANK ACCOUNT ITEMS AT WAB. | B210 | 0.10 | 35.00 |
| 06/26/24 | DNR | CORRESPONDENCE WITH STRETTO REGARDING CLASS 5 CLAIM DOCUMENTS OUTSTANDING; REVIEW SPREADSHEET ON SAME. | B310 | 0.40 | 140.00 |
| 06/26/24 | DNR | CORRESPONDENCE TO DEBORAH D. WILLIAMSON REGARDING REVISED FAQs. | B110 | 0.10 | 35.00 |
| 06/26/24 | DNR | ANALYZE TAX-RELATED MATERIALS AND COMPILE FIRST BATCH FOR PRODUCTION. | B240 | 5.00 | 1,750.00 |
| 06/27/24 | DNR | REVIEW AND RESPOND TO INVESTOR INQUIRIES. | B110 | 1.80 | 630.00 |
| 06/27/24 | DNR | REVIEW AND PROCESS W-9S; SEND TO STRETTO. | B110 | 1.20 | 420.00 |
| 06/27/24 | DNR | CORRESPONDENCE TO AHUJA & CONSULTANTS REGARDING IRS POWER OF ATTORNEYS. | B240 | 0.10 | 35.00 |
| 06/27/24 | DNR | CORRESPONDENCE WITH DEBORAH D. WILLIAMSON REGARDING FAQs AND INVESTOR COMMUNICATIONS. | B110 | 0.20 | 70.00 |
| 06/27/24 | DNR | CORRESPONDENCE WITH DEBORAH D. WILLIAMSON AND OIL AND GAS COUNSEL REGARDING RESPONSE TO VENDOR'S NOTICE OF INTENT TO ASSERT MINERAL LIEN. | B210 | 0.50 | 175.00 |
| 06/27/24 | DNR | ANALYZE TAX-RELATED MATERIALS AND COMPILE SECOND BATCH FOR PRODUCTION. | B240 | 3.00 | 1,050.00 |
| 06/27/24 | DNR | CORRESPONDENCE WITH TRUSTEE REGARDING INCORRECT W-9 AND ISSUES ON COMPLETION OF SAME. | B110 | 0.20 | 70.00 |
| 06/27/24 | DNR | CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING ADVISOR AND INVESTMENT ANALYSES. | B120 | 0.40 | 140.00 |
| 06/27/24 | DNR | UPDATE DEBORAH D. WILLIAMSON ON INVESTOR INQUIRY ITEMS. | B110 | 0.10 | 35.00 |
| 06/27/24 | DNR | CALL WITH AHUJA & CONSULTANTS REGARDING INITIAL DISTRIBUTION REPORT. | B130 | 0.10 | 35.00 |
| 06/27/24 | DNR | CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING INVESTOR K-1 INQUIRY. | B240 | 0.20 | 70.00 |



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3597228
PAGE 27

JULY 16, 2024

| DATE | ID | DESCRIPTION | TAS1 | HOURS | A3 OUNT |
|----------|-----|---|------|-------|----------|
| 06/27/24 | DNR | CORRESPONDENCE WITH CONTRACT OPERATOR AND CONTRACT PUMPER REGARDING WELL FILE LIST IN ALEDO STORAGE UNIT. | B210 | 0.30 | 105.00 |
| 06/27/24 | DNR | CORRESPONDENCE TO DEPARTMENT OF JUSTICE REGARDING CALL REQUEST. | B110 | 0.10 | 35.00 |
| 06/27/24 | DNR | CALL WITH DEPARTMENT OF JUSTICE REGARDING DOCUMENT PRODUCTION. | B110 | 0.10 | 35.00 |
| 06/27/24 | DNR | CALL WITH DEBORAH D. WILLIAMSON REGARDING FAQs. | B110 | 0.10 | 35.00 |
| 06/27/24 | DNR | REVISE FAQs. | B110 | 0.30 | 105.00 |
| 06/27/24 | DNR | UPDATE WEBSITE CONTENT. | B110 | 0.20 | 70.00 |
| 06/27/24 | TED | ADDRESS INVESTOR INQUIRIES. | B110 | 0.10 | 25.65 |
| 06/28/24 | DNR | RECEIVE AND REVIEW FARMOUT UPDATE. | B210 | 0.30 | 105.00 |
| 06/28/24 | DNR | CORRESPONDENCE TO OIL AND GAS COUNSEL REGARDING FARMOUT UPDATE. | B210 | 0.10 | 35.00 |
| 06/28/24 | DNR | CORRESPONDENCE TO SEC COUNSEL REGARDING FARMOUT UPDATE. | B110 | 0.10 | 35.00 |
| 06/28/24 | DNR | REVIEW AND PROCESS W-9S; SEND TO STRETTO. | B110 | 0.60 | 210.00 |
| 06/28/24 | DNR | RECEIVE AND ANALYZE DOCUMENTATION SUBMITTED TO IRS. | B240 | 0.50 | 175.00 |
| 06/28/24 | DNR | CORRESPONDENCE TO AHUJA & CONSULTANTS REGARDING 2022 PAYROLL RETURNS FOR BARRON PETROLEUM. | B240 | 0.10 | 35.00 |
| 06/28/24 | DNR | CORRESPONDENCE FROM AHUJA & CONSULTANTS REGARDING IRS PERSONAL LIABILITY FORMS SPREADSHEET; REVIEW SAME. | B240 | 0.30 | 105.00 |
| 06/28/24 | DNR | CORRESPONDENCE TO TAX COUNSEL REGARDING PERSONAL LIABILITY FORMS FOR IRS. | B240 | 0.10 | 35.00 |
| 06/28/24 | DNR | CALL WITH AHUJA & CONSULTANTS REGARDING ADVISOR ANALYSES. | B120 | 0.40 | 140.00 |
| 06/28/24 | DNR | CORRESPONDENCE WITH AHUJA & CONSULTANTS REGARDING POWER OF ATTORNEY FORMS FOR IRS. | B240 | 0.40 | 140.00 |
| 06/28/24 | DNR | RECEIVE AND DOWNLOAD IRS RETURN SUBMISSIONS FROM AHUJA & CONSULTANTS. | B240 | 0.30 | 105.00 |
| 06/28/24 | DNR | RECEIVE AND REVIEW CORRECTED TITLES FROM TXDMV. | B210 | 0.20 | 70.00 |
| 06/28/24 | DNR | CORRESPONDENCE TO AUCTIONEER REGARDING CORRECTED TITLES. | B130 | 0.10 | 35.00 |
| 06/28/24 | DNR | ANALYZE TAX-RELATED MATERIALS AND COMPILE THIRD | B240 | 4.00 | 1,400.00 |



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3597228
PAGE 28

JULY 16, 2024

| DATE | ID | DESCRIPTION | TAS1 | HOURS | A3 OUNT |
|----------|-----|---|------|-------|------------|
| | | BATCH FOR PRODUCTION. | | | |
| 06/28/24 | DNR | CORRESPONDENCE TO DEBORAH D. WILLIAMSON REGARDING CORRECTED TITLES AND NEXT STEPS. | B210 | 0.10 | 35.00 |
| 06/28/24 | TED | ADDRESS INVESTOR INQUIRIES. | B110 | 0.20 | 51.30 |
| 06/28/24 | MGC | REVIEW EMAIL FROM MS. SHETTY DATED JUNE 28, 2024 (2:39 PM) REGARDING IRS FORM 5495 MATTERS; REVIEW OF ATTACHED SPREADSHEET OF ENTITIES/QUESTIONS; REVIEW EMAIL FROM MS. BEHREND'S DATED JUNE 28, 2024 (2:44 PM) REGARDING SAME; REPLY EMAIL TO MS. BEHREND'S. | B240 | 0.50 | 324.00 |
| TOTAL | | | | 6K78W | \$5K,7998W |



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

JULY 16, 2024

MATTER #: 122686.000002
INVOICE #: 3597228
PAGE 29

BILLING SU3 3 ARY

| ID | TITLE | TITLE | HOURS | RATE | AMOUNT |
|-------|---------------------|----------------------|--------|--------|------------|
| MGC | MICHAEL G. CUMMING | MEMBER | 1.90 | 648.00 | 1,231.20 |
| DNR | DANIELLE R. BEHREND | PARTICIPATING MEMBER | 187.50 | 350.00 | 65,625.00 |
| SRKO | SCOTT R. KOCIENSKI | PARTICIPATING MEMBER | 1.70 | 432.00 | 734.40 |
| AML | ASEL M. LINDSEY | PARTICIPATING MEMBER | 3.70 | 405.00 | 1,498.50 |
| TED | THERESA E. DICK | PARALEGAL | 1.70 | 256.50 | 436.05 |
| LAMU1 | LISA MURPHY | PARALEGAL | 0.90 | 292.50 | 263.25 |
| TOTAL | | | 6K780 | | \$5K,79980 |



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3597228
PAGE 30

JULY 16, 2024

DISBURSE3 ENTS

| DATE | DESCRIPTION | QUANTITY | RATE | A3 OUNT |
|-----------------------------|---|-----------|-------|-----------------|
| 05/29/24 | VENDOR: TEXAS SECRETARY OF STATE; INVOICE#: 545703084; MAY2024; DATE: 5/31/2024 - WEB INQUIRIES | 1.00 | 2.00 | 2.00 |
| 05/30/24 | VENDOR: TEXAS S.O.S. SVC INVOICE#: 010037843003_5 DATE: 5/28/2024 - TEXAS SOS DIRECT ACCESS - TEXAS SOS DIRECT ACCESS | 0.00 | 0.00 | 0.35 |
| 05/30/24 | VENDOR: TEXAS S.O.S. SVC INVOICE#: 010037843003_6 DATE: 5/28/2024 - TEXAS SOS DIRECT ACCESS - TEXAS SOS DIRECT ACCESS | 0.00 | 0.00 | 13.00 |
| 06/05/24 | VENDOR: DEBORAH D. WILLIAMSON INVOICE#: 010038348717 DATE: 6/25/2024 - SEC HEARING - JUNE 6 2024 - FORT WORTH TX - DINNER | 0.00 | 0.00 | 194.50 |
| 06/05/24 | VENDOR: DEBORAH D. WILLIAMSON INVOICE#: 010038348717 DATE: 6/25/2024 - SEC HEARING - JUNE 6 2024 | 0.00 | 0.00 | 363.29 |
| 06/06/24 | VENDOR: DEBORAH D. WILLIAMSON INVOICE#: 010038348717 DATE: 6/25/2024 - SEC HEARING - JUNE 6 2024 - FORT WORTH TX - HOTEL STAY FOR SEC HEARING | 0.00 | 0.00 | 208.46 |
| | FEDERAL EXPRESS/DELIVERY | 2.00 | 43.27 | 86.54 |
| | PHOTOCOPIES | 414.00 | 0.10 | 41.40 |
| | PRINTING EXPENSES | 10,210.00 | 0.10 | 1,021.01 |
| | SCANNING | 437.00 | 0.10 | 43.70 |
| TOTAL DISBURSE3 ENTS | | | | 6,712.22 |



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000002
INVOICE #: 3597228
PAGE 31

JULY 16, 2024

TAS1 SU3 3 ARY

| TAS1 | TAS1 DESCRIPTION | HOURS | A3 CUNT |
|--------------|--------------------------------|--------------|-----------------|
| B110 | CASE ADMINISTRATION | 72.50 | 25,216.05 |
| B120 | ASSET ANALYSIS AND RECOVERY | 11.40 | 3,938.25 |
| B130 | ASSET DISPOSITION | 24.70 | 8,645.00 |
| B210 | BUSINESS OPERATIONS | 27.80 | 9,730.00 |
| B240 | TAX ISSUES | 38.00 | 14,209.10 |
| B310 | CLAIMS ADMINISTRATION & OBJECT | 14.00 | 4,900.00 |
| BT155 | STATUS REPORTS | 3.80 | 1,330.00 |
| BT160 | LITIGATION CONSULTING | 5.20 | 1,820.00 |
| TOTAL | | 6K79M | 5K,7998M |

E4PENSE SU3 3 ARY

| | |
|---|----------------|
| MEALS/ENTERTAINMENT EXPENSE | 194.50 |
| MISCELLANEOUS EXPENSE | 2.00 |
| OUTSIDE INFORMATION SERVICES | 13.35 |
| TRAVEL-EXCEPT AIRFARE, HOTELS AND MEALS | 363.29 |
| TRAVEL-HOTEL | 208.46 |
| PHOTOCOPIES | 41.40 |
| SCANNING | 43.70 |
| PRINTING EXPENSES | 1,021.01 |
| FEDERAL EXPRESS/DELIVERY | 86.54 |
| TOTAL | 6,K7M2. |



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

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

DUE UPON RECEIPT

JULY 16, 2024
MATTER #: 122686.000003
INVOICE #: 3597229

FOR PROFESSIONAL SERVICES RENDERED

RE: COUNSEL TRAVEL TIME

| | | |
|---------------|----|----------|
| FEES | \$ | 1,925.00 |
| DISBURSEMENTS | | 558.35 |
| INVOICE TOTAL | \$ | 2,483.35 |



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000003
INVOICE #: 3597229
PAGE 2

JULY 16, 2024

RE: COUNSEL TRAVEL TIME

| DATE | ID | DESCRIPTION | TASK | HOURS |
|----------|-----|--|------|-------|
| 06/05/24 | DNR | TRAVEL TO ALEDO AND THEN FORT WORTH. | B110 | 5.50 |
| 06/06/24 | DNR | TRAVEL FROM FORT WORTH. | B110 | 5.00 |
| 06/11/24 | DNR | TRAVEL TO AND FROM BEXAR COUNTY TAX ASSESSOR- COLLECTOR'S OFFICE. | B110 | 0.50 |
| TOTAL | | | | 11.00 |



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000003
INVOICE #: 3597229
PAGE 3

JULY 16, 2024

BILLING SUMMARY

| TIMEKEEPER | HOURS | RATE | AMOUNT |
|---------------------|-------|--------|------------|
| DANIELLE R. BEHREND | 11.00 | 175.00 | 1,925.00 |
| TOTAL | 11.00 | | \$1,925.00 |



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000003
INVOICE #: 3597229
PAGE 4

JULY 16, 2024

DISBURSEMENTS

| DATE | DESCRIPTION | AMOUNT |
|---------------------|---|--------|
| 06/05/24 | VENDOR: DANIELLE RUSHING BEHREND'S INVOICE#: 010038045605 DATE: 6/7/2024 - SEC - MILEAGE FOR HEARING 06-06-24 | 352.91 |
| 06/07/24 | VENDOR: DANIELLE RUSHING BEHREND'S INVOICE#: 010038046005 DATE: 6/7/2024 - SEC - HOTEL EXPENSES FOR HEARING 06-06-24 - HOTEL CHARGES FOR ATTENDING HEARING ON 06-06-24. | 199.00 |
| 06/25/24 | VENDOR: DANIELLE RUSHING BEHREND'S INVOICE#: 010038348704 DATE: 6/25/2024 - TOLL EXPENSES FROM 06-06-24 HEARING - TOLL FEES FOR HEARING 06-06-24 | 6.44 |
| TOTAL DISBURSEMENTS | | 558.35 |



DEBORAH D WILLIAMSON
DEBORAH WILLIAMSON

MATTER #: 122686.000003
INVOICE #: 3597229
PAGE 5

JULY 16, 2024

TASK SUMMARY

| TASK | TASK DESCRIPTION | HOURS | AMOUNT |
|-------|---------------------|-------|----------|
| B110 | CASE ADMINISTRATION | 11.00 | 1,925.00 |
| TOTAL | | 11.00 | 1,925.00 |

EXPENSE SUMMARY

| | |
|---|--------|
| TRAVEL-EXCEPT AIRFARE, HOTELS AND MEALS | 359.35 |
| TRAVEL-HOTEL | 199.00 |
| TOTAL | 558.35 |

EXHIBIT E-2

Law Offices of Romero | Kozub
8553 N. Beach St. , PMB
#230 Fort Worth, Texas
76244 United States
682-267-1351

Law Offices of Romero | Kozub

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

Balance \$6,035.00
Invoice # 00175
Invoice Date July 12, 2024
Payment Terms
Due Date

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

Time Entries

| Date | EE | Activity | Description | Rate | Hours | Line Total |
|------------|----|-----------------------|--|----------|-------|------------|
| 04/25/2024 | RR | Case Administration | Attend hearing on Motion to Approve Proposed Settlement with Former Counsel to Certain Heartland-Related Receivership Parties and related issues. | \$425.00 | 1.1 | \$467.50 |
| 04/25/2024 | RR | Case Administration | Meet with D. Williamson and Receivership team to prepare for Motion to Approve Proposed Settlement with Former Counsel to Certain Heartland-Related Receivership Parties and related issues. | \$425.00 | 4.0 | \$1,700.00 |
| 06/04/2024 | RR | Litigation Consulting | Telephone call with D. Williamson and D. Behrends to discuss litigation issues. | \$425.00 | 1.2 | \$510.00 |
| 06/06/2024 | RR | Case Administration | Meeting with Receiver and team to prepare for hearing; Attend hearing on June 6, 2024. | \$425.00 | 7.1 | \$3,017.50 |
| 06/24/2024 | RR | Business Operations | Telephone call with D. Behrends to discuss bank accounts. | \$425.00 | 0.3 | \$127.50 |
| 06/26/2024 | RR | Case Administration | Call with SEC and Receivership team regarding issues related to distribution. | \$425.00 | 0.5 | \$212.50 |

Totals: 14.2 \$6,035.00

| | |
|-----------------------|------------|
| Time Entry Sub-Total: | \$6,035.00 |
| Sub-Total: | \$6,035.00 |
| Total: | \$6,035.00 |
| Amount Paid: | \$0.00 |
| Balance Due: | \$6,035.00 |

EXHIBIT E-3

Law Practice of Darrell R. Jones, PLLC

drj@oilesquire.com

(832) 302-5373

May 03, 2024

Deborah Williamson
 Dykema Gossett PLLC
 112 E. Pecan St.
 Ste 1800
 San Antonio, TX 78205

Invoice Number: 969

Invoice Period: 04-01-2024 - 04-30-2024

Payment Terms: Upon Receipt
 Make check payable to the Law Practice of Darrell R. Jones, PLLC

RE: Receiver for Barron Petroleum LLC, Barron Energy Corporation and Affiliated Entities**Time Details**

| Date | Professional | Task | Hours | Rate | Amount |
|------------|----------------|--|-------|--------|--------|
| 04-01-2024 | Eric Hillerman | B210 – Business Operations Work regarding claim regarding tax claim on sold property. Work regarding TRRC complaints. | 0.90 | 325.00 | 292.50 |
| 04-04-2024 | Eric Hillerman | B210 – Business Operations Work regarding lien issues. Work regarding escheat project. | 0.60 | 325.00 | 195.00 |
| 04-05-2024 | Eric Hillerman | B210 – Business Operations Work regarding TRRC environmental notices. | 0.40 | 325.00 | 130.00 |
| 04-08-2024 | Eric Hillerman | B210 – Business Operations Work regarding TRRC notice regarding post-abandonment issues. Work regarding TRRC orders and TX AG and settlement agreement. | 1.00 | 325.00 | 325.00 |
| 04-09-2024 | Eric Hillerman | B210 – Business Operations Work regarding farmout lien/performance by operator/surface owner/gas purchaser issues. | 1.60 | 325.00 | 520.00 |
| 04-09-2024 | Darrell Jones | B210 – Business Operations Meeting with client (Hillerman also attending) re SDMB matters, remedies, risks and mitigations; prepare for meeting (review extant agreements). | 1.80 | 325.00 | 585.00 |
| 04-12-2024 | Darrell Jones | B210 – Business Operations Meeting with client to discuss Val Verde lease matters, liability exposure, and related topics. | 0.90 | 325.00 | 292.50 |
| 04-12-2024 | Eric Hillerman | B210 – Business Operations Work on issues regarding issues with surface owners of farmout contract area and addressing farmout agreement operations. | 0.30 | 325.00 | 97.50 |
| 04-15-2024 | Darrell Jones | BT155 – Status Reports Prepare oil and gas counsel inserts for Q12024 report. | 1.00 | 325.00 | 325.00 |
| 04-16-2024 | Eric Hillerman | B210 – Business Operations | 0.50 | 325.00 | 162.50 |

Page 1

| Date | Professional | Task | Hours | Rate | Amount |
|------------|----------------|--|-------|--------|--------|
| | | Work regarding escheatment and farmout issues. | | | |
| 04-16-2024 | Darrell Jones | BT155 – Status Reports Revise input to quarterly report. | 0.50 | 325.00 | 162.50 |
| 04-17-2024 | Eric Hillerman | B210 – Business Operations Work regarding stipulation with TXAG: work regarding title issue. | 0.20 | 325.00 | 65.00 |
| 04-18-2024 | Eric Hillerman | B210 – Business Operations Work regarding final escheat submission details. | 0.20 | 325.00 | 65.00 |
| 04-22-2024 | Eric Hillerman | B210 – Business Operations Work regarding property tax notices on abandoned properties and new notices of violations from TRRC. | 0.40 | 325.00 | 130.00 |
| 04-23-2024 | Eric Hillerman | B210 – Business Operations Work regarding title issues; TRRC notice; farmout issues; insurance and vendor statement. | 0.40 | 325.00 | 130.00 |
| 04-24-2024 | Eric Hillerman | B210 – Business Operations Work regarding SDMB payment to vendor; work regarding insurance issues. Work regarding receiver entity records and needs regarding same. | 0.70 | 325.00 | 227.50 |
| 04-25-2024 | Eric Hillerman | B210 – Business Operations Work regarding escheat process. | 0.40 | 325.00 | 130.00 |
| 04-26-2024 | Darrell Jones | B210 – Business Operations Meeting with client on SDMB Farmout issues; subsequent meeting with landowner counsel; prepare for meetings. | 2.30 | 325.00 | 747.50 |
| 04-29-2024 | Eric Hillerman | B210 – Business Operations Work regarding escheat. | 0.30 | 325.00 | 97.50 |
| 04-30-2024 | Eric Hillerman | B210 – Business Operations Work relating to taxing entity appraisal notices; work regarding Gulf Coast termination request; TRRC notices and demand to SDMB. | 0.50 | 325.00 | 162.50 |
| 04-30-2024 | Darrell Jones | B210 – Business Operations Meeting with D. Behrends to discuss Enterprise contract issues; review relevant agreement. Discuss property tax issues with Hillerman. | 1.40 | 325.00 | 455.00 |

Total 5,297.50

Time Summary

| Professional | Hours | Amount |
|----------------|-------|----------|
| Darrell Jones | 7.90 | 2,567.50 |
| Eric Hillerman | 8.40 | 2,730.00 |
| Total | | 5,297.50 |

Total for this Invoice 5,297.50

Law Practice of Darrell R. Jones, PLLC

drj@oilesquire.com

(832) 302-5373

June 04, 2024

Deborah Williamson
Dykema Gossett PLLC
112 E. Pecan St.
Ste 1800
San Antonio, TX 78205

Invoice Number: 984

Invoice Period: 05-01-2024 - 05-31-2024

Payment Terms: Upon Receipt
Make check payable to the Law Practice of Darrell R. Jones, PLLC

RE: Receiver for Barron Petroleum LLC, Barron Energy Corporation and Affiliated Entities**Time Details**

| Date | Professional | Task | Hours | Rate | Amount |
|-------------|---------------------|--|--------------|-------------|---------------|
| 05-01-2024 | Eric Hillerman | B210 – Business Operations Work regarding TRRC hearing notice and environmental violation notice; work regarding demand to SDMB regarding farmout. | 0.40 | 325.00 | 130.00 |
| 05-02-2024 | Eric Hillerman | B210 – Business Operations Work regarding final escheat; work regarding farmout agreement issues and TRRC notices. | 1.70 | 325.00 | 552.50 |
| 05-02-2024 | Darrell Jones | B210 – Business Operations Meeting with E. Hillerman to reassess client recommendations for Val Verde Basin properties; review agreements on point. | 1.10 | 325.00 | 357.50 |
| 05-03-2024 | Darrell Jones | B210 – Business Operations Meeting with S. Robinowitz to discuss operational matters and farmout. | 1.80 | 325.00 | 585.00 |
| 05-03-2024 | Eric Hillerman | B210 – Business Operations Work regarding farmout. | 0.20 | 325.00 | 65.00 |
| 05-07-2024 | Eric Hillerman | B210 – Business Operations Work regarding lien claim by vendor re SDMB farmout. | 0.20 | 325.00 | 65.00 |
| 05-08-2024 | Eric Hillerman | B210 – Business Operations Work regarding SDMB lien and operation invoice issues. | 0.20 | 325.00 | 65.00 |
| 05-13-2024 | Eric Hillerman | B210 – Business Operations Work regarding insurance issues on SDMB farmout property and plugging proposal and inspection/opinion by engineer. | 2.60 | 325.00 | 845.00 |
| 05-13-2024 | Darrell Jones | B210 – Business Operations Meeting with client to discuss farmout; prepare for meeting. | 1.60 | 325.00 | 520.00 |

| | | | | | |
|------------|--|----------------------------|--------------|--------|----------|
| 05-14-2024 | Eric Hillerman | B210 – Business Operations | 0.90 | 325.00 | 292.50 |
| | Work regarding issues with SDMB farmout, amount owed, liens and SDMB operational plan. | | | | |
| 05-15-2024 | Eric Hillerman | B210 – Business Operations | 0.80 | 325.00 | 260.00 |
| | Work regarding distribution motion, SDMB payments and farmout issues. | | | | |
| 05-16-2024 | Eric Hillerman | B210 – Business Operations | 2.00 | 325.00 | 650.00 |
| | Work regarding liens, farmout, payment for post effective day costs and liens. | | | | |
| 05-17-2024 | Eric Hillerman | B210 – Business Operations | 0.70 | 325.00 | 227.50 |
| | Work regarding recovery of expenses from SDMB and lien issues. | | | | |
| 05-20-2024 | Eric Hillerman | B210 – Business Operations | 0.50 | 325.00 | 162.50 |
| | Work regarding Flo-Coop Easter Unit notice from TRRC; work regarding SDMB farmout. | | | | |
| 05-21-2024 | Eric Hillerman | B210 – Business Operations | 0.80 | 325.00 | 260.00 |
| | Work regarding well log issue and TRRC notice regarding post-abandonment environmental matter. | | | | |
| 05-22-2024 | Eric Hillerman | B210 – Business Operations | 0.30 | 325.00 | 97.50 |
| | Work regarding offer to TRRC on records and SDMB farmout. | | | | |
| 05-23-2024 | Eric Hillerman | B210 – Business Operations | 0.20 | 325.00 | 65.00 |
| | Work regarding gas statement and communication to SDMB. | | | | |
| 05-30-2024 | Eric Hillerman | B210 – Business Operations | 0.50 | 325.00 | 162.50 |
| | Work regarding SDMB operations statement and calls. | | | | |
| | | | Total | | 5,362.50 |

Time Summary

| Professional | Hours | Amount |
|----------------|-------|----------|
| Darrell Jones | 4.50 | 1,462.50 |
| Eric Hillerman | 12.00 | 3,900.00 |
| Total | | 5,362.50 |

| | |
|-------------------------------|-----------------|
| Total for this Invoice | 5,362.50 |
|-------------------------------|-----------------|

Law Practice of Darrell R. Jones, PLLC

drj@oilesquire.com

(832) 302-5373

July 01, 2024

Deborah Williamson
 Dykema Gossett PLLC
 112 E. Pecan St.
 Ste 1800
 San Antonio, TX 78205

Invoice Number: 992

Invoice Period: 06-01-2024 - 06-30-2024

Payment Terms: Upon Receipt
 Make check payable to the Law Practice of Darrell R. Jones, PLLC

RE: Receiver for Barron Petroleum LLC, Barron Energy Corporation and Affiliated Entities**Time Details**

| Date | Professional | Task | Hours | Rate | Amount |
|-------------|---------------------|--|--------------|-------------|---------------|
| 06-03-2024 | Eric Hillerman | B210 – Business Operations Work regarding plugging related documents and TRRC. | 0.30 | 325.00 | 97.50 |
| 06-12-2024 | Eric Hillerman | B210 – Business Operations Work regarding multiple plugging notices from TRRC. Work regarding well logs and files transfer. | 0.50 | 325.00 | 162.50 |
| 06-13-2024 | Eric Hillerman | B210 – Business Operations Work regarding storage materials and TRRC notices. | 0.30 | 325.00 | 97.50 |
| 06-17-2024 | Eric Hillerman | B210 – Business Operations Work regarding well files. | 0.10 | 325.00 | 32.50 |
| 06-18-2024 | Eric Hillerman | B210 – Business Operations Work regarding TRRC enforcement actions. | 0.30 | 325.00 | 97.50 |
| 06-19-2024 | Eric Hillerman | B210 – Business Operations Work regarding lien claims and Texas AG matters. | 0.30 | 325.00 | 97.50 |
| 06-20-2024 | Eric Hillerman | B210 – Business Operations Work regarding notice of termination on takeaway agreement for SDMB farmout lands. | 0.40 | 325.00 | 130.00 |
| 06-24-2024 | Eric Hillerman | B210 – Business Operations Work regarding issues regarding gathering and sales from farmout property. Work re lien claim. | 0.40 | 325.00 | 130.00 |
| 06-27-2024 | Darrell Jones | B210 – Business Operations Attention to letter to vendor counsel re lien letter. | 2.00 | 325.00 | 650.00 |
| 06-28-2024 | Eric Hillerman | B210 – Business Operations Work regarding SDMB operations report to Receiver. | 0.40 | 325.00 | 130.00 |

Total 1,625.00

Time Summary

| Professional | Hours | Amount |
|----------------|-------|----------|
| Darrell Jones | 2.00 | 650.00 |
| Eric Hillerman | 3.00 | 975.00 |
| Total | | 1,625.00 |

Total for this Invoice 1,625.00

EXHIBIT E-4

VICKI PALMOUR CONSULTING LLC
QUARTERLY ACCOUNTING
(APRIL, MAY, JUNE 2024)
INVOICE # 20454

| | | HOURS | TOTAL BILLED |
|-------|---------------------|-------|--------------|
| BT210 | VICKI PALMOUR | 0 | \$ - |
| BT210 | TAMMY JOBE | 0 | \$ - |
| BT210 | JENNIFER RIGGINS | 0 | \$ - |
| BT210 | TYNA GOBER | 0 | \$ - |
| BT210 | AMY AMBURN | 0 | \$ - |
| | | <hr/> | <hr/> |
| | TOTAL REGULATORY | 0 | \$ - |
| BT120 | AMY AMBURN | 12 | \$ 1,200.00 |
| BT120 | TAMMY JOBE | 0 | \$ - |
| BT120 | VICKI PALMOUR | 0 | \$ - |
| BT120 | JENNIFER RIGGINS | 0 | \$ - |
| | | <hr/> | <hr/> |
| | TOTAL ACCOUNTING | 12 | \$ 1,200.00 |
| | REIMBURSED EXPENSES | | <hr/> <hr/> |
| | | | \$ - |
| | TOTAL | | \$ 1,200.00 |

Vicki Palmour Consulting, LLC

PO Box 1925
Graham Texas 76450

| Date | Invoice # |
|-----------|-----------|
| 4/30/2024 | 20454 |

| |
|--|
| Bill To |
| Heartland Receivership Deborah Williamson, Receiver Dykema Law Firm 112 E. Pecan Street, Suite 1800 San Antonio, Texas 78205 |

| | | | Terms |
|----------|---|--------------|-------------------|
| | | | Due on receipt |
| Quantity | Description | Rate | Amount |
| | BT120 - ACCOUNTING WORK | | |
| 6.5 | 4/19/24 - AA - Work on Suspense for Barron and Panther for Escheatment, etc. | 100.00 | 650.00 |
| 5.5 | 4/22/24 - AA - Finish Work on Suspense for Barron and Panther for Escheatment, etc. | 100.00 | 550.00 |
| | Sales Tax | 6.75% | 0.00 |
| | | Total | \$1,200.00 |

EXHIBIT E-5



Ahuja & Consultants, Inc.
Certified Public Accountants

Ahuja & Consultants, Inc.

2901 N. Dallas Pkwy
Suite 320
Plano, TX 75093

Bill To:
Dykema
Attn: Deborah Williamson

Invoice # 8232.HL
Invoice Date: 06/30/2024
Due Date: 07/31/2024

Q2 2024 BILLING SUMMARY

| TASK | TASK DESCRIPTION | HOURS | AMOUNT |
|------|------------------------|--------|-------------|
| 2900 | Accounting/Auditing | 135.20 | \$33,085.00 |
| 3900 | Tax Issues | 120.90 | \$32,663.00 |
| 4900 | Forensic Accounting | 116.50 | \$33,521.50 |
| | Expense Reimbursements | | \$302.80 |

TOTAL \$99,572.30



Ahuja & Consultants, Inc.
Certified Public Accountants

Ahuja & Consultants, Inc.

2901 N. Dallas Pkwy
Suite 320
Plano, TX 75093

Invoice # 8232.HL
Invoice Date: 06/30/2024
Due Date: 07/31/2024

Bill To:
Dykema
Attn: Deborah Williamson

Q2 2024 BILLING SUMMARY

| ID | TIMEKEEPER | TITLE | HOURS | RATE | AMOUNT |
|-----|---------------------------|-------------------|-------|----------|-------------|
| AH | Ammon Hall | Associate | 7.20 | \$120.00 | \$864.00 |
| CB | Carolyn Bremer | Engagement Leader | 81.30 | \$325.00 | \$26,422.50 |
| DP | Dawn Peterson | Admin | 4.50 | \$95.00 | \$427.50 |
| DS | Divya Shetty | Manager | 97.90 | \$250.00 | \$24,475.00 |
| GN | Geneva Newton | Admin | 8.30 | \$95.00 | \$788.50 |
| JB | Jeanne-Marie Blevins | Associate | 3.00 | \$120.00 | \$360.00 |
| JW | Jennifer Wallace | Associate | 2.50 | \$120.00 | \$300.00 |
| KW | Kiran Walia | Sr. Associate | 0.90 | \$180.00 | \$162.00 |
| MA | Madhu Ahuja | Engagement Leader | 60.80 | \$325.00 | \$19,760.00 |
| NTH | Natasha Toeteberg – Harms | Sr. Associate | 12.00 | \$180.00 | \$2,160.00 |
| SH | Stacey Huser | Manager | 85.20 | \$250.00 | \$21,300.00 |
| TC | Tony Cecil | CPA | 9.00 | \$250.00 | \$2,250.00 |

TOTAL 372.60 \$99,269.50



Ahuja & Consultants, Inc.
Certified Public Accountants

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

Invoice # 8232.HL
Invoice Date: 06/30/2024
Due Date: 07/31/2024

Bill To:
Dykema
Attn: Deborah Williamson

Q2 2024 Expense Reimbursement

| DESCRIPTION | AMOUNT |
|-------------------------------|----------|
| Valid 8 Check Images | \$27.60 |
| Postage for First K-1 Mailing | \$265.20 |
| Texas Secretary of State | \$10.00 |
| | |

TOTAL **\$302.80**



Ahuja & Consultants, Inc.
Certified Public Accountants

Ahuja & Consultants, Inc.

2901 N. Dallas Pkwy
Suite 320
Plano, TX 75093

Invoice # 8232.HL
Invoice Date: 06/30/2024
Due Date: 07/31/2024

Bill To:
Dykema
Attn: Deborah Williamson

| Date | ID | Description | Task | Hours | Amount |
|----------|----|---|------|-------|------------|
| 04/01/24 | CB | Review of updated analysis on distribution calculation | 4900 | 0.50 | \$162.50 |
| 04/01/24 | DS | Update 2022 Dallas Resources state franchise tax return | 3900 | 1.20 | \$300.00 |
| 04/01/24 | SH | Review of IRS correspondence received regarding Barron Petroleum and tax payments owed, researching applicable documents | 2900 | 0.50 | \$125.00 |
| 04/02/24 | TC | Prepare declaration for Arcooil payments for Bahamas real estate; research new investor claims submitted via Stretto | 4900 | 3.10 | \$775.00 |
| 04/02/24 | CB | Analyzing and responding to request from Ms. Behrends related to investor net claim amount | 4900 | 0.30 | \$97.50 |
| 04/02/24 | MA | Call with Ms. Williamson, Ms. Behrends, Ms. Huser, Ms. Shetty and Ms. Bremer regarding payroll tax notices and other items (.8), respond to emails, research payroll tax obligations for Receiver | 3900 | 4.00 | \$1,300.00 |
| 04/02/24 | SH | Review and draft response for discussion to IRS notice issued to Barron Petroleum for ongoing pre-receivership notices | 2900 | 0.70 | \$175.00 |
| 04/02/24 | SH | Communication with Ms. Williamson, Ms. Behrends, Ms. Ahuja, Ms. Shetty and Ms. Bremer regarding the status of various open tax, accounting, and investor items | 2900 | 0.80 | \$200.00 |
| 04/02/24 | DS | Call with Ms. Williamson, Ms. Behrends, Ms. Huser, Ms. Ahuja and Ms. Bremer regarding payroll tax notices and other items | 3900 | 0.80 | \$200.00 |
| 04/02/24 | CB | Communication with Ms. Williamson, Ms. Behrends, Ms. Ahuja, Ms. Shetty, and Ms. Huser regarding updates and request | 4900 | 0.80 | \$260.00 |
| 04/02/24 | CB | Analyzing and drafting distribution declaration for Receiver | 4900 | 1.00 | \$325.00 |
| 04/02/24 | DS | Continue Work on Dallas Resource Inc - 2023 Amended Texas Franchise Tax | 3900 | 0.30 | \$75.00 |
| 04/03/24 | CB | Analyzing calculations and drafting distribution declaration for Receiver | 4900 | 3.70 | \$1,202.50 |
| 04/03/24 | SH | Review and analysis of Barron Petroleum LLC pre-receivership IRS notices related to 941 payments for 2019, 2020, and 2021 | 2900 | 2.20 | \$550.00 |
| 04/04/24 | TC | Calculate investment claims for a distribution declaration | 4900 | 0.90 | \$225.00 |
| 04/04/24 | CB | Completing draft of distribution declaration for Receiver | 4900 | 1.70 | \$552.50 |
| 04/04/24 | CB | Reviewing and responding to disputed investor claim | 4900 | 0.30 | \$97.50 |
| 04/05/24 | SH | Review and analysis of documents available in Relativity for Barron Petroleum and bank statement transactions for response to IRS notice received for outstanding payroll payments from 2019-2021 | 2900 | 3.00 | \$750.00 |
| 04/05/24 | CB | Research TIEP asset liability and Bahamas asset related to tax questions. | 4900 | 0.40 | \$130.00 |

| Date | ID | Description | Task | Hours | Amount |
|----------|----|---|------|-------|------------|
| 04/05/24 | DS | Edit disclosures for all tax returns | 3900 | 1.10 | \$275.00 |
| 04/05/24 | MA | Review disclosures and final copies of tax returns | 3900 | 1.10 | \$357.50 |
| 04/05/24 | CB | Review of Bahamas bank tracing visuals | 4900 | 0.40 | \$130.00 |
| 04/08/24 | TC | Perform research related to TIEP and non-TIEP investments for a certain investor as requested by Receiver | 4900 | 2.80 | \$700.00 |
| 04/08/24 | SH | Review and analysis of documents available in Relativity potentially applicable to Barron Petroleum payroll periods reflected in IRS notice | 2900 | 3.70 | \$925.00 |
| 04/08/24 | CB | Communication with Ms. Behrends regarding Heartland payments related to a disputed claim | 4900 | 0.30 | \$97.50 |
| 04/08/24 | MA | Review of Texas Filing Requirements for 2024 filing for Public Information Report | 3900 | 1.00 | \$325.00 |
| 04/08/24 | DS | Prepare Texas Public Information report for all entities | 3900 | 1.80 | \$450.00 |
| 04/09/24 | TC | Revise Net Transaction Amount schedules for investors who had both TIEP and non-TIEP investments | 4900 | 1.40 | \$350.00 |
| 04/09/24 | TC | Call with Ms. Bremer regarding revised Net Transaction Amount schedules for TIEP/non-TIEP investors | 4900 | 0.30 | \$75.00 |
| 04/09/24 | TC | Communication with Ms. Williamson, Ms. Behrends, and Ms. Bremer regarding details of certain investor claims | 4900 | 0.50 | \$125.00 |
| 04/09/24 | SH | Review and analysis of documents available in Relativity to prepare a response to request for potential exposure related to payroll tax filings; prepare summary for discussion | 2900 | 4.20 | \$1,050.00 |
| 04/09/24 | SH | Review of quarterly accounting | 2900 | 1.20 | \$300.00 |
| 04/09/24 | CB | Call with Mr. Cecil regarding revised Net Transaction Amount schedules for TIEP/non-TIEP investors | 4900 | 0.30 | \$97.50 |
| 04/09/24 | CB | Communication with Ms. Williamson, Ms. Behrends, and Mr. Cecil. Regarding details of certain investor claims | 4900 | 0.50 | \$162.50 |
| 04/09/24 | CB | Analyzing and drafting detailed template for Receiver relating to investors with additional money added to TIEP investments | 4900 | 1.70 | \$552.50 |
| 04/09/24 | MA | Review of State Filings (TX and WY) | 3900 | 2.00 | \$650.00 |
| 04/09/24 | SH | Preparation of 2023 Profit and Loss statements for Barron Petroleum LLC, and Leading-Edge Energy | 2900 | 0.50 | \$125.00 |
| 04/09/24 | DS | Prepare Texas Information Reports for Barron Petroleum & Leading Edge and prepare the Wyoming Annual Report | 3900 | 1.50 | \$375.00 |
| 04/09/24 | DS | Call with IRS for Barron Petroleum LLC From 940 & 941 | 3900 | 1.00 | \$250.00 |
| 04/10/24 | MA | Communication with Ms. Williamson, Ms. Behrends, Ms. Huser, and Ms. Shetty for review of tax returns (1 hour), Preparation and review for tax meeting with Receiver (3 hours) | 3900 | 4.00 | \$1,300.00 |
| 04/10/24 | SH | Communication with Ms. Williamson, Ms. Behrends, Ms. Ahuja, and Ms. Shetty to discuss 2023 tax return questions, payroll notice/exposure and other open items | 2900 | 1.00 | \$250.00 |
| 04/10/24 | DS | Summarize Form 941 payments for Barron Petroleum and call with IRS (2 hours) Communication with Ms. Ahuja, Ms. Huser, Ms. Williamson & Ms. Behrends (1 hr) | 3900 | 3.00 | \$750.00 |
| 04/10/24 | CB | Review of all calculations for distribution method declaration for Receiver | 4900 | 0.50 | \$162.50 |
| 04/10/24 | CB | Documenting funds tracing declaration related to Bahamas properties | 4900 | 0.90 | \$292.50 |
| 04/10/24 | SH | Update Q1 2024 accounting summary for Receiver | 2900 | 0.30 | \$75.00 |
| 04/11/24 | CB | Drafting declaration related to Bahamas payments for Receiver | 4900 | 1.60 | \$520.00 |
| 04/11/24 | CB | Finalize quarterly update for Receiver | 4900 | 0.20 | \$65.00 |
| 04/11/24 | MA | Cover letter and instructions to receiver, coordination with staff to send returns to receiver | 3900 | 2.00 | \$650.00 |
| 04/11/24 | MA | Review of TX Information Reports | 3900 | 2.00 | \$650.00 |
| 04/11/24 | DS | Make corrections, save the disclosures as PDF & download attachments for Form 5495 | 3900 | 3.50 | \$875.00 |

| Date | ID | Description | Task | Hours | Amount |
|----------|----|---|------|-------|------------|
| 04/12/24 | CB | Review of general ledgers of Arcooil and Barron Petroleum related to search for Sahota deposits | 4900 | 1.10 | \$357.50 |
| 04/12/24 | MA | Request for Barron transcripts. Check portal to pull Form 941 transcripts | 3900 | 1.00 | \$325.00 |
| 04/15/24 | SH | Review of Q1 accounting and draft Standard Fund Accounting Report (SFAR) | 2900 | 2.00 | \$500.00 |
| 04/15/24 | CB | Review of bank general ledger detail for Barron Petroleum | 4900 | 0.50 | \$162.50 |
| 04/15/24 | MA | Review of cover letters, Form 3520 for e-filing | 3900 | 1.00 | \$325.00 |
| 04/16/24 | CB | Email communication with Ms. Behrends and Ms. Williamson on forensic updates | 4900 | 0.20 | \$65.00 |
| 04/16/24 | DP | Confirming the correct entities to file and e-filing tax returns | 3900 | 2.00 | \$190.00 |
| 04/16/24 | DS | Include the cover letter & Disclosures to all tax returns, save Form 3115 for ArcoOil & Dallas Resources, Inc., prepare Panther City & Dodson Prairie state tax returns | 3900 | 2.70 | \$675.00 |
| 04/16/24 | SH | Review and preparation of Q1 SFAR and Receipts and Disbursement reports; related communication | 2900 | 2.50 | \$625.00 |
| 04/16/24 | SH | Review and initial preparation of cash position reports for operating Receivership entities | 2900 | 2.50 | \$625.00 |
| 04/17/24 | CB | Review of general ledger activity to identify any potential Sahota deposits for Barron Petroleum | 4900 | 1.80 | \$585.00 |
| 04/17/24 | GN | Preparation of K-1 mailing packages | 3900 | 6.30 | \$598.50 |
| 04/17/24 | DS | Review tax liability for Heartland Entities and check K-1's | 3900 | 0.90 | \$225.00 |
| 04/17/24 | DP | Continue review of Schedule K-1's | 3900 | 1.50 | \$142.50 |
| 04/17/24 | DP | Sending out client copies, e-file acceptances, and K-1's for all filed entities | 3900 | 1.00 | \$95.00 |
| 04/18/24 | GN | Finished preparations of Schedule K-1 mailing packages | 3900 | 2.00 | \$190.00 |
| 04/18/24 | MA | Assist with Bahama's tracing detail regarding accounting entries | 4900 | 1.00 | \$325.00 |
| 04/18/24 | SH | Preparation of 2023 operating entity balance sheets | 2900 | 0.50 | \$125.00 |
| 04/19/24 | CB | Review of general ledger activity for Dallas Resources and ArcoOil related to potential Sahota deposits | 4900 | 0.90 | \$292.50 |
| 04/19/24 | SH | Review of IRS transcripts received for Barron Petroleum related to payroll tax filings and payments; preparation of summary of data | 2900 | 1.20 | \$300.00 |
| 04/19/24 | SH | Review and finalization of draft cash position reports for operating entities | 2900 | 2.50 | \$625.00 |
| 04/22/24 | CB | Updating declaration draft regarding Bahamas for Receiver. | 4900 | 1.10 | \$357.50 |
| 04/22/24 | DS | Calculation of tax exposure for Heartland entities and review of calculations | 3900 | 4.00 | \$1,000.00 |
| 04/22/24 | SH | Review and finalize cash position reports for operating entities as of December 31, 2023. Verify data against tax return workpapers and returns, where applicable | 2900 | 1.50 | \$375.00 |
| 04/22/24 | DS | Download excel spreadsheet & the journal entries for calculation of the potential liabilities in Heartland Group Fund III | 3900 | 0.70 | \$175.00 |
| 04/23/24 | CB | Reviewing accounting entries related to bank information and drafting declaration on tracing Bahamas property funds for Receiver | 4900 | 6.90 | \$2,242.50 |
| 04/23/24 | CB | Review of property deeds and information from Broker on Bahamas property sent by Receiver | 4900 | 0.50 | \$162.50 |
| 04/23/24 | MA | Update meeting with Ms. Behrends, Ms. Williamson, and Ms. Huser | 3900 | 1.50 | \$487.50 |
| 04/23/24 | MA | Review of tax exposure calculation | 3900 | 1.00 | \$325.00 |
| 04/23/24 | AH | Review and convert additional bank transactions for Arcooil and Barron Petroleum | 4900 | 1.40 | \$168.00 |
| 04/23/24 | SH | Communication with Ms. Williamson, Ms. Behrends, and Ms. Ahuja regarding draft tax exposure | 2900 | 1.50 | \$375.00 |
| 04/23/24 | SH | Research on an investor's K-1/Investment questions | 2900 | 1.00 | \$250.00 |
| 04/24/24 | AH | Review and convert additional bank transactions for Arcooil and Barron Petroleum | 4900 | 5.80 | \$696.00 |

| Date | ID | Description | Task | Hours | Amount |
|----------|-----|---|------|-------|------------|
| 04/24/24 | CB | Analyzing bank activity and drafting declaration on Bahamas property for Receiver | 4900 | 3.20 | \$1,040.00 |
| 04/24/24 | CB | Discussing and editing the visuals supporting the Bahamas tracing | 4900 | 0.40 | \$130.00 |
| 04/24/24 | NTH | Tracing funds to validate investor funds related to Bahamas payments and incorporating tracing into visualization charts | 4900 | 1.50 | \$270.00 |
| 04/24/24 | SH | Review of changes to tax allocation, project planning | 2900 | 0.50 | \$125.00 |
| 04/25/24 | CB | Editing the draft declaration for Bahamas tracing | 4900 | 0.90 | \$292.50 |
| 04/26/24 | CB | Finishing up draft declaration of Bahamas property tracing for Receiver | 4900 | 3.80 | \$1,235.00 |
| 04/29/24 | MA | Cash flow discussion for operation entities for Railroad Commission with Ms. Huser, Ms. Behrends and Ms. Williamson | 3900 | 1.20 | \$390.00 |
| 04/29/24 | SH | Communication with Ms. Williamson, Ms. Behrends, and Ms. Ahuja to discuss cash position of operating entities | 2900 | 1.20 | \$300.00 |
| 04/30/24 | MA | Work on tax exposure worksheet. Call with Receiver and Dykema attorneys | 3900 | 9.00 | \$2,925.00 |
| 04/30/24 | SH | Review of tax calculations and preparation for meeting to discuss potential tax impact on distribution | 2900 | 4.00 | \$1,000.00 |
| 04/30/24 | MA | Communication with Ms. Williamson, Ms. Behrends, Mr. Kocienski, Ms. Lindsey, and Ms. Huser to discuss tax position related to various receivership entities and the potential impact on a distribution | 3900 | 0.90 | \$292.50 |
| 04/30/24 | SH | Communication with Ms. Williamson, Ms. Behrends, Mr. Kocienski, Ms. Lindsey, and Ms. Ahuja to discuss tax position related to various receivership entities and the potential impact on a distribution | 2900 | 0.90 | \$225.00 |
| 05/01/24 | SH | Review and analysis regarding potential tax implications for various entities | 2900 | 3.20 | \$800.00 |
| 05/02/24 | CB | Review of Stretto report and reconciliation of investor claims. | 4900 | 2.30 | \$747.50 |
| 05/02/24 | CB | Review of documentation on investor as requested by Receiver | 4900 | 0.50 | \$162.50 |
| 05/02/24 | KW | Preparation of interest support for Tax Exposure Report. | 2900 | 0.90 | \$162.00 |
| 05/02/24 | MA | Communication with Ms. Behrends, Mr. Cumming, Mr. Kocienski, Ms. Lindsey and Ms. Huser to discuss potential distribution holdback amounts | 3900 | 1.30 | \$422.50 |
| 05/02/24 | MA | Tax exposure call with Dykema attorneys and Ms. Huser to finalize the amount of hold back | 3900 | 2.50 | \$812.50 |
| 05/02/24 | NTH | Analyzing and responding to request from Receiver related to distribution to claimants and reviewing list of claimants as assessed by A&C against list provided by attorney for accuracy. Comparison of number of claimants and names between document lists. | 4900 | 2.00 | \$360.00 |
| 05/02/24 | SH | Review and update tax exposure draft per discussions | 2900 | 2.00 | \$500.00 |
| 05/02/24 | SH | Communication with Ms. Behrends, Mr. Cumming, Mr. Kocienski, Ms. Lindsey and Ms. Ahuja to discuss potential distribution holdback amounts | 2900 | 1.30 | \$325.00 |
| 05/03/24 | CB | Review and reconciliation of Stretto claims file to investor claims data. Review and edit of declaration and revised schedules based on revised \$12 million distribution | 4900 | 4.90 | \$1,592.50 |
| 05/03/24 | NTH | Updating declaration for revised distribution calculation based on updated distribution amount from Receiver; Updated summary tables and graphs in declaration and performed quality check for accuracy | 4900 | 5.00 | \$900.00 |
| 05/03/24 | SH | Add additional support regarding historical transactions for cash position reports for operating entities | 2900 | 2.50 | \$625.00 |
| 05/05/24 | CB | Review of and edits to distribution motion | 4900 | 0.50 | \$162.50 |
| 05/06/24 | CB | Communication with Ms. Williamson and Ms. Behrends regarding distribution motion | 4900 | 0.20 | \$65.00 |
| 05/06/24 | SH | Review and update for cash position of operating entities | 2900 | 2.00 | \$500.00 |

| Date | ID | Description | Task | Hours | Amount |
|----------|----|--|------|-------|------------|
| 05/07/24 | CB | Analyzing and responding to various investor related requests from Receiver. Reviewed section of distribution motion | 4900 | 1.70 | \$552.50 |
| 05/07/24 | SH | Analyzing and responding to various investor related requests from Receiver | 4900 | 3.00 | \$750.00 |
| 05/13/24 | SH | Review and analysis regarding question from Receiver regarding payroll taxes for receivership entities | 2900 | 0.50 | \$125.00 |
| 05/14/24 | MA | Communication with Ms. Williamson, Ms. Behrends, and Ms. Huser | 3900 | 0.40 | \$130.00 |
| 05/14/24 | SH | Review, analysis, and update calculations of potential payroll tax due and penalty amounts for multiple entities | 2900 | 1.50 | \$375.00 |
| 05/14/24 | SH | Communication with Ms. Williamson, Ms. Behrends, and Ms. Ahuja to discuss tax and accounting updates | 2900 | 0.40 | \$100.00 |
| 05/16/24 | DS | Review Sahota K-1's that need to be mailed to new address | 3900 | 0.20 | \$50.00 |
| 05/17/24 | JB | Accounting for April 2024 | 2900 | 3.00 | \$360.00 |
| 05/17/24 | MA | Draft the tax reserve email to Receiver | 3900 | 1.00 | \$325.00 |
| 05/20/24 | CB | Communication with Ms. Williamson, Ms. Behrends, and Ms. Ahuja regarding hearing on distribution plan | 4900 | 0.50 | \$162.50 |
| 05/20/24 | DS | Calculations for potential interest and penalty amounts on payroll taxes for Alternative Office Solutions | 2900 | 2.00 | \$500.00 |
| 05/20/24 | MA | Draft and send email regarding tax reserve (1.5 hours). Call with Ms. Williamson, Ms. Bremer and Ms. Behrends regarding upcoming hearing (30 minutes) | 3900 | 2.00 | \$650.00 |
| 05/21/24 | MA | Respond to W-9 email | 3900 | 0.10 | \$32.50 |
| 05/22/24 | MA | Communicate with Ms. Behrends regarding W-9's | 3900 | 0.30 | \$97.50 |
| 05/28/24 | CB | Communication with Ms. Williamson, Ms. Behrends, Ms. Ahuja and Ms. Huser regarding tax and forensic updates for Receivership | 4900 | 0.50 | \$162.50 |
| 05/28/24 | DS | Reconciliation of Barron Petroleum 2021 payroll with W2s provided and general ledger entries | 2900 | 2.50 | \$625.00 |
| 05/28/24 | MA | Communication with Ms. Williamson, Ms. Behrends, Ms. Ahuja and Ms. Huser regarding tax and forensic updates for Receivership | 3900 | 0.50 | \$162.50 |
| 05/28/24 | MA | Review of IRS notices (4) and update call with the Receiver | 3900 | 1.50 | \$487.50 |
| 05/28/24 | SH | Review of IRS notices received and relevant documentation on file | 2900 | 0.50 | \$125.00 |
| 05/28/24 | SH | Communication with Ms. Williamson, Ms. Behrends, Ms. Ahuja, and Ms. Bremer to discuss the status of various tax and forensic accounting open items | 2900 | 0.50 | \$125.00 |
| 05/29/24 | CB | Analyzing feeder fund files and bank deposits related to disputed claims in response to Receiver request. | 4900 | 0.40 | \$130.00 |
| 05/29/24 | DS | Reconciliation of Barron Petroleum 2021 payroll with W2s provided and general ledger entries; related communication with Ms. Ahuja and Ms. Huser | 2900 | 4.00 | \$1,000.00 |
| 05/29/24 | MA | Continue review of IRS notices and analysis of data in files; review of reconciliation of payroll | 3900 | 4.00 | \$1,300.00 |
| 05/29/24 | SH | Review and analysis of Barron Petroleum 2021 payroll transactions per IRS correspondence received: related communication with Ms. Ahuja and Ms. Shetty | 2900 | 2.50 | \$625.00 |
| 05/30/24 | CB | Meeting with Ms. Williamson, Ms. Behrends, Ms. Ahuja, Ms. Huser and Ms. Shetty regarding Barron Petroleum liabilities | 4900 | 0.50 | \$162.50 |
| 05/30/24 | CB | Analyzing and responding to Receiver request related to all documentation and analysis related to disputed claim from investor | 4900 | 1.50 | \$487.50 |
| 05/30/24 | CB | Review of declaration related to motion for distribution | 4900 | 0.50 | \$162.50 |
| 05/30/24 | DS | Bank Reconciliation for First State Bank (Barron Petroleum) | 2900 | 2.50 | \$625.00 |
| 05/30/24 | DS | Meeting with Ms. Ahuja, Ms. Huser, Ms. Williamson, Ms. Behrends, and Ms. Bremer regarding Barron Petroleum payroll liabilities | 2900 | 0.50 | \$125.00 |
| 05/30/24 | DS | Meeting with Ms. Huser on the payments made towards payroll liabilities for Barron Petroleum | 2900 | 0.40 | \$100.00 |
| 05/30/24 | MA | Meeting with Ms. Ahuja, Ms. Huser, Ms. Williamson, Ms. Behrends, and Ms. Bremer regarding Barron Petroleum payroll liabilities | 3900 | 0.50 | \$162.50 |

| Date | ID | Description | Task | Hours | Amount |
|----------|-----|--|------|-------|------------|
| 05/30/24 | MA | Review of payroll data for Barron Petroleum and call with Receiver's team | 3900 | 1.00 | \$325.00 |
| 05/30/24 | SH | Meeting with Ms. Williamson, Ms. Behrends, Ms. Ahuja, Ms. Bremer and Ms. Shetty regarding Barron Petroleum liabilities | 2900 | 0.50 | \$125.00 |
| 05/30/24 | SH | Communication with Ms. Shetty re: Barron Petroleum payroll liability payments | 2900 | 0.40 | \$100.00 |
| 05/30/24 | SH | Analyzing and responding to request from Receiver related to investor documentation | 4900 | 0.80 | \$200.00 |
| 05/31/24 | CB | Communication with Ms. Williamson and Ms. Behrends regarding details of an investor claim related to a rollover | 4900 | 0.40 | \$130.00 |
| 05/31/24 | DS | Wells Fargo bank reconciliation and tracing with bank statement check images to verify payees (Jan, Feb, March, Aug 2021) | 2900 | 7.50 | \$1,875.00 |
| 05/31/24 | SH | Review and analysis of documents for payroll liabilities of Barron Petroleum, related discussions | 2900 | 0.60 | \$150.00 |
| 06/03/24 | CB | Review of updated analysis on higher distribution amount. | 4900 | 1.20 | \$390.00 |
| 06/03/24 | CB | Communication with Ms. Behrends and Ms. Williamson regarding declaration and other matters related to declaration motion (0.40). Email communications with Ms. Behrends regarding investor and distribution related questions. (0.30). | 4900 | 0.70 | \$227.50 |
| 06/03/24 | DS | Wells Fargo bank reconciliation and tracing with bank statement check images to verify payees (June - November 2021) | 2900 | 7.20 | \$1,800.00 |
| 06/03/24 | NTH | Updating declaration based on updated distribution amount; communication regarding distribution details and calculation | 4900 | 2.00 | \$360.00 |
| 06/04/24 | CB | Review of claims and distribution related files in preparation for hearing on June 6. | 4900 | 4.40 | \$1,430.00 |
| 06/04/24 | CB | Review of distribution analysis with increased distribution amount. | 4900 | 0.70 | \$227.50 |
| 06/04/24 | CB | Review of tax exposure calculation with Ms. Ahuja in preparation of meeting. | 4900 | 2.00 | \$650.00 |
| 06/04/24 | DS | Wells Fargo bank reconciliation and tracing with bank statement check images to verify payees (April and May 2021); update workpapers | 2900 | 5.20 | \$1,300.00 |
| 06/04/24 | MA | Review of tax exposure calculation with Ms. Bremer in preparation of meeting. | 3900 | 2.00 | \$650.00 |
| 06/05/24 | CB | Preparation for Hearing on Distribution motion and review of exhibits. | 4900 | 5.50 | \$1,787.50 |
| 06/05/24 | DS | Call to the IRS for change of address notice related to Heartland Group Ventures, prepare various POAs, summarize the transcript received for Barron Petroleum | 2900 | 3.00 | \$750.00 |
| 06/05/24 | SH | Review and analysis of payroll tax payment verification via bank statements and general ledger reports, review Power of Attorney documents and updates | 2900 | 3.20 | \$800.00 |
| 06/06/24 | CB | Testifying at Hearing on distribution motion | 4900 | 2.00 | \$650.00 |
| 06/06/24 | CB | Preparation for Hearing on Distribution motion and review of exhibits | 4900 | 1.70 | \$552.50 |
| 06/06/24 | DS | Analyzing the payroll tax recorded in the ledger to bank statements and related Forms 941 filed (Forms 941 that could be found in Relativity) for Alternative Office Solutions and Heartland Group Ventures (2 hours 12 min). Analyzing the payroll tax data recorded in the general ledger to bank statements for Barron Petroleum for 2019 & 2020. (2 hours) Meeting with Ms. Huser on ArcoOil payroll (1 hour). Review Leading Edge general ledger for payroll entries (36 min) | 2900 | 5.80 | \$1,450.00 |

| Date | ID | Description | Task | Hours | Amount |
|----------|-----|---|------|-------|------------|
| 06/06/24 | SH | Review of the payroll tax information recorded in the general ledgers to corresponding bank statements and Forms 941 filed for: Leading Edge, ArcoOil, Alternative Office Solutions & Heartland Group Ventures (4 hours 18 min). Analyzing the payroll tax recorded in the general ledgers to bank statements for ArcoOil. Meeting with Ms. Shetty on ArcoOil payroll (1 hour); searching Relativity documents for potential applicable payroll documentation (2 hours) | 2900 | 7.30 | \$1,825.00 |
| 06/07/24 | DS | Review the bank statements received from Receiver for ArcoOil and Leading Edge; related communication with Ms. Huser | 2900 | 0.40 | \$100.00 |
| 06/07/24 | SH | Communication with Ms. Shetty regarding bank statement production received | 2900 | 0.20 | \$50.00 |
| 06/12/24 | CB | Review of Bahamas tracing declaration for meeting with Receiver | 4900 | 0.80 | \$260.00 |
| 06/13/24 | CB | Communication with Ms. Behrends and Ms. Williamson regarding Bahamas tracing and declaration | 4900 | 1.00 | \$325.00 |
| 06/14/24 | CB | Review of analysis on BC Limited payments to/from Dallas Resources and ArcoOil (30 min). Additional analysis on bank balances related to Bahamas property tracing (36 min). | 4900 | 1.10 | \$357.50 |
| 06/14/24 | DS | Review Dallas Resources Inc & Arco Oil bank statements for transfer to/from BC Ltd re: Bahamas | 4900 | 2.00 | \$500.00 |
| 06/14/24 | DS | Review Barron Petroleum LLC IRS notices, summarize data; begin preparation of Forms 941 and Form 940 | 2900 | 2.50 | \$625.00 |
| 06/14/24 | MA | Review of IRS notices and start drafting responses | 3900 | 0.30 | \$97.50 |
| 06/14/24 | SH | Review responses to pre-receivership IRS notices for Barron Petroleum | 2900 | 1.50 | \$375.00 |
| 06/14/24 | SH | Documentation for ArcoOil PPP loan, per request | 4900 | 0.20 | \$50.00 |
| 06/17/24 | DS | Prepare Forms 940 and 941, prepare the calculation workpaper and note the procedures followed in arriving at the 2021 payroll taxes for Barron Petroleum | 2900 | 4.00 | \$1,000.00 |
| 06/17/24 | MA | Review responses to IRS notices for Barron Petroleum | 3900 | 2.00 | \$650.00 |
| 06/17/24 | SH | Review Forms 941/940, preparation of IRS correspondence, procedures for analysis | 2900 | 3.50 | \$875.00 |
| 06/18/24 | CB | Review of \$9M distribution to reconcile to Stretto file. | 4900 | 0.60 | \$195.00 |
| 06/18/24 | CB | Updating schedule of Bahamas funds tracing | 4900 | 0.60 | \$195.00 |
| 06/18/24 | DS | Call the IRS for the change of Address notice for The Heartland Group Ventures LLC & prepare the Form 8822-B & for the AOS notice | 3900 | 2.00 | \$500.00 |
| 06/18/24 | MA | Review payroll tax transcript for Barron Petroleum | 3900 | 1.00 | \$325.00 |
| 06/18/24 | NTH | Updating distribution calculation based on revised figures to reflect two separate distributions: reconciling A&C calculated figures to third party's calculated figures | 4900 | 1.50 | \$270.00 |
| 06/18/24 | SH | Review response to notices | 2900 | 2.50 | \$625.00 |
| 06/19/24 | CB | Editing and reviewing visuals for Bahamas property tracing | 4900 | 5.00 | \$1,625.00 |
| 06/19/24 | DS | Communication and planning with Ms. Huser regarding questions related to Barron Petroleum payroll numbers for 2021 from Ms. Behrends | 2900 | 1.00 | \$250.00 |
| 06/19/24 | MA | Review of emails and letters to IRS | 3900 | 1.00 | \$325.00 |
| 06/19/24 | SH | Review and analysis of responses to IRS notices; prepare workpaper summaries for Receiver | 2900 | 2.00 | \$500.00 |
| 06/19/24 | SH | Communication and planning with Ms. Shetty regarding questions related to Barron Petroleum payroll numbers for 2021 from Ms. Behrends | 2900 | 1.00 | \$250.00 |
| 06/20/24 | CB | Review of reconciliation of distributions amounts to Stretto file | 4900 | 0.50 | \$162.50 |
| 06/20/24 | DS | List the documents for Form 5495 & save it in a separate folder | 3900 | 3.80 | \$950.00 |
| 06/20/24 | JW | Accounting related to reconciliation of IBC and Western Alliance Bank accounts for May 2024 | 2900 | 2.50 | \$300.00 |
| 06/20/24 | MA | Review Form 5495 requirements | 3900 | 1.00 | \$325.00 |

| Date | ID | Description | Task | Hours | Amount |
|----------|----|--|------|-------|------------|
| 06/21/24 | DS | Preparing Form 5495 for all Heartland Entities | 3900 | 5.50 | \$1,375.00 |
| 06/24/24 | DS | Continue Form 5495 preparation | 3900 | 5.00 | \$1,250.00 |
| 06/24/24 | MA | Review Form 5495 and discuss options for when tax returns are missing | 3900 | 2.00 | \$650.00 |
| 06/25/24 | CB | Review of \$5million distribution and reconciliation to Stretto calculations | 4900 | 0.40 | \$130.00 |
| 06/25/24 | CB | Communication with Ms. Behrends, Ms. Williamson, Ms. Ahuja and Ms. Huser regarding status of tax and forensic work. | 4900 | 0.40 | \$130.00 |
| 06/25/24 | DS | Arcooil Corp & Heartland Group Venture - Prepare POA & meeting with Ms. Huser | 3900 | 0.50 | \$125.00 |
| 06/25/24 | DS | Summarize the documents available for all entities for preparing Form 5495 | 3900 | 1.00 | \$250.00 |
| 06/25/24 | DS | Summarizing the payroll amounts in the ledger and matching the bank statement amounts statement | 3900 | 1.40 | \$350.00 |
| 06/25/24 | MA | Communication with Ms. Williamson, Ms. Behrends, Ms. Huser, and Ms. Bremer to discuss tax and accounting projects for the Receivership entities | 3900 | 1.20 | \$390.00 |
| 06/25/24 | MA | Communication with Ms. Williamson, Ms. Behrends, Ms. Palmour, and Ms. Huser to plan for discontinuation of access WolfePak software | 3900 | 0.50 | \$162.50 |
| 06/25/24 | MA | Barron Petroleum review of Form 5495 | 3900 | 1.00 | \$325.00 |
| 06/25/24 | SH | Communication with Ms. Williamson, Ms. Behrends, Ms. Ahuja, and Ms. Bremer to discuss tax and accounting projects for the Receivership entities | 2900 | 1.20 | \$300.00 |
| 06/25/24 | SH | Communication with Ms. Williamson, Ms. Behrends, Ms. Palmour, and Ms. Ahuja to plan for discontinuation of access WolfePak software | 2900 | 0.50 | \$125.00 |
| 06/26/24 | CB | Responding to Receiver request related to advisor information | 4900 | 0.20 | \$65.00 |
| 06/26/24 | MA | Review of payroll items (IRS notices, information available) | 3900 | 1.00 | \$325.00 |
| 06/27/24 | CB | Review of Advisor with investment files sent by Ms. Behrends (18 minutes) and follow up discussion with Ms. Behrends regarding request for additional information (12 minutes) | 4900 | 0.50 | \$162.50 |
| 06/27/24 | DS | Review documents to provide the Receiver letters directly mailed to the IRS by A&C and prepare the folder for document | 3900 | 1.50 | \$375.00 |
| 06/27/24 | DS | Review Bank Statement / Ledger for the payroll debits from AOS, ArcoOil, Barron & Heartland Group Ventures | 3900 | 2.00 | \$500.00 |
| 06/28/24 | CB | Analyzing records to respond to request from Receiver for all advisors who also have HL investments | 4900 | 0.80 | \$260.00 |
| 06/28/24 | CB | Communication with Ms. Behrends regarding advisors with Heartland investments | 4900 | 0.40 | \$130.00 |
| 06/28/24 | DS | Correcting / organizing the workpaper for Form 5495 | 3900 | 2.00 | \$500.00 |

Total \$99,269.50

Balance Due \$99,269.50

NOTE: Total Fees are net of write off fees of \$4,922.00 primarily related to internal communications.

EXHIBIT E-6



410 Exchange, Ste 100
Irvine, CA 92602
855.812.6112

Invoice: 11287
Date: 05/02/2024
Due Date: 06/01/2024
Terms: Net 30

Bill To:
Heartland

| Item | Quantity | Unit Price | Amount |
|--|----------|------------|-------------|
| April 2024 Invoice | | | |
| Hourly Fees | | | \$14,562.00 |
| Printing | 115,742 | \$0.10 | \$11,574.20 |
| Postage | | | \$4,553.20 |
| Envelopes and Packaging – See Noticing Summary for details | | | \$220.80 |
| TOTAL DUE | | | \$30,910.20 |

THANK YOU.

For wire/ACH payments:

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

Remit Check Payments to:

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

Case Name: Heartland

Summary of Hourly Fees

Date Range: 04/01/2024 - 04/30/2024

| Role | Hours | Rate | Total |
|-------------------|-------|----------|-------------|
| Analyst I | 0.3 | \$30.00 | \$9.00 |
| Analyst II | 3.9 | \$40.00 | \$156.00 |
| Analyst III | 0.2 | \$50.00 | \$10.00 |
| Associate I | 7.8 | \$65.00 | \$507.00 |
| Associate III | 22.1 | \$130.00 | \$2,873.00 |
| Director | 56.1 | \$185.00 | \$10,378.50 |
| Managing Director | 2.6 | \$210.00 | \$546.00 |
| Senior Associate | 0.5 | \$165.00 | \$82.50 |
| Total | | | \$14,562.00 |

Case Name: Heartland

Time Detail

Date Range: 04/01/2024 - 04/30/2024

| Date | Employee Name | Role | Task | Description | Hours |
|---------------------|-------------------|-----------|--------------------------------------|--|-------|
| 04/01/2024 | Robert Saraceni | Director | Claims Administration and Objections | Claims Review for Sahota Capital | 0.3 |
| 04/01/2024 | Robert Saraceni | Director | Claims Administration and Objections | Claims review and register update, update files for response letters. | 6.7 |
| Subtotal 04/01/2024 | | | | | 7.0 |
| Date | Employee Name | Role | Task | Description | Hours |
| 04/02/2024 | Robert Saraceni | Director | Case Administration | Respond to inquiries re [REDACTED] schedule and Grimshaw claim inquiry | 0.1 |
| 04/02/2024 | Robert Saraceni | Director | Claims Administration and Objections | Review and summarize Non-Investor Creditor claim status and forward to Receiver | 0.7 |
| 04/02/2024 | Robert Saraceni | Director | Case Administration | Attend to [REDACTED] issue and set up separate correspondence folder in archives | 0.2 |
| 04/02/2024 | Robert Saraceni | Director | Claims Administration and Objections | Update register and archive folders for [REDACTED], [REDACTED] and [REDACTED] response letters | 0.4 |
| 04/02/2024 | Robert Saraceni | Director | Claims Administration and Objections | Attend to [REDACTED] transaction schedule revision | 0.2 |
| Subtotal 04/02/2024 | | | | | 1.6 |
| Date | Employee Name | Role | Task | Description | Hours |
| 04/03/2024 | Robert Saraceni | Director | Case Administration | Address review and update for register and Settlement Motion mailing | 4.1 |
| 04/03/2024 | Robert Saraceni | Director | Case Administration | Address review and update for register and Settlement Motion mailing | 3.7 |
| 04/03/2024 | Stephanie Morales | Analyst | Case Administration | Record and track undeliverable mail re: various mailings | 0.1 |
| 04/03/2024 | Stephanie Morales | Analyst | Case Administration | Capture and track undeliverable mail images | 0.1 |
| Subtotal 04/03/2024 | | | | | 8.0 |
| Date | Employee Name | Role | Task | Description | Hours |
| 04/04/2024 | Alberto Chachagua | Associate | Case Administration | Generate service of Heartland Notice + Settlement Motion Mailing – 4.4.24 (Part 3 of 5) mailing including printing and fulfillment | 0.2 |
| 04/04/2024 | Alberto Chachagua | Associate | Case Administration | Generate service of Heartland Notice + Settlement Motion Mailing – 4.4.24 (Part 4 of 5) mailing including printing and fulfillment | 0.2 |

| Date | Employee Name | Role | Task | Description | Hours |
|------------|-------------------|------------------|---------------------|--|-------|
| 04/04/2024 | Alberto Chachagua | Associate | Case Administration | Generate service of Heartland Notice + Settlement Motion Mailing – 4.4.24 (Part 1 of 5) mailing including printing and fulfillment | 1.0 |
| 04/04/2024 | Alberto Chachagua | Associate | Case Administration | Generate service of Heartland Notice + Settlement Motion Mailing – 4.4.24 (Part 5 of 5) mailing including printing and fulfillment | 2.5 |
| 04/04/2024 | Alberto Chachagua | Associate | Case Administration | Generate service of Heartland Notice + Settlement Motion Mailing – 4.4.24 (Part 2 of 5) mailing including printing and fulfillment | 1.8 |
| 04/04/2024 | Antonio Rubio | Associate | Case Administration | Generate service of Heartland Notice + Settlement Motion Mailing – 4.4.24 (Part 5 of 5) mailing including printing and fulfillment | 1.2 |
| 04/04/2024 | Charles Wheeler | Associate | Case Administration | Generate service of Heartland Notice + Settlement Motion Mailing – 4.4.24 (Part 1 of 5) mailing including printing and fulfillment | 1.0 |
| 04/04/2024 | Charles Wheeler | Associate | Case Administration | Generate service of Heartland Notice + Settlement Motion Mailing – 4.4.24 (Part 2 of 5) mailing including printing and fulfillment | 2.0 |
| 04/04/2024 | Charles Wheeler | Associate | Case Administration | Generate service of Heartland Notice + Settlement Motion Mailing – 4.4.24 (Part 5 of 5) mailing including printing and fulfillment | 2.5 |
| 04/04/2024 | Daniel Ramirez | Associate | Case Administration | Draft COS for Notice and Settlement Motion 4.4.24 | 1.5 |
| 04/04/2024 | Daniel Ramirez | Associate | Case Administration | Coordinate first class mail service with production team for Notice and Settlement Motion 4.4.24 | 2.2 |
| 04/04/2024 | David Bribiesca | Associate | Case Administration | Generate service of Heartland Notice + Settlement Motion Mailing – 4.4.24 (Part 1 of 5) mailing including printing and fulfillment | 1.5 |
| 04/04/2024 | David Bribiesca | Associate | Case Administration | Generate service of Heartland Notice + Settlement Motion Mailing – 4.4.24 (Part 2 of 5) mailing including printing and fulfillment | 2.0 |
| 04/04/2024 | IT Staff | Senior Associate | Case Administration | Carryout address updates | 0.3 |
| 04/04/2024 | Jose Cruz | Associate | Case Administration | Generate service of Heartland Notice + Settlement Motion Mailing – 4.4.24 (Part 5 of 5) mailing including printing and fulfillment | 1.0 |
| 04/04/2024 | Kevin Wasserman | Associate | Case Administration | Internal call. | 0.6 |
| 04/04/2024 | Kevin Wasserman | Associate | Case Administration | Creation, correspondence and circulation of email blast for all investors. | 1.3 |
| 04/04/2024 | Melissa Membrino | Director | Case Administration | Coordinate service of Heartland Notice + Settlement Motion Mailing – 4.4.24 (Part 1 of 5) mailing including printing and fulfillment | 0.5 |
| 04/04/2024 | Melissa Membrino | Director | Case Administration | Coordinate service of Heartland Notice + Settlement Motion Mailing – 4.4.24 (Part 2 of 5) mailing including printing and fulfillment | 0.6 |
| 04/04/2024 | Melissa Membrino | Director | Case Administration | Coordinate service of Heartland Notice + Settlement Motion Mailing – 4.4.24 (Part 5 of 5) mailing including printing and fulfillment | 0.6 |
| 04/04/2024 | Naomi Rodriguez | Associate | Case Administration | Generate service of Heartland Notice + Settlement Motion Mailing – 4.4.24 (Part 3 of 5) mailing including printing and fulfillment | 0.1 |
| 04/04/2024 | Naomi Rodriguez | Associate | Case Administration | Generate service of Heartland Notice + Settlement Motion Mailing – 4.4.24 (Part 4 of 5) mailing including printing and fulfillment | 0.1 |
| 04/04/2024 | Naomi Rodriguez | Associate | Case Administration | Generate service of Heartland Notice + Settlement Motion Mailing – 4.4.24 (Part 1 of 5) mailing including printing and fulfillment | 0.1 |

| Date | Employee Name | Role | Task | Description | Hours |
|----------------------------|-----------------|-------------------|--------------------------------------|---|-------------|
| 04/04/2024 | Naomi Rodriguez | Associate | Case Administration | Generate service of Heartland Notice + Settlement Motion Mailing – 4.4.24 (Part 5 of 5) mailing including printing and fulfillment | 0.1 |
| 04/04/2024 | Naomi Rodriguez | Associate | Case Administration | Generate service of Heartland Notice + Settlement Motion Mailing – 4.4.24 (Part 2 of 5) mailing including printing and fulfillment | 0.1 |
| 04/04/2024 | Ricky Quang | Associate | Case Administration | Generate service of Heartland Notice + Settlement Motion Mailing – 4.4.24 (Part 5 of 5) mailing including printing and fulfillment | 1.5 |
| 04/04/2024 | Ricky Quang | Associate | Case Administration | Generate service of Heartland Notice + Settlement Motion Mailing – 4.4.24 (Part 2 of 5) mailing including printing and fulfillment | 0.8 |
| 04/04/2024 | Robert Saraceni | Director | Case Administration | Corr. with team regarding settlement motion mailing | 0.1 |
| 04/04/2024 | Robert Saraceni | Director | Claims Administration and Objections | Claim register review, upload response letters and update register | 1.8 |
| 04/04/2024 | Robert Saraceni | Director | Case Administration | Research email addresses to confirm changes were included for service (.6); internal call with team regarding settlement motion service (.2); review service lists (.5) | 1.3 |
| 04/04/2024 | Robert Saraceni | Director | Case Administration | Download Claims [REDACTED] and [REDACTED] and forward zip filed to D. Behrends | 0.1 |
| 04/04/2024 | Robert Saraceni | Director | Claims Administration and Objections | Unresolved claim review, prepare and se Claim Register | 2.4 |
| 04/04/2024 | Sheryl Betance | Managing Director | Case Administration | Facilitate service of Heartland Notice + Settlement Motion Mailing – 4.4.24 (Part 1 of 5) mailing | 0.4 |
| 04/04/2024 | Sheryl Betance | Managing Director | Case Administration | Facilitate service of Heartland Notice + Settlement Motion Mailing – 4.4.24 (Part 2 of 5) mailing | 0.6 |
| 04/04/2024 | Sheryl Betance | Managing Director | Case Administration | Facilitate service of Heartland Notice + Settlement Motion Mailing – 4.4.24 (Part 5 of 5) mailing | 0.7 |
| Subtotal 04/04/2024 | | | | | 34.7 |

| Date | Employee Name | Role | Task | Description | Hours |
|------------|-----------------|-------------------|--------------------------------------|---|-------|
| 04/05/2024 | Charles Wheeler | Associate | Case Administration | Administrative review of mailing details | 0.3 |
| 04/05/2024 | Dan McElhinney | Managing Director | Claims Administration and Objections | Prep for and attend call with client re status of claims reconciliation (+) (.6); cons. Stretto team re same (.3) | 0.9 |
| 04/05/2024 | Daniel Ramirez | Associate | Case Administration | Coordinating COS for Notice and Settlement Motion 4.4.24 | 1.0 |
| 04/05/2024 | Kevin Wasserman | Associate | Case Administration | Call with receiver regarding the claims report. | 0.5 |
| 04/05/2024 | Naomi Rodriguez | Associate | Case Administration | Administrative review of mailing details | 0.5 |
| 04/05/2024 | Robert Saraceni | Director | Claims Administration and Objections | Upload response letters, respond to corr. and update claims register. | 0.9 |
| 04/05/2024 | Robert Saraceni | Director | Claims Administration and Objections | Update register | 1.3 |
| 04/05/2024 | Robert Saraceni | Director | Case Administration | TC with Receiver to discuss claim status and open issues | 0.5 |
| 04/05/2024 | Robert Saraceni | Director | Claims Administration and Objections | Update register for additional responses, upload response letters to archives. | 1.2 |

| Date | Employee Name | Role | Task | Description | Hours |
|------------|-----------------|----------|--------------------------------------|--|-------|
| 04/05/2024 | Robert Saraceni | Director | Claims Administration and Objections | Update register for additional responses, upload response letters to archives. | 0.8 |

Subtotal 04/05/2024 7.9

| Date | Employee Name | Role | Task | Description | Hours |
|------------|-------------------|----------|--------------------------------------|---|-------|
| 04/08/2024 | Robert Saraceni | Director | Case Administration | Prepare Exhibits for COS f mailing of Settlement Motion | 3.8 |
| 04/08/2024 | Robert Saraceni | Director | Claims Administration and Objections | Review and upload response and consent letters, update register | 1.9 |
| 04/08/2024 | Staphany Alcantar | Analyst | Case Administration | Correspondence with Stretto team re: processing correspondence | 0.1 |
| 04/08/2024 | Staphany Alcantar | Analyst | Case Administration | Case file case related documents | 0.3 |

Subtotal 04/08/2024 6.1

| Date | Employee Name | Role | Task | Description | Hours |
|------------|-------------------|----------|---------------------|--|-------|
| 04/09/2024 | Robert Saraceni | Director | Case Administration | Prepare excel and pdf versions of unredacted service lists for 4.4.2024 settlement cos; respond to D. Behrends request regarding service to [REDACTED], begin review of response correspondence and election forms | 2.6 |
| 04/09/2024 | Stephanie Morales | Analyst | Case Administration | Record and track undeliverable mail re: various mailings | 0.1 |
| 04/09/2024 | Stephanie Morales | Analyst | Case Administration | Capture and track undeliverable mail images | 0.1 |

Subtotal 04/09/2024 2.8

| Date | Employee Name | Role | Task | Description | Hours |
|------------|-----------------|----------|--------------------------------------|---|-------|
| 04/10/2024 | Robert Saraceni | Director | Claims Administration and Objections | Update register and upload additional correspondence to claim folders | 0.9 |
| 04/10/2024 | Robert Saraceni | Director | Claims Administration and Objections | Review correspondence and update register, prepare maximum liability analysis | 1.5 |
| 04/10/2024 | Robert Saraceni | Director | Claims Administration and Objections | Upload additional consent letters and adjust claims register. | 0.9 |

Subtotal 04/10/2024 3.3

| Date | Employee Name | Role | Task | Description | Hours |
|------------|-----------------|----------|--------------------------------------|---|-------|
| 04/11/2024 | Robert Saraceni | Director | Case Administration | Review [REDACTED] correspondence and upload to folder | 0.1 |
| 04/11/2024 | Robert Saraceni | Director | Claims Administration and Objections | Draft corr. re current claim report and update register | 0.8 |
| 04/11/2024 | Robert Saraceni | Director | Claims Administration and Objections | Review consent letters from [REDACTED] and [REDACTED], upload documents to claim folders and update claims register | 0.4 |
| 04/11/2024 | Robert Saraceni | Director | Claims Administration and Objections | Review correspondence from Receiver and upload response letters and update claims register. | 0.9 |

Subtotal 04/11/2024 2.2

| Date | Employee Name | Role | Task | Description | Hours |
|----------------------------|-----------------|----------|--------------------------------------|--|------------|
| 04/12/2024 | Pauline Aragon | Analyst | Case Administration | Sort and manage incoming mail re: various mailings | 0.1 |
| 04/12/2024 | Robert Saraceni | Director | Claims Administration and Objections | Review correspondence from Receiver and upload response letters and update claims register. | 0.9 |
| 04/12/2024 | Robert Saraceni | Director | Claims Administration and Objections | Review and respond to [REDACTED] and [REDACTED] correspondence, upload documents to claim folders and update register. | 0.2 |
| 04/12/2024 | Robert Saraceni | Director | Claims Administration and Objections | Review correspondence from Receiver and upload response letters and update claims register. | 1.0 |
| Subtotal 04/12/2024 | | | | | 2.2 |

| Date | Employee Name | Role | Task | Description | Hours |
|----------------------------|-----------------|----------|--------------------------------------|---|------------|
| 04/14/2024 | Robert Saraceni | Director | Claims Administration and Objections | Review response forms from 4/11 and upload to claim folders and update claims register. | 1.4 |
| Subtotal 04/14/2024 | | | | | 1.4 |

| Date | Employee Name | Role | Task | Description | Hours |
|----------------------------|-----------------|----------|--------------------------------------|---|------------|
| 04/15/2024 | Robert Saraceni | Director | Claims Administration and Objections | Review and update claims register | 0.4 |
| 04/15/2024 | Robert Saraceni | Director | Claims Administration and Objections | Review election forms and consent letters and upload to claim files, update claims register | 3.5 |
| 04/15/2024 | Robert Saraceni | Director | Claims Administration and Objections | Review and update claims register | 2.4 |
| Subtotal 04/15/2024 | | | | | 6.3 |

| Date | Employee Name | Role | Task | Description | Hours |
|----------------------------|-------------------|-----------|--------------------------------------|---|------------|
| 04/16/2024 | Pauline Aragon | Associate | Case Administration | Coordinate service re: docket nos. 464 and 466 per USPS forwarding instructions | 0.5 |
| 04/16/2024 | Robert Saraceni | Director | Claims Administration and Objections | Review and update claim folder for [REDACTED] withdrawal and update claims register | 0.2 |
| 04/16/2024 | Staphany Alcantar | Analyst | Case Administration | Correspondence with Stretto team re: processing correspondence | 0.1 |
| 04/16/2024 | Staphany Alcantar | Analyst | Case Administration | Case file case related documents | 0.4 |
| 04/16/2024 | Stephanie Morales | Analyst | Case Administration | Sort and manage incoming mail re: various mailings | 0.1 |
| Subtotal 04/16/2024 | | | | | 1.3 |

| Date | Employee Name | Role | Task | Description | Hours |
|------------|------------------|----------|--------------------------------------|---|-------|
| 04/17/2024 | Laura Tondreault | Analyst | Case Administration | Prepare and organize general case documents for accuracy and completeness | 0.1 |
| 04/17/2024 | Robert Saraceni | Director | Claims Administration and Objections | Review, research and reply to D. Behrends request for [REDACTED] phone number | 0.1 |
| 04/17/2024 | Robert Saraceni | Director | Claims Administration and Objections | Prepare claims analysis as requested by D. Behrends | 0.5 |

| Date | Employee Name | Role | Task | Description | Hours |
|----------------------------|-------------------|----------|---------------------|--|------------|
| 04/17/2024 | Robert Saraceni | Director | Case Administration | Review and respond to [REDACTED] inquiry | 0.1 |
| 04/17/2024 | Stephanie Morales | Analyst | Case Administration | Record and track undeliverable mail re: various mailings | 0.1 |
| 04/17/2024 | Stephanie Morales | Analyst | Case Administration | Capture and track undeliverable mail images | 0.1 |
| Subtotal 04/17/2024 | | | | | 1.0 |

| Date | Employee Name | Role | Task | Description | Hours |
|----------------------------|-------------------|-----------|--------------------------------------|--|------------|
| 04/18/2024 | Monica Arellano | Associate | Case Administration | Coordinate service re: docket nos. 464 & 466 per USPS forwarding instructions | 0.1 |
| 04/18/2024 | Robert Saraceni | Director | Claims Administration and Objections | Draft corr. to D. Behrends re [REDACTED] claim | 0.1 |
| 04/18/2024 | Stephanie Morales | Analyst | Case Administration | Prepare and coordinate general case documents for transfer to offsite storage facility | 0.1 |
| 04/18/2024 | Stephanie Morales | Analyst | Case Administration | Record and track undeliverable mail re: various mailings | 0.1 |
| 04/18/2024 | Stephanie Morales | Analyst | Case Administration | Capture and track undeliverable mail images | 0.1 |
| Subtotal 04/18/2024 | | | | | 0.5 |

| Date | Employee Name | Role | Task | Description | Hours |
|----------------------------|-------------------|---------|---------------------|--|------------|
| 04/19/2024 | Stephanie Morales | Analyst | Case Administration | Record and track undeliverable mail re: various mailings | 0.1 |
| 04/19/2024 | Stephanie Morales | Analyst | Case Administration | Capture and track undeliverable mail images | 0.1 |
| Subtotal 04/19/2024 | | | | | 0.2 |

| Date | Employee Name | Role | Task | Description | Hours |
|----------------------------|-------------------|----------|--------------------------------------|---|------------|
| 04/22/2024 | Pauline Aragon | Analyst | Case Administration | Sort and manage incoming mail re: various mailings | 0.1 |
| 04/22/2024 | Robert Saraceni | Director | Claims Administration and Objections | Review corr. regarding [REDACTED] withdrawal, upload documentation to claim folder and update register. Reconcile claims register, respond to inquiry from [REDACTED] | 0.6 |
| 04/22/2024 | Stephanie Morales | Analyst | Case Administration | Prepare and coordinate general case documents for transfer to offsite storage facility | 0.1 |
| 04/22/2024 | Stephanie Morales | Analyst | Case Administration | Record and track undeliverable mail re: various mailings | 0.5 |
| 04/22/2024 | Stephanie Morales | Analyst | Case Administration | Capture and track undeliverable mail images | 0.1 |
| 04/22/2024 | Stephanie Morales | Analyst | Case Administration | Sort and manage incoming mail re: various mailings | 0.1 |
| Subtotal 04/22/2024 | | | | | 1.5 |

| Date | Employee Name | Role | Task | Description | Hours |
|------------|-------------------|-----------|---------------------|---|-------|
| 04/23/2024 | Laura Tondreault | Analyst | Case Administration | Prepare and organize general case documents for accuracy and completeness | 0.1 |
| 04/23/2024 | Pauline Aragon | Associate | Case Administration | Coordinate service re: docket nos. 464 and 466 per USPS forwarding instructions | 0.5 |
| 04/23/2024 | Stephanie Morales | Analyst | Case Administration | Record and track undeliverable mail re: various mailings | 0.1 |

| Date | Employee Name | Role | Task | Description | Hours |
|----------------------------|-------------------|---------|---------------------|---|------------|
| 04/23/2024 | Stephanie Morales | Analyst | Case Administration | Capture and track undeliverable mail images | 0.1 |
| Subtotal 04/23/2024 | | | | | 0.8 |

| Date | Employee Name | Role | Task | Description | Hours |
|----------------------------|-------------------|------------------|---------------------|---|------------|
| 04/24/2024 | Jessie De Guzman | Senior Associate | Case Administration | Respond to inquiry via phone re: Notices received | 0.2 |
| 04/24/2024 | Keny Contreras | Analyst | Case Administration | Sort and manage incoming mail re: various mailings | 0.1 |
| 04/24/2024 | Pauline Aragon | Associate | Case Administration | Coordinate service re: docket nos. 464 and 466 per USPS forwarding instructions | 0.5 |
| 04/24/2024 | Stephanie Morales | Analyst | Case Administration | Record and track undeliverable mail re: various mailings | 0.1 |
| 04/24/2024 | Stephanie Morales | Analyst | Case Administration | Capture and track undeliverable mail images | 0.1 |
| 04/24/2024 | Stephanie Morales | Analyst | Case Administration | Sort and manage incoming mail re: various mailings | 0.1 |
| Subtotal 04/24/2024 | | | | | 1.1 |

| Date | Employee Name | Role | Task | Description | Hours |
|----------------------------|-------------------|-----------|--------------------------------------|--|------------|
| 04/25/2024 | Monica Arellano | Associate | Case Administration | Coordinate service re: docket nos. 464 & 466 per USPS forwarding instructions | 0.2 |
| 04/25/2024 | Robert Saraceni | Director | Claims Administration and Objections | Respond to request for claims register from D. Behrends and provide register with summary. | 0.4 |
| 04/25/2024 | Stephanie Morales | Analyst | Case Administration | Prepare and coordinate general case documents for transfer to offsite storage facility | 0.1 |
| 04/25/2024 | Stephanie Morales | Analyst | Case Administration | Record and track undeliverable mail re: various mailings | 0.1 |
| 04/25/2024 | Stephanie Morales | Analyst | Case Administration | Capture and track undeliverable mail images | 0.1 |
| Subtotal 04/25/2024 | | | | | 0.9 |

| Date | Employee Name | Role | Task | Description | Hours |
|----------------------------|-----------------|----------|--------------------------------------|--|------------|
| 04/26/2024 | Robert Saraceni | Director | Claims Administration and Objections | Review name change request from K. Haines | 0.1 |
| 04/26/2024 | Robert Saraceni | Director | Claims Administration and Objections | TC with [REDACTED] (formerly [REDACTED] regarding name change and supporting documentation (.1); review supporting documentation, convert to pdf and upload to claim file (.2); update claims register for new name (.1); request name change in database (.1) | 0.5 |
| Subtotal 04/26/2024 | | | | | 0.6 |

| Date | Employee Name | Role | Task | Description | Hours |
|----------------------------|-----------------|----------|--------------------------------------|---|------------|
| 04/29/2024 | Robert Saraceni | Director | Claims Administration and Objections | Review Non-Investor Creditor claims for address and second payment address. | 1.2 |
| Subtotal 04/29/2024 | | | | | 1.2 |

| Date | Employee Name | Role | Task | Description | Hours |
|------------|----------------|-----------|---------------------|---|-------|
| 04/30/2024 | Pauline Aragon | Associate | Case Administration | Coordinate service re: docket nos. 464 and 466 per USPS forwarding instructions | 0.5 |

| Date | Employee Name | Role | Task | Description | Hours |
|-------------------------------|-------------------|----------|---------------------|--|-------|
| 04/30/2024 | Robert Saraceni | Director | Case Administration | Compile and request address updates | 0.2 |
| 04/30/2024 | Stephanie Morales | Analyst | Case Administration | Record and track undeliverable mail re: various mailings | 0.1 |
| 04/30/2024 | Stephanie Morales | Analyst | Case Administration | Capture and track undeliverable mail images | 0.1 |
| Subtotal 04/30/2024 | | | | | 0.9 |
| Total 04/01/2024 - 04/30/2024 | | | | | 93.5 |

| Date of Service | Document(s) or Mailing Description | Number of Recipients | Method(s) of Service |
|-----------------|---|----------------------|----------------------|
| 4/4/2024 | Heartland Notice + Settlement Motion Mailing – 4.4.24 (Part 3 of 5) | 3 | First Class Mail |
| 4/4/2024 | Heartland Notice + Settlement Motion Mailing – 4.4.24 (Part 4 of 5) | 4 | First Class Mail |
| 4/4/2024 | Heartland Notice + Settlement Motion Mailing – 4.4.24 (Part 1 of 5) | 209 | First Class Mail |
| 4/4/2024 | Heartland Notice + Settlement Motion Mailing – 4.4.24 (Part 2 of 5) | 511 | First Class Mail |
| 4/4/2024 | Heartland Notice + Settlement Motion Mailing – 4.4.24 (Part 5 of 5) | 738 | First Class Mail |
| 4/18/2024 | Non-Investor Creditor (USPS FORWARD) | 1 | First Class Mail |
| 4/25/2024 | Various Mailings (USPS FORWARD) | 6 | First Class Mail |



410 Exchange, Ste 100
Irvine, CA 92602
855.812.6112

Invoice: 11574
Date: 06/02/2024
Due Date: 07/02/2024
Terms: Net 30

Bill To:
Heartland

| Item | Quantity | Unit Price | Amount |
|--|----------|------------|-------------|
| May 2024 Invoice | | | |
| Hourly Fees | | | \$16,127.50 |
| Printing | 82,735 | \$0.10 | \$8,273.50 |
| Postage | | | \$4,521.91 |
| Envelopes and Packaging – See Noticing Summary for details | | | \$243.15 |
| TOTAL DUE | | | \$29,166.06 |

THANK YOU.

For wire/ACH payments:

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

Remit Check Payments to:

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

Case Name: Heartland

Summary of Hourly Fees

Date Range: 05/01/2024 - 05/31/2024

| Role | Hours | Rate | Total |
|-----------------------|-------|----------|-------------|
| Analyst II | 4.5 | \$40.00 | \$180.00 |
| Analyst III | 0.3 | \$50.00 | \$15.00 |
| Associate I | 10.9 | \$65.00 | \$708.50 |
| Associate II | 4.0 | \$97.50 | \$390.00 |
| Associate III | 23.7 | \$130.00 | \$3,081.00 |
| Director | 58.5 | \$185.00 | \$10,822.50 |
| Managing Director II | 2.0 | \$205.00 | \$410.00 |
| Managing Director III | 1.3 | \$210.00 | \$273.00 |
| Senior Associate | 1.5 | \$165.00 | \$247.50 |
| Total | | | \$16,127.50 |

Case Name: Heartland

Time Detail

Date Range: 05/01/2024 - 05/31/2024

| Date | Employee Name | Role | Task | Description | Hours |
|---------------------|-------------------|-----------|--------------------------------------|---|-------|
| 05/01/2024 | Robert Saraceni | Director | Case Administration | Review and update claims register for newly filed claim and for additional disputed claim election form. Update claim statistics, export claim file and draft corr. to D. Behrends. | 1.3 |
| 05/01/2024 | Stephanie Morales | Analyst | Case Administration | Record and track undeliverable mail re: various mailings | 0.1 |
| 05/01/2024 | Stephanie Morales | Analyst | Case Administration | Capture and track undeliverable mail images | 0.1 |
| Subtotal 05/01/2024 | | | | | 1.5 |
| Date | Employee Name | Role | Task | Description | Hours |
| 05/02/2024 | Monica Arellano | Associate | Case Administration | Coordinate service re: docket nos. 464 & 466 per USPS forwarding instructions | 0.1 |
| 05/02/2024 | Robert Saraceni | Director | Claims Administration and Objections | Review corr. from Receiver and C. Bremmer, reconcile NTAS, reconcile register | 4.2 |
| 05/02/2024 | Stephanie Morales | Analyst | Case Administration | Prepare and coordinate general case documents for transfer to offsite storage facility | 0.1 |
| 05/02/2024 | Stephanie Morales | Analyst | Case Administration | Record and track undeliverable mail re: various mailings | 0.1 |
| 05/02/2024 | Stephanie Morales | Analyst | Case Administration | Capture and track undeliverable mail images | 0.1 |
| Subtotal 05/02/2024 | | | | | 4.6 |
| Date | Employee Name | Role | Task | Description | Hours |
| 05/03/2024 | Robert Saraceni | Director | Claims Administration and Objections | Review corr. from D. Behrends regarding disputed claim files. Begin process of downloading and creating zip files for all disputed claim files and correspondence in Box. | 1.1 |
| 05/03/2024 | Robert Saraceni | Director | Claims Administration and Objections | Complete process of downloading disputed claims and related documentation from Box and forward to D. Behrends. | 1.6 |
| 05/03/2024 | Stephanie Morales | Analyst | Case Administration | Record and track undeliverable mail re: various mailings | 0.1 |
| 05/03/2024 | Stephanie Morales | Analyst | Case Administration | Capture and track undeliverable mail images | 0.1 |
| 05/03/2024 | Stephanie Morales | Analyst | Case Administration | Sort and manage incoming mail re: various mailings | 0.1 |
| Subtotal 05/03/2024 | | | | | 3.0 |
| Date | Employee Name | Role | Task | Description | Hours |
| 05/06/2024 | Robert Saraceni | Director | Claims Administration and Objections | Update investor Claim folder (HRTL-11201) with correct election form as requested. | 0.1 |

| Date | Employee Name | Role | Task | Description | Hours |
|----------------------------|-------------------|----------|---------------------|---|------------|
| 05/06/2024 | Robert Saraceni | Director | Case Administration | Review corr. regarding upcoming distribution motion and claims objection and provide update on claims statistics. | 0.6 |
| 05/06/2024 | Stephanie Morales | Analyst | Case Administration | Record and track undeliverable mail re: various mailings | 0.1 |
| 05/06/2024 | Stephanie Morales | Analyst | Case Administration | Capture and track undeliverable mail images | 0.1 |
| Subtotal 05/06/2024 | | | | | 0.9 |

| Date | Employee Name | Role | Task | Description | Hours |
|----------------------------|-------------------|----------|--------------------------------------|---|------------|
| 05/07/2024 | Robert Saraceni | Director | Claims Administration and Objections | Review and update address lists for claims objection | 1.3 |
| 05/07/2024 | Robert Saraceni | Director | Claims Administration and Objections | Review omnibus claims objection and provide comment | 0.9 |
| 05/07/2024 | Robert Saraceni | Director | Claims Administration and Objections | TC with D. Behrends to discuss mailing protocols for distribution motion and omnibus claims objection | 0.4 |
| 05/07/2024 | Robert Saraceni | Director | Case Administration | Matrix address review | 0.9 |
| 05/07/2024 | Stephanie Morales | Analyst | Case Administration | Record and track undeliverable mail re: various mailings | 0.1 |
| 05/07/2024 | Stephanie Morales | Analyst | Case Administration | Capture and track undeliverable mail images | 0.1 |
| Subtotal 05/07/2024 | | | | | 3.7 |

| Date | Employee Name | Role | Task | Description | Hours |
|----------------------------|-------------------|-----------|--------------------------------------|--|------------|
| 05/08/2024 | Jacob Ingram | Associate | Case Administration | Administrative review of mailing details | 0.3 |
| 05/08/2024 | Melissa Membrino | Director | Case Administration | Coordinate address updates per USPS forwarding instructions | 0.2 |
| 05/08/2024 | Pauline Aragon | Associate | Case Administration | Coordinate service re: docket nos. 464 and 466 per USPS forwarding instructions | 1.0 |
| 05/08/2024 | Robert Saraceni | Director | Claims Administration and Objections | Review corr. from D. Behrends and update omnibus objection address list per instruction | 0.5 |
| 05/08/2024 | Robert Saraceni | Director | Case Administration | Matrix address review; TC with production to discuss omnibus objection and distribution motion mailing; prepare email and first class mail addresses | 4.9 |
| 05/08/2024 | Stephanie Morales | Analyst | Case Administration | Record and track undeliverable mail re: various mailings | 0.1 |
| 05/08/2024 | Stephanie Morales | Analyst | Case Administration | Capture and track undeliverable mail images | 0.1 |
| Subtotal 05/08/2024 | | | | | 7.1 |

| Date | Employee Name | Role | Task | Description | Hours |
|------------|-------------------|-----------|--------------------------------------|---|-------|
| 05/09/2024 | Monica Arellano | Associate | Case Administration | Coordinate service re: docket nos. 464 & 466 per USPS forwarding instructions | 0.1 |
| 05/09/2024 | Robert Saraceni | Director | Claims Administration and Objections | Address review and update; corr. and TC with D. Behrends re omnibus claims objection and distribution motion; download and review exhibits for omnibus claims objection and conform mailing addresses to match exhibits | 4.1 |
| 05/09/2024 | Stephanie Morales | Analyst | Case Administration | Record and track undeliverable mail re: various mailings | 0.1 |

| Date | Employee Name | Role | Task | Description | Hours |
|----------------------------|-------------------|---------|---------------------|---|------------|
| 05/09/2024 | Stephanie Morales | Analyst | Case Administration | Capture and track undeliverable mail images | 0.1 |
| Subtotal 05/09/2024 | | | | | 4.4 |

| Date | Employee Name | Role | Task | Description | Hours |
|----------------------------|-------------------|------------------|--------------------------------------|--|------------|
| 05/10/2024 | IT Staff | Senior Associate | Noticing | Address updates for the period ending May 10, 2024 | 0.5 |
| 05/10/2024 | Robert Saraceni | Director | Claims Administration and Objections | Review and rename omnibus objection exhibits in preparation for service of claims objections | 0.5 |
| 05/10/2024 | Robert Saraceni | Director | Claims Administration and Objections | Insert individual exhibits into omnibus claims objections to create custom objections specific to each affected party. | 3.2 |
| 05/10/2024 | Stephanie Morales | Analyst | Case Administration | Record and track undeliverable mail re: various mailings | 0.1 |
| 05/10/2024 | Stephanie Morales | Analyst | Case Administration | Capture and track undeliverable mail images | 0.1 |
| Subtotal 05/10/2024 | | | | | 4.4 |

| Date | Employee Name | Role | Task | Description | Hours |
|----------------------------|-------------------|-------------------|--------------------------------------|---|------------|
| 05/13/2024 | Dan McElhinney | Managing Director | Claims Administration and Objections | Call with R. Saraceni and Brian Soper re distribution planning (.3) | 0.3 |
| 05/13/2024 | Daniel Ramirez | Associate | Case Administration | Coordination with production regarding mailing of distribution package on 5.14.24 | 1.0 |
| 05/13/2024 | Daniel Ramirez | Associate | Case Administration | Internal call regarding mailing of distribution package and custom mailing on 5.14.24 | 0.5 |
| 05/13/2024 | Jacob Ingram | Associate | Case Administration | Administrative review of mailing details | 0.3 |
| 05/13/2024 | Robert Saraceni | Director | Case Administration | Prepare service lists and redacted COS service lists for distribution motion, review and compile documents for service. | 4.6 |
| 05/13/2024 | Robert Saraceni | Director | Case Administration | TC with D. Behrends | 0.1 |
| 05/13/2024 | Robert Saraceni | Director | Claims Administration and Objections | Compile 39 custom omnibus claims objections | 1.5 |
| 05/13/2024 | Stephanie Morales | Analyst | Case Administration | Record and track undeliverable mail re: various mailings | 0.1 |
| 05/13/2024 | Stephanie Morales | Analyst | Case Administration | Capture and track undeliverable mail images | 0.1 |
| 05/13/2024 | Stephanie Morales | Analyst | Case Administration | Sort and manage incoming mail re: various mailings | 0.1 |
| Subtotal 05/13/2024 | | | | | 8.6 |

| Date | Employee Name | Role | Task | Description | Hours |
|------------|-------------------|-----------|---------------------|---|-------|
| 05/14/2024 | Aimee Marshall | Associate | Case Administration | Generate service of Heartland First Class Mailing - Distribution Package 5.14.24 mailing including printing and fulfillment | 0.1 |
| 05/14/2024 | Alberto Chachagua | Associate | Case Administration | Generate service of Heartland First Class Mailing - Distribution Package 5.14.24 mailing including printing and fulfillment | 2.0 |
| 05/14/2024 | Charles Wheeler | Associate | Case Administration | Generate service of Heartland First Class Mailing - Distribution Package 5.14.24 mailing including printing and fulfillment | 2.0 |

| Date | Employee Name | Role | Task | Description | Hours |
|----------------------------|-------------------|-------------------|--------------------------------------|--|-------------|
| 05/14/2024 | David Briebesca | Associate | Case Administration | Generate service of Heartland First Class Mailing - Distribution Package 5.14.24 mailing including printing and fulfillment | 3.0 |
| 05/14/2024 | Jacob Ingram | Associate | Case Administration | Generate service of Heartland First Class Mailing - Distribution Package 5.14.24 mailing including printing and fulfillment | 1.5 |
| 05/14/2024 | Jose Cruz | Associate | Case Administration | Generate service of Heartland First Class Mailing - Distribution Package 5.14.24 mailing including printing and fulfillment | 0.3 |
| 05/14/2024 | Kevin Wasserman | Associate | Case Administration | Email service of various case documents | 1.3 |
| 05/14/2024 | Melissa Membrino | Director | Case Administration | Coordinate service of Heartland First Class Mailing - Distribution Package 5.14.24 mailing including printing and fulfillment | 2.3 |
| 05/14/2024 | Pauline Aragon | Associate | Case Administration | Generate service of Heartland First Class Mailing - Distribution Package 5.14.24 mailing including printing and fulfillment | 3.0 |
| 05/14/2024 | Ricky Quang | Associate | Case Administration | Generate service of Heartland First Class Mailing - Distribution Package 5.14.24 mailing including printing and fulfillment | 2.2 |
| 05/14/2024 | Robert Saraceni | Director | Case Administration | Attend distribution meeting with Receiver's office. | 0.7 |
| 05/14/2024 | Robert Saraceni | Director | Claims Administration and Objections | Prepare for omnibus claims objection, create and add slip sheets for production, address review | 5.3 |
| 05/14/2024 | Sheryl Betance | Managing Director | Case Administration | Facilitate service of Heartland First Class Mailing - Distribution Package 5.14.24 mailing | 0.8 |
| 05/14/2024 | Staphany Alcantar | Associate | Case Administration | Generate service of Heartland First Class Mailing - Distribution Package 5.14.24 mailing including printing and fulfillment | 1.3 |
| 05/14/2024 | Stephanie Delgado | Associate | Case Administration | Generate service of Heartland First Class Mailing - Distribution Packages 5.14.2024 mailing including printing and fulfillment | 2.2 |
| 05/14/2024 | Stephanie Morales | Analyst | Case Administration | Record and track undeliverable mail re: various mailings | 0.1 |
| 05/14/2024 | Stephanie Morales | Analyst | Case Administration | Capture and track undeliverable mail images | 0.1 |
| 05/14/2024 | Stephanie Morales | Associate | Case Administration | Generate service of Heartland First Class Mailing - Distribution Package 5.14.24 mailing including printing and fulfillment | 2.7 |
| Subtotal 05/14/2024 | | | | | 30.9 |

| Date | Employee Name | Role | Task | Description | Hours |
|------------|-----------------|-----------|---------------------|---|-------|
| 05/15/2024 | Aimee Marshall | Associate | Case Administration | Generate service of Heartland Omnibus Claims Objection Mailing 5.15.24 mailing including printing and fulfillment | 0.3 |
| 05/15/2024 | Charles Wheeler | Associate | Case Administration | Generate service of Heartland Omnibus Claims Objection Mailing 5.15.24 mailing including printing and fulfillment | 2.5 |
| 05/15/2024 | Charles Wheeler | Associate | Case Administration | Administrative review of mailing details | 0.1 |
| 05/15/2024 | Daniel Ramirez | Associate | Case Administration | Coordination with production regarding mailing of Omnibus Claims Objection on 5.15.24 | 1.5 |
| 05/15/2024 | Daniel Ramirez | Associate | Case Administration | Drafting of certificate of service for distribution package service on 5.14.24 | 0.8 |
| 05/15/2024 | David Briebesca | Associate | Case Administration | Generate service of Heartland Omnibus Claims Objection Mailing 5.15.24 mailing including printing and fulfillment | 0.8 |

| Date | Employee Name | Role | Task | Description | Hours |
|---------------------|------------------|-------------------|--------------------------------------|--|-------|
| 05/15/2024 | Jacob Ingram | Associate | Case Administration | Generate service of Heartland_Omnibus Claims Objection Mailing 5.15.24 mailing including printing and fulfillment | 0.3 |
| 05/15/2024 | Melissa Membrino | Director | Case Administration | Coordinate service of Heartland_Omnibus Claims Objection Mailing 5.15.24 mailing including printing and fulfillment | 0.6 |
| 05/15/2024 | Ricky Quang | Associate | Case Administration | Generate service of Heartland_Omnibus Claims Objection Mailing 5.15.24 mailing including printing and fulfillment | 0.2 |
| 05/15/2024 | Robert Saraceni | Director | Claims Administration and Objections | Complete address review and create slip sheets to enable Production Department to match document to mailing address. | 2.5 |
| 05/15/2024 | Robert Saraceni | Director | Claims Administration and Objections | Attend call with Production Department to discuss omnibus objection mailing | 0.2 |
| 05/15/2024 | Robert Saraceni | Director | Claims Administration and Objections | TC with C. Wheeler re certified mail(.1); and M. Membrino re questions on omnibus objection (.1) | 0.1 |
| 05/15/2024 | Robert Saraceni | Director | Claims Administration and Objections | Multiple calls with D. Behrends to discuss issues relating to certified mail. | 0.1 |
| 05/15/2024 | Stephen Cady | Managing Director | Case Administration | Attend distribution meeting with Receiver's office | 0.7 |
| 05/15/2024 | Stephen Cady | Managing Director | Case Administration | Communication with bank regarding bank accounts and production requirements for settlement check distributions | 0.7 |
| Subtotal 05/15/2024 | | | | | 11.4 |

| Date | Employee Name | Role | Task | Description | Hours |
|---------------------|-------------------|-----------|--------------------------------------|---|-------|
| 05/16/2024 | Charles Wheeler | Associate | Case Administration | Administrative review of mailing details | 0.1 |
| 05/16/2024 | Daniel Ramirez | Associate | Case Administration | Drafting of certificate of service for Omnibus Claims Objections service on 5.15.24 | 1.0 |
| 05/16/2024 | Robert Saraceni | Director | Claims Administration and Objections | Prepare Exhibit A for Omnibus Objection and forward to D. Ramirez | 0.4 |
| 05/16/2024 | Robert Saraceni | Director | Case Administration | Perform supplemental email service of distribution motion as requested | 0.2 |
| 05/16/2024 | Robert Saraceni | Director | Case Administration | Upload W-9 forms | 0.2 |
| 05/16/2024 | Robert Saraceni | Director | Case Administration | Address updates | 0.2 |
| 05/16/2024 | Stephanie Morales | Analyst | Case Administration | Record and track undeliverable mail re: various mailings | 0.1 |
| 05/16/2024 | Stephanie Morales | Analyst | Case Administration | Capture and track undeliverable mail images | 0.1 |
| Subtotal 05/16/2024 | | | | | 2.3 |

| Date | Employee Name | Role | Task | Description | Hours |
|------------|-------------------|-----------|---------------------|---|-------|
| 05/17/2024 | Alberto Chachagua | Associate | Case Administration | Generate service of Heartland Feeder Fund Distribution Package 5.17.24 mailing including printing and fulfillment | 0.5 |
| 05/17/2024 | Daniel Ramirez | Associate | Case Administration | Coordination with production regarding mailing of distribution package on 5.17.24 - Feeder Funds | 0.8 |
| 05/17/2024 | David Bribiesca | Associate | Case Administration | Generate service of Heartland Feeder Fund Distribution Package 5.17.24 mailing including printing and fulfillment | 1.0 |

| Date | Employee Name | Role | Task | Description | Hours |
|----------------------------|-------------------|-------------------|--------------------------------------|---|------------|
| 05/17/2024 | Melissa Membrino | Director | Case Administration | Coordinate service of Heartland Feeder Fund Distribution Package 5.17.24 mailing including printing and fulfillment | 0.3 |
| 05/17/2024 | Robert Saraceni | Director | Case Administration | Set up Feeder Fund mail and email files for distribution motion mailing | 0.6 |
| 05/17/2024 | Robert Saraceni | Director | Case Administration | Update matrix files | 2.2 |
| 05/17/2024 | Robert Saraceni | Director | Case Administration | Set up mail and email service, upload documents and mail files, internal corr. re mailing, prepare unredacted and redacted exhibits for mailing | 1.1 |
| 05/17/2024 | Robert Saraceni | Director | Claims Administration and Objections | Prepare claims register and update summary presentation | 0.8 |
| 05/17/2024 | Sheryl Betance | Managing Director | Case Administration | Facilitate service of Heartland Feeder Fund Distribution Package 5.17.24 mailing | 0.2 |
| 05/17/2024 | Stephanie Morales | Analyst | Case Administration | Record and track undeliverable mail re: various mailings | 0.1 |
| 05/17/2024 | Stephanie Morales | Analyst | Case Administration | Capture and track undeliverable mail images | 0.1 |
| Subtotal 05/17/2024 | | | | | 7.7 |

| Date | Employee Name | Role | Task | Description | Hours |
|----------------------------|-------------------|-----------|--------------------------------------|--|------------|
| 05/20/2024 | Aimee Marshall | Associate | Case Administration | Generate service of Heartland Distribution Package One Off 5.20.24 mailing including printing and fulfillment | 0.1 |
| 05/20/2024 | Alberto Chachagua | Associate | Case Administration | Generate service of Heartland Distribution Package One Off 5.20.24 mailing including printing and fulfillment | 0.2 |
| 05/20/2024 | Daniel Ramirez | Associate | Case Administration | Coordination with production regarding mailing of distribution package one-off on 5.20.24 | 0.8 |
| 05/20/2024 | Jacob Ingram | Associate | Case Administration | Generate service of Heartland Distribution Package One Off 5.20.24 mailing including printing and fulfillment | 0.1 |
| 05/20/2024 | Kevin Wasserman | Associate | Case Administration | Correspond with IT to get bounce back emails. | 0.2 |
| 05/20/2024 | Naomi Rodriguez | Associate | Case Administration | Administrative review of mailing details | 0.1 |
| 05/20/2024 | Robert Saraceni | Director | Claims Administration and Objections | Review claims data and revise claims register and reconciliation for additional claims filed. Forward updated register to D. Behrends. | 0.9 |
| 05/20/2024 | Robert Saraceni | Director | Case Administration | forward unredacted feeder fund exhibits from distribution motion COS to D. Behrends as requested (.1); review and respond to corr. regarding undeliverable emails for distribution motion, resend package to investor (.2) | 0.3 |
| 05/20/2024 | Robert Saraceni | Director | Case Administration | Attend to address update investor and remail of distribution package (.3); Investor distribution mailing issue, research and response to D. Behrends (.1) | 0.4 |
| 05/20/2024 | Robert Saraceni | Director | Case Administration | TC with investor | 0.4 |
| 05/20/2024 | Stephanie Delgado | Associate | Case Administration | Oversee incoming undeliverable mail for accuracy and completeness | 0.5 |
| 05/20/2024 | Stephanie Morales | Analyst | Case Administration | Record and track undeliverable mail re: various mailings | 0.1 |
| 05/20/2024 | Stephanie Morales | Analyst | Case Administration | Capture and track undeliverable mail images | 0.1 |
| Subtotal 05/20/2024 | | | | | 4.2 |

| Date | Employee Name | Role | Task | Description | Hours |
|------|---------------|------|------|-------------|-------|
|------|---------------|------|------|-------------|-------|

| Date | Employee Name | Role | Task | Description | Hours |
|----------------------------|-------------------|------------------|---------------------|---|------------|
| 05/21/2024 | Charles Wheeler | Associate | Case Administration | Administrative review of mailing details | 0.1 |
| 05/21/2024 | IT Staff | Senior Associate | Noticing | Address updates for the period ending May 21, 2024 | 1.0 |
| 05/21/2024 | Naomi Rodriguez | Associate | Case Administration | Administrative review of mailing details | 0.1 |
| 05/21/2024 | Robert Saraceni | Director | Case Administration | Process address updates. | 0.1 |
| 05/21/2024 | Robert Saraceni | Director | Case Administration | Process W-9 form | 0.1 |
| 05/21/2024 | Stephanie Delgado | Associate | Case Administration | Oversee incoming undeliverable mail for accuracy and completeness | 0.3 |
| 05/21/2024 | Stephanie Morales | Analyst | Case Administration | Record and track undeliverable mail re: various mailings | 0.1 |
| 05/21/2024 | Stephanie Morales | Analyst | Case Administration | Capture and track undeliverable mail images | 0.1 |
| Subtotal 05/21/2024 | | | | | 1.9 |

| Date | Employee Name | Role | Task | Description | Hours |
|----------------------------|-------------------|----------|---------------------|--|------------|
| 05/22/2024 | Robert Saraceni | Director | Case Administration | Review emails with W-9 forms, update distribution worksheet, upload W-9 forms to file. | 0.3 |
| 05/22/2024 | Robert Saraceni | Director | Case Administration | Review emails with W-9 forms, update distribution worksheet, upload W-9 forms to file. | 0.2 |
| 05/22/2024 | Robert Saraceni | Director | Case Administration | Review emails with W-9 forms, update distribution worksheet, upload W-9 forms to file. | 0.1 |
| 05/22/2024 | Stephanie Morales | Analyst | Case Administration | Record and track undeliverable mail re: various mailings | 0.1 |
| 05/22/2024 | Stephanie Morales | Analyst | Case Administration | Capture and track undeliverable mail images | 0.1 |
| Subtotal 05/22/2024 | | | | | 0.8 |

| Date | Employee Name | Role | Task | Description | Hours |
|----------------------------|-------------------|-------------------|---------------------|--|------------|
| 05/23/2024 | Morgan Wisbey | Director | Case Administration | Research production requirements for printing checks for settlement distribution | 0.5 |
| 05/23/2024 | Staphany Alcantar | Analyst | Case Administration | Case file case related documents | 0.3 |
| 05/23/2024 | Stephanie Morales | Analyst | Case Administration | Record and track undeliverable mail re: various mailings | 0.1 |
| 05/23/2024 | Stephanie Morales | Analyst | Case Administration | Capture and track undeliverable mail images | 0.1 |
| 05/23/2024 | Stephen Cady | Managing Director | Case Administration | Communication with bank regarding production requirements for settlement check distributions | 0.6 |
| Subtotal 05/23/2024 | | | | | 1.6 |

| Date | Employee Name | Role | Task | Description | Hours |
|----------------------------|-------------------|---------|---------------------|--|------------|
| 05/24/2024 | Stephanie Morales | Analyst | Case Administration | Record and track undeliverable mail re: various mailings | 0.1 |
| Subtotal 05/24/2024 | | | | | 0.1 |

| Date | Employee Name | Role | Task | Description | Hours |
|------------|-----------------|-----------|---------------------|--|-------|
| 05/28/2024 | Naomi Rodriguez | Associate | Case Administration | Administrative review of mailing details | 0.3 |

| Date | Employee Name | Role | Task | Description | Hours |
|----------------------------|-------------------|----------|--------------------------------------|---|------------|
| 05/28/2024 | Robert Saraceni | Director | Case Administration | Review emails with W-9 forms, update distribution worksheet, upload W-9 forms to file. | 0.2 |
| 05/28/2024 | Robert Saraceni | Director | Case Administration | Review emails with W-9 forms, update distribution worksheet, upload W-9 forms to file. | 0.4 |
| 05/28/2024 | Robert Saraceni | Director | Case Administration | Review emails with W-9 forms, update distribution worksheet, upload W-9 forms to file. | 0.5 |
| 05/28/2024 | Robert Saraceni | Director | Claims Administration and Objections | Review Receiver's response letter to all non-investor creditor's and identify distribution class for all allowed claims | 2.2 |
| 05/28/2024 | Robert Saraceni | Director | Case Administration | Review emails with W-9 forms, update distribution worksheet, upload W-9 forms to file. | 0.5 |
| 05/28/2024 | Stephanie Morales | Analyst | Case Administration | Prepare and coordinate general case documents for transfer to offsite storage facility | 0.1 |
| 05/28/2024 | Stephanie Morales | Analyst | Case Administration | Record and track undeliverable mail re: various mailings | 0.1 |
| 05/28/2024 | Stephanie Morales | Analyst | Case Administration | Capture and track undeliverable mail images | 0.1 |
| Subtotal 05/28/2024 | | | | | 4.4 |

| Date | Employee Name | Role | Task | Description | Hours |
|----------------------------|-------------------|----------|---------------------|--|------------|
| 05/29/2024 | Robert Saraceni | Director | Case Administration | Review emails with W-9 forms, update distribution worksheet, upload W-9 forms to file. | 0.3 |
| 05/29/2024 | Stephanie Morales | Analyst | Case Administration | Record and track undeliverable mail re: various mailings | 0.1 |
| 05/29/2024 | Stephanie Morales | Analyst | Case Administration | Capture and track undeliverable mail images | 0.1 |
| Subtotal 05/29/2024 | | | | | 0.5 |

| Date | Employee Name | Role | Task | Description | Hours |
|----------------------------|-------------------|----------|--------------------------------------|--|------------|
| 05/30/2024 | Laura Tondreault | Analyst | Case Administration | Prepare and organize general case documents for accuracy and completeness | 0.3 |
| 05/30/2024 | Robert Saraceni | Director | Claims Administration and Objections | Review certified mail tracking for claims objections served and update status report | 0.6 |
| 05/30/2024 | Robert Saraceni | Director | Case Administration | Review emails with W-9 forms, update distribution worksheet, upload W-9 forms to file. | 0.2 |
| 05/30/2024 | Stephanie Morales | Analyst | Case Administration | Prepare and coordinate general case documents for transfer to offsite storage facility | 0.1 |
| Subtotal 05/30/2024 | | | | | 1.2 |

| Date | Employee Name | Role | Task | Description | Hours |
|----------------------------|------------------|-----------|---------------------|--|------------|
| 05/31/2024 | Melissa Membrino | Director | Case Administration | Coordinate address updates per USPS forwarding instructions | 0.2 |
| 05/31/2024 | Pauline Aragon | Associate | Case Administration | Coordinate service re: various docket nos. per USPS forwarding instructions | 1.0 |
| 05/31/2024 | Robert Saraceni | Director | Case Administration | Review emails with W-9 forms, update distribution worksheet, upload W-9 forms to file. | 0.3 |
| Subtotal 05/31/2024 | | | | | 1.5 |

Total 05/01/2024 - 05/31/2024 106.7



Noticing Detail

| Date of Service | Document(s) or Mailing Description | Number of Recipients | Method(s) of Service |
|-----------------|--|----------------------|----------------------|
| 5/2/2024 | Investor Address File (USPS FORWARD) | 1 | First Class Mail |
| 5/9/2024 | Investor Address File (USPS FORWARD) | 1 | First Class Mail |
| 5/14/2024 | Heartland First Class Mailing - Distribution Package 5.14.24 | 1,465 | First Class Mail |
| 5/15/2024 | Heartland_Omnibus Claims Objection Mailing 5.15.24 | 40 | Priority Mail |
| 5/15/2024 | Heartland_Omnibus Claims Objection Mailing 5.15.24 | 40 | First Class Mail |
| 5/17/2024 | Heartland Feeder Fund Distribution Package 5.17.24 | 72 | First Class Mail |
| 5/20/2024 | Heartland Distribution Package One Off 5.20.24 | 2 | First Class Mail |



410 Exchange, Ste 100
Irvine, CA 92602
855.812.6112

Invoice: 11793
Date: 07/02/2024
Due Date: 08/01/2024
Terms: Net 30

Bill To:
Heartland

| Item | Quantity | Unit Price | Amount |
|--|----------|------------|------------|
| June 2024 Invoice | | | |
| Hourly Fees | | | \$8,612.00 |
| Printing | 14 | \$0.10 | \$1.40 |
| Postage | | | \$35.06 |
| Envelopes and Packaging – See Noticing Summary for details | | | \$2.10 |
| TOTAL DUE | | | \$8,650.56 |

THANK YOU.

For wire/ACH payments:

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

Remit Check Payments to:

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

Case Name: Heartland

Summary of Hourly Fees

Date Range: 06/01/2024 - 06/30/2024

| Role | Hours | Rate | Total |
|-----------------------|-------|----------|------------|
| Analyst I | 0.8 | \$30.00 | \$24.00 |
| Analyst II | 4.4 | \$40.00 | \$176.00 |
| Analyst III | 0.5 | \$50.00 | \$25.00 |
| Associate I | 2.6 | \$65.00 | \$169.00 |
| Associate III | 1.7 | \$130.00 | \$221.00 |
| Director I | 0.9 | \$175.00 | \$157.50 |
| Director II | 36.8 | \$185.00 | \$6,808.00 |
| Managing Director II | 2.5 | \$205.00 | \$512.50 |
| Managing Director III | 0.2 | \$210.00 | \$42.00 |
| Senior Associate I | 0.6 | \$135.00 | \$81.00 |
| Senior Associate III | 2.4 | \$165.00 | \$396.00 |
| Total | | | \$8,612.00 |

Case Name: Heartland

Time Detail

Date Range: 06/01/2024 - 06/30/2024

| Date | Employee Name | Role | Task | Description | Hours |
|---------------------|-------------------|-------------------|--------------------------------------|--|-------|
| 06/03/2024 | Keny Contreras | Analyst | Claims Administration and Objections | Process, scan, and upload proofs of claim | 0.2 |
| 06/03/2024 | Keny Contreras | Associate | Claims Administration and Objections | Input proofs of claim received into case management system | 0.2 |
| 06/03/2024 | Kevin Wasserman | Associate | Case Administration | Correspondence and closure of claims portal. | 0.9 |
| 06/03/2024 | Robert Saraceni | Director | Claims Administration and Objections | Review and respond to inquiry re 4b claim class | 0.1 |
| 06/03/2024 | Robert Saraceni | Director | Case Administration | Review and respond to inquiry re Class 4a claims | 0.1 |
| 06/03/2024 | Robert Saraceni | Director | Claims Administration and Objections | Tc with Receiver and A&C to discuss claim register and distributions; research variance between Stretto's current Class 4a claim amount and A&C's class 4a claim amount and advise Receiver. | 0.9 |
| 06/03/2024 | Robert Saraceni | Director | Claims Administration and Objections | Prepare variance analysis for Receiver showing reconciliation for Class 4a claim amounts between Stretto and A&C. | 0.7 |
| 06/03/2024 | Robert Saraceni | Director | Case Administration | Correspondence with D. Behrends re Class 4a claim variance | 0.1 |
| 06/03/2024 | Robert Saraceni | Director | Claims Administration and Objections | Correspondence with D. Behrends regarding closing of claim portal (.2); Correspondence with IT re closing of portal and messaging on portal landing page (.2) | 0.4 |
| 06/03/2024 | Robert Saraceni | Director | Claims Administration and Objections | Internal correspondence regarding additional non-investor creditor claims filed | 0.3 |
| 06/03/2024 | Stephanie Delgado | Associate | Case Administration | Oversee incoming undeliverable mail for accuracy and completeness | 0.2 |
| 06/03/2024 | Stephanie Morales | Analyst | Case Administration | Record and track undeliverable mail re: various mailings | 0.1 |
| 06/03/2024 | Stephanie Morales | Analyst | Case Administration | Sort and manage incoming mail re: various mailings | 0.1 |
| 06/03/2024 | Stephanie Morales | Analyst | Case Administration | Prepare and organize general case documents for accuracy and completeness | 0.1 |
| 06/03/2024 | Stephanie Morales | Analyst | Case Administration | Capture and track undeliverable mail images | 0.1 |
| 06/03/2024 | Stephen Cady | Managing Director | Case Administration | Coordinate opening of new distribution account and provide wire instructions | 0.3 |
| Subtotal 06/03/2024 | | | | | 4.8 |
| Date | Employee Name | Role | Task | Description | Hours |
| 06/04/2024 | Dan McElhinney | Managing Director | Case Administration | Cons. B. Saraceni re case status and related issues (.2) | 0.2 |

| Date | Employee Name | Role | Task | Description | Hours |
|----------------------------|-------------------|------------------|--------------------------------------|--|------------|
| 06/04/2024 | IT Staff | Senior Associate | Case Administration | Close Claims Portal | 1.5 |
| 06/04/2024 | IT Staff | Senior Associate | Case Administration | Close Claims Portal | 0.3 |
| 06/04/2024 | Kevin Wasserman | Associate | Case Administration | Correspondence and closure of claims portal. | 0.3 |
| 06/04/2024 | Robert Saraceni | Director | Claims Administration and Objections | Prepare current claims report and forward to Receiver's office. | 0.4 |
| 06/04/2024 | Robert Saraceni | Director | Case Administration | Review correspondence and update records for additional W-9 forms forwarded. | 0.9 |
| 06/04/2024 | Stephanie Morales | Analyst | Case Administration | Record and track undeliverable mail re: various mailings | 0.1 |
| 06/04/2024 | Stephanie Morales | Analyst | Case Administration | Capture and track undeliverable mail images | 0.1 |
| Subtotal 06/04/2024 | | | | | 3.8 |

| Date | Employee Name | Role | Task | Description | Hours |
|----------------------------|-----------------|----------|---------------------|--|------------|
| 06/05/2024 | Robert Saraceni | Director | Case Administration | Review correspondence and update records for additional W-9 forms forwarded. | 0.9 |
| Subtotal 06/05/2024 | | | | | 0.9 |

| Date | Employee Name | Role | Task | Description | Hours |
|----------------------------|-------------------|-----------|---------------------|---|------------|
| 06/06/2024 | Laura Tondreault | Analyst | Case Administration | Prepare and organize general case documents for accuracy and completeness | 0.1 |
| 06/06/2024 | Monica Arellano | Associate | Case Administration | Coordinate service re: various docket nos. per USPS forwarding instructions | 0.3 |
| 06/06/2024 | Robert Saraceni | Director | Case Administration | Review correspondence and update records for additional W-9 forms forwarded; update addresses as requested. | 0.7 |
| 06/06/2024 | Stephanie Morales | Analyst | Case Administration | Record and track undeliverable mail re: various mailings | 0.1 |
| 06/06/2024 | Stephanie Morales | Analyst | Case Administration | Capture and track undeliverable mail images | 0.1 |
| Subtotal 06/06/2024 | | | | | 1.3 |

| Date | Employee Name | Role | Task | Description | Hours |
|------------|-------------------|-----------|--------------------------------------|--|-------|
| 06/07/2024 | Pauline Aragon | Associate | Case Administration | Coordinate service re: Distribution Package per USPS forwarding instructions | 0.7 |
| 06/07/2024 | Robert Saraceni | Director | Claims Administration and Objections | Review claims for disbursement address - non-investor creditors | 1.1 |
| 06/07/2024 | Robert Saraceni | Director | Claims Administration and Objections | Review claims for disbursement address - investors | 0.5 |
| 06/07/2024 | Robert Saraceni | Director | Case Administration | Review correspondence and update records for additional W-9 forms forwarded. | 0.5 |
| 06/07/2024 | Robert Saraceni | Director | Case Administration | Review and update address files form COA reports | 2.1 |
| 06/07/2024 | Robert Saraceni | Director | Case Administration | Review correspondence and update records for additional W-9 forms forwarded. | 0.3 |
| 06/07/2024 | Stephanie Morales | Analyst | Case Administration | Record and track undeliverable mail re: various mailings | 0.1 |

| Date | Employee Name | Role | Task | Description | Hours |
|----------------------------|-------------------|------------------|---------------------|--|------------|
| 06/07/2024 | Stephanie Morales | Analyst | Case Administration | Sort and manage incoming mail re: various mailings | 0.1 |
| Subtotal 06/07/2024 | | | | | 5.4 |
| Date | Employee Name | Role | Task | Description | Hours |
| 06/10/2024 | IT Staff | Senior Associate | Case Administration | Address updates 6/10/24 | 0.3 |
| 06/10/2024 | Pauline Aragon | Analyst | Case Administration | Sort and manage incoming mail re: various mailings | 0.1 |
| 06/10/2024 | Robert Saraceni | Director | Case Administration | Review correspondence and update records for additional W-9 forms forwarded. | 0.3 |
| 06/10/2024 | Robert Saraceni | Director | Case Administration | Process additional address updates | 0.1 |
| 06/10/2024 | Robert Saraceni | Director | Case Administration | Review correspondence and update records for additional W-9 forms forwarded. | 0.1 |
| 06/10/2024 | Robert Saraceni | Director | Case Administration | Review correspondence and update records for additional W-9 forms forwarded. | 0.1 |
| 06/10/2024 | Stephanie Morales | Analyst | Case Administration | Record and track undeliverable mail re: various mailings | 0.1 |
| 06/10/2024 | Stephanie Morales | Analyst | Case Administration | Sort and manage incoming mail re: various mailings | 0.1 |
| 06/10/2024 | Stephanie Morales | Analyst | Case Administration | Capture and track undeliverable mail images | 0.1 |
| Subtotal 06/10/2024 | | | | | 1.3 |
| Date | Employee Name | Role | Task | Description | Hours |
| 06/11/2024 | Jason Bouzos | Senior Associate | Case Administration | Provide assistance with case and account setup | 0.3 |
| 06/11/2024 | Jenice Alduenda | Director | Case Administration | Conduct bank account security maintenance by reviewing account access settings | 0.3 |
| 06/11/2024 | Micheal Hale | Senior Associate | Case Administration | Uploading signature on file for future check creation | 0.6 |
| 06/11/2024 | Robert Saraceni | Director | Case Administration | Review request for distribution package to be sent to investor. Respond and confirm. | 0.1 |
| 06/11/2024 | Robert Saraceni | Director | Case Administration | Review correspondence and update records for additional W-9 forms forwarded. | 1.0 |
| 06/11/2024 | Stephanie Delgado | Associate | Case Administration | Oversee incoming undeliverable mail for accuracy and completeness | 0.3 |
| 06/11/2024 | Stephanie Morales | Analyst | Case Administration | Prepare and coordinate general case documents for transfer to offsite storage facility | 0.1 |
| 06/11/2024 | Stephanie Morales | Analyst | Case Administration | Record and track undeliverable mail re: various mailings | 0.1 |
| 06/11/2024 | Stephanie Morales | Analyst | Case Administration | Capture and track undeliverable mail images | 0.1 |
| Subtotal 06/11/2024 | | | | | 2.9 |
| Date | Employee Name | Role | Task | Description | Hours |
| 06/12/2024 | Keny Contreras | Analyst | Case Administration | Sort and manage incoming mail re: various mailings | 0.1 |
| 06/12/2024 | Laura Tondreault | Analyst | Case Administration | Prepare and organize general case documents for accuracy and completeness | 0.1 |

| Date | Employee Name | Role | Task | Description | Hours |
|----------------------------|-------------------|-----------|--------------------------------------|--|------------|
| 06/12/2024 | Pauline Aragon | Associate | Case Administration | Coordinate service re: Distribution Package per USPS forwarding instructions | 0.5 |
| 06/12/2024 | Robert Saraceni | Director | Claims Administration and Objections | Review claim register and reconcile register to A&C number. Update distribution spreadsheet. | 0.5 |
| 06/12/2024 | Robert Saraceni | Director | Case Administration | Review correspondence and update records for additional W-9 forms forwarded. | 0.4 |
| 06/12/2024 | Stephanie Morales | Analyst | Case Administration | Prepare and coordinate general case documents for transfer to offsite storage facility | 0.1 |
| 06/12/2024 | Stephanie Morales | Analyst | Case Administration | Record and track undeliverable mail re: various mailings | 0.1 |
| 06/12/2024 | Stephanie Morales | Analyst | Case Administration | Sort and manage incoming mail re: various mailings | 0.1 |
| 06/12/2024 | Stephanie Morales | Analyst | Case Administration | Capture and track undeliverable mail images | 0.1 |
| Subtotal 06/12/2024 | | | | | 2.0 |

| Date | Employee Name | Role | Task | Description | Hours |
|----------------------------|-----------------|-----------|---------------------|---|------------|
| 06/13/2024 | Monica Arellano | Associate | Case Administration | Coordinate service re: various docket nos. per USPS forwarding instructions | 0.2 |
| Subtotal 06/13/2024 | | | | | 0.2 |

| Date | Employee Name | Role | Task | Description | Hours |
|----------------------------|-------------------|----------|---------------------|--|------------|
| 06/14/2024 | Robert Saraceni | Director | Case Administration | Review correspondence and update records for additional W-9 forms forwarded. | 0.6 |
| 06/14/2024 | Robert Saraceni | Director | Case Administration | Review correspondence and update records for additional W-9 forms forwarded. | 0.2 |
| 06/14/2024 | Stephanie Morales | Analyst | Case Administration | Record and track undeliverable mail re: various mailings | 0.2 |
| 06/14/2024 | Stephanie Morales | Analyst | Case Administration | Capture and track undeliverable mail images | 0.2 |
| Subtotal 06/14/2024 | | | | | 1.2 |

| Date | Employee Name | Role | Task | Description | Hours |
|----------------------------|-------------------|----------|--------------------------------------|---|------------|
| 06/17/2024 | Pauline Aragon | Analyst | Case Administration | Sort and manage incoming mail re: various mailings | 0.1 |
| 06/17/2024 | Robert Saraceni | Director | Case Administration | Research and respond to D. Behrends request for investor address confirmation | 0.1 |
| 06/17/2024 | Robert Saraceni | Director | Case Administration | Review correspondence and update records for additional W-9 forms forwarded. | 0.3 |
| 06/17/2024 | Robert Saraceni | Director | Claims Administration and Objections | Review and update register and distribution schedules per judge's recommendations and forward to D. Behrends. | 4.5 |
| 06/17/2024 | Stephanie Morales | Analyst | Case Administration | Record and track undeliverable mail re: various mailings | 0.1 |
| 06/17/2024 | Stephanie Morales | Analyst | Case Administration | Sort and manage incoming mail re: various mailings | 0.1 |
| 06/17/2024 | Stephanie Morales | Analyst | Case Administration | Capture and track undeliverable mail images | 0.1 |
| Subtotal 06/17/2024 | | | | | 5.3 |

| Date | Employee Name | Role | Task | Description | Hours |
|------|---------------|------|------|-------------|-------|
|------|---------------|------|------|-------------|-------|

| Date | Employee Name | Role | Task | Description | Hours |
|------------|-------------------|-----------|---------------------|--|-------|
| 06/18/2024 | Pauline Aragon | Associate | Case Administration | Coordinate service re: Distribution Package per USPS forwarding instructions | 0.5 |
| 06/18/2024 | Robert Saraceni | Director | Case Administration | Review correspondence and update records for additional W-9 forms forwarded (.3); Update addresses (.2) | 0.5 |
| 06/18/2024 | Robert Saraceni | Director | Case Administration | Prepare Class 5 distribution worksheet (4.3); Review correspondence and update records for additional W-9 forms forwarded.(.4) | 4.7 |
| 06/18/2024 | Robert Saraceni | Director | Case Administration | Prepare Class 4 distribution schedules for 2 distribution scenarios. | 2.0 |
| 06/18/2024 | Stephanie Morales | Analyst | Case Administration | Prepare and coordinate general case documents for transfer to offsite storage facility | 0.1 |
| 06/18/2024 | Stephanie Morales | Analyst | Case Administration | Capture and track undeliverable mail images | 0.1 |

Subtotal 06/18/2024 7.9

| Date | Employee Name | Role | Task | Description | Hours |
|------------|-----------------|----------|---------------------|--|-------|
| 06/19/2024 | Robert Saraceni | Director | Case Administration | Review correspondence and update records for additional W-9 forms forwarded. | 0.9 |
| 06/19/2024 | Robert Saraceni | Director | Case Administration | Update distribution report for Class 4 and Class 5 distributions | 0.8 |

Subtotal 06/19/2024 1.7

| Date | Employee Name | Role | Task | Description | Hours |
|------------|-------------------|-------------------|---------------------|--|-------|
| 06/20/2024 | Laura Tondreault | Analyst | Case Administration | Prepare and organize general case documents for accuracy and completeness | 0.1 |
| 06/20/2024 | Monica Arellano | Associate | Case Administration | Coordinate service re: Distribution Package per USPS forwarding instructions | 0.2 |
| 06/20/2024 | Robert Saraceni | Director | Case Administration | Review and final update of distribution report, draft corr. to D. Behrends and forward report. | 0.4 |
| 06/20/2024 | Robert Saraceni | Director | Case Administration | Review correspondence and update records for additional W-9 forms forwarded; Update Class 5 distribution calculation as requested. | 1.3 |
| 06/20/2024 | Stephanie Morales | Analyst | Case Administration | Record and track undeliverable mail re: various mailings | 0.1 |
| 06/20/2024 | Stephanie Morales | Analyst | Case Administration | Capture and track undeliverable mail images | 0.1 |
| 06/20/2024 | Stephen Cady | Managing Director | Case Administration | Correspondence with B. Saraceni via email re: requirements for Railroad Commission of Texas distribution | 0.1 |

Subtotal 06/20/2024 2.3

| Date | Employee Name | Role | Task | Description | Hours |
|------------|-----------------|----------|---------------------|--|-------|
| 06/21/2024 | Jenice Alduenda | Director | Case Administration | Respond to check inquiry for distributions | 0.6 |
| 06/21/2024 | Robert Saraceni | Director | Case Administration | Review correspondence and update records for additional W-9 forms forwarded. | 0.2 |
| 06/21/2024 | Robert Saraceni | Director | Case Administration | Review correspondence and update records for additional W-9 forms forwarded. | 0.2 |

Subtotal 06/21/2024 1.0

| Date | Employee Name | Role | Task | Description | Hours |
|----------------------------|---------------|-------------------|---------------------|---|------------|
| 06/23/2024 | Stephen Cady | Managing Director | Case Administration | Correspondence with D. Behrends; D. Williamson via email re: logistics for settlement distributions | 0.1 |
| Subtotal 06/23/2024 | | | | | 0.1 |

| Date | Employee Name | Role | Task | Description | Hours |
|----------------------------|-------------------|-------------------|---------------------|---|------------|
| 06/24/2024 | Casandra Segura | Analyst | Case Administration | Sort and manage incoming mail re: various mailings | 0.1 |
| 06/24/2024 | Robert Saraceni | Director | Case Administration | Review and respond to correspondence regarding format of disclaimer language on distribution check. | 0.1 |
| 06/24/2024 | Robert Saraceni | Director | Case Administration | Review correspondence and update records for additional W-9 forms forwarded. | 1.5 |
| 06/24/2024 | Stephanie Morales | Analyst | Case Administration | Record and track undeliverable mail re: various mailings | 0.1 |
| 06/24/2024 | Stephanie Morales | Analyst | Case Administration | Capture and track undeliverable mail images | 0.1 |
| 06/24/2024 | Stephanie Morales | Analyst | Case Administration | Sort and manage incoming mail re: various mailings | 0.1 |
| 06/24/2024 | Stephen Cady | Managing Director | Case Administration | Communication with banking partner and Stretto team re: logistics for settlement distributions | 0.5 |
| Subtotal 06/24/2024 | | | | | 2.5 |

| Date | Employee Name | Role | Task | Description | Hours |
|----------------------------|-------------------|-------------------|---------------------|--|------------|
| 06/25/2024 | Casandra Segura | Analyst | Case Administration | Sort and manage incoming mail re: various mailings | 0.1 |
| 06/25/2024 | Laura Tondreault | Analyst | Case Administration | Prepare and organize general case documents for accuracy and completeness | 0.1 |
| 06/25/2024 | Morgan Wisbey | Director | Case Administration | Case setup and generate sample check | 0.5 |
| 06/25/2024 | Robert Saraceni | Director | Case Administration | TC with S. Cady re disclaimer language, font size and placement on distribution checks | 0.2 |
| 06/25/2024 | Robert Saraceni | Director | Case Administration | Review correspondence and update records for additional W-9 forms forwarded. | 0.9 |
| 06/25/2024 | Robert Saraceni | Director | Case Administration | Review of returned mail and update address for COA | 1.8 |
| 06/25/2024 | Stephanie Morales | Analyst | Case Administration | Record and track undeliverable mail re: various mailings | 0.1 |
| 06/25/2024 | Stephanie Morales | Analyst | Case Administration | Capture and track undeliverable mail images | 0.1 |
| 06/25/2024 | Stephen Cady | Managing Director | Case Administration | Communication with banking partner and Stretto team re: logistics for settlement distributions | 0.5 |
| Subtotal 06/25/2024 | | | | | 4.3 |

| Date | Employee Name | Role | Task | Description | Hours |
|------------|------------------|----------|---------------------|--|-------|
| 06/26/2024 | Casandra Segura | Analyst | Case Administration | Sort and manage incoming mail re: various mailings | 0.1 |
| 06/26/2024 | Laura Tondreault | Analyst | Case Administration | Prepare and organize general case documents for accuracy and completeness | 0.1 |
| 06/26/2024 | Robert Saraceni | Director | Case Administration | Review correspondence and update records for additional W-9 forms forwarded. | 0.6 |
| 06/26/2024 | Robert Saraceni | Director | Case Administration | Review correspondence and update records for additional W-9 forms forwarded. | 0.1 |

| Date | Employee Name | Role | Task | Description | Hours |
|----------------------------|-------------------|-------------------|---------------------|---|------------|
| 06/26/2024 | Robert Saraceni | Director | Case Administration | Review correspondence and update records for additional W-9 forms forwarded. | 0.3 |
| 06/26/2024 | Robert Saraceni | Director | Case Administration | Perform analysis of outstanding W-9 forms and provide to Receiver | 0.3 |
| 06/26/2024 | Stephanie Morales | Analyst | Case Administration | Prepare and coordinate general case documents for transfer to offsite storage facility | 0.1 |
| 06/26/2024 | Stephanie Morales | Analyst | Case Administration | Record and track undeliverable mail re: various mailings | 0.1 |
| 06/26/2024 | Stephanie Morales | Analyst | Case Administration | Sort and manage incoming mail re: various mailings | 0.1 |
| 06/26/2024 | Stephanie Morales | Analyst | Case Administration | Capture and track undeliverable mail images | 0.1 |
| 06/26/2024 | Stephen Cady | Managing Director | Case Administration | Communication with banking partner and Stretto team re: logistics for settlement distributions | 0.6 |
| 06/26/2024 | Stephen Cady | Managing Director | Case Administration | Correspondence with D. Behrends; D. Williamson via email re: logistics for settlement distributions | 0.3 |
| 06/26/2024 | Stephen Cady | Managing Director | Case Administration | Correspondence with D. Behrends; D. Williamson via email re: logistics for settlement distributions | 0.1 |
| Subtotal 06/26/2024 | | | | | 2.9 |

| Date | Employee Name | Role | Task | Description | Hours |
|----------------------------|-------------------|----------|---------------------|---|------------|
| 06/27/2024 | Robert Saraceni | Director | Case Administration | Review correspondence and update records for additional W-9 forms forwarded. | 0.3 |
| 06/27/2024 | Robert Saraceni | Director | Case Administration | Review correspondence and update records for additional W-9 forms forwarded (4); Pride statistics to Receiver on amount of TINs received for Class 4 and 5 distributions (.1) | 0.5 |
| 06/27/2024 | Robert Saraceni | Director | Case Administration | Review correspondence and update records for additional W-9 forms forwarded. | 0.4 |
| 06/27/2024 | Stephanie Morales | Analyst | Case Administration | Prepare and coordinate general case documents for transfer to offsite storage facility | 0.1 |
| 06/27/2024 | Stephanie Morales | Analyst | Case Administration | Record and track undeliverable mail re: various mailings | 0.1 |
| 06/27/2024 | Stephanie Morales | Analyst | Case Administration | Capture and track undeliverable mail images | 0.1 |
| Subtotal 06/27/2024 | | | | | 1.5 |

| Date | Employee Name | Role | Task | Description | Hours |
|----------------------------|-------------------|---------|---------------------|--|------------|
| 06/28/2024 | Stephanie Morales | Analyst | Case Administration | Sort and manage incoming mail re: various mailings | 0.1 |
| Subtotal 06/28/2024 | | | | | 0.1 |

Total 06/01/2024 - 06/30/2024 53.4



Noticing Detail

| Date of Service | Document(s) or Mailing Description | Number of Recipients | Method(s) of Service |
|-----------------|---|----------------------|----------------------|
| 6/6/2024 | Various Mailings (USPS FORWARD) | 6 | First Class Mail |
| 6/6/2024 | Various Mailings (USPS FORWARD) | 2 | First Class Mail |
| 6/13/2024 | Heartland Mailing - Distribution Package (USPS FORWARD) | 3 | First Class Mail |
| 6/13/2024 | Investor Address File (USPS FORWARD) | 1 | First Class Mail |
| 6/20/2024 | Various Mailings (USPS FORWARD) | 2 | First Class Mail |

EXHIBIT F-1

Deborah D. Williamson

Member



Contact

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

Overview

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

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

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

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

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

Areas of client focus

Practices

Government Reorganization and Restructuring
Restructuring and Bankruptcy

Industries

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

Experience

Receivership

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

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

Litigation

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

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

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

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

Bankruptcy and Restructuring — Energy

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

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

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

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

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

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

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

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

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

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

Bankruptcy and Restructuring — Retail

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

The Firm was counsel to the secured lender.

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

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

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

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

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

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

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

Cross Border

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

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

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

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

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

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

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

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

Asset Acquisition

Dee Howard Aircraft

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

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

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

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

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

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

Plan Mediator

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

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

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

Community

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

EXHIBIT F-2

Danielle Rushing Behrends

Member



Contact

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

Overview

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

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

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

Areas of client focus

Practices

Corporate and Finance
Healthcare
Litigation
Restructuring and Bankruptcy

Industries

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

Experience

Chapter 11 Debtor Representation

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

Chapter 7 Debtor Representation

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

Receivership

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

Committee and Trustee Representation

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

Creditor Representation

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

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

Community

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

Michael G. Cumming

Member



Contact

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

Overview

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

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

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

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

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

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

Areas of client focus

Practices

Tax
Estate Planning and
Administration
Public Retirement
Corporate and Finance

Credentials

Education

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

Bar Admissions

- Michigan, 1984

Professional Recognition

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

Affiliations

Professional

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

Jeffrey C. Gifford

Member



Contact

San Antonio
210-554-5560
jgifford@dykema.com

Overview

Parties to complex mergers and acquisitions and other large and multifaceted transactions may not all be on the same team, but Jeff Gifford knows how to get them on the same page. Jeff leverages his collaborative nature and talent for bringing people together to efficiently shepherd and consummate high-stakes deals.

Clients rely on Jeff's practical and pragmatic guidance when new opportunities arise or risks emerge. He listens carefully to each client's concerns and goals and charts a clearly defined course of action to address the former and accomplish the latter.

Combined with his problem-solving acumen, Jeff's intuitive understanding of what it takes to protect his clients' interests in complex commercial and securities transactions or when structuring, drafting, and implementing joint ventures makes him an invaluable partner for businesses.

Jeff works closely and seamlessly with accountants, investment bankers, and other professionals to address and resolve the complex issues that characteristically arise in the transactions he handles. He tailors his role in each deal to align best with his client's objectives and is equally adept at quarterbacking a deal as he is running with the ball.

Counseling clients on mergers and acquisitions, public and private securities transactions, joint ventures, and domestic and international commercial transactions, Jeff prides himself on his responsiveness, professionalism, and high ethical standards. Active in many philanthropic and charitable endeavors, Jeff is as committed to his community as he is to his clients.

Areas of client focus

Practices

Corporate and Finance
Governance
Healthcare
Mergers and Acquisitions
Private Equity
Public Finance
Securities

Industries

Financial Services
Healthcare M&A
Management Services
Organization
Oil and Gas

Experience

Mergers, Acquisitions and Dispositions

- Acquisition of optometric practice for one of the largest optical chains in the United States.
- Acquisition of various Georgia-based dental practices for Texas-based Dental Service Organization (DSO).
- Sale of assets of crude oil and natural gas exploration and production company for \$87.2 million.
- Acquisition of leader in industrial flow control equipment for NASDAQ-traded global leader in industrial air quality and fluid handling solutions.
- Merger between an innovative non-acute longevity healthcare services provider and healthcare technology company.
- Acquisition of a leading global supplier of membrane-based industrial water and wastewater treatment systems for NASDAQ-traded global leader in industrial air quality and fluid handling solutions.
- Acquisition of industrial air quality consultancy and engineering firm for NASDAQ-traded global leader in industrial air quality and fluid handling solutions.
- Acquisition of asphalt operations and assets for \$450 million plus inventory of approximately \$370 million.
- Sale of one of the premiere global exterior and interior automotive rearview mirror manufacturers to a Canadian investment group for \$320 million, plus the assumption of \$95 million in debt.
- Representation of London Stock Exchange Company in an approximate \$160 million stock and asset acquisition of the largest privately owned United States pest control business.
- Assisted one of the nation's largest security services companies, publicly traded in the U.K., with a \$75 million disposition of all of its U.S. security service entities to a U.S. publicly traded company, which allowed our U.K. client to focus its efforts on building a stronger base in its core U.S. business.
- Represented private health care software company in \$62 million acquisition by private equity firm.
- Represented E&P company in \$40MM purchase of Delaware Basin producing leasehold assets.
- Sale of an interior design, engineering, and maintenance service business valued over \$30 million.
- Acquisition of \$30 million international well servicing rigs business.
- Negotiated and closed several 7-figure purchase and sale agreements of upstream oil and gas assets.
- Sale of \$55 million worth of international well servicing rigs business.
- Sale of an aircraft engineering and finishing business specializing in VVIP and head-of-state aircraft interiors valued at \$40 million.
- Sale of the largest IBM value-added reseller in the U.S. through a recapitalization transaction with a national private equity fund.
- Sale of \$13 million historical work of art.
- Sale of a historical Boeing B-17G bomber and related assets valued at \$4 million.
- Represented a pharmaceutical manufacturer in a \$1.2 million manufacturing joint venture investment.
- Acquisitions and Sales of Multiple State Banks and Branches throughout Texas.
- Facilitated the acquisition of a private market research, analysis and advertising company, by one of the leading publicly traded market research and advertising companies.
- Coordinated and directed a thin film disposition equipment manufacturer's acquisition of a competing manufacturer located in Taiwan which strengthened our client's strategic position in Asia allowing greater delivery capabilities to Asian markets.

- Represented our client in a \$216 million offering to the U.S. Department of Treasury to provide our client with additional capital to facilitate further lending and potential acquisitions of other financial institutions.
- Assisted our client with a \$100 million shelf offering of its common stock providing our client with greater capital resources to expand its U.S. and European operations into Asian markets.
- Orchestrated a complex refinancing for an oil and gas development and production client that included a \$125 million debt offering and subsequent exchange.
- Representation of a public company in connection with a \$150 million shelf offering.
- Representation of a public company in connection with a \$88 million follow-on public offering.
- Represented numerous health care, technology, manufacturing and financial institutions in raising private funds to further corporate objectives.
- Regularly assist several clients with their preparation and filing of SEC reports and related filings, including response letters to SEC comment letters.

- Drafted and negotiated software license and related professional service agreements with major computer software and information technology consulting companies for comprehensive ERP software suite affecting virtually every aspect of the client company.
- Represented numerous clients in various contractual arrangements involving companies doing business in Europe, Asia, South America, Africa and Australia.

Education

- University of Michigan Law School, J.D., 1999
- Brigham Young University, B.A., 1996

- Texas, 2004
- Michigan, 1999

- Recognized in *The Best Lawyers in America*® for Banking and Finance Law; Corporate Governance Law; Mergers and Acquisitions Law; Corporate Compliance Law, 2021-2024
- Named a Texas Leading Lawyer in Corporate/M&A Law by *Chambers USA*, 2021-2024
- Recognized by *San Antonio Magazine* in "San Antonio's Top Attorneys" for Corporate Finance Mergers & Acquisitions, 2019-2023
- Recognized in *Texas Super Lawyers*® for Business & Corporate; Securities & Corporate Finance; Mergers & Acquisitions, 2022 and 2023
- Recognized by *S.A. Scene* in "San Antonio's Best Lawyers" for Corporate Governance/Compliance
- *S.A. Scene*, "San Antonio's Rising Stars"

- Selected for inclusion as a "Texas Rising Star," *Law and Politics Magazine*, 2010-2011
- *San Antonio Business Journal*, "Forty Under Forty," 2009

Affiliations

Professional

- American Bar Association
- Federal Bar Association
- State Bar of Texas
- San Antonio Bar Association
- Association of Corporate Counsel, Ethics Follies Presenter

Community

- North San Antonio Chamber Board of Directors, 2012-2014
- North San Antonio Chamber of Commerce Leadership Lab, Alumnus
- Greater San Antonio Chamber of Commerce, Leadership San Antonio, Class XXXIV
- Greater San Antonio Chamber of Commerce, Economic Development Council, Steering Committee Member, 2008
- Alamo Area Council of the Boy Scouts of America, numerous positions held
- San Antonio Management Society, Co-founder and Former Treasurer

Patrick L. Huffstickler

Senior Counsel



Contact

San Antonio
210-554-5273
phuffstickler@dykema.com

Overview

Patrick Huffstickler advises clients on a wide range of bankruptcy, landlord/tenant, Uniform Commercial Code (UCC), and other commercial litigation matters.

He provides counsel on issues related to the commercial real estate industry, including ongoing representation of commercial landlords and tenants of retail malls and shopping centers in national, regional and local bankruptcy cases. His bankruptcy and restructuring experience also spans many other industries, including technology, financial services and aviation.

Areas of client focus

Practices

Restructuring and Bankruptcy

Industries

Financial Services
Loan Workouts, Restructuring,
and Bankruptcy

Experience

TXCO Liquidating Trust

Counsel to a trust formed pursuant to the plan of reorganization confirmed in bankruptcy cases of TXCO Resources Inc., a mid-size exploration and production company. Dykema assisted in the liquidation of the trust's assets, including the sale of oil and gas properties located in multiple states. The liquidation resulted in a \$17,500,000 payment to former holders of equity in TXCO and a multi-million dollar return to the beneficiary of the trust.

In re TXCO Resources Inc., Chapter 11 Bankruptcy Case No. 09-51807, pending in the United States Bankruptcy Court for the Western District of Texas, San Antonio Division

Counsel to an exploration and production company who were Debtors in their chapter jointly administered 11 bankruptcy cases. Dykema began to assist TXCO's management in negotiations with their lenders beginning in March 2009. Once a commitment for post-petition financing was obtained in an amount sufficient to avoid the need for immediate liquidation, chapter 11 was filed on May 17, 2009. Dykema played an instrumental role throughout the bankruptcy case, including obtaining approval of the \$32,000,000 in debtor-in-possession financing over numerous objections, putting in place a sale process, introducing

potential purchasers, and ultimately negotiating the terms of a sale for approximately \$310,000,000 of significantly all of the assets of debtors, which provided for the payment in full of the creditors' claims with interest and a multi-million dollar return to equity.

Counsel to Creditor – Emerging Technology Venture Fund

Lead counsel for emerging technology venture fund which was the primary creditor in a chapter 11 bankruptcy case of a specialized candle and gift company in Austin, Texas.

Counsel to Unsecured Creditors

Counsel for official committees of unsecured creditors in national and regional bankruptcy cases.

Bankruptcy – E-commerce

Counsel for the chapter 11 trustee in a national e-commerce bankruptcy case in Austin, Texas.

Bankruptcy – Retail

- Ongoing representation of commercial landlords, including retail malls and shopping centers, in national, regional and local bankruptcy cases. Additionally, ongoing representation of numerous clients in connection with executory contract and lease issues as well as operational and claims matters related to those contracts and leases in national, regional and local bankruptcy cases.
- Ongoing representation of commercial landlords, including retail malls and shopping centers, in national, regional and local bankruptcy cases.
- Representation of debtor tenants and other parties regarding real estate lease issues in significant, complex chapter 11 bankruptcy cases. Experience includes representation in chapter 11 reorganizations of a regional discount retailer with 48 store leases and a national mall-based retailer with 711 store leases, including assumption/rejection, modification and claims issues.
- Representation of a computer maintenance and repair company in its chapter 11 case involving 80 real property leases.

Debt Restructuring Counsel – Home Health Agencies

Representation of home health agencies, including debt restructuring through chapter 11 and negotiations with the Department of Health and Human Services regarding Medicare overpayments and other matters.

Video Production and Media

Ongoing representation of full-service video production company and other media clients.

Debt Restructuring – Apartment Complexes

Debt restructuring through chapter 11 reorganizations of several limited partnerships owning apartment complexes and handling of landlord/tenant issues related to the tenant leases.

Counsel to Commercial Landlords

Representation of commercial landlords in the termination and modification of real property leases, including negotiating and drafting termination and modification agreements, in both bankruptcy and non-bankruptcy matters.

Property and Sales Tax Matters

Representation of various clients regarding personal property and sales tax matters.

Credentials

Education

- The University of Texas School of Law, J.D., *with honors*, 1986
- Trinity University, B.A., *cum laude*, 1983

Bar Admissions

- Texas, 1986

Professional Recognition

- Named "Lawyer of the Year" by *The Best Lawyers in America*® for Bankruptcy and Creditor Debtor Rights / Insolvency and Reorganization Law, 2024
- Recognized in *The Best Lawyers in America*® for Bankruptcy and Creditor Debtor Rights / Insolvency and Reorganization Law, 2020-2024
- Recognized by *San Antonio Magazine* in "San Antonio's Top Attorneys" for Bankruptcy & Workout, 2019-2022
- S.A. Scene, "San Antonio's Best Lawyers," Bankruptcy, 2005-2011, 2016, 2018
- Recognized by S.A. Scene in "San Antonio's Best Lawyers" for Bankruptcy
- Martindale-Hubbell® AV® Preeminent™ [Peer Review Rating](#)

Affiliations

Professional

- State Bar of Texas
- American Bar Association
- San Antonio Bar Association
- American Bankruptcy Institute
- San Antonio Bankruptcy Bar Association
- Turnaround Management Association

Scott R. Kocienski

Member



Contact

Bloomfield Hills
248-203-0868
skocienski@dykema.com

Overview

Scott Kocienski is a business and real estate lawyer who excels at strategic tax planning. He counsels clients on entity selection and operating agreements, as well as merger, acquisition, and joint venture deals. But Scott's real strength is unraveling tax-inefficient real estate and corporate structures to make them efficient.

Unfavorable tax situations create impediments to future transactions, making it harder for clients to achieve their business goals. With a background in the hard sciences, Scott has an aptitude for breaking down structures and solving problems, a talent he utilizes to help automotive OEMs and suppliers, manufacturers, healthcare providers, dental services organizations, and others navigate complicated tax laws and regulations.

Much of Scott's work focuses on the tax aspects of sophisticated real estate development projects. He collaborates with clients on pursuing incentives and exemptions associated with historic preservation tax credits, new markets tax credits, equity investment in opportunity zones, and tax credit fund formation. Scott also negotiates financing arrangements and refinancing after unwinding.

On the corporate side, Scott advises companies on multistate income tax planning, audits, and business succession, including estate planning for business owners and executives. When tax controversies arise, he represents clients in tax tribunals, most at the state and local levels.

Areas of client focus

Practices

Corporate and Finance
Estate Planning and Administration
Federal Tax
Mergers and Acquisitions
Nonprofits and Tax-Exempt Organizations
Real Estate Tax Incentives and Economic Development
State and Local Tax
Tax

Industries

Cannabis

Credentials

Education

- Wayne State University Law School, LL.M
- Michigan State University College of Law, J.D., *cum laude*
- Western Michigan University, B.S., *cum laude*

Bar Admissions

- Michigan
- U.S. Patent and Trademark Office

Professional Recognition

- Named to *Best Lawyers'* "Ones to Watch" list for Tax Law, 2021-2023
- Recognized in *Michigan Super Lawyers*® as a Rising Star for Tax: Business, Business/Corporate, and Estate Planning & Probate, 2020-Present

Affiliations

Professional

- State Bar of Michigan
- American Bar Association
- Association for Corporate Growth - Detroit

Richard L. Lieberman

Senior Counsel



Contact

Chicago
312-627-2250
rlieberman@dykema.com

Overview

Richard Lieberman is a senior counsel in the Chicago office of Dykema. Richard advises individuals and private and public companies in all aspects of tax planning for business and investment activities.

He concentrates his practice on the tax aspects of complex business transactions, including mergers and acquisitions, joint ventures, and leveraged buyouts as well as recapitalizations, partnership and corporate restructurings, and general tax advice and planning, handling transactions which range in size from several million dollars to more than \$500 million.

Richard's practice also focuses on executive compensation matters in connection with mergers and acquisitions and other business transactions, including the design and implementation of equity and cash incentive compensation and retention programs, and the negotiation of executive employment, change in control and separation agreements.

Areas of client focus

Practices

Corporate and Finance
Employee Benefits and
Executive Compensation
Federal Tax
Nonprofits and Tax-Exempt
Organizations
Real Estate Tax Incentives and
Economic Development
State and Local Tax
Tax

Industries

Cannabis
Dental Service Organizations
(DSO)
Healthcare M&A
Management Services
Organization
Veterinary Service Organizations
(VSO)

Experience

- Provided tax counsel to private equity funds in the formation and acquisition of Dental and Medical Service Organizations valued in the aggregate in excess of \$1 billion.
- Restructured dental and medical practices in advance of sales to private equity fund buyers valued in the aggregate in excess of \$1 billion.
- Reorganized medical and dental practices in a tax-efficient manner for operational purposes.

- Restructured private health care organization valued in excess of \$300 million in advance of sale to ESOP.
- Advised private equity fund and structured acquisitions of health care businesses valued in excess of \$250 million.
- Represented family office in \$100 million acquisition of Dental Service Organization and restructured acquired DSO to obtain optimal tax efficiency.
- Represented diversified Tier 1 automotive supplier in its tax-free spin-off of brakes division.
- Represented multiple real estate partnerships in IRS audits of conservation easement donations, including filing of Tax Court and IRS Appeals petitions.
- Represented various real estate partnerships in completing like-kind exchanges under IRC Section 1031.
- Advised private retail company on the tax consequences of its \$70 million sale to private equity buyer.
- Advised publicly traded energy company on tax consequences of lender's debt for equity exchange.
- Advised privately held energy company on its acquisition by publicly traded energy company.
- Restructured private theme park in advance of its \$275 million sale to publicly traded theme park operator.
- Advised publicly traded Clearday, Inc in its acquisition and merger with Allied Integral United, Inc., including drafting the tax opinion for the reverse merger, reverse stock split and true-up distribution transactions.
- Advised consortium of publicly traded banks on creation of Delaware Statutory Trust, and drafted liquidation trust agreement for transaction valued in excess of \$500 million.
- Advised publicly traded financial institution on executive compensation matters related to senior officers.
- Advised Germany-based aircraft manufacturer on tax issues associated with its U.S. initial public offering, including inbound U.S. tax structuring.
- Advised private U.S. corporation on its acquisition of UK-based subsidiary, including tax structuring and executive compensation.
- Formed and structured numerous Management Feeder partnerships allowing profits interests holders to retain employee status.
- Represented real estate fund sponsors forming single asset and multi-asset Qualified Opportunity Zone funds.
- Represented investors investing deferred gains into Qualified Opportunity Funds.
- Represented real estate developers in the organization of single asset and multi-asset Qualified Opportunity Zone funds.
- Represented real estate investors in the design and implementation of a like-kind exchange for hotel property requiring the use of a unique partnership division to accomplish the exchange.
- Represented the owners of a family-owned business in their \$120 million sale of the business, which required the use of multiple F reorganizations, multiple formless conversions and a one-day note payment structure.
- Represented a not-for-profit charter school in organizing a new structure to operate multiple charter schools across multiple states.
- Represented a municipal corporation in its \$25 million affordable housing project using both federal low-income housing tax credits and Illinois affordable housing tax credits.

Credentials

Education

- DePaul University College of Law, LL.M., Taxation, 1990
- New York University School of Law, LL.M., International Legal Studies, 1984
- ITT Chicago-Kent College of Law, J.D., *magna cum laude*, 1983
- University of Wisconsin-Madison, B.B.A., Accounting and Finance, 1980

Bar Admissions

- Illinois

Professional Recognition

- Recognized as a "Leading Individual" by the International Tax Review, World Tax Edition, 2001-2005

Affiliations

Community

- Member of Law360's Tax Authority Federal Advisory Board, 2020
- American Bar Association, Section of Taxation, member
- Adjunct Professor, IIT/Chicago-Kent College of Law, 1993–1996
- Editorial Board of the Journal of Multistate Taxation, 1991-1999

Asel M. Lindsey

Member



Contact

San Antonio
210-554-5298
alindsey@dykema.com

Overview

Asel M. Lindsey advises on a broad range of corporate and tax matters with a focus on transactional tax practice including mergers, acquisitions, business tax planning and business reorganizations. As the assistant practice group leader of the firm's Tax practice group, Asel has extensive experience in the areas of federal tax, transactions with flow-through entities, estate planning, international tax, state and local tax, and tax controversy matters. She works with high-net-worth individuals, business owners and families with multigenerational wealth and family offices, assisting with estate planning, asset protection, lifetime transfer planning, and helping clients set up private foundations and endowments.

Asel regularly advises on tax issues related to formations of dental service organizations and other similar managed services structures, acquisitions, and restructurings. She also represents private equity clients and regularly advises private equity sponsors, venture capital firms, established businesses, and family offices on issues related to middle-market transactions. Additionally, Asel plans and structures complex business transactions, including mergers and acquisitions, joint ventures, and restructurings.

Furthermore, she regularly advises companies on complex partnership tax and U.S. international tax questions. Asel assists nonprofit organizations with obtaining and retaining exemption from federal, state, and local taxes, and provides counsel on tax issues for tax-exempt nonprofit organizations. She also advises on compliance with the Corporate Transparency Act ("CTA") and serves on the Firm's CTA committee.

Areas of client focus

Practices

Corporate and Finance
Estate Planning and Administration
Federal Tax
Mergers and Acquisitions
Nonprofits and Tax-Exempt Organizations
Private Equity
Property Tax Appeals
Real Estate Tax Incentives and Economic Development
State and Local Tax
Tax

Industries

Cannabis
Dental Service Organizations (DSO)
Energy and Natural Resources
Financial Services
Healthcare M&A
Management Services Organization
Renewable Energy
Veterinary Service Organizations (VSO)

Experience

Asel's prior experience includes the following:

- Business sales, acquisitions, reorganizations and restructurings
- Transactions with partnerships, limited liability companies and S corporations, including conversions, restructuring
- Corporate Transparency Act – compliance and analysis
- Business planning and estate planning
- State and local tax issues, including income tax, franchise tax, sales and use tax, gross receipts tax and property tax
- Audits, dispute resolution, appeals and litigation at federal, state and local levels
- Qualified Opportunity Zones – formation of Qualified Opportunity Funds, implementation and compliance
- Executive, equity and deferred compensation programs and Code Section 409A compliance
- Employment and income tax considerations for employee benefits, including paid time off and other fringe benefit arrangements
- Investment tax credits and production tax credits for renewable energy projects (wind and solar)
- Tax incentives under the CARES Act, including employee retention credits, FICA deferral, and other
- Formation and operation of private foundations and public charities
- Preparation of federal and state tax returns
- Changes in method of accounting
- International tax issues, including withholding, compliance and reporting
- Cannabis taxation and compliance

Credentials

Education

- New York University School of Law, L.L.M., 2013
- Washburn University School of Law, J.D., 2012
- Georgetown University, McDonough School of Business, B.S.

Bar Admissions

- Missouri
- Kansas
- Texas

Professional Recognition

- Named to *Best Lawyers'* "Ones to Watch" list for Tax Law, 2023 and 2024
- Recognized as "Outstanding Newcomer to the Tax Section," by the State Bar of Texas, 2023
- Recognized by *San Antonio Magazine* in "San Antonio's Top Attorneys" for Tax Law, 2020-2022
- Recognized by *Scene in SA* in "Rising Star Lawyers" for Tax Law, 2021 and 2023
- *Super Lawyers*® Rising Star 2018 in Kansas and Missouri, Super Lawyers Magazine

- Pro Bono Wall of Fame 2016 and 2018, Missouri Bar Association
- Woman of the Year in Entrepreneur/Executive category, Topeka YWCA, 2006

Affiliations

Professional

- CREW San Antonio, Member
- State Bar of Texas, Vice Chair of Partnership Committee of the Tax Section
- Association for Corporate Growth (Austin/San Antonio), Treasurer
- State Bar of Texas, LeadershipSBOT, Class of 2022-23
- American Bar Association, member of Tax Section and formerly Co-Chair of YLD Tax Law Committee
- Real Estate Council of San Antonio, Graduate of the 2020 Leadership Development Program and membership committee member
- Leadership Council on Legal Diversity (LCLD), Graduate of the 2018 Pathfinder Program
- State Bar of Texas, Member of the International Tax Committee
- Heart of America Tax Institute, Board Member, 2015-2018
- Kansas City Tax Club, Founder and President, 2014-2018

Community

- International School of San Antonio, Board Member
- YWCA USA, Treasurer & Member of National Board of Directors, 2008-2010

Julia M. Tillman

Associate



Contact

San Antonio
210-554-5522
jtillman@dykema.com

Overview

Julia Tillman is an associate in Dykema's San Antonio office. She focuses her practice on corporate and finance matters.

Areas of client focus

Practices

Corporate and Finance

Credentials

Education

- St. Mary's University School of Law, J.D, 2023
- Texas A&M University, B.A., 2018

Bar Admissions

- Texas

Affiliations

Professional

- Aggie Bar Association, Vice President
- Phi Delta Phi International Legal Honor Society, Member
- American Bar Association, Member
- Bexar County Women's Bar Association & Foundation, Member
- San Antonio Young Lawyers Association, Member
- State Bar of Texas, Member

**Theresa Dick**

Business Litigation Paralegal
201 Townsend Street, Suite 900
Lansing, MI 48933
(616) 776-7546
TDick@dykema.com

Theresa has 15 years of experience as a litigation paralegal, including second chair of 6 successful trials. Her experience includes working on cases related to product liability defense, employment litigation, and business/commercial litigation. She has thorough understanding of the litigation process from beginning to end, and has extensive experience managing document intensive cases. She routinely provides assistance with e-discovery, review and analysis of medical records and deposition transcripts, and helps prepare trial exhibits. In addition, she drafts discovery requests, responses, initial disclosures and subpoenas, and helps with witness interviews.

Education

- Certified Paralegal, ABA approved, St. Mary's College of Moraga, CA

**Lisa Murphy**

Senior Corporate Transaction Paralegal
 112 E. Pecan Street, Suite 1800
 San Antonio, Texas 78205
 (210) 554-5317
 LMurphy@dykema.com

Lisa has more than 25 years of experience as a corporate transaction paralegal. Her experience includes assisting in the formation of corporations, professional associations, partnerships, limited liability companies and non-profit entities, including drafting and filing all organizational documents with local, state and federal jurisdictions; assisting with ongoing corporate matters, including drafting minutes and consents, maintaining corporate minute books, preparation of annual meeting materials such as proxy statements and the preparation of periodic regulatory filings required of public and reporting companies, or the officers, directors and shareholders thereof; and preparation and filing of documentation effecting mergers, conversions, consolidations and dissolutions of all types of entities. She maintains extensive and numerous databases with respect to various corporate records, including stock, options and warrants, and prepares and files UCC financing statements.

Experience

Acquisitions, Divestitures, Mergers, Financings

- Assist with all aspects of all types of major corporate transactions
- Coordinate, perform and organize corporate due diligence (electronic or physical)
- Draft transaction documentation and necessary ancillary documents, certificates, agreements and resolutions
- Significant experience in complete coordination of pre-closing and closing activities from review and finalization of closing documentation through execution and wire transfer proceedings
- Significant experience in post-closing matters, including organization, cataloging and monitoring extremely large numbers of documents for major transactions; post-closing follow-up on outstanding matters; preparation of closing binders; assist in production of tombstones and memorial cubes

Securities

- Preparation and submission of EDGAR filings
- Prepare and file numerous SEC documentation including proxy materials, Forms 8-K, 10-C, 10-K and 10-Q
- Proficient in document review and analysis

Education

- Certified Paralegal, ABA approved, Southern Methodist University
- BA, Business/Commerce, Southern Methodist University

- Practicing Law Institute CLE Webinar, Legal Ethics for Paralegals, March 1, 2021.

Awards

- **Scene in SA, Inaugural Top Paralegals List-**
Named as one of the Top Paralegals in the 1st Annual Survey conducted by Scene in S.A. Magazine which asked practicing lawyers in Bexar County were asked to nominate who they believe are the city's best paralegals.

EXHIBIT F-3

Rose L. Romero



Attorney and Counselor at Law

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

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

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

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

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

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

Practices Areas

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

Education

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

Admissions

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

Languages

Spanish

Rose L. Romero

Prior Experience

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

Distinctions/Honors

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

Activities (Memberships/Affiliations)

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

Publications

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

Rose L. Romero

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

Rose L. Romero

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

News

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

Rose L. Romero

Immigration Law

In the News

T&K Partners Publish Article on FCPA Enforcement in Latin America
Press Release April 17, 2012

Rose Romero Interviewed by *Fort Worth Business Press* on Health Care Fraud
In the News November 11, 2011

Ricky Raven and Rose Romero Mentioned in *Texas Lawyer* on New Appointments and Positions
In the News October 17, 2011

Rose Romero Featured in *Fort Worth Business Press* on Joining T&K
In the News October 10, 2011

Rose Romero Featured in *Law360* on Joining T&K
In the News September 27, 2011

Former SEC Regional Director Joins T&K
Press Release September 21, 2011

EXHIBIT F-4

Darrell R. Jones

Phone: 832-302-5373; email: drj@oilesquire.com

Work Experience

Law Practice of Darrell R. Jones, PLLC (December 2014 – present)

- > Solo practitioner serving energy clients across a broad spectrum of legal and commercial consulting needs.
 - Assist clients with matters such as acquisitions and divestitures of producing and non-producing properties, from cash transactions, to joint ventures to acreage trades; negotiating and documenting long-term gathering and processing contracts; documentation and negotiation of typical commodity price hedging transactions; advising clients on the pursuit of assets from insolvent companies, as well as on restructuring matters generally; guiding, negotiating and documenting clients' MSA and similar risk management and insurance programs; and providing guidance and advice to clients on land and leasing matters. Extensive experience with ordinary and specialty midstream and terminal agreements (hydrocarbon/water offtake, terminal access and storage contracts).
 - Current active client base ranges from supermajor company to multiple private equity portfolio companies to large privately held companies and family-owned oil companies.
- > Representative matters include:
 - Co-counsel for Silverback Exploration, LLC's \$855 million divestiture to Centennial Resource Development in 2016.
 - Sole counsel for EnCap Investment, L.P. portfolio company's anchor asset acquisition and subsequent bolt-on acquisitions.
 - Documentation and negotiation of numerous hydrocarbon and produced water disposal midstream commercial contracts, representing E&P operators in some cases and disposal operators in others.
 - Numerous sophisticated acreage trades in the Delaware Basin for a supermajor company, involving customized JOA's and other agreements (ongoing).
 - Outside general counsel to a private equity portfolio company during its out-of-court restructuring of significant midstream contractual liabilities, leading to a successful sales process. This included the documentation and renegotiation of sophisticated long-term midstream agreements for gathering, processing and transportation (2018).

Senior Legal Counsel, Newfield Exploration Company (January 2008 – March 2014)

- > Corporate HQ and multi-business unit responsibilities. Reported directly to the General Counsel until 2Q 2013 when department was restructured, then to Deputy General Counsel.
- > Primary responsibility for the structure, documentation and legal negotiation of all significant transactions for the company (other than securities offerings), including acquisitions and divestitures, complex crude oil and natural gas gathering, transportation and marketing arrangements, joint ventures and large-scale operating agreements, and commodity hedging agreements (ISDA & NAESB).
- > Full responsibility for all legal matters pertaining to Texas Gulf Coast, Rocky Mountains (Williston and Uinta Basins) and Appalachian business units, providing support, guidance and judgment for land, asset management and

operations teams. This included documentation and negotiation of typical industry agreements such as sophisticated oil and gas leases, operating agreements, land trades, surface use and water supply agreements, easements and the like, as well as including the management of all litigation and controversy matters.

> Representative matters include:

- Lead attorney/principal negotiator for numerous (>30) A&D transactions totaling several billion dollars in value. Among these matters was Newfield's acquisition of substantially all assets of TXCO Resources, Inc. from bankruptcy.
- Lead lawyer/principal negotiator for 160,000-acre joint venture in the Marcellus Shale, consisting of development and negotiation of custom uniform lease (with surface use provisions) for 1,400+ leases, joint venture agreement and sophisticated operating agreement.
- Co-lead negotiator and lead attorney for multi-billion-dollar long term crude oil sales and refinery expansion agreements with Tesoro Petroleum and HollyFrontier Refining; included development of unique deal structures to accommodate all parties' commercial positions.
- Co-lead of the team that developed Newfield's first counterparty risk management program.
- Successful resolution of numerous actual and threatened lawsuits from landowners, industry partners and the like. I have a proven ability to navigate and manage high-stakes energy litigation skillfully in a variety of contexts.
- Design and legal oversight of entire company's MSA and drilling contracts program.

Shareholder, Cox Smith, San Antonio, Texas (March 2001 – January 2008)

- Practice consisted primarily of "wellhead E&P" matters and various asset acquisitions and divestitures. Extensive experience with land title examination, sophisticated oil and gas leasing matters, operating agreements, surface agreements and other common industry arrangements, as well as numerous A&D matters.
- Significant experience with operations contracts (*e.g.* MSAs and drilling contracts).
- Approximately one-third of practice consisted of oil and gas litigation and controversy matters.

Unit Manager, Federal Correctional Institution - Three Rivers, Texas (1992 – 1998); no relevant experience.

Managing Director of Relentless Production & Development, LLC from March 2014 to December 2014. I did not practice law at this start-up E&P company.

Education and Credentials

J.D., University of Houston Law Center (December 2000), *cum laude*; licensed to practice in May 2001.

M.S. in Criminal Justice, Northeastern University, Boston, MA (1991).

B.S. in Public Justice, St. Mary's University, San Antonio, TX (1990).

Board Certified in Oil, Gas and Mineral Law, State Bar of Texas (2007).

I am recognized as possessing a solid legal skill set tempered by good judgment, commercial sense and grasp of industry fundamentals. References available from a broad spectrum of professional disciplines.

Eric A. Hillerman

7200 Dallas Parkway #0935

Plano, Texas 75024

(c) 918-704-7202

eric@oilesquire.com

High level legal and business leader with record of delivering exceptional legal and business results

- Trustworthy counsel with strategic mind and ability to refine legal issues and place in proper risk management context melding both legal and business experience
- History of leading and elevating performance of both legal and business teams by building culture of execution, teamwork, alignment, and use of technology
- Unique experience in forming and leading highly successful special development teams requiring cooperation and teamwork among engineering, land, regulatory, and business strategy groups
- Exceptionally broad experience in commercial law and litigation including, large acquisitions and divestitures, complex litigation, midstream agreements, firm transportation, master service agreements, regulatory, and title

Professional Experience

Law Practice of Darrell R. Jones, PLLC

-Counsel: 3/22-Present

- provide advice and consulting on select oil and gas legal issues

East Shore Investments LLC:

-General Counsel: 4/19-Present

- execute all risk management, contracts, legal and land functions for oil and gas investment company

Newfield Exploration Company (S&P 500 Company):

-Vice-President Land: 7/16 to 2/19 (until merger with Ecana Corporation now Ovintiv)

- transformed Land department from several independent teams with separate standards, processes, and cultures to one high performing, aligned, and supportive department
- drove enormous upgrade of land data quality and accessibility, land processes, and use of technology across Land and Land Admin organizations
- lead Land department to new level of influence in driving deal flow and streamlining execution and collaboration with both legal and commercial development teams

-Deputy General Counsel: 7/15 to 6/16

-Associate General Counsel: 6/13-6/15

- lead team of all on-shore E&P and A&D lawyers; tenure highlights included multiple billions in A&D, joint venture commitments as well as large midstream dedication agreements
- ultimate manager of all company litigation; tenure included successful arbitrations of major litigation, obtaining dismissal or positive resolution of class action claims, and implementation of goals that significantly reduced company case count
- intimate working relationship with executive leadership, personal recruitment of new lawyers, and accelerated development of young legal talent

Newfield Exploration Mid-Continent Inc.:

-Legal Counsel & Assistant Corporate Secretary: 8/06-6/13

- active member of and counsel to mid-continent divisional management team during most accelerated growth period in company history including development of Anadarko and Arkoma basins
- built and lead legal team which managed all legal needs for division including oil and gas operational, A&D, midstream, regulatory, real estate, employment, water management and recycling, and litigation
- participated in company legislative projects including protection of horizontal tax credits and energy litigation reform act
- Newfield Appalachia LLC-directed company legal activities in Pennsylvania primarily relating to multi-state administrative bodies, local regulatory entities, and activist environmental groups

-Oil and Gas Marketing Supervisor (9/09-9/12) and Records Management Supervisor (9/12-6/13):

- provided strategic direction to mid-con oil and gas marketing team of six professionals which included restructuring of long term gas supply agreements and reaching arrangement with oil transporter for special bobtail truck project which drastically reduced oil inventory

- supervised and provided strategic direction to mid-con records management team and staff of 12 records professionals

Sprouse, Shrader, Smith P.C.: Shareholder (1996-2006); Associate (1990-1996) multi-state oil and gas practice representing major and large independent energy companies in both litigation and transactional matters; won several significant cases including appeals to the Texas Supreme Court: *Anadarko Petroleum Company v. Thompson*, 94 S.W.3d 550 (Tex. 2002) (lease termination case), *Natural Gas Clearinghouse v. Midgard Energy Company*, 113 S.W. 3d 400 (Tex. App.-Amarillo 2003) (multi-million dollar award relating to a gas purchase contract), *Anadarko Petroleum Company v. Krabbe*, 46 S.W. 3d 308 (Tex. App.- Amarillo 2001) (lease termination case) and, *Taylor v. Brigham Oil & Gas L.P.*, 2002 WL 58423 (Tex. App.- Amarillo 2002) (seismic operations/trespass)

Education & Admissions

Rice University-Jones School of Business: Advanced Management Program

University of Oklahoma: J. D.

Oklahoma State University: B.S. (Guy R. Donnell Scholarship)

State Bar of Texas

Oklahoma Bar Association

Industry Activities

Member of HLMA- industry group of VP level land professionals from select companies (2016-2019)

OKC ADAM (A&D Group)-Speaker October 23rd, 2018

Legal Committee Member for Oklahoma Mid-Continent Oil and Gas Association

Legal Committee Member for Oklahoma Independent Producer's Association

Oklahoma Mineral Law Section

Oil, Gas and Mineral Law Section of Texas Bar Association

Houston Bar Association Energy and Mineral Law Section

Other Management and Leadership Experience

Newfield Benefits Plan Committee (selected by NFX Executive leadership)

Newfield Vision Team (selected by NFX Executive leadership)

Past Chairman of the Board to Better Business Bureau of Amarillo

Civic Activities

USO of Houston: Volunteer-Bush IAH

Volunteer consulting attorney for Patrol Base Abbate (nationwide veteran's organization)

EXHIBIT F-5

VICKI PALMOUR CONSULTING, LLC

AMY AMBURN

Married

Mother of 3 (14 year old and 10 year old twins)

After graduating college worked as a bank auditor before quitting to have children. Has worked for VPC 2-1/2 years. Handles approximately 20 WolfePak accounts

EXHIBIT F-6



Madhu Ahuja, CPA, ABV, CVA, CFE

Shareholder, President

Ahuja & Consultants, Inc.

Madhu@ahuja-consultants.com

(469) 467-4660

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

EDUCATION

Master of Science - Management & Administrative Sciences
The University of Texas at Dallas, Richardson, Texas

Post Graduate Diploma in Business Administration, Finance
Institute of Productivity Management, Kanpur, India

CERTIFICATIONS

Certified Public Accountant (CPA), Texas
Accredited in Business Valuation (ABV)
Certified Valuation Analyst (CVA)
Certified Fraud Examiner (CFE)

PROFESSIONAL EXPERIENCE

| | |
|-----------------------------|----------------|
| Ahuja & Consultants, Inc. | 2003 - Present |
| PricewaterhouseCoopers, LLP | 1996 - 2002 |

SERVICE EXPERTISE

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



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

PROFESSIONAL MEMBERSHIPS

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



Carolyn Bremer, CPA

Shareholder, Vice President
 Ahuja & Consultants, Inc.
 Carolyn@ahuja-consultants.com
 (469) 467-4660

Carolyn Bremer is Shareholder and Vice President of Ahuja & Consultants, Inc. She brings over 23 years of experience in public accounting and forensic accounting. She specializes in fraud investigations, business disputes, data analytics, and compliance consulting. She works with a wide range of clients and industries to include legal counsel, private and public companies, public sector and governmental agencies.

EDUCATION

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

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

CERTIFICATIONS

Certified Public Accountant (CPA), Texas, Virginia

PROFESSIONAL EXPERIENCE

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

SERVICE EXPERTISE

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



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

PROFESSIONAL MEMBERSHIPS

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

REPRESENTATIVE PROJECTS

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



bank in U.S. history.

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



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



Stacey Huser

Senior Manager

Ahuja & Consultants, Inc.

Stacey@ahuja-consultants.com

(469) 467-4660

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

EDUCATION

Bachelor of Science - Accounting

**Oklahoma State University, Stillwater,
OK**

PROFESSIONAL EXPERIENCE

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

SERVICE EXPERTISE

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



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

PROFESSIONAL MEMBERSHIPS/POSITIONS

Member of Association of Certified Fraud Examiners (ACFE)



Ahuja & Consultants, Inc.

Certified Public Accountants

Ahuja & Clark Staff Supporting Fee Application

Ammon Hall

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

Dawn Peterson

Dawn serves as administrative support for this engagement. She has experience in managing projects in a wide variety of industries and has been at A&C for more than 2 years.

Divya Shetty

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

Geneva Newton

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

Jeanne-Marie Blevins

Jeanne-Marie serves as accounting support staff for this engagement. Jeanne-Marie is highly skilled in data analytics, is extremely detail-oriented and has 10 years of accounting experience. Jeanne-Marie has supported multiple other forensic projects.

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 master's degree in accounting.



Ahuja & Consultants, Inc.

Certified Public Accountants

Kiran Walia

Kiran serves as tax support for this engagement. Kiran Walia holds an EA and has over 9+ years of accounting and tax experience including multiple years as reviewer in public accounting. She has a knowledge of financial accounting, financial reporting, tax compliance of federal, state and international filing.

Natasha Toeteberg-Harms

Natasha serves as forensic support for this engagement. She brings over 5 years of experience to Ahuja & Consultants, having most recently worked as a Senior Consultant within the Forensics practice of a large public accounting firm in Zürich, Switzerland. Natasha's project experience includes topics of corporate compliance, regulatory compliance assessments, bribery and corruption investigations, financial statement fraud, procurement fraud, and accounting irregularities. Her skills include project management of large and complex multinational projects and advising and assisting clients on fraud risk management.

Dr. Anthony Cecil

Tony serves as forensic support staff for this engagement. He specializes in complex financial investigations, forensic accounting, financial analysis, compliance consulting, and litigation support. He works with a wide range of clients and industries to include legal counsel, private and public companies and governmental agencies. He also teaches graduate courses in Forensic Accounting, Financial Investigations and Fraud Auditing.

EXHIBIT F-7

Daniel McElhinney

As Managing Director, Daniel McElhinney brings more than 20 years of corporate restructuring expertise, operational insight, and case-management know-how to his role. While an attorney at Willkie Farr & Gallagher LLP, his representative experience in complex restructuring matters include Converse, Inc., Maxxim Medical Group, Inc., and Classic Communications, Inc. Building on his subject-matter expertise, Dan was the co-founder of the market's leading firm specializing in analyzing, pursuing, and defending preference actions. Previously Dan was a law clerk to the Honorable Arthur J. Gonzalez, former Chief Bankruptcy Judge in the Southern District of New York.

Robert Saraceni

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

Kevin Wasserman

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

Daniel Ramirez

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

Sheryl Betance

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

Melissa Membrino

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

Pauline Aragon

In her previous role as Intake Specialist in Operations, Pauline was responsible for providing administrative support services including scanning and inputting data for ballots, claims, returned mail and any other documentation. Her current role is as a Print Production Associate, in Production, Naomi is responsible for managing and maintaining production printers and inserters to produce quality mail pieces meeting all client requirements, postal regulations, and Stretto standards protecting the integrity of all confidential information.

Alberto Chachaqua

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

Jacob Ingram

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

Aimee Marshall

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

Stephanie Morales

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

Ricky Quang

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

Naomi Rodriguez

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

Charles Wheeler

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

Jessie De Guzman

In her role as Senior Associate, Jessie De Guzman is responsible for responding to calls and email inquiries regarding general information about the case, which includes providing information resources, representing Stretto as the claims and noticing agent.

IT Staff

IT Staff responsibilities are the development, implementation, and maintenance of the secure, custom online claims portal.

Jose Cruz

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

Keny Contreras

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

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.

Monica Arellano

Moneca Arellano is an Intake Specialist in Operations responsible for reviewing and updating changes of address and coordinating forwarding of various mailings per USPS forwarding instructions.

Staphany Alcantar

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

Stephanie Delgado

Stephanie Delgado is Assistant Operations Manager in Operations responsible for overseeing claims intake and input, correspondence review and filing, review and processing of undeliverable mail and processing address changes.

Casandra Segura

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

Antonio Rubio

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

David Bribiesca

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

Jason Bouzos

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

Jenice Alduenda

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

Micheal Hale

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

Morgan Wisebey

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

Stephen Cady

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

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

**UNITED STATES SECURITIES AND
EXCHANGE COMMISSION,**

Plaintiff,

v.

**THE HEARTLAND GROUP
VENTURES, LLC, *et al.*,**

Defendants.

§
§
§
§
§
§
§
§
§
§
§

Civil Action No. 4:21-cv-01310-O-BP

**ORDER APPROVING RECEIVER’S FEE APPLICATION FOR
SERVICES PERFORMED BETWEEN APRIL 1, 2024
AND JUNE 30, 2024 AND BRIEF IN SUPPORT**

Before the Court is the Receiver’s Fee Application for Services Performed Between April 1, 2024 and June 30, 2024, and Brief in Support (ECF No. 574) (the “Application”).¹ The Application requests approval and authorization of fees and expenses incurred by Deborah D. Williamson, as Receiver; Dykema Gossett PLLC (“Dykema”); the Law Offices of Romero | Kozub (“Romero”); Law Practice of Darrell R. Jones, PLLC (“Jones”); Vicki Palmour Consulting, LLC (“Palmour”); Ahuja & Clark, PLLC n/k/a Ahuja & Consultants, Inc. (“Ahuja”); and Bankruptcy Management Solutions Inc. d/b/a Stretto (“Stretto”) between April 1, 2024 and June 30, 2024 (the “Application Period”).

The Court held a hearing on August 15, 2024 to consider the Application. After reviewing the Application, the arguments of counsel at the hearing, and the applicable legal authorities, the Court **GRANTS** the Application. 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

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

Receivership Parties; (iii) the Receiver, Dykema, Romero, Jones, Palmour, Ahuja, and Stretto have provided reasonable services at reasonable rates that have benefitted the Receivership Estates during the Application Period; (iv) the relief requested in the Application is in the best interests of the Receivership Estates and all parties-in-interest of the Receivership Estates; (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 **ORDERED** that:

9. Dykema's expenses incurred during the Application Period in connection with services rendered on behalf of the Receiver are approved on an interim basis and allowed in the amount of \$15,390.81.
10. 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 \$302.80.
11. Stretto's expenses incurred during the Application Period in connection with services rendered on behalf of the Receiver are approved on an interim basis and allowed in the amount of \$29,425.32.
12. The Receiver is hereby authorized to pay all outstanding fee and expense amounts approved in this Order for the Application Period to Dykema (inclusive of the Receiver), Romero, Jones, Palmour, Ahuja, and Stretto from the available funds of the Receivership Estates.

It is so **ORDERED** on August 16, 2024.



Hal R. Ray, Jr.
UNITED STATES MAGISTRATE JUDGE