

UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF MISSOURI  
EASTERN DIVISION

SECURITIES AND EXCHANGE COMMISSION,	)	
	)	
Plaintiff,	)	
	)	
v.	)	Case No. 4:12-CV-00080-CEJ
	)	
BURTON DOUGLAS MORRISS, <i>et al.</i> ,	)	
	)	
Defendants, and	)	
	)	
MORRISS HOLDINGS, LLC,	)	
	)	
Relief Defendant.	)	
	)	

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**RECEIVER'S EIGHTH INTERIM APPLICATION FOR ALLOWANCE  
AND PAYMENT OF FEES AND EXPENSES INCURRED BY THE  
RECEIVER, RETAINED COUNSEL, AND OTHER PROFESSIONALS**

Receiver Claire M. Schenk, in her capacity as receiver (“Receiver”) for Acartha Group, LLC (“Acartha”), MIC VII, LLC (“MIC”), Acartha Technology Partners, LP (“ATP”), and Gryphon Investments III, LLC (“Gryphon”) (collectively, the “Receivership Entities”), files her *Eighth Interim Application for Allowance and Payment of Expenses Incurred by the Receiver, Counsel, and Other Professionals* (the “Application”), and requests that this Court (1) find that the total professional fees and costs incurred during the period of October 1, 2013 through December 31, 2013 (the “Application Period”) are reasonable and appropriate, and (2) enter an Order<sup>1</sup> authorizing the Receiver to make payments for certain professional services and expenses incurred during the Application Period. The Receiver submitted the Application to the United States Securities and Exchange Commission (the “SEC” or “Commission”) for review and approval prior to submission to the Court. The Commission has no objection to the Application.

<sup>1</sup> A proposed order is attached hereto as Exhibit E.

A Standardized Fund Accounting Report (“SFAR”), which summarizes receipts and disbursements for this quarter, is attached hereto as Exhibit A.<sup>2</sup>

The Receiver respectfully requests that the Court authorize the Receiver to pay reasonable fees and costs incurred by the following retained professionals: (a) Thompson Coburn LLP (“Thompson Coburn”), the Receiver's primary counsel; (b) Segue Equity Group, LLC (“Segue”), the Receiver's investment fund manager; and (c) CliftonLarsonAllen LLP (“CLA”), the Receiver's accountant and tax preparer. While the Receiver requests a finding that the total professional fees and costs incurred by these professionals during the Application Period are reasonable and appropriate, for purposes of this Application, the Receiver has agreed, at the request of the SEC and pursuant to discussions with the SEC, to request payment of only eighty percent (80%) of the legal and professional fees accrued during the Application Period at this time, as opposed to the full amount of the invoiced fees.<sup>3</sup>

#### **I. RETENTION OF RECEIVER, DISCLOSURE OF COMPENSATION, AND ACTIVITIES OF RECEIVER DURING APPLICATION PERIOD**

On January 17, 2012, the SEC filed its Complaint and Ex Parte Emergency Motion for Appointment of Receiver. On that same day, the Court granted the SEC's motion and entered the Order Appointing Receiver (“Receivership Order”) (Dkt. No. 16). The Receiver's authority, duties, and obligations are set forth in the Receivership Order. The SEC's motion and the Court's appointment were based upon the Receiver's proposal to the SEC (the “Proposal”). The Proposal set out the qualifications of the Receiver and the support to be received from Thompson Coburn LLP as primary counsel to the Receiver. Additionally, the Proposal fully disclosed the

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<sup>2</sup> A SFAR will be submitted in Final at the conclusion of the Receivership, following a reconciliation of receipts and disbursements occurring over the course of the Receivership.

<sup>3</sup> The remaining twenty percent (20%) of the legal and professional fees accrued during the Application Period which are not authorized for payment at this time would be payable upon further application to this Court.

proposed compensation schedule and course of action contemplated by the Receiver. (Dkt. No. 4, Exhibit 1).

The overall function of the Receiver as set out in the Receivership Order is to administer and manage the business affairs and assets of the Receivership Entities, act as the managing member or partner of the Receivership Entities, marshal and safeguard all of the assets of the Receivership Entities, and take such actions as are necessary to protect investors. In furtherance of these objectives, paragraph 4 of the Receivership Order empowers the Receiver to “employ legal counsel, actuaries, accountants, clerks, consultants and assistants as the Receiver deems necessary and to fix and pay their reasonable compensation and reasonable expenses.” Moreover, in addition to the authority granted in paragraph 4 of the Receivership Order, paragraph 5 provides that the Receiver may “[e]ngage persons in the Receiver’s discretion to assist the Receiver in carrying out the Receiver’s duties and responsibilities.” *See* Receivership Order, Dkt. No. 16, at p. 3.

Pursuant to these authorities, and in keeping with paragraph 26 of the Receivership Order, the Receiver now files this Application for the Application Period, along with the requisite supporting documentation. Submission of this Application is also supported by the information stated in each of the Receiver’s Interim Status Reports. These reports include descriptions of proposals, fee arrangements, and retainer agreements for the service professionals providing support to the Receiver for the benefit of the Receivership estate. (*See* Dkt. Nos. 51, 134, 189, 232, 255, 260, 264, 286, and 315).

The activities of the Receiver are guided by the Receivership Order, which requires the Receiver to, among other things: take immediate possession of and administer the assets of the Receivership Entities; investigate the manner in which the affairs of the Receivership Entities

were conducted; institute such actions and legal proceedings, for the benefit and on behalf of the Receivership Entities and their investors and other creditors as the Receiver deems necessary; defend, compromise or settle legal actions in which the Receivership Entities or the Receiver is a party; assume control of all of the Receivership Entities' financial accounts, as necessary; and make payments and disbursements from the funds and assets taken into control as necessary in discharging the Receiver's duties.

During the Application Period, the Receiver:

(i) Subject to the approval of the Court, negotiated a sale of the preferred and common shares of Pollen, Inc. As part of the negotiation, the Receiver obtained extensive financial and other information pertinent to Pollen which was considered by an expert consultant. The resulting opinion of the expert was submitted for the consideration of the Court and as support for the Receiver's sale motion. The Receiver believes that the sale of the Receivership's preferred and common shares of Pollen, Inc. will benefit the Receivership estate by providing funds for a distribution to creditors, investors, and other claimants and a source of funding for the continued operation of the Receivership;

(ii) Successfully opposed the motion of potential intervenor, Mike McDaniel, who sought to delay the Receiver's proposed sale of the Receivership's preferred and common shares of Pollen, Inc.<sup>4</sup>;

(iii) Finalized the arrangement with counsel for the investors in Acartha Specialty Finance Investment, LLC ("ASFI") to dissolve ASFI and distribute its assets, which included a recovery by the Receiver of funds previously expended by the Receiver for management of ASFI;

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<sup>4</sup> The potential intervenor's motion was denied by the Court on February 14, 2014 (Dkt. No. 311).

(iv) Met with defendant, Burton Douglas Morriss, his counsel, and other government representatives to discuss claims issues and to obtain additional documents and information pertinent to Receivership operations;

(v) Reviewed, organized, analyzed, and amassed information for the use of retained counsel, Spencer Fane, in support of counsel's efforts to pursue Receivership claims;

(vi) Documented, summarized, and analyzed the supplemental information provided by claimants as part of the Receivership Claims Bar Date process for purposes of determining whether the requisite information was provided and to provide supporting analysis to the Receiver for purposes of the Determination Notices due to the claimants on January 13, 2014; and

(vii) Monitored the business affairs of Receivership portfolio company investments, managed business matters of the Receivership Entities, performed periodic reviews of bankruptcy filings in the proceeding involving Burton Douglas Morriss, and kept abreast of the proceeding involving the criminal prosecution of Burton Douglas Morriss.

## **II. REQUEST FOR FEES AND EXPENSES**

The Receiver, her counsel, accountants, and fund manager have worked diligently to marshal and preserve all assets of the Receivership Entities, investigate their business operations, and compile information that the Receivership Entities may use to prosecute the Receiver's claims in litigation and defend claims asserted against the Receivership Entities.

The Receiver respectfully requests an award for legal and professional fees and the reimbursement of certain expenses incurred on behalf of the Receiver for services rendered during the Application Period and a finding that these legal and professional fees and costs are reasonable and appropriate. These amounts total \$153,088.04 in the aggregate (the "Total

Award”). The Total Award is comprised of: \$139,273.86 in legal fees and costs for Thompson Coburn, the Receiver’s primary counsel; (b) \$955.18 in professional fees for Segue, the Receiver’s investment fund manager; and (c) \$12,859.00 in professional fees and costs for CLA, the Receiver’s tax preparer and valuation consultant.

Significantly, the Receiver and many of the professionals working with her performed services at deeply discounted rates. This discount has increased over time since billable rates for the Receiver’s professionals have, to date, not been increased to reflect standard increases in billable rates. Additionally, the Receiver further reduced the costs to the Receivership estate by writing off various fees incurred for work performed. During this quarter, an appreciable sum of money was written off by the Receiver’s attorneys, Thompson Coburn, in connection with the time consuming process of review and analysis of the extensive supplemental materials submitted by claimants. The Receiver did not include charges for updates to the internal document management systems which Thompson Coburn designed or time for non-attorney searches and management of these systems. Also, the informational website created and updated by the Receiver’s firm continues to be available to the public without cost to the Receivership Entities. Investor websites, available only to an investor who has signed a nondisclosure agreement and who has demonstrated an equity interest in the entity which is the subject of the particular website, are also hosted by the Receiver’s firm without charge to the investors. These websites serve as an economical and secure way of providing information to the investors concerning their individual investment interests.<sup>5</sup>

As noted above, while the Receiver seeks a finding that the Total Award is reasonable

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<sup>5</sup> Third party vendors are often utilized for the functions described in this paragraph at substantial costs.

and appropriate, the Receiver seeks Court permission to pay less than the Total Award at this time. Specifically, the Receiver seeks permission to pay eighty percent (80%) of the legal and professional fees and one hundred percent (100%) of the costs incurred during the Application Period as follows: (a) \$111,320.07 in legal fees and \$123.77 in costs for Thompson Coburn; (b) \$764.14 in professional fees for Segue; and (c) \$10,287.20 in professional fees to CLA. Therefore, although the Total Award sought is \$153,088.04, the total requested payment at this time is \$122,495.18. The Receiver is asking for payment of the reduced amount at this time, at the request of and pursuant to discussions with the SEC.

This request is the Receiver's eighth application to the Court for compensation and reimbursement of expenses for services rendered on behalf of the Receiver.<sup>6</sup> No understanding

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<sup>6</sup> The Receiver's *First Interim Application for Allowance and Payment of Fees and Expenses Incurred by the Receiver, Counsel and Other Professionals* ("First Application"), covering the period January 17, 2012 through March 30, 2012, was approved by the Court on September 20, 2012 (Dkt. No. 199) and payments were made as follows: \$301,266.96 in legal fees and \$21,158.67 in costs to Thompson Coburn; \$12,724.61 in professional fees to Segue; \$4,531.46 in legal fees and costs for Pepper Hamilton, LLP; and \$12,676.00 in professional fees for FTL Capital, LLC.

The Receiver's *Second Interim Application for Allowance and Payment of Expenses Fees and Expenses Incurred by the Receiver, Counsel and Other Professionals* ("Second Application"), covering the period April 1, 2012 through June 30, 2012, was approved by the Court on November 28, 2012 (Dkt. No. 213) and payments were made as follows: \$196,305.12 in legal fees and \$1,526.68 in costs to Thompson Coburn; \$25,433.08 in professional fees to Segue; and \$10,076.00 in professional fees for FTL Capital, LLC.

The Receiver's *Third Interim Application for Allowance and Payment of Fees and Expenses Incurred by the Receiver, Counsel and Other Professionals* ("Third Application"), covering the period July 1, 2012 through September 30, 2012, was approved by the Court on February 11, 2013 (Dkt. No. 227) and payments were made as follows: \$120,819 in legal fees and \$1,125.63 in costs to Thompson Coburn; \$8,133.30 in professional fees to Segue; \$560 in professional fees for FTL Capital, LLC; and \$34,055.59 in professional fees and \$105.45 in expenses to CLA.

The Receiver's *Fourth Interim Application for Allowance and Payment of Fees and Expenses Incurred by the Receiver, Counsel and Other Professionals* ("Fourth Application"), covering the period October 1, 2012 through December 31, 2012 was approved by the Court on May 30, 2013 (Dkt. No. 254) and payments were made as follows: \$122,580.20 in legal fees and \$872.57 in costs to Thompson Coburn; \$3,584.61 in professional fees to Segue; \$560.00 in professional fees to FTL Capital, LLC; and \$1,526.80 in professional fees to CLA.

The Receiver's *Fifth Interim Application for Allowance and Payment of Fees and Expenses Incurred by the Receiver, Counsel and Other Professionals* ("Fifth Application"), covering the period January 1, 2013 through March 31, 2013 was approved by the court on July 15, 2013 and payments were made as follows: (1) \$139,479.56

exists between the Receiver and any other person for the sharing of compensation sought by this Application, except among the partners and associates of the firms retained by the Receiver.

In support of the efforts performed on behalf of the Receiver, the Receiver has attached Exhibits to its Application consisting of:

Exhibit A: Fourth Quarter 2013 SFAR

Exhibit B: Certification

Exhibit C: Summaries of professional and paraprofessional time and fees

Exhibit D: Individualized and detailed invoices of all services rendered, expenses, and disbursements for Thompson Coburn, Segue, and CLA

Exhibit C contains an aggregate summary of all hours and fees of all professionals and paraprofessionals that provided services to the Receiver during the Application Period. The total amount represents the amount of time expended by each attorney, paralegal, and professional multiplied by the applicable hourly rate. Exhibit D contains individualized and detailed descriptions of the daily services rendered and the hours expended by the various attorneys, paralegals, and professionals employed on behalf of the Receiver in this case during the Application Period. Exhibit D also contains a detailed schedule listing the expenses and

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in legal fees and \$4,519.33 in costs to Thompson Coburn; (2) \$13,948.14 in professional fees to Segue; (3) \$18,677.60 in professional fees and \$2,024.65 to CLA.

The Receiver's *Sixth Interim Application for Allowance and Payment of Fees and Expenses Incurred by the Receiver, Counsel and Other Professionals* ("Sixth Application"), covering the period April 1, 2013 through June 30, 2013 was approved by the court on August 27, 2013 and payments were made as follows: (1) \$156,914.06 in legal fees and \$6,044.81 in costs to Thompson Coburn; (2) \$7,961.20 in professional fees to Segue; (3) \$6,606.14 in professional fees and \$7.17 to CLA.

The Receiver's *Seventh Interim Application for Allowance and Payment of Fees and Expenses Incurred by the Receiver, Counsel and Other Professionals* ("Sixth Application"), covering the period July 1, 2013 through September 30, 2013 was approved by the court on December 13, 2014 and payments were made as follows: (1) \$98,842.42 in legal fees and \$709.09 in costs to Thompson Coburn; (2) \$1,639.35 in professional fees to Segue; (3) \$20,055.20 in professional fees and \$110.79 in costs to CLA.



disbursements for which the Receiver seeks reimbursement. Exhibit D is based on, among other information, the contemporaneous daily time records maintained by the Receiver's attorneys, paralegals, and professionals who rendered services in this case. The Receiver has reviewed and approved these time records, and based on the complexity of the case, the Receiver respectfully submits that the requested compensation is reasonable.<sup>7</sup>

### **III. MEMORANDUM OF LAW IN SUPPORT OF REQUEST**

Under governing law, following a determination that services were rendered and costs expended in furtherance of the Receivership, the Court may award compensation for the presented fees and costs. When determining an award of attorneys' fees, the Court should use the lodestar method of multiplying the number of hours reasonably expended by the reasonable hourly rate. *S.E.C. v. Petters*, No. 09-1750 ADM/JSM, 2009 WL 3379954, at \*3 (D. Minn. Oct. 20, 2009) (citing *Fish v. St. Cloud State University*, 295 F.3d 849, 851 (8th Cir. 2002)). A reasonable hourly rate is the ordinary fee for similar work in the community. *Petters*, 2009 WL 3379954, at \*3 (quoting *Avalon Cinema Corp. v. Thompson*, 689 F.2d 137, 140 (8th Cir. 1982)); *see also Fish*, 295 F.3d at 851 ("A reasonable hourly rate is usually the ordinary rate for similar work in the community where the case has been litigated."). The Receiver respectfully suggests that for the reasons stated herein and based upon the background information regarding rates and qualifications set forth in the Proposals and the Interim Status Reports, this request for fees for payment of the Receiver's attorneys and other professionals meets the criteria for this interim compensation.

In this case, the Court's Receivership Order requires the Receiver to "administer such assets as is required in order to comply with the directions contained in this Order, and to hold all

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<sup>7</sup> Certain redactions to these records have been made because of work product and privilege concerns and to protect the confidentiality of investors and investment concerns.

other assets pending further order of this Court.” (Receivership Order, Dkt. No. 16, at p. 2). The Receivership Order allows the Receiver to: (i) appoint “one or more special agents, employ legal counsel, actuaries, accountants, clerks, consultants and assistants as the Receiver deems necessary and to fix and pay their reasonable compensation and reasonable expenses, as well as all reasonable expenses of taking possession of the assets and business...” (Receivership Order, Dkt. No. 16, at p. 3); and (ii) “engage persons in the Receiver’s discretion to assist the Receiver in carrying out the Receiver’s duties and responsibilities” (*id.*). The Court further authorized payment of the Receiver’s counsel from the funds held by the Receivership, (*see* Receivership Order, Dkt. No. 16, at p. 6), and empowered the Receiver to “make or authorize such payments and disbursements from the funds taken into control, or thereafter received by the Receiver ... as may be reasonable, necessary, and advisable in discharging the Receiver’s duties” (*id.* at p. 4).

The Receiver's attorneys, paralegals, accountants, and experts have incurred reasonable fees and costs consistent with the Court's orders, and payment is appropriate and warranted in consideration under applicable Eighth Circuit case law.

WHEREFORE, the Receiver respectfully requests that this Court enter an Order:

- (i) finding that the Total Award is reasonable and appropriate;
- (ii) authorizing an award of fees and costs in the amount of \$122,495.18;
- (iii) directing the Receiver to make payments as follows based upon the authority submitted by the Receiver in support of this Application and allowing payment to be made from any one or more of any of the accounts listed on Exhibit A: (a) \$111,320.07 in legal fees (representing eighty percent (80%) of invoiced fees) and \$123.77 in costs for Thompson Coburn; (b) \$764.14 in professional fees (representing eighty percent (80%) of invoiced fees) for Segue; and (c) \$10,287.20 in professional fees (representing eighty percent (80%) of invoiced fees) for

CLA; and

(iv) providing for such other relief as is appropriate under the circumstances.

Dated: March 14, 2014

Respectfully Submitted,

THOMPSON COBURN LLP

By /s/ Kathleen E. Kraft

Stephen B. Higgins, #25728MO

Brian A. Lamping, #61054MO

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kkraft@thompsoncoburn.com

**CERTIFICATE OF SERVICE**

I hereby certify that on March 14, 2014, I electronically filed the foregoing with the Clerk of the Court through the Court's CM/ECF system which will send a notice of electronic filing to the following:

John R. Ashcroft, Esq.  
Ashcroft Hanaway LLC  
222 South Central Ave., Suite 110  
St. Louis, Missouri 63105  
*Counsel for Defendant Burton Douglas Morriss*

Robert K. Levenson  
Brian T. James  
Securities and Exchange Commission  
801 Bricknell Avenue, Suite 1800  
Miami, Florida 33131  
*Attorneys for Plaintiff*

/s/ Kathleen E. Kraft





**Exhibit B**

**CERTIFICATION**

- (a) I have read the foregoing Application;
- (b) to the best of my knowledge, information and belief formed after reasonable inquiry, the Application and all fees and expenses therein are true and accurate and comply with the Billing Instructions (with any exceptions specifically noted in the Certification and described in the Application);
- (c) all fees contained in the Application are based on the rates listed in the Applicant's fee schedules set forth in Exhibit D and such fees are reasonable, necessary and commensurate with the skill and experience required for the activity performed;
- (d) the Applicant has not included in the amount for which reimbursement is sought the amortization of the cost of any investment, equipment, or capital outlay (except to the extent that any such amortization is included within the permitted allowable amounts set forth herein for photocopies and facsimile transmission); and,
- (e) in seeking reimbursement for a service which the Applicant justifiably purchased or contracted for from a third party (such as copying, imaging, bulk mail, messenger service, overnight courier, computerized research, or title and lien searches), the Applicant requests reimbursement only for the amount billed to the Applicant by the third-party vendor and paid by the Applicant to such vendor. Where such services are performed by the Receiver, the Receiver is not making a profit on such reimbursable service.
- (f) With respect to each litigation matter undertaken, the Applicant, in conjunction with counsel and the SEC, determined that the action was likely to produce a net economic benefit to the estate, based on a review of (i) the legal theories upon which the action was based, including issues of standing; (ii) the likelihood of collection on any judgment which might be obtained; and (iii) alternative methods of seeking the relief, such as the retention of counsel on a contingency basis.



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Claire M. Schenk, Receiver  
Certifying Professional

**EXHIBIT C**  
**INVOICE SUMMARY**

**Thompson Coburn LLP: October 2013**

Acartha Group Receivership	
Fees	\$ 37,800.77
Disbursements	\$     24.40

Morriss Holdings, LLC	
Fees	\$  1,592.05

**Thompson Coburn LLP: November 2013**

Acartha Group Receivership	
Fees	\$ 44,801.80
Disbursements	\$     71.45

Morriss Holdings, LLC	
Fees	\$  1,800.30

**Thompson Coburn LLP: December 2013**

Acartha Group Receivership	
Fees	\$ 52,823.67
Disbursements	\$     27.92

Morriss Holdings, LLC	
Fees	\$    331.50

<b>Thompson Coburn TOTAL</b>	<b>\$139,273.86</b>
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**Segue Equity Group: October – December 2013**

October Fees	\$ 392.04
November Fees	\$ 198.64
December Fees	\$ 364.50

**Segue TOTAL \$ 955.18**

**CliftonLarsonAllen: October – December 2013**

Fees	\$ 545.00
	\$ 459.00
	\$ 480.00
	\$5,262.50
	\$ 187.50
	\$5,925.00

**CliftonLarsonAllen TOTAL \$12,859.00**

**GRAND TOTAL \$153,088.04**

**AGGREGATE SUMMARY OF PROFESSIONAL  
AND PARAPROFESSIONAL TIME AND FEES**

<b>Thompson Coburn ATTORNEY</b>	<b>NUMBER OF HOURS</b>	<b>BILL AMOUNT</b>
Higgins, Stephen	5.4	2,340.90
Kelly, Cheryl	4.8	1,693.20
Kraft, Kathleen	145.7	42,036.75
Lamping, Brian	0.8	176.80
Libman, Vitaly	12.1	2,776.95
Reid, Christopher	13.2	5,105.10
Rust, Jayna	149.2	29,398.95
Schenk, Claire	124.3	45,175.80
<b>Total Attorney Hours</b>	<b>455.5</b>	<b>128,704.45</b>
<b>PARALEGAL/OTHER PROFESSIONALS</b>	<b>NUMBER OF HOURS</b>	<b>BILL AMOUNT</b>
Hundley, Ean	63.0	9,906.75
Weber, Holly	3.6	520.20
Choi, Mike	0.2	18.70
<b>Total Paralegal/Other Professionals</b>	<b>66.8</b>	<b>10,445.65</b>
<b>Grand Total</b>	<b>522.3</b>	<b>\$139,150.10</b>

<b>Segue FUND MANAGER</b>	<b>NUMBER OF HOURS</b>	<b>BILL AMOUNT</b>
Michelle Murray	0.3	77.14
Amy Reagan	10.5	878.04
<b>Grand Total</b>		<b>\$955.18</b>

<b>ACCOUNTANT</b>	<b>NUMBER OF HOURS</b>	<b>BILL AMOUNT</b>
CliftonLarsonAllen	34.0	12,859.00
<b>Grand Total</b>		<b>\$12,859.00</b>



**Remit To:**  
P.O. Box 18379M  
St. Louis, Missouri 63195

**ACH Instructions:**  
Account Name: Thompson Coburn LLP  
Bank: U.S. Bank  
ABA/Routing Number: [REDACTED]  
Account Number: [REDACTED]  
Please reference invoice number(s).

November 25, 2013  
Invoice #3014024

**Direct Correspondence To:**  
314-552-6000  
[AccountsReivable@ThompsonCoburn.com](mailto:AccountsReivable@ThompsonCoburn.com)

TIN [REDACTED]

U.S. District Court Eastern District of Missouri  
Attn: Hon. Carol E Jackson  
Thomas F. Eagleton Courthouse  
111 S. 10th Street  
3rd Floor  
St. Louis, Missouri 63102

For Legal Services Rendered in Connection With:

Acartha Group Receivership  
TC File: 54464 / 102286

Date	Atty	Description	Phase	Task	Hours
10/01/13	M. Choi	<b>NO CHARGE</b> Analyze collection of Husch Blackwell Sanders' discovery database per C. Schenk	B100	B110	0.30
10/01/13	C. Schenk	Review matters to prepare for call to S. Kemper and coordinate call (.4); review numerous tax notices and follow-up with CLA re same (.3)	B200	B210	0.70
10/01/13	C. Schenk	Telephone conference with R. Lagerson re document and claims issues (.4); attention to vendor payment and billing issues (.2); prepare for meeting at Husch, communication with L. Ottolini, review claims information (.9); review response of same re Modus issues, follow-up with M. Choi (.4)	B100	B110	1.90
10/02/13	E. Hundley	Review notices of deficiency and update spreadsheet per K. Kraft	B300	B310	2.00
10/02/13	K. Kraft	Review supplemental claim responses (1.8); conference call with C. Schenk, D. Morriss re claims issues (1.6)	B300	B310	3.40

*Invoice*

**Exhibit  
D-1A**

*Payment Due Upon Receipt*

November 25, 2013  
 Invoice #3014024  
 Page 2

U.S. District Court Eastern District of Missouri

<b>Date</b>	<b>Atty</b>	<b>Description</b>	<b>Phase</b>	<b>Task</b>	<b>Hours</b>
10/02/13	C. Reid	Review ██████████ background materials (.5); conference with C. Schenk re ██████████ matter (.2)	B100	B110	0.70
10/02/13	C. Schenk	Prepare for and meet with L. Ottolini and D. Morriss to discuss claims issues	B100	B110	2.70
10/02/13	C. Schenk	Telephone conference with S. Kemper and J. Kill (.6); prepare follow-up summary of key issues and prepare communication to C. Reid (.5); telephone conference with C. Reid re corporate matters (.2); prepare next steps/task list for matters relating to Pollen (.2); review documents pertaining to ASFI (.3); organize materials for C. Reid pertaining to ██████████ review investor website (.4)	B200	B210	2.20
10/03/13	K. Kraft	Review ASFI background materials, Segue's analysis of payments and motion (2.0); draft response letter to T. McDonough re payment of Integrien funds (.5)	B100	B110	2.50
10/03/13	K. Kraft	Review and revise notes from telephone conference with B.D. Morriss, C. Schenk (1.5); review document database for documentation referenced by B.D. Morriss re former management claims (.6)	B300	B310	2.10
10/03/13	C. Schenk	Review K. Kraft letter re Integrien distribution and follow-up (.2); follow-up re ASFI Operating Agreement/Neary (.1); communications with K. Kraft re interview of D. Morriss, preliminary discussion of next steps, review notes for follow-up (.7)	B100	B110	1.00
10/04/13	E. Hundley	Review claims spreadsheet and create deficiency letter chart per K. Kraft	B300	B310	0.40
10/04/13	K. Kraft	Prepare eighth interim status report (2.4); discussion interim status report with C. Schenk (.2)	B100	B110	2.60

*Invoice*

*Payment Due Upon Receipt*

November 25, 2013

Invoice #3014024

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## U.S. District Court Eastern District of Missouri

<b>Date</b>	<b>Atty</b>	<b>Description</b>	<b>Phase</b>	<b>Task</b>	<b>Hours</b>
10/04/13	K. Kraft	Discuss D. Morriss conversation, information with C. Schenk (.2); discuss CLX database research with E. Hundley (.2)	B300	B310	0.40
10/04/13	C. Schenk	Communications with T. O'Shaughnessy pertinent to tax filing	B200	B210	0.10
10/04/13	C. Schenk	Discussion with K. Kraft re next Receiver's report, outline issues to cover for report	B100	B110	0.30
10/07/13	E. Hundley	Caselogistix research	B300	B310	2.00
10/07/13	K. Kraft	Revise receiver's report	B100	B110	1.30
10/07/13	K. Kraft	Discussions with E. Hundley re CLX research following call with D. Morriss	B300	B310	0.20
10/07/13	C. Reid	Review Pollen transfer restrictions	B100	B110	0.90
10/07/13	C. Schenk	Communications with A. Reagan re investor questions (.1); review J. Wehrle communication, compare to current cap table, prepare response re status of Series C and liquidation issues, follow-up communications with same (.8); review C. Reid analysis re stock restriction issues, follow-up with S. Kemper re same (.4)	B200	B210	1.30
10/07/13	C. Schenk	Attention to draft of Receivership report	B100	B110	0.70
10/08/13	K. Kraft	Exchange correspondence re registering Morriss Holding judgment	B100	B110	0.10
10/08/13	C. Schenk	Attention to issues involving registration of MH judgment, discuss same with K. Kraft	B100	B110	0.20
10/08/13	C. Schenk	Communications with S. Kemper re transfer restrictions	B200	B210	0.20
10/09/13	E. Hundley	Conference with K. Kraft re Patel memorandum and Caselogistix research	B100	B120	0.10
10/09/13	C. Reid	Correspond with client re Librato purchase offer	B100	B110	0.40
10/09/13	C. Schenk	Review and revise first draft of Receivership report	B100	B110	0.30

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<b>Date</b>	<b>Atty</b>	<b>Description</b>	<b>Phase</b>	<b>Task</b>	<b>Hours</b>
10/09/13	C. Schenk	Review offer re sale of interest from ██████ communications with C. Reid re same (.4); attention to monthly bank statements and transfer of funds (.5); telephone conference with J. Wehrle re redemption of ██████ interest and status of ██████ round (.6)	B200	B210	1.50
10/10/13	E. Hundley	Correspondence with M. Choi re Acartha databases and collection hierarchy	B300	B310	0.10
10/10/13	E. Hundley	Review Acartha data collection hierarchy and review Caselogistix documents	B300	B310	0.30
10/10/13	C. Schenk	Telephone conference with S. Kemper to discuss sale of interest (.4); prepare follow-up summary of call to C. Reid (.2); communications to ██████ ██████ ██████ re potential sale of interest (.3); prepare communication to C. Reid to summarize issues re ██████ ██████ as follow-up to discussion with J. Wehrle (.4)	B200	B210	1.30
10/10/13	C. Schenk	Communications with G. Greiman re UHY claims, discuss related Receivership report, follow-up on assignment of investor claims issues (.9); develop information for next Receivership report (.4); cash management (.2)	B100	B110	1.50
10/11/13	E. Hundley	Caselogistix research	B300	B310	0.40
10/11/13	C. Schenk	Communication with G. Greiman re Receivership report and review of related section (.2); preliminary review of CLA invoice (.2)	B100	B110	0.40
10/11/13	C. Schenk	Review message ██████ ██████ and coordinate with K. Kraft	B300	B310	0.20
10/11/13	C. Schenk	Communications with S. Kemper and CLA re comparables and next steps (.3); preliminary review of related documentation and follow-up with C. Reid re next steps (.2); communication with C. Reid re interest in ██████ ██████ (.1); attention to tax matters (.2)	B200	B210	0.80
10/14/13	C. Kelly	Review notice from court	B100	B110	0.20

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<b>Date</b>	<b>Atty</b>	<b>Description</b>	<b>Phase</b>	<b>Task</b>	<b>Hours</b>
10/14/13	K. Kraft	Review and respond to voicemail from claimant re review of claim (█ █)	B300	B310	0.30
10/14/13	C. Reid	Review Pollen stock sale materials and telephone call to opposing counsel re same (.5); review █ background materials and provide analysis re same (2.5)	B100	B110	3.00
10/14/13	C. Schenk	Continue to develop information for next Receiver's report	B100	B110	0.80
10/14/13	C. Schenk	Preliminary review of C. Reid comments pertaining to █	B200	B210	0.20
10/14/13	C. Schenk	Communication with K. Kraft re investor inquiry	B300	B310	0.10
10/15/13	E. Hundley	Caselogistix review	B100	B120	0.20
10/15/13	K. Kraft	Telephone call from claimant (█ █) re status of claim review, allowance (.1); discussions with K. Asbury re supplemental claim documents (.2)	B300	B310	0.30
10/15/13	C. Reid	Review and revise Pollen stock sale documents (1.8); correspond with client re █ observation rights (.4)	B100	B110	2.20
10/15/13	C. Schenk	Communications with L. Ottolini re Modus and documents, follow-up with M. Choi, review previous summaries of documents issues (.5); communication with Segue re investor (.1)	B100	B110	0.60
10/15/13	C. Schenk	Review ppts and updates from █ (█) (.7); communication with C. Reid re observer rights, follow-up communications with █ re updates and future participation (.4); review Pollen transaction documents and related issues, in particular discuss reps and warranties with C. Reid (.4)	B200	B210	1.50
10/16/13	E. Hundley	Conferences with C. Schenk and K. Kraft	B100	B120	0.50
10/16/13	E. Hundley	Review claims and claim responses	B100	B120	1.20

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<b>Date</b>	<b>Atty</b>	<b>Description</b>	<b>Phase</b>	<b>Task</b>	<b>Hours</b>
10/16/13	K. Kraft	Conference with C. Schenk, E. Hundley re claims review process (1.0); review claims log for non-supplementing claimants (.5); draft correspondence re non-supplementing claimants (.2); coordinate organization of P drive claim documents (.3); prepare for conference with C. Schenk re claims review (.3)	B300	B310	2.30
10/16/13	C. Schenk	Follow-up re Modus and document matters, communications re business records and authentication issues	B100	B110	0.40
10/16/13	C. Schenk	Organize information pertaining to claims and deficiencies and supplemental responses, discuss same with K. Kraft and E. Hundley	B300	B310	0.90
10/16/13	C. Schenk	Communications with CLA re valuation and redemption issues	B200	B210	0.20
10/17/13	M. Choi	<b>NO CHARGE</b> Telephone conference with C. Schenk, L. Ottolini, and Modus re data preservation and export	B100	B110	1.00
10/17/13	M. Choi	<b>NO CHARGE</b> Draft memorandum per C. Schenk re data preservation and export	B100	B110	0.30
10/17/13	E. Hundley	Review correspondence form C. Schenk	B300	B310	0.10
10/17/13	E. Hundley	Review claims per K. Kraft	B100	B120	1.50
10/17/13	K. Kraft	Exchange communication re supplemental claims	B300	B310	0.20
10/17/13	C. Schenk	Telephone conference with Modus, counsel for D. Morriss, and M. Choi to consider options re sharing of electronic documents and searches	B100	B110	0.70
10/17/13	C. Schenk	Follow-up communications with M. Choi	B100	B110	0.40
10/17/13	C. Schenk	Communications with counsel re privilege waiver issues	B100	B110	0.40
10/17/13	C. Schenk	Internal communications re document production	B100	B110	0.30
10/17/13	C. Schenk	Attention to claimants without supplemental response	B300	B310	0.20
10/17/13	C. Schenk	Telephone conference with E. Morriss of CLA to discuss valuation matters	B200	B210	0.80

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<b>Date</b>	<b>Atty</b>	<b>Description</b>	<b>Phase</b>	<b>Task</b>	<b>Hours</b>
10/18/13	M. Choi	<b>NO CHARGE</b> Analyze data export options for Husch database and provide recommendation per C. Schenk	B100	B110	0.30
10/18/13	E. Hundley	Review claims per K. Kraft	B100	B120	3.00
10/18/13	K. Kraft	Discussions with J. Rust re research on SEC receivership distributions and priority issues	B300	B310	0.20
10/18/13	C. Reid	Telephone call from Pollen counsel re sale approval process	B100	B110	0.40
10/18/13	J. Rust	Research differentiation in distribution plans	B300	B310	3.00
10/18/13	C. Schenk	Communications with C. Reid re asset sale and confidentiality issues	B200	B210	0.20
10/18/13	C. Schenk	Brief review of E. Morriss background for declaration	B200	B210	0.10
10/21/13	E. Hundley	Review claims per K. Kraft	B100	B120	2.80
10/21/13	K. Kraft	Discussions with E. Hundley re review of non-supplemented claims	B300	B310	0.30
10/21/13	J. Rust	Research differentiation in distribution plans and preparing memorandum	B300	B310	2.70
10/21/13	C. Schenk	Follow-up with M. Choi re Modus	B100	B110	0.20
10/21/13	C. Schenk	Telephone conference with B. Holland re ASFI	B200	B210	0.20
10/21/13	C. Schenk	Preliminary review of Velocidata communication	B200	B210	0.20
10/22/13	E. Hundley	Telephone conference and correspondence with C. Schenk	B100	B120	0.10
10/22/13	E. Hundley	Conferences with K. Kraft re claims review	B100	B120	0.30
10/22/13	E. Hundley	Review claims per K. Kraft	B100	B120	0.80
10/22/13	K. Kraft	Discussions re claims review	B300	B310	0.80
10/22/13	J. Rust	Research differentiation in distribution plans and preparing memorandum	B300	B310	2.00
10/22/13	C. Schenk	Communication with J. Trog (.1); communications with M. Choi and counsel re document questions (.2)	B100	B110	0.30

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<b>Date</b>	<b>Atty</b>	<b>Description</b>	<b>Phase</b>	<b>Task</b>	<b>Hours</b>
10/22/13	C. Schenk	Telephone conference with J. Wehrle to discuss valuation and redemption issues re [REDACTED] [REDACTED] (.5); prepare summary communication and next steps to C. Reid (.4); discuss related communications internally and with L. Ottolini (.2)	B200	B210	1.10
10/23/13	S. Higgins	Discussion with J. Kingston relative to third party subpoena	B100	B110	0.30
10/23/13	E. Hundley	Review claims per K. Kraft	B100	B120	1.50
10/23/13	E. Hundley	Caselogistix research per C. Schenk	B100	B120	1.50
10/23/13	K. Kraft	Discuss claims review (.5); review E. Hundley's notes on nonsupplemented claims for purposes of recommendation re allowance (.7)	B300	B310	1.20
10/23/13	J. Rust	Research differentiation in distribution plans and preparing memorandum	B100	B110	1.00
10/23/13	C. Schenk	Follow-up with J. Trop	B100	B110	0.10
10/23/13	C. Schenk	Review emails discovered by E. Hundley re [REDACTED] [REDACTED] communication with same	B200	B210	0.40
10/24/13	K. Kraft	Review claims (2.0); discuss review of claims with J. Rust (.4)	B300	B310	2.40
10/24/13	C. Reid	Draft [REDACTED] observation rights letter	B100	B110	0.70
10/24/13	J. Rust	Review and analyze supplemental claims	B100	B110	2.20
10/24/13	C. Schenk	C. Reid letter re observer rights and communication re same (.1); review Velocidata information (.2)	B100	B110	0.30
10/25/13	S. Higgins	Discussions with J. Kingston relative to subpoena	B300	B310	0.40
10/25/13	K. Kraft	Discuss claims review progress with J. Rust	B300	B310	0.30
10/25/13	C. Reid	Telephone call to [REDACTED] counsel re observation rights and forward correspondence re same	B100	B110	0.40
10/25/13	J. Rust	Review and analyze supplemental claims	B100	B110	1.20
10/25/13	C. Schenk	Discuss filings re MH judgment with K. Kraft	B100	B110	0.20
10/25/13	C. Schenk	Communication with C. Reid re observer rights	B200	B210	0.10

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<b>Date</b>	<b>Atty</b>	<b>Description</b>	<b>Phase</b>	<b>Task</b>	<b>Hours</b>
10/28/13	S. Higgins	Numerous emails and telephone calls with J. Kingston and C. Schenk relative to subpoena	B300	B310	1.10
10/28/13	E. Hundley	Review supplemental claims per K. Kraft	B100	B120	1.30
10/28/13	K. Kraft	Discussions with J. Rust re claims review on investor claims (.4); review J. Rust research on distribution plans, ability to subordinate claims (.6)	B300	B310	1.00
10/28/13	J. Rust	Review and analyze supplemental claims and preparing advisory memorandum	B100	B110	2.70
10/28/13	C. Schenk	Coordinate matters pertinent to request for documents	B100	B110	0.80
10/29/13	E. Hundley	Review supplemental claims per K. Kraft	B100	B120	3.00
10/29/13	K. Kraft	Review claims memorandum from J. Rust re recommendations of various claims (1.0); discuss claims review with J. Rust (.5); discussions with E. Hundley re claim review (.3); review cases from J. Rust re treatment of secured creditors in receivership distributions (.4)	B300	B310	2.20
10/29/13	J. Rust	Research distribution plans	B100	B110	1.70
10/29/13	J. Rust	Review and analyze supplemental claims and preparing advisory memorandum	B100	B110	2.80
10/29/13	C. Schenk	Brief review of K. Kraft summary of un supplemented claims issues	B300	B310	0.20
10/29/13	C. Schenk	Review of J. Wehrle summary re [REDACTED] issues and coordinate with team	B200	B210	0.30
10/29/13	H. Weber	Review email from M. Cummins at Spencer Fane re requests for copies of deposition transcripts and communicate with C. Schenk re same	B300	B310	0.30
10/30/13	E. Hundley	Review supplemental claims per K. Kraft	B100	B120	3.50
10/30/13	C. Kelly	Review pleadings and forward to receiver	B100	B110	0.40
10/30/13	K. Kraft	Coordinate claims review	B300	B310	0.50
10/30/13	K. Kraft	Exchange communications with C. Schenk re receivership report	B100	B110	0.20
10/30/13	J. Rust	Review and analyze supplemental claims	B100	B110	3.20

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<b>Date</b>	<b>Atty</b>	<b>Description</b>	<b>Phase</b>	<b>Task</b>	<b>Hours</b>
10/30/13	C. Schenk	Communications with S. Higgins re document request and handling of same (.4); review of documents re references for proposal and communications re same (.3); coordinate with Mike re Modus (.2); follow up with A. Reagan re SFAR and Integrien payments (.2); review vendor bills for third quarter fee application and provide to SEC (.3); update and revise eighth Receiver's report (1.3); preliminary review of tax matters re NYS and follow up with CLA (.3)	B100	B110	3.00
10/30/13	C. Schenk	Update ASFI resolution and communications with B. Holland (.2); follow up with E. Morriss re valuation information (.1)	B200	B210	0.30
10/30/13	C. Schenk	Preliminary review of recommendations draft by K. Kraft	B300	B310	0.50
10/30/13	H. Weber	Cull copies of deposition transcripts and exhibits for D. Morriss, B. Ziebarth, R. Wetzel, B. Peterson, A. Patel, J. Basile, P. Stark, C. Aliprandi, T. Augustine, D. Truetzel and D. Brown from both the Acartha Group Receivership case and the SEC and email same to M. Cummins at Spencer Fane for use in the representation of C. Schenk in the UHY litigation	B300	B310	1.60
10/31/13	E. Hundley	Review supplemental claims per K. Kraft	B100	B120	4.50
10/31/13	E. Hundley	Review conference with C. Schenk	B100	B120	0.10
10/31/13	K. Kraft	Discussions with V. Libman re receivership, registration of judgment research (.1); discussions with E. Hundley, J. Rust re claims review (.2); discussions with C. Schenk re receivership report (.3); revise and file receivership report (1.1)	B100	B110	1.60
10/31/13	J. Rust	Reviewing and analyzing supplemental claims and preparing advisory	B300	B310	1.40
10/31/13	J. Rust	Prepare motion and order for eighth report	B300	B310	0.50

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U.S. District Court Eastern District of Missouri

<u>Date</u>	<u>Atty</u>	<u>Description</u>	<u>Phase</u>	<u>Task</u>	<u>Hours</u>
10/31/13	C. Schenk	Communications re SFAR and Integrien distributions (.3); research and summarize issues for reporting purposes (1.4); contact B. Holland re ASFI matters, provide information for review of same (.4); continue to develop and revise Eighth Receiver's Report (1.9); discuss and arrange filing and service of report with K. Kraft (.3); follow up with B. Holland (.1); follow up with J. Trog (.1); follow up with G. Greiman re Receivership report, review draft complaint, prepare preliminary response of questions to discuss, outline internal next steps (.5)	B100	B110	5.00
10/31/13	C. Schenk	Follow up with E. Hundley re search for [REDACTED] information and coordinate meeting with J. Wehrle (.3); telephone conference with C. Reid and follow up with E. Morriss re valuation issues (.2); review and follow up re tax notices (.3)	B200	B210	0.80

Total Hours 136.00

Amount For Services \$44,889.50

## For Cash Outlays:

10/31/13 **NO CHARGE** For database management services for October, 2013; \$43.75

For reproduction charges \$22.72

For color reproduction charges \$1.68

Amount For Cash Outlays \$68.15

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TIME SUMMARY BY RANK

<u>Timekeeper</u>	<u>Hours Worked</u>	<u>Billed Per Hour</u>	<u>Billed Amount</u>
S. Higgins	1.80	\$510.00	\$918.00
C. Kelly	0.60	\$415.00	\$249.00
C. Reid	8.70	\$455.00	\$3,958.50
C. Schenk	39.10	\$430.00	\$16,813.00
----- Subtotal for Partner	50.20	\$437.02	\$21,938.50
K. Kraft	26.40	\$350.00	\$9,240.00
J. Rust	24.40	\$295.00	\$7,198.00
----- Subtotal for Associate	50.80	\$323.58	\$16,438.00
M. Choi	1.90	\$220.00	\$418.00
E. Hundley	31.20	\$185.00	\$5,772.00
H. Weber	1.90	\$170.00	\$323.00
----- Subtotal for Legal Assistant (paralegals and other legal support personnel)	35.00	\$186.09	\$6,513.00
<u>Total All Classes</u>	<u>136.00</u>	<u>\$330.07</u>	<u>\$44,889.50</u>

For Services	\$44,889.50
Less No Charge Entries	-6,670.73
Less 15% Discount	-418.00
Amount For Services	37,800.77

For Cash Outlays	68.15
Less No Charge Entry	-43.75
Amount For Cash Outlays	24.40

<b>TOTAL DUE</b>	<b>\$37,825.17</b>
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**Task Based Billing Summary**  
**Law Firm Invoice**

To: U.S. District Court Eastern District of Missouri, Thomas F. Eagleton Courthouse, 111 S. 10th Street, 3rd Floor, St. Louis, MO 63102

Firm Name: THOMPSON COBURN LLP

Firm Address: P.O. Box 18379M, St. Louis, Missouri 63195

Billing Attorney: 4260-Claire Schenk

Matter Name: Acartha Group Receivership

Invoice No.: 3014024  
Invoice Date: 11/25/13

For Services Rendered and Disbursements Prior Month

**BILLING SUMMARY**

	THIS BILL		CUMULATIVE TOTALS	
54464-102286	Hours	Amount	Hours	Amount
TOTAL LEGAL FEES:	136.00	\$37,800.77	3,340.80	\$969,106.77
TOTAL DISBURSEMENTS:		\$24.40		\$31,171.11
<b>TOTAL LEGAL FEES &amp; DISB:</b>		<b>\$37,825.17</b>		<b>\$1,000,277.88</b>

**ANALYSIS OF DISBURSEMENTS:**

		THIS BILL		CUMULATIVE TOTALS	
Task Code	Task Description	Amount	Amount	Amount	Amount
102	For postage	\$0.00		\$805.64	
106	For reproduction charges	\$22.72		\$5,494.80	
107	For outside copy charge	\$0.00		\$422.22	
108	For color reproduction charges	\$1.68		\$310.80	
109	For overnight delivery service	\$0.00		\$3,460.56	
117	For oversize copies	\$0.00		\$68.25	
127	For local courier service	\$0.00		\$506.06	
150	For on-line docket review	\$0.00		\$43.08	
300	Messenger services to file or obtain documents in court	\$0.00		\$15.00	
307	For local cab charges	\$0.00		\$92.19	
327	For expenses	\$0.00		\$9.99	
365	For database management services	\$0.00		\$0.00	
367	For meal expenses	\$0.00		\$1,124.74	
375	For hard drives	\$0.00		\$138.87	
383	For travel expenses	\$0.00		\$5,971.81	
402	For airfare	\$0.00		\$4,238.10	
410	For certified copies	\$0.00		\$3,924.00	
419	For court costs	\$0.00		\$66.00	
422	For filing fees	\$0.00		\$4,459.00	
435	For publication costs	\$0.00		\$20.00	
466	For conversion of files to litigation-ready format	\$0.00		\$0.00	
558	For document management services	\$0.00		\$0.00	
<b>TOTAL DISBURSEMENTS:</b>		<b>\$24.40</b>		<b>\$31,171.11</b>	

**Task Based Billing Summary**  
**Law Firm Invoice**

Matter Name: Acartha Group Receivership  
C/M Firm No: 54464-102286

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**ANALYSIS OF LEGAL FEES FOR PERSONS PERFORMING SERVICES DURING THIS PERIOD:**

	THIS BILL			CUMULATIVE TOTALS	
	Rate	Hours	Amount	Hours	Amount
<b><u>Partner</u></b>					
Buchholz, E	0.00	0.00	0.00	6.20	3,162.00
Darrough, M	0.00	0.00	0.00	106.60	42,360.00
Farrell, D	0.00	0.00	0.00	0.60	279.00
Higgins, S	510.00	1.80	918.00	298.10	152,031.00
Kelly, C	415.00	0.60	249.00	155.70	64,615.50
Levin, H	0.00	0.00	0.00	71.90	36,669.00
Litz, T	0.00	0.00	0.00	6.00	3,060.00
Reid, C	455.00	8.70	3,958.50	123.90	56,374.50
Schenk, C	430.00	39.10	16,813.00	1,261.90	542,617.00
Warfield, D	0.00	0.00	0.00	0.20	102.00
<b>TOTAL Partner:</b>	<b>437.02</b>	<b>50.20</b>	<b>\$21,938.50</b>	<b>2,031.10</b>	<b>\$901,270.00</b>
<b><u>Associate</u></b>					
Burke, B	0.00	0.00	0.00	2.90	855.50
Carnie, Jr., K	0.00	0.00	0.00	29.90	7,774.00
Kraft, K	350.00	26.40	9,240.00	521.50	182,525.00
Lamping, B	0.00	0.00	0.00	95.50	24,830.00
Mangian, D	0.00	0.00	0.00	57.60	13,824.00
Patterson, G	0.00	0.00	0.00	0.90	256.50
Rust, J	295.00	24.40	7,198.00	24.40	7,198.00
Trame, B	0.00	0.00	0.00	0.50	120.00
<b>TOTAL Associate:</b>	<b>323.58</b>	<b>50.80</b>	<b>\$16,438.00</b>	<b>733.20</b>	<b>\$237,383.00</b>
<b><u>Law Clerk</u></b>					
Black, J	0.00	0.00	0.00	5.80	1,276.00
<b>TOTAL Law Clerk:</b>	<b>0.00</b>	<b>0.00</b>	<b>\$0.00</b>	<b>5.80</b>	<b>\$1,276.00</b>
<b><u>Legal Assistant (paralegals and other legal support personnel)</u></b>					
Bedard, J	0.00	0.00	0.00	2.00	330.00
Brooks, L	0.00	0.00	0.00	26.60	2,926.00
Choi, M	220.00	1.90	418.00	77.80	17,116.00
Hearing, R	0.00	0.00	0.00	6.30	661.50
Hundley, E	185.00	31.20	5,772.00	139.20	25,752.00
Kennedy, G	0.00	0.00	0.00	15.00	2,925.00
Kraus, A	0.00	0.00	0.00	1.90	209.00
Landgraf, E	0.00	0.00	0.00	2.50	475.00
Light, L	0.00	0.00	0.00	13.40	2,613.00
Loveless, D	0.00	0.00	0.00	39.30	6,681.00
Martin-Stewart, R	0.00	0.00	0.00	0.80	84.00
Muzzarelli, J	0.00	0.00	0.00	11.00	1,705.00
Parrish, M	0.00	0.00	0.00	7.10	1,278.00



**Task Based Billing Summary**  
**Law Firm Invoice**

Matter Name: Acartha Group Receivership  
C/M Firm No: 54464-102286

Page: 3

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**ANALYSIS OF LEGAL FEES FOR PERSONS PERFORMING SERVICES DURING THIS PERIOD:**

	THIS BILL			CUMULATIVE TOTALS	
	Rate	Hours	Amount	Hours	Amount
Schuette, A	0.00	0.00	0.00	57.10	6,281.00
Weber, H	170.00	1.90	323.00	167.70	28,509.00
<b>TOTAL Legal Assistant (paralegals and other legal support personnel):</b>	<b>186.08</b>	<b>35.00</b>	<b>\$6,513.00</b>	<b>567.70</b>	<b>\$97,545.50</b>
<b>Subtotal Legal Fees:</b>		<b>136.00</b>	<b>\$44,889.50</b>	<b>3,337.80</b>	<b>\$1,237,474.50</b>
<b>Less Discount:</b>			<b>-7,088.73</b>		<b>-268,367.73</b>
<b>TOTAL LEGAL FEES:</b>			<b>\$37,800.77</b>		<b>\$969,106.77</b>

**Task Based Billing Summary**  
**Law Firm Invoice**

Matter Name: Acartha Group Receivership  
C/M Firm No: 54464-102286

Page: 4

**ANALYSIS OF FEES BY FUNCTIONS:**

		THIS BILL		CUMULATIVE TOTALS	
		Hours	Amount	Hours	Amount
<b>B-Financial Restructuring-Bankruptcy</b>					
B10	Project administration(billable)	0.00	\$0.00	4.90	\$2,107.00
	<b>TOTAL :</b>	<b>0.00</b>	<b>\$0.00</b>	<b>4.90</b>	<b>\$2,107.00</b>
<b>B50-Banruptcy: Creditor or Debtor</b>					
B110	Case Administration	57.10	\$21,724.50	2,222.90	\$823,806.50
B120	Asset Analysis and Recovery	25.90	\$4,791.50	167.60	\$45,244.00
B130	Asset Disposition	0.00	\$0.00	91.60	\$24,115.00
B210	Business Operations	14.50	\$6,235.00	543.00	\$228,736.50
B220	Employee Benefits/Pensions	0.00	\$0.00	1.90	\$881.00
B310	Claims Administration and Objections	38.50	\$12,138.50	308.70	\$112,498.50
	<b>TOTAL Claims and Plan:</b>	<b>136.00</b>	<b>\$44,889.50</b>	<b>3,335.70</b>	<b>\$1,235,281.50</b>
<b>L06-Investigation/Discovery/Analysis</b>					
L06.900	Organization for Information	0.00	\$0.00	0.20	\$86.00
	<b>TOTAL :</b>	<b>0.00</b>	<b>\$0.00</b>	<b>0.20</b>	<b>\$86.00</b>
	<b>Subtotal Legal Fees:</b>	<b>136.00</b>	<b>\$44,889.50</b>	<b>3,340.80</b>	<b>\$1,237,474.50</b>
	<b>Less Discount</b>		<b>\$-7,088.73</b>		<b>-268,367.73</b>
	<b>TOTAL LEGAL FEES 54464-102286</b>		<b>\$37,800.77</b>		<b>\$969,106.77</b>



November 25, 2013

U.S. District Court Eastern District of Missouri  
Attn: Hon. Carol E. Jackson  
Thomas F. Eagleton Courthouse  
111 S. 10th Street  
3rd Floor  
St. Louis, Missouri 63102

**Direct Correspondence To:**  
One US Bank Plaza  
St. Louis, Missouri 63101-1693  
314-552-6000  
AccountsReivable@ThompsonCoburn.com

TIN [REDACTED]

---

## REMITTANCE COPY

### PAYMENT DUE UPON RECEIPT

PLEASE REFERENCE INVOICE NUMBER WITH YOUR PAYMENT

Invoice # 3014024

\$37,825.17

**Please remit this copy with your check to:**

Thompson Coburn LLP  
P.O. Box 18379M  
St. Louis, MO 63195

#### ACH Instructions:

Account Name: Thompson Coburn LLP  
Bank: U.S. Bank  
ABA/Routing Number: [REDACTED]  
Account Number: [REDACTED]

Please reference invoice number(s) with ACH or send an e-mail with the information to

AccountsReivable@ThompsonCoburn.com

#### Wire Transfer Instructions:

Swift Code: USBKUS44IMT  
Bank Name: US Bank N.A.  
ABA/Routing Number: [REDACTED]  
Bank Account Name: Thompson Coburn LLP  
Account Number: [REDACTED]



November 25, 2013  
Invoice #3014023

**Remit To:**  
P.O. Box 18379M  
St. Louis, Missouri 63195

**ACH Instructions:**  
Account Name: Thompson Coburn LLP  
Bank: U.S. Bank  
ABA/Routing Number: [REDACTED]  
Account Number: [REDACTED]  
Please reference invoice number(s).

**Direct Correspondence To:**  
314-552-6000  
[AccountsReceivable@ThompsonCoburn.com](mailto:AccountsReceivable@ThompsonCoburn.com)

TIN [REDACTED]

U.S. District Court Eastern District of Missouri  
Attn: Hon. Carol E Jackson  
Thomas F. Eagleton Courthouse  
111 S. 10th Street  
3rd Floor  
St. Louis, Missouri 63102

For Legal Services Rendered in Connection With:

Morriss Holdings, LLC  
TC File: 54464 / 105756

Date	Atty	Description	Phase	Task	Hours
10/25/13	K. Kraft	Plan strategy re registration of judgment against Morriss Holdings (.2); discussions with V. Libman re research on receiver registering judgment (.3)	L100	L120	0.50
10/25/13	V. Libman	Telephone call re registration issues	L400	L470	0.20
10/29/13	V. Libman	Research re New York foreign judgment law, New Jersey foreign judgment law, federal rules of procedure and receivership statute	L400	L470	3.30
10/30/13	K. Kraft	Discussions with V. Libman re research on registering judgment	L100	L110	0.20
10/30/13	V. Libman	Research re receivership statute issues	L400	L470	1.50
10/31/13	K. Kraft	Discussions with V. Libman re receivership, registration of judgment research	L100	L110	0.10
10/31/13	V. Libman	Finish memorandum on registering foreign judgments	L400	L470	0.90
Total Hours					6.70
Amount For Services					\$1,873.00

*Invoice*

**Exhibit  
D-1B**

*Payment Due Upon Receipt*

November 25, 2013  
 Invoice #3014023  
 Page 2

U.S. District Court Eastern District of Missouri

TIME SUMMARY BY RANK

<u>Timekeeper</u>	<u>Hours Worked</u>	<u>Billed Per Hour</u>	<u>Billed Amount</u>
K. Kraft	0.80	\$350.00	\$280.00
V. Libman	5.90	\$270.00	\$1,593.00
----- Subtotal for Associate	6.70	\$279.55	\$1,873.00
<u>Total All Classes</u>	6.70	\$279.55	\$1,873.00

For Services	\$1,873.00
Less 15% Discount	-280.95
Amount For Services	1,592.05

<b>TOTAL DUE</b>	<b>\$1,592.05</b>
------------------	-------------------

*Invoice*

*Payment Due Upon Receipt*

**Task Based Billing Summary**  
**Law Firm Invoice**

To: U.S. District Court Eastern District of Missouri, Thomas F. Eagleton Courthouse, 111 S. 10th Street, 3rd Floor, St. Louis, MO 63102

Firm Name: THOMPSON COBURN LLP

Firm Address: P.O. Box 18379M, St. Louis, Missouri 63195

Billing Attorney: 4260-Claire Schenk

Matter Name: Morriss Holdings, LLC

Invoice No.: 3014023

Invoice Date: 11/25/13

For Services Rendered and Disbursements Prior Month

**BILLING SUMMARY**

	<u>THIS BILL</u>		<u>CUMULATIVE TOTALS</u>	
	Hours	Amount	Hours	Amount
54464-105756				
TOTAL LEGAL FEES:	6.70	\$1,592.05	69.40	\$17,448.37
TOTAL DISBURSEMENTS:		\$0.00		\$179.44
<b>TOTAL LEGAL FEES &amp; DISB:</b>		<b>\$1,592.05</b>		<b>\$17,627.81</b>

**ANALYSIS OF DISBURSEMENTS:**

Task Code	Task Description	<u>THIS BILL</u>		<u>CUMULATIVE TOTALS</u>	
			Amount		Amount
106	For reproduction charges		\$0.00		\$179.44
<b>TOTAL DISBURSEMENTS:</b>			<b>\$0.00</b>		<b>\$179.44</b>

**ANALYSIS OF LEGAL FEES FOR PERSONS PERFORMING SERVICES DURING THIS PERIOD:**

	<u>THIS BILL</u>			<u>CUMULATIVE TOTALS</u>	
	Rate	Hours	Amount	Hours	Amount
<b><u>Partner</u></b>					
Darrough, M	0.00	0.00	0.00	0.40	160.00
Higgins, S	0.00	0.00	0.00	8.00	4,080.00
Schenk, C	0.00	0.00	0.00	9.10	3,913.00
<b>TOTAL Partner:</b>	<b>0.00</b>	<b>0.00</b>	<b>\$0.00</b>	<b>17.50</b>	<b>\$8,153.00</b>
<b><u>Associate</u></b>					
Kraft, K	350.00	0.80	280.00	1.10	385.00
Lamping, B	0.00	0.00	0.00	34.30	8,918.00
Libman, V	270.00	5.90	1,593.00	5.90	1,593.00
<b>TOTAL Associate:</b>	<b>279.55</b>	<b>6.70</b>	<b>\$1,873.00</b>	<b>41.30</b>	<b>\$10,896.00</b>
<b><u>Legal Assistant (paralegals and other legal support personnel)</u></b>					
Muzzarelli, J	0.00	0.00	0.00	10.10	1,565.50
Weber, H	0.00	0.00	0.00	0.50	85.00
<b>TOTAL Legal Assistant (paralegals and other legal support personnel):</b>	<b>0.00</b>	<b>0.00</b>	<b>\$0.00</b>	<b>10.60</b>	<b>\$1,650.50</b>

**Task Based Billing Summary**  
**Law Firm Invoice**

Matter Name: Morriss Holdings, LLC  
 C/M Firm No: 54464-105756

Page: 2

**ANALYSIS OF LEGAL FEES FOR PERSONS PERFORMING SERVICES DURING THIS PERIOD:**

	THIS BILL		CUMULATIVE TOTALS	
	Rate	Hours	Amount	Amount
<b>Subtotal Legal Fees:</b>		6.70	\$1,873.00	\$20,699.50
<b>Less Discount:</b>			-280.95	-3,251.13
<b>TOTAL LEGAL FEES:</b>			\$1,592.05	\$17,448.37

**Task Based Billing Summary**  
**Law Firm Invoice**

Matter Name: Morriss Holdings, LLC  
C/M Firm No: 54464-105756

Page: 3

**ANALYSIS OF FEES BY FUNCTIONS:**

		THIS BILL		CUMULATIVE TOTALS	
		Hours	Amount	Hours	Amount
<b>L02-Pre-Suit or Pre-Answer Work</b>					
L120	Analysis/Strategy	0.50	\$175.00	0.50	\$175.00
L120	Analysis/Strategy	0.00	\$0.00	0.40	\$160.00
<b>TOTAL Case Assessment, Development and Administration:</b>		<b>0.50</b>	<b>\$175.00</b>	<b>0.90</b>	<b>\$335.00</b>
<b>L03-Initial Investigation and Experts</b>					
L110	Fact Investigation/Development	0.30	\$105.00	1.60	\$477.00
L190	Other Case Assessment, Development and Administration	0.00	\$0.00	1.50	\$390.00
<b>TOTAL Case Assessment, Development and Administration:</b>		<b>0.30</b>	<b>\$105.00</b>	<b>3.10</b>	<b>\$867.00</b>
<b>L04-Initial Filings</b>					
L210	Pleadings	0.00	\$0.00	17.00	\$5,495.00
L210	Pleadings	0.00	\$0.00	4.00	\$730.00
<b>TOTAL Pre-Trial Pleadings and Motions:</b>		<b>0.00</b>	<b>\$0.00</b>	<b>21.00</b>	<b>\$6,225.00</b>
<b>L05-Ongoing Reporting and Communication</b>					
L190	Other Case Assessment, Development and Administration	0.00	\$0.00	2.20	\$847.00
L190	Other Case Assessment, Development and Administration	0.00	\$0.00	0.60	\$258.00
L190	Other Case Assessment, Development and Administration	0.00	\$0.00	4.80	\$1,853.00
<b>TOTAL Case Assessment, Development and Administration:</b>		<b>0.00</b>	<b>\$0.00</b>	<b>7.60</b>	<b>\$2,958.00</b>
<b>L06-Investigation/Discovery/Analysis</b>					
L310	Written Discovery	0.00	\$0.00	0.30	\$78.00
L120	Analysis/Strategy	0.00	\$0.00	3.40	\$839.00
L120	Analysis/Strategy	0.00	\$0.00	0.50	\$215.00
L120	Analysis/Strategy	0.00	\$0.00	1.70	\$442.00
L140	Document/File Management	0.00	\$0.00	0.40	\$204.00
<b>TOTAL Case Assessment, Development and Administration:</b>		<b>0.00</b>	<b>\$0.00</b>	<b>6.30</b>	<b>\$1,778.00</b>
<b>L07-Motions and Hearings</b>					
L240	Dispositive Motions	0.00	\$0.00	1.50	\$458.00
L250	Other Written Motions and Submissions	0.00	\$0.00	20.90	\$5,653.50
L250	Other Written Motions and Submissions	0.00	\$0.00	0.90	\$443.00
L250	Other Written Motions and Submissions	0.00	\$0.00	0.80	\$208.00
<b>TOTAL Pre-Trial Pleadings and</b>		<b>0.00</b>	<b>\$0.00</b>	<b>24.10</b>	<b>\$6,762.50</b>



**Task Based Billing Summary  
Law Firm Invoice**

Matter Name: Morriss Holdings, LLC  
C/M Firm No: 54464-105756

Page: 4

**ANALYSIS OF FEES BY FUNCTIONS:**

		<u>THIS BILL</u>		<u>CUMULATIVE TOTALS</u>	
		<u>Hours</u>	<u>Amount</u>	<u>Hours</u>	<u>Amount</u>
<b>Motions:</b>					
<b>L09-Mediation and Settlement</b>					
L160	Settlement/Non-Binding ADR	0.00	\$0.00	0.50	\$181.00
	<b>TOTAL Case Assessment, Development and Administration:</b>	<b>0.00</b>	<b>\$0.00</b>	<b>0.50</b>	<b>\$181.00</b>
<b>L13-Enforcement of Judgment</b>					
L470	Enforcement	5.90	\$1,593.00	5.90	\$1,593.00
	<b>TOTAL Trial Preparation and Trial:</b>	<b>5.90</b>	<b>\$1,593.00</b>	<b>5.90</b>	<b>\$1,593.00</b>
	<b>Subtotal Legal Fees:</b>	<b>6.70</b>	<b>\$1,873.00</b>	<b>69.40</b>	<b>\$20,699.50</b>
	<b>Less Discount</b>		<b>\$-280.95</b>		<b>-3,251.13</b>
	<b>TOTAL LEGAL FEES 54464-105756</b>		<b>\$1,592.05</b>		<b>\$17,448.37</b>



November 25, 2013

U.S. District Court Eastern District of Missouri  
Attn: Hon. Carol E. Jackson  
Thomas F. Eagleton Courthouse  
111 S. 10th Street  
3rd Floor  
St. Louis, Missouri 63102

**Direct Correspondence To:**  
One US Bank Plaza  
St. Louis, Missouri 63101-1693  
314-552-6000  
AccountsReivable@ThompsonCoburn.com

TIN [REDACTED]

---

## REMITTANCE COPY

**PAYMENT DUE UPON RECEIPT**  
PLEASE REFERENCE INVOICE NUMBER WITH YOUR PAYMENT

Invoice # 3014023

**\$1,592.05**

**Please remit this copy with your check to:**

Thompson Coburn LLP  
P.O. Box 18379M  
St. Louis, MO 63195

**ACH Instructions:**

Account Name: Thompson Coburn LLP  
Bank: U.S. Bank  
ABA/Routing Number: [REDACTED]  
Account Number: [REDACTED]

Please reference invoice number(s) with ACH or send an e-mail with the information to

AccountsReivable@ThompsonCoburn.com

**Wire Transfer Instructions:**

Swift Code: USBKUS44IMT  
Bank Name: US Bank N.A.  
ABA/Routing Number: [REDACTED]  
Bank Account Name: Thompson Coburn LLP  
Account Number: [REDACTED]



**Remit To:**  
P.O. Box 18379M  
St. Louis, Missouri 63195

**ACH Instructions:**  
Account Name: Thompson Coburn LLP  
Bank: U.S. Bank  
ABA/Routing Number: [REDACTED]  
Account Number: [REDACTED]  
Please reference invoice number(s).

December 20, 2013  
Invoice #3018842

**Direct Correspondence To:**  
314-552-6000  
[AccountsReceivable@ThompsonCoburn.com](mailto:AccountsReceivable@ThompsonCoburn.com)

TIN [REDACTED]

U.S. District Court Eastern District of Missouri  
Attn: Hon. Carol E Jackson  
Thomas F. Eagleton Courthouse  
111 S. 10th Street  
3rd Floor  
St. Louis, Missouri 63102

For Legal Services Rendered in Connection With:

Acartha Group Receivership  
TC File: 54464 / 102286

Date	Atty	Description	Phase	Task	Hours
11/01/13	E. Hundley	Review claims per K. Kraft	B100	B120	3.40
11/01/13	J. Rust	Prepare memorandum on supplemental claims	B300	B310	0.50
11/01/13	C. Schenk	Attention to tax issues re NY State, telephone conference with CLA re same (.3); follow-up with counsel re UHY litigation (.3); organize and review vendor invoices (.7)	B100	B110	1.30
11/01/13	C. Schenk	Review and organize supplemental submissions and disposition of claims	B300	B310	0.90
11/01/13	C. Schenk	Telephone conference with E. Morriss re valuation issues (.3); telephone conference with B. Holland re ASFI and related matters, follow-up summary of same, organize expense information (.7)	B200	B210	1.00
11/04/13	E. Hundley	Review claims per K. Kraft	B100	B120	2.00
11/04/13	K. Kraft	Review and revise claims review memorandum from J. Rust (3.0); discuss claims memorandum with J. Rust (.3)	B300	B310	3.30
11/04/13	J. Rust	Reviewed and replied to comments on memorandum on supplemented claims	B300	B310	0.90

*Invoice*

**Exhibit  
D-1C**

*Payment Due Upon Receipt*

December 20, 2013

Invoice #3018842

Page 2

U.S. District Court Eastern District of Missouri

<b>Date</b>	<b>Atty</b>	<b>Description</b>	<b>Phase</b>	<b>Task</b>	<b>Hours</b>
11/04/13	C. Schenk	Review third quarter SFAR and related documents (.3); organize information for updated reporting to court (.6);	B100	B110	1.00
11/04/13	C. Schenk	communications with UHY counsel (.1)			
11/04/13	C. Schenk	Review summary information from K. Kraft re claims recommendations	B300	B310	0.20
11/04/13	C. Schenk	Review communication from J. Wehrle and related document (.3); attention to NYS tax matters (.2)	B200	B210	0.50
11/05/13	S. Higgins	Follow-up re subpoena	B300	B310	0.20
11/05/13	E. Hundley	Conference with K. Kraft re claims review	B100	B120	0.10
11/05/13	E. Hundley	Review claims per K. Kraft	B100	B120	0.40
11/05/13	K. Kraft	<b>NO CHARGE</b> Revise seventh interim fee application (2.0); prepare proposed order and other documents for attachment to fee application (.6)	B200	B220	2.60
11/05/13	C. Reid	Prepare for and attend conference with client, J. Wehrle re [REDACTED] status	B100	B110	1.50
11/05/13	C. Schenk	Review and execute power of attorney form and follow-up re tax matters involving NY state with CLA (.3); communication with J. Trog, coordination with counsel re claims issues, provide summary update (.6)	B100	B110	0.90
11/05/13	C. Schenk	Communications with E. Morris re Pollen valuation, review information provided by same, follow-up with S. Kemper (.4); provide and summarize background information to CLA re Receivership for declaration (.3); prepare for meeting with J. Wehrle, preliminary review of documents provided by J. Wehrle (1.6)	B200	B210	2.30
11/05/13	C. Schenk	<b>NO CHARGE</b> review, revise and coordinate Fee Application, prepare communication to SEC	B100	B110	0.50
11/06/13	E. Hundley	Review claims per K. Kraft	B100	B120	1.50

*Invoice**Payment Due Upon Receipt*

December 20, 2013  
 Invoice #3018842  
 Page 3

U.S. District Court Eastern District of Missouri

<b>Date</b>	<b>Atty</b>	<b>Description</b>	<b>Phase</b>	<b>Task</b>	<b>Hours</b>
11/06/13	K. Kraft	Review expert report on Pollen sale (1.0); discussions with J. Rust re preparation of sale documents (.2); discussions with C. Schenk re preparation of sale documents (.2); revise draft sale documents	B300	B310	3.00
11/06/13	J. Rust	Created preliminary draft of memoranda and motions to support the sale of stock	B300	B310	3.00
11/06/13	C. Schenk	Attention to investor confidentiality concerns, review filing for same	B100	B110	0.70
11/06/13	C. Schenk	Communications with E. Morriss re Pollen valuation, follow-up with K. Kraft and C. Reid review summary report (.9); discuss motion with K. Kraft and work on motion for filing to approval sale (1.9); communication with Segue re [REDACTED] (.1)	B200	B210	2.90
11/06/13	C. Schenk	Review supplemental submission and coordinate with K. Kraft	B300	B310	0.30
11/06/13	H. Weber	Review files for Exhibit 241 to P. Stark's deposition per the request of M. Cummins at Spencer Fane for use in the UHY litigation	B300	B310	0.40
11/07/13	E. Hundley	Review claims per K. Kraft	B100	B120	0.80
11/07/13	K. Kraft	Draft Pollen sale motion	B100	B110	4.50
11/07/13	C. Reid	Review Pollen investment valuation report	B100	B110	0.80
11/07/13	J. Rust	Analyzed Pollen agreements for support in motion to sale	B300	B310	1.50
11/07/13	C. Schenk	Review C. Reid comments re Pollen interests, coordinate same with E. Morriss and K. Kraft	B200	B210	0.20
11/07/13	H. Weber	Draft/send email to M. Cummins at Spencer Fane enclosing a copy of exhibit 241 to P. Stark's deposition for use in the UHY litigation per M. Cummins request	B300	B310	0.30
11/08/13	E. Hundley	Conferences with K. Kraft re Supplemental Claims Document Review	B100	B120	0.40
11/08/13	E. Hundley	Review claims per K. Kraft	B100	B120	1.30
11/08/13	K. Kraft	Finalize redactions of detailed bills	B300	B310	2.00
11/08/13	K. Kraft	Conversations with E. Hundley re claims review on [REDACTED] claims	B300	B310	0.50

*Invoice*

*Payment Due Upon Receipt*

December 20, 2013  
 Invoice #3018842  
 Page 4

U.S. District Court Eastern District of Missouri

<b>Date</b>	<b>Atty</b>	<b>Description</b>	<b>Phase</b>	<b>Task</b>	<b>Hours</b>
11/08/13	K. Kraft	<b>NO CHARGE</b> Finalize fee application memorandum and exhibits	B300	B310	1.50
11/08/13	K. Kraft	<b>NO CHARGE</b> File fee application	B300	B310	0.30
11/08/13	K. Kraft	Revise Pollen motion	B300	B310	1.70
11/08/13	C. Reid	Review valuation (.5); correspond with C. Schenk re same (.2)	B100	B110	0.70
11/08/13	J. Rust	Revise motion and order for sale of stock	B300	B310	0.60
11/08/13	C. Schenk	<b>NO CHARGE</b> Final input to fee application, organize exhibits	B100	B110	0.20
11/08/13	C. Schenk	Coordinate D. Brown interview (.2); telephone conference with G. Greiman and R. Lagerson re claims issues, summarize notes re call (1.2); coordinate re Modus with M. Choi (.1); cash management, IA II account (.2)	B100	B110	1.80
11/08/13	C. Schenk	Analysis of valuation report and motion papers (.9); coordinate with K. Kraft, E. Morriss and C. Reid (.4)	B200	B210	1.30
11/09/13	J. Rust	Updated memorandum on supplemental filings to reflect a new filing	B300	B310	0.60
11/11/13	E. Hundley	Review claims per K. Kraft and draft memorandum re supplemental claims 69-85	B100	B120	1.80
11/11/13	K. Kraft	Review revised expert report for Pollen sale (1.5); revise Pollen sale motion (1.5); review recent SEC cases involving sales of stock (1.2); communications with C. Schenk re Pollen motion (.1)	B100	B120	4.30
11/11/13	J. Rust	Updated claim information for supplemented claim	B300	B310	0.10
11/11/13	C. Schenk	Communications with K. Kraft re revisions to Pollen motion (.1); analysis of E. Morriss valuation (.6); review and revise Pollen motion, forward to Pollen and counsel with comments (.9)	B200	B210	1.60
11/12/13	E. Hundley	Draft memorandum and review claims	B100	B120	1.30
11/12/13	K. Kraft	Revise motion re Pollen sale	B100	B130	0.10
11/12/13	K. Kraft	Review E. Hundley's memorandum on claims from AGF investors	B300	B310	1.40
11/12/13	C. Reid	Correspond with client re Pollen motion	B100	B110	0.40

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U.S. District Court Eastern District of Missouri

<b>Date</b>	<b>Atty</b>	<b>Description</b>	<b>Phase</b>	<b>Task</b>	<b>Hours</b>
11/12/13	C. Schenk	Revise letter to IRS re Morriss Holdings tax matters and follow-up with counsel (.4); telephone conference with T. Albus (.5); follow-up with counsel re next steps (.4); summarize call for counsel (.4); prepare inquiry to J. Wehrle with questions as to [REDACTED] (.2); plan meeting with Department of Justice (.2); investigate UHY questions re Stark and Peterson (.2); prepare for meeting with D. Brown and telephone conference with R. Lageson (.4)	B100	B110	2.70
11/12/13	C. Schenk	Analysis of right of first refusal option on sale and related motion and summarize suggested updates to motion (.8); coordinate related strategy with C. Reid and K. Kraft, including service issues (.3)	B200	B210	1.10
11/13/13	E. Hundley	Review supplemental claims per K. Kraft	B100	B120	0.40
11/13/13	K. Kraft	Revise Pollen motion	B100	B130	1.60
11/13/13	J. Rust	Reviewed supplemented claim	B300	B310	0.50
11/13/13	C. Schenk	Prepare for and interview of D. Brown re UHY claim	B100	B110	1.70
11/13/13	C. Schenk	Update Pollen motion and coordinate with K. Kraft	B200	B210	0.30
11/14/13	E. Hundley	Review supplemental claims and draft claims memorandum per K. Kraft	B100	B120	3.30
11/14/13	K. Kraft	Review and revise claim memoranda	B300	B310	2.00
11/14/13	K. Kraft	Revise sale motion for Pollen interests (1.5); redact expert report (.5); prepare motion to seal expert report (1.0); discussions with C. Schenk re Pollen motion (.5); discussions with R. Bratt re Pollen investor extranet (.1); file motion for sale of Pollen interests (.5)	B100	B130	4.10
11/14/13	J. Rust	Reviewed claim and provided recommendation	B300	B310	1.00
11/14/13	C. Schenk	Review and revise Pollen sale motion, memorandum and order	B200	B210	2.40
11/14/13	C. Schenk	Prepare redacted version of report in light of confidentiality concerns	B200	B210	0.70

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U.S. District Court Eastern District of Missouri

<b>Date</b>	<b>Atty</b>	<b>Description</b>	<b>Phase</b>	<b>Task</b>	<b>Hours</b>
11/14/13	C. Schenk	Analysis of changes and communication to K. Kraft	B200	B210	0.60
11/14/13	C. Schenk	Communications with counsel for Pollen re same	B200	B210	0.60
11/14/13	C. Schenk	Organize Modus production, review index from M. Choi and telephone conference with same same	B100	B110	0.30
11/14/13	C. Schenk	Update investor website and coordinate same	B100	B110	0.30
11/15/13	S. Higgins	Review letter from counsel for investor (.2); follow-up emails and call to C. Schenk and K. Kraft (.7)	B300	B310	0.90
11/15/13	E. Hundley	Review supplemental claims per K. Kraft	B100	B120	3.60
11/15/13	K. Kraft	Review and revise claim review memoranda (3.8); discussions with E. Hundley re claim review (.5)	B100	B130	4.30
11/15/13	J. Rust	Reviewed claims	B300	B310	0.20
11/15/13	C. Schenk	Prepare for and meet with T. Albus and IRS agents re pending matters and summarize notes (2.4); telephone conference with R. Lageson re claims issues (.6); follow-up summary of telephone conference with B. Kauffman and Modus issues (.4)	B100	B110	3.40
11/15/13	C. Schenk	Preliminary review and analysis of claims information	B300	B310	0.30
11/15/13	C. Schenk	Telephone conference with investor re potential sale (.1); communications with E. Wilson re Pollen confidentiality concerns and analysis of related issues (.8); review court order re seal (.1)	B200	B210	1.00
11/17/13	K. Kraft	Review supplemental claims information for Hela claimants	B300	B310	1.50
11/18/13	S. Higgins	Review and respond to emails from C. Schenk relative to Pollenware and discussions and emails with K. Kraft re same	B300	B310	0.80

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U.S. District Court Eastern District of Missouri

<b>Date</b>	<b>Atty</b>	<b>Description</b>	<b>Phase</b>	<b>Task</b>	<b>Hours</b>
11/18/13	K. Kraft	Discussions with C. Schenk, S. Higgins re response to McDaniel letter (.6); research re investor standing to pursue objection to sale motion (3.0); draft email memorandum to C. Schenk re results of investor standing research (.5); draft response letter to Corwin re McDaniel potential objection (1.1)	B100	B110	5.20
11/18/13	C. Schenk	Provide information pertinent to claims to R. Lageson	B100	B110	0.20
11/18/13	C. Schenk	Analysis of issues pertaining to objection to sale (.9); telephone conference with J. Wehrle re ██████████ and related issues (.4); coordinate meeting with same (.2); telephone conferences with counsel for Pollen re confidentiality issues (.5)	B200	B210	2.00
11/19/13	S. Higgins	Continued review of and response to emails from C. Schenk and K. Kraft relative to Pollenware issues	B300	B310	0.70
11/19/13	K. Kraft	Discuss review of ██████████ claims with J. Rust (.3); review Hela Claims (1.0); exchange communications re possible objection to Pollen motion (1)	B300	B310	1.40
11/19/13	J. Rust	Review and analysis of claims	B300	B310	2.10
11/19/13	C. Schenk	Review and edit letter to objector (.8); analysis of related issues, including claims process and investor rights agreement confidentiality provision (.7); coordinate response with K. Kraft and S. Higgins (.3)	B200	B210	1.80
11/19/13	H. Weber	Communicate with C. Schenk re M. Cummins at Spencer Fane's request for indices created by Thompson Coburn and email same to M. Cummins per C. Schenk's request	B300	B310	0.50
11/20/13	S. Higgins	Continued review of and response to emails from C. Schenk and K. Kraft relative to Pollenware issues including redrafting of letter	B300	B310	0.80
11/20/13	C. Kelly	Review pleadings (.2); prepare report for receiver (.2)	B100	B110	0.40

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U.S. District Court Eastern District of Missouri

<b>Date</b>	<b>Atty</b>	<b>Description</b>	<b>Phase</b>	<b>Task</b>	<b>Hours</b>
11/20/13	K. Kraft	Review and revise letter response to McDaniel potential objection (.9); review and exchange correspondence re letter response to McDaniel potential objection (.5)	B100	B120	1.40
11/20/13	K. Kraft	Prepare and file notices of no objection and proposed orders for seventh interim fee applications and eighth status report	B100	B110	1.50
11/20/13	J. Rust	Review claims	B300	B310	0.60
11/20/13	C. Schenk	Coordinate meeting with J. Wehrle and counsel (.2); review and provide documents for investor extranet (.3)	B100	B110	0.50
11/20/13	C. Schenk	Telephone conference with C. Reid re [REDACTED] shareholder call, organize materials for same (.2); coordinate and prepare for meeting with J. Wehrle (.3); prepare for [REDACTED] board call and review board packet materials, participate in board meeting (1.6); listen in to shareholder call re [REDACTED] [REDACTED] (1.1); review updated letter re sale (.1); finalize letter to Corwin and communications with counsel for Pollen and discussion of timing of transaction (.4)	B200	B210	3.70
11/21/13	C. Schenk	Discuss investor request for information with Segue and review file re same	B100	B110	0.20
11/22/13	K. Kraft	Review former professional claims (.8); exchange communications with C. Schenk re McDaniel's potential objection to Pollen motion (.2)	B300	B310	1.00
11/22/13	C. Schenk	Organize production of documents from Modus (.3); organize and prepare for meeting with Segue (.2); prepare for meeting with J. Wehrle and outside counsel (.4)	B100	B110	0.90
11/22/13	C. Schenk	Discuss entry of appearance filed by D. Corwin re Pollen sale (.2); communications with counsel for seller (.3)	B200	B210	0.50
11/24/13	J. Rust	Reviewed supplemental claims and provided recommendation	B300	B310	2.50

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U.S. District Court Eastern District of Missouri

<b>Date</b>	<b>Atty</b>	<b>Description</b>	<b>Phase</b>	<b>Task</b>	<b>Hours</b>
11/25/13	M. Choi	Work on database collection from Modus per C. Schenk	B100	B110	0.10
11/25/13	K. Kraft	Communications with J. Rust re claims review	B300	B310	0.10
11/25/13	J. Rust	Reviewed supplemental claims and provided recommendation	B300	B310	5.10
11/25/13	C. Schenk	Meet with outside counsel and J. Wehrle for interview re claims, prepare for same (2.4); provide Notice to counsel following review of file recent activity, analysis of claims issues (.6); review vendor invoice (.1); review updates re MODUS production (.2); develop analysis for presentation to government re cooperation issues (.3)	B100	B110	3.60
11/26/13	K. Kraft	Review and respond to communications re Pollen motion	B300	B310	0.30
11/26/13	J. Rust	Review supplemental claims and provide recommendation	B300	B310	9.00
11/26/13	C. Schenk	Communications with investor re Pollen sale (.3); follow-up with K. Kraft re same (.1)	B200	B210	0.40
11/27/13	C. Kelly	Review and forward pleadings to receiver	B100	B110	0.20
11/27/13	K. Kraft	Draft memorandum re pollen sale motion (.8); discuss motion with C. Schenk (.5); review voicemails re potential pollen buyer (.2); file motion and call clerk re holding pollen motion in abeyance (.5)	B300	B310	2.00
11/27/13	J. Rust	Review supplemental claims and provide recommendation	B300	B310	0.50
11/27/13	C. Schenk	Prepare notice to the Court re sale, coordinate changes with K. Kraft	B200	B210	0.60
11/27/13	C. Schenk	Review bankruptcy filing (.2); provide updated information to outside counsel (.1)	B100	B110	0.30
Total Hours					157.00
Amount For Services					\$54,549.00

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December 20, 2013  
 Invoice #3018842  
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U.S. District Court Eastern District of Missouri

For Cash Outlays:

For postage	\$8.88
For reproduction charges	\$61.52
For color reproduction charges	\$1.05

Amount For Cash Outlays \$71.45

TIME SUMMARY BY RANK

Timekeeper	Hours Worked	Billed Per Hour	Billed Amount
S. Higgins	3.40	\$510.00	\$1,734.00
C. Kelly	0.60	\$415.00	\$249.00
C. Reid	3.40	\$455.00	\$1,547.00
C. Schenk	47.70	\$430.00	\$20,511.00
-----			
Subtotal for Partner	55.10	\$436.32	\$24,041.00
K. Kraft	51.60	\$350.00	\$18,060.00
J. Rust	28.70	\$295.00	\$8,466.50
-----			
Subtotal for Associate	80.30	\$330.34	\$26,526.50
M. Choi	0.10	\$220.00	\$22.00
E. Hundley	20.30	\$185.00	\$3,755.50
H. Weber	1.20	\$170.00	\$204.00
-----			
Subtotal for Legal Assistant (paralegals and other legal support personnel)	21.60	\$184.33	\$3,981.50
-----			
<b>Total All Classes</b>	<b>157.00</b>	<b>\$347.45</b>	<b>\$54,549.00</b>

For Services	\$54,549.00
Less No Charge Entries	-1,841.00
Less 15% Discount	-7,906.20
Amount For Services	44,801.80
Amount For Cash Outlays	71.45

<b>TOTAL DUE</b>	<b>\$44,873.25</b>
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*Invoice*

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**Task Based Billing Summary**  
**Law Firm Invoice**

To: U.S. District Court Eastern District of Missouri, Thomas F. Eagleton Courthouse, 111 S. 10th Street, 3rd Floor, St. Louis, MO 63102

Firm Name: THOMPSON COBURN LLP

Firm Address: P.O. Box 18379M, St. Louis, Missouri 63195

Billing Attorney: 4260-Claire Schenk

Matter Name: Acartha Group Receivership

Invoice No.: 3018842

Invoice Date: 12/20/13

For Services Rendered and Disbursements Prior Month

**BILLING SUMMARY**

54464-102286	THIS BILL		CUMULATIVE TOTALS	
	Hours	Amount	Hours	Amount
TOTAL LEGAL FEES:	157.00	\$44,801.80	3,497.80	\$1,013,908.57
TOTAL DISBURSEMENTS:		\$71.45		\$31,242.56
<b>TOTAL LEGAL FEES &amp; DISB:</b>		<b>\$44,873.25</b>		<b>\$1,045,151.13</b>

**ANALYSIS OF DISBURSEMENTS:**

Task Code	Task Description	THIS BILL	CUMULATIVE TOTALS
		Amount	Amount
102	For postage	\$8.88	\$814.52
106	For reproduction charges	\$61.52	\$5,556.32
107	For outside copy charge	\$0.00	\$422.22
108	For color reproduction charges	\$1.05	\$311.85
109	For overnight delivery service	\$0.00	\$3,460.56
117	For oversize copies	\$0.00	\$68.25
127	For local courier service	\$0.00	\$506.06
150	For on-line docket review	\$0.00	\$43.08
300	Messenger services to file or obtain documents in court	\$0.00	\$15.00
307	For local cab charges	\$0.00	\$92.19
327	For expenses	\$0.00	\$9.99
365	For database management services	\$0.00	\$0.00
367	For meal expenses	\$0.00	\$1,124.74
375	For hard drives	\$0.00	\$138.87
383	For travel expenses	\$0.00	\$5,971.81
402	For airfare	\$0.00	\$4,238.10
410	For certified copies	\$0.00	\$3,924.00
419	For court costs	\$0.00	\$66.00
422	For filing fees	\$0.00	\$4,459.00
435	For publication costs	\$0.00	\$20.00
466	For conversion of files to litigation-ready format	\$0.00	\$0.00
558	For document management services	\$0.00	\$0.00
<b>TOTAL DISBURSEMENTS:</b>		<b>\$71.45</b>	<b>\$31,242.56</b>

**Task Based Billing Summary**  
**Law Firm Invoice**

Matter Name: Acartha Group Receivership  
C/M Firm No: 54464-102286

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**ANALYSIS OF LEGAL FEES FOR PERSONS PERFORMING SERVICES DURING THIS PERIOD:**

	THIS BILL			CUMULATIVE TOTALS	
	Rate	Hours	Amount	Hours	Amount
<b><u>Partner</u></b>					
Buchholz, E	0.00	0.00	0.00	6.20	3,162.00
Darrough, M	0.00	0.00	0.00	106.60	42,360.00
Farrell, D	0.00	0.00	0.00	0.60	279.00
Higgins, S	510.00	3.40	1,734.00	301.50	153,765.00
Kelly, C	415.00	0.60	249.00	156.30	64,864.50
Levin, H	0.00	0.00	0.00	71.90	36,669.00
Litz, T	0.00	0.00	0.00	6.00	3,060.00
Reid, C	455.00	3.40	1,547.00	127.30	57,921.50
Schenk, C	430.00	47.70	20,511.00	1,309.60	563,128.00
Warfield, D	0.00	0.00	0.00	0.20	102.00
<b>TOTAL Partner:</b>	<b>436.31</b>	<b>55.10</b>	<b>\$24,041.00</b>	<b>2,086.20</b>	<b>\$925,311.00</b>
<b><u>Associate</u></b>					
Burke, B	0.00	0.00	0.00	2.90	855.50
Carnie, Jr., K	0.00	0.00	0.00	29.90	7,774.00
Kraft, K	350.00	51.60	18,060.00	573.10	200,585.00
Lamping, B	0.00	0.00	0.00	95.50	24,830.00
Mangian, D	0.00	0.00	0.00	57.60	13,824.00
Patterson, G	0.00	0.00	0.00	0.90	256.50
Rust, J	295.00	28.70	8,466.50	53.10	15,664.50
Trame, B	0.00	0.00	0.00	0.50	120.00
<b>TOTAL Associate:</b>	<b>330.34</b>	<b>80.30</b>	<b>\$26,526.50</b>	<b>813.50</b>	<b>\$263,909.50</b>
<b><u>Law Clerk</u></b>					
Black, J	0.00	0.00	0.00	5.80	1,276.00
<b>TOTAL Law Clerk:</b>	<b>0.00</b>	<b>0.00</b>	<b>\$0.00</b>	<b>5.80</b>	<b>\$1,276.00</b>
<b><u>Legal Assistant (paralegals and other legal support personnel)</u></b>					
Bedard, J	0.00	0.00	0.00	2.00	330.00
Brooks, L	0.00	0.00	0.00	26.60	2,926.00
Choi, M	220.00	0.10	22.00	77.90	17,138.00
Hearing, R	0.00	0.00	0.00	6.30	661.50
Hundley, E	185.00	20.30	3,755.50	159.50	29,507.50
Kennedy, G	0.00	0.00	0.00	15.00	2,925.00
Kraus, A	0.00	0.00	0.00	1.90	209.00
Landgraf, E	0.00	0.00	0.00	2.50	475.00
Light, L	0.00	0.00	0.00	13.40	2,613.00
Loveless, D	0.00	0.00	0.00	39.30	6,681.00
Martin-Stewart, R	0.00	0.00	0.00	0.80	84.00
Muzzarelli, J	0.00	0.00	0.00	11.00	1,705.00
Parrish, M	0.00	0.00	0.00	7.10	1,278.00

**Task Based Billing Summary**  
**Law Firm Invoice**

Matter Name: Acartha Group Receivership  
C/M Firm No: 54464-102286

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**ANALYSIS OF LEGAL FEES FOR PERSONS PERFORMING SERVICES DURING THIS PERIOD:**

	THIS BILL			CUMULATIVE TOTALS	
	Rate	Hours	Amount	Hours	Amount
Schuette, A	0.00	0.00	0.00	57.10	6,281.00
Weber, H	170.00	1.20	204.00	168.90	28,713.00
<b>TOTAL Legal Assistant (paralegals and other legal support personnel):</b>	<b>184.32</b>	<b>21.60</b>	<b>\$3,981.50</b>	<b>589.30</b>	<b>\$101,527.00</b>
<b>Subtotal Legal Fees:</b>		<b>157.00</b>	<b>\$54,549.00</b>	<b>3,494.80</b>	<b>\$1,292,023.50</b>
<b>Less Discount:</b>			<b>-9,747.20</b>		<b>-278,114.93</b>
<b>TOTAL LEGAL FEES:</b>			<b>\$44,801.80</b>		<b>\$1,013,908.57</b>

**Task Based Billing Summary**  
**Law Firm Invoice**

Matter Name: Acartha Group Receivership  
C/M Firm No: 54464-102286

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**ANALYSIS OF FEES BY FUNCTIONS:**

		<u>THIS BILL</u>		<u>CUMULATIVE TOTALS</u>	
		<u>Hours</u>	<u>Amount</u>	<u>Hours</u>	<u>Amount</u>
<b>B-Financial Restructuring-Bankruptcy</b>					
B10	Project administration(billable)	0.00	\$0.00	4.90	\$2,107.00
<b>TOTAL :</b>		<b>0.00</b>	<b>\$0.00</b>	<b>4.90</b>	<b>\$2,107.00</b>
<b>B50-Banruptcy: Creditor or Debtor</b>					
B110	Case Administration	35.80	\$14,553.00	2,258.70	\$838,359.50
B120	Asset Analysis and Recovery	26.00	\$5,750.50	193.60	\$50,994.50
B130	Asset Disposition	10.10	\$3,535.00	101.70	\$27,650.00
B210	Business Operations	25.50	\$10,965.00	568.50	\$239,701.50
B220	Employee Benefits/Pensions	2.60	\$910.00	4.50	\$1,791.00
B310	Claims Administration and Objections	57.00	\$18,835.50	365.70	\$131,334.00
<b>TOTAL Claims and Plan:</b>		<b>157.00</b>	<b>\$54,549.00</b>	<b>3,492.70</b>	<b>\$1,289,830.50</b>
<b>L06-Investigation/Discovery/Analysis</b>					
L06.900	Organization for Information	0.00	\$0.00	0.20	\$86.00
<b>TOTAL :</b>		<b>0.00</b>	<b>\$0.00</b>	<b>0.20</b>	<b>\$86.00</b>
<b>Subtotal Legal Fees:</b>		<b>157.00</b>	<b>\$54,549.00</b>	<b>3,497.80</b>	<b>\$1,292,023.50</b>
<b>Less Discount</b>			<b>\$-9,747.20</b>		<b>-278,114.93</b>
<b>TOTAL LEGAL FEES 54464-102286</b>			<b>\$44,801.80</b>		<b>\$1,013,908.57</b>





December 20, 2013

U.S. District Court Eastern District of Missouri  
Attn: Hon. Carol E. Jackson  
Thomas F. Eagleton Courthouse  
111 S. 10th Street  
3rd Floor  
St. Louis, Missouri 63102

**Direct Correspondence To:**  
One US Bank Plaza  
St. Louis, Missouri 63101-1693  
314-552-6000  
AccountsReivable@ThompsonCoburn.com

TIN [REDACTED]

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## REMITTANCE COPY

**PAYMENT DUE UPON RECEIPT**  
PLEASE REFERENCE INVOICE NUMBER WITH YOUR PAYMENT

Invoice # 3018842 \$44,873.25

**Please remit this copy with your check to:**

Thompson Coburn LLP  
P.O. Box 18379M  
St. Louis, MO 63195

**ACH Instructions:**

Account Name: Thompson Coburn LLP  
Bank: U.S. Bank  
ABA/Routing Number: [REDACTED]  
Account Number: [REDACTED]

Please reference invoice number(s) with ACH or send an e-mail with the information to

AccountsReivable@ThompsonCoburn.com

**Wire Transfer Instructions:**

Swift Code: USBKUS44IMT  
Bank Name: US Bank N.A.  
ABA/Routing Number: [REDACTED]  
Bank Account Name: Thompson Coburn LLP  
Account Number: [REDACTED]



**Remit To:**  
 P.O. Box 18379M  
 St. Louis, Missouri 63195

**ACH Instructions:**  
 Account Name: Thompson Coburn LLP  
 Bank: U.S. Bank  
 ABA/Routing Number: [REDACTED]  
 Account Number: [REDACTED]  
 Please reference invoice number(s).

December 20, 2013  
 Invoice #3018843

**Direct Correspondence To:**  
 314-552-6000  
[AccountsReceivable@ThompsonCoburn.com](mailto:AccountsReceivable@ThompsonCoburn.com)

TIN [REDACTED]

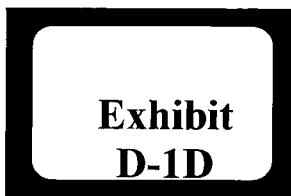
U.S. District Court Eastern District of Missouri  
 Attn: Hon. Carol E Jackson  
 Thomas F. Eagleton Courthouse  
 111 S. 10th Street  
 3rd Floor  
 St. Louis, Missouri 63102

**For Legal Services Rendered in Connection With:**

Morriss Holdings, LLC  
 TC File: 54464 / 105756

<b>Date</b>	<b>Atty</b>	<b>Description</b>	<b>Phase</b>	<b>Task</b>	<b>Hours</b>
11/12/13	C. Schenk	Investigate registration of judgment as pertains to Morriss Holdings	L100	L120	0.20
11/15/13	K. Kraft	Review and revise memo on transcribing, registering judgment	L200	L210	1.00
11/18/13	K. Kraft	Communications with V. Libman re memo on judgment registration/enforcement	L200	L210	0.10
11/18/13	V. Libman	Research collection procedure	L400	L470	5.70
11/19/13	V. Libman	Research collection procedure	L400	L470	0.40
<b>Total Hours</b>					<b>7.40</b>
<b>Amount For Services</b>					<b>\$2,118.00</b>

*Invoice*



*Payment Due Upon Receipt*

December 20, 2013  
 Invoice #3018843  
 Page 2

U.S. District Court Eastern District of Missouri

TIME SUMMARY BY RANK

Timekeeper	Hours Worked	Billed Per Hour	Billed Amount
C. Schenk	0.20	\$430.00	\$86.00
Subtotal for Partner	0.20	\$430.00	\$86.00
K. Kraft	1.10	\$350.00	\$385.00
V. Libman	6.10	\$270.00	\$1,647.00
Subtotal for Associate	7.20	\$282.22	\$2,032.00
<b>Total All Classes</b>	<b>7.40</b>	<b>\$286.22</b>	<b>\$2,118.00</b>

For Services	\$2,118.00
Less 15% Discount	-317.70
Amount For Services	1,800.30

<b>TOTAL DUE</b>	<b>\$1,800.30</b>
------------------	-------------------

*Invoice*

*Payment Due Upon Receipt*

**Task Based Billing Summary**  
**Law Firm Invoice**

To: U.S. District Court Eastern District of Missouri, Thomas F. Eagleton Courthouse, 111 S. 10th Street, 3rd Floor, St. Louis, MO 63102

Firm Name: THOMPSON COBURN LLP

Firm Address: P.O. Box 18379M, St. Louis, Missouri 63195

Billing Attorney: 4260-Claire Schenk

Matter Name: Morriss Holdings, LLC

Invoice No.: 3018843  
Invoice Date: 12/20/13

For Services Rendered and Disbursements Prior Month

**BILLING SUMMARY**

	THIS BILL		CUMULATIVE TOTALS	
54464-105756	Hours	Amount	Hours	Amount
TOTAL LEGAL FEES:	7.40	\$1,800.30	76.80	\$19,248.67
TOTAL DISBURSEMENTS:		\$0.00		\$179.44
<b>TOTAL LEGAL FEES &amp; DISB:</b>		<b>\$1,800.30</b>		<b>\$19,428.11</b>

**ANALYSIS OF DISBURSEMENTS:**

		THIS BILL		CUMULATIVE TOTALS	
Task Code	Task Description			Amount	Amount
106	For reproduction charges			\$0.00	\$179.44
<b>TOTAL DISBURSEMENTS:</b>				<b>\$0.00</b>	<b>\$179.44</b>

**ANALYSIS OF LEGAL FEES FOR PERSONS PERFORMING SERVICES DURING THIS PERIOD:**

	THIS BILL			CUMULATIVE TOTALS	
<u>Partner</u>	Rate	Hours	Amount	Hours	Amount
Darrough, M	0.00	0.00	0.00	0.40	160.00
Higgins, S	0.00	0.00	0.00	8.00	4,080.00
Schenk, C	430.00	0.20	86.00	9.30	3,999.00
<b>TOTAL Partner:</b>	<b>430.00</b>	<b>0.20</b>	<b>\$86.00</b>	<b>17.70</b>	<b>\$8,239.00</b>

**Associate**

Kraft, K	350.00	1.10	385.00	2.20	770.00
Lamping, B	0.00	0.00	0.00	34.30	8,918.00
Libman, V	270.00	6.10	1,647.00	12.00	3,240.00
<b>TOTAL Associate:</b>	<b>282.22</b>	<b>7.20</b>	<b>\$2,032.00</b>	<b>48.50</b>	<b>\$12,928.00</b>

**Legal Assistant (paralegals and other legal support personnel)**

Muzzarelli, J	0.00	0.00	0.00	10.10	1,565.50
Weber, H	0.00	0.00	0.00	0.50	85.00
<b>TOTAL Legal Assistant (paralegals and other legal support personnel):</b>	<b>0.00</b>	<b>0.00</b>	<b>\$0.00</b>	<b>10.60</b>	<b>\$1,650.50</b>

**Task Based Billing Summary**  
**Law Firm Invoice**

Matter Name: Morriss Holdings, LLC  
 C/M Firm No: 54464-105756

Page: 2

**ANALYSIS OF LEGAL FEES FOR PERSONS PERFORMING SERVICES DURING THIS PERIOD:**

	THIS BILL		CUMULATIVE TOTALS	
	Rate	Hours	Amount	Amount
Subtotal Legal Fees:		7.40	\$2,118.00	\$22,817.50
Less Discount:			-317.70	-3,568.83
<b>TOTAL LEGAL FEES:</b>			<b>\$1,800.30</b>	<b>\$19,248.67</b>

**Task Based Billing Summary**  
**Law Firm Invoice**

Matter Name: Morriss Holdings, LLC  
C/M Firm No: 54464-105756

Page: 3

**ANALYSIS OF FEES BY FUNCTIONS:**

		THIS BILL		CUMULATIVE TOTALS	
		Hours	Amount	Hours	Amount
<b>L02-Pre-Suit or Pre-Answer Work</b>					
L120	Analysis/Strategy	0.00	\$0.00	0.50	\$175.00
L120	Analysis/Strategy	0.00	\$0.00	0.40	\$160.00
<b>TOTAL Case Assessment, Development and Administration:</b>		<b>0.00</b>	<b>\$0.00</b>	<b>0.90</b>	<b>\$335.00</b>
<b>L03-Initial Investigation and Experts</b>					
L110	Fact Investigation/Development	0.00	\$0.00	1.60	\$477.00
L190	Other Case Assessment, Development and Administration	0.00	\$0.00	1.50	\$390.00
<b>TOTAL Case Assessment, Development and Administration:</b>		<b>0.00</b>	<b>\$0.00</b>	<b>3.10</b>	<b>\$867.00</b>
<b>L04-Initial Filings</b>					
L210	Pleadings	1.10	\$385.00	18.10	\$5,880.00
L210	Pleadings	0.00	\$0.00	4.00	\$730.00
<b>TOTAL Pre-Trial Pleadings and Motions:</b>		<b>1.10</b>	<b>\$385.00</b>	<b>22.10</b>	<b>\$6,610.00</b>
<b>L05-Ongoing Reporting and Communication</b>					
L190	Other Case Assessment, Development and Administration	0.00	\$0.00	2.20	\$847.00
L190	Other Case Assessment, Development and Administration	0.00	\$0.00	0.60	\$258.00
L190	Other Case Assessment, Development and Administration	0.00	\$0.00	4.80	\$1,853.00
<b>TOTAL Case Assessment, Development and Administration:</b>		<b>0.00</b>	<b>\$0.00</b>	<b>7.60</b>	<b>\$2,958.00</b>
<b>L06-Investigation/Discovery/Analysis</b>					
L310	Written Discovery	0.00	\$0.00	0.30	\$78.00
L120	Analysis/Strategy	0.00	\$0.00	3.40	\$839.00
L120	Analysis/Strategy	0.20	\$86.00	0.20	\$86.00
L120	Analysis/Strategy	0.00	\$0.00	0.50	\$215.00
L120	Analysis/Strategy	0.00	\$0.00	1.70	\$442.00
L140	Document/File Management	0.00	\$0.00	0.40	\$204.00
<b>TOTAL Case Assessment, Development and Administration:</b>		<b>0.20</b>	<b>\$86.00</b>	<b>6.50</b>	<b>\$1,864.00</b>
<b>L07-Motions and Hearings</b>					
L240	Dispositive Motions	0.00	\$0.00	1.50	\$458.00
L250	Other Written Motions and Submissions	0.00	\$0.00	20.90	\$5,653.50
L250	Other Written Motions and Submissions	0.00	\$0.00	0.90	\$443.00
L250	Other Written Motions and Submissions	0.00	\$0.00	0.80	\$208.00

**Task Based Billing Summary**  
**Law Firm Invoice**

Matter Name: Morriss Holdings, LLC  
C/M Firm No: 54464-105756

Page: 4

**ANALYSIS OF FEES BY FUNCTIONS:**

		<u>THIS BILL</u>		<u>CUMULATIVE TOTALS</u>	
		<u>Hours</u>	<u>Amount</u>	<u>Hours</u>	<u>Amount</u>
<b>TOTAL Pre-Trial Pleadings and Motions:</b>		<b>0.00</b>	<b>\$0.00</b>	<b>24.10</b>	<b>\$6,762.50</b>
<b>L09-Mediation and Settlement</b>					
L160	Settlement/Non-Binding ADR	0.00	\$0.00	0.50	\$181.00
<b>TOTAL Case Assessment, Development and Administration:</b>		<b>0.00</b>	<b>\$0.00</b>	<b>0.50</b>	<b>\$181.00</b>
<b>L13-Enforcement of Judgment</b>					
L470	Enforcement	6.10	\$1,647.00	12.00	\$3,240.00
<b>TOTAL Trial Preparation and Trial:</b>		<b>6.10</b>	<b>\$1,647.00</b>	<b>12.00</b>	<b>\$3,240.00</b>
<b>Subtotal Legal Fees:</b>		<b>7.40</b>	<b>\$2,118.00</b>	<b>76.80</b>	<b>\$22,817.50</b>
<b>Less Discount</b>			<b>-\$317.70</b>		<b>-3,568.83</b>
<b>TOTAL LEGAL FEES 54464-105756</b>			<b>\$1,800.30</b>		<b>\$19,248.67</b>



December 20, 2013

U.S. District Court Eastern District of Missouri  
Attn: Hon. Carol E. Jackson  
Thomas F. Eagleton Courthouse  
111 S. 10th Street  
3rd Floor  
St. Louis, Missouri 63102

**Direct Correspondence To:**  
One US Bank Plaza  
St. Louis, Missouri 63101-1693  
314-552-6000  
AccountsReivable@ThompsonCoburn.com

TIN [REDACTED]

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## REMITTANCE COPY

**PAYMENT DUE UPON RECEIPT**  
PLEASE REFERENCE INVOICE NUMBER WITH YOUR PAYMENT

Invoice # 3018843 \$1,800.30

**Please remit this copy with your check to:**

Thompson Coburn LLP  
P.O. Box 18379M  
St. Louis, MO 63195

**ACH Instructions:**

Account Name: Thompson Coburn LLP  
Bank: U.S. Bank  
ABA/Routing Number: [REDACTED]  
Account Number: [REDACTED]

Please reference invoice number(s) with ACH or send an e-mail with the information to

AccountsReivable@ThompsonCoburn.com

**Wire Transfer Instructions:**

Swift Code: USBKUS44IMT  
Bank Name: US Bank N.A.  
ABA/Routing Number: [REDACTED]  
Bank Account Name: Thompson Coburn LLP  
Account Number: [REDACTED]





January 24, 2014  
Invoice #3031625

**Remit To:**  
P.O. Box 18379M  
St. Louis, Missouri 63195

**ACH Instructions:**  
Account Name: Thompson Coburn LLP  
Bank: U.S. Bank  
ABA/Routing Number: 021052053  
Account Number: 25657335  
Please reference invoice number(s).

**Direct Correspondence To:**  
314-552-6000  
[AccountsReceivable@ThompsonCoburn.com](mailto:AccountsReceivable@ThompsonCoburn.com)

TIN 43-0666662

U.S. District Court Eastern District of Missouri  
Attn: Hon. Carol E Jackson  
Thomas F. Eagleton Courthouse  
111 S. 10th Street  
3rd Floor  
St. Louis, Missouri 63102

For Legal Services Rendered in Connection With:

Acartha Group Receivership  
TC File: 54464 / 102286

Date	Atty	Description	Phase	Task	Hours
12/02/13	E. Hundley	Review supplemental claims per K. Kraft	B100	B120	2.00
12/02/13	K. Kraft	Review and revise summary and recommendation memoranda on PCM claims	B300	B310	5.50
12/02/13	K. Kraft	Discussions with C. Schenk re Pollen sale	B100	B130	0.20
12/02/13	J. Rust	Review supplemental claims and provide recommendation	B300	B310	1.10
12/02/13	C. Schenk	Review Modus issues and follow up with comments to M. Choi (.3); review investor inquiry (.1)	B100	B110	0.40
12/02/13	C. Schenk	Review claims summary pertaining to contractual interest and discuss issues with K. Kraft	B300	B310	0.30
12/02/13	C. Schenk	Communications with E. Wilson and K. Kraft pertaining to valuation issues and Court approval (.3); communications with J. Wehrle and C. Reid re Logic Source (.2)	B100	B110	0.50
12/03/13	E. Hundley	Review supplemental claims per K. Kraft	B100	B120	0.80
12/03/13	C. Kelly	Review and forward pleadings to receiver	B100	B110	0.20

*Invoice*

**Exhibit  
D-1E**

*Payment Due Upon Receipt*

January 24, 2014  
 Invoice #3031625  
 Page 2

U.S. District Court Eastern District of Missouri

<b>Date</b>	<b>Atty</b>	<b>Description</b>	<b>Phase</b>	<b>Task</b>	<b>Hours</b>
12/03/13	K. Kraft	Review and revise claims memorandum for PCM claims and additional of claim no. 133 (.6); review emails from Receiver re claim recommendations (.1)	B300	B310	0.70
12/03/13	C. Reid	Conference call with C. Schenk and J. Wehrle re LogicSource matter	B100	B110	0.50
12/03/13	J. Rust	Review documentation of trusts (nos. 4-7, 24, 48, 62, 69, 79, 81, 82, 87, 88-90, 92) to determine whether claim made by proper claimant and draft report of issues for K. Kraft	B300	B310	3.50
12/03/13	J. Rust	Review documentation of trusts (nos. 93-95, 98, 100, 101) to determine whether claim made by proper claimant and draft report of issues for K. Kraft	B300	B310	0.90
12/03/13	J. Rust	Review documentation of trusts (nos. 104, 107, 111, 113, 114) to determine whether claim made by proper claimant and draft report of issues for K. Kraft	B300	B310	0.30
12/03/13	J. Rust	Review documentation of trusts (nos. 117-124, 129-131, 135, 138) to determine whether claim made by proper claimant and draft report of issues for K. Kraft	B300	B310	2.20
12/03/13	C. Schenk	Telephone conference with J. Wehrle re operations of Logic Source and next steps, summarize notes from call (1.2); discuss investor K-1 issues with T. O'Shaughnessy and follow up with investor re same (.2)	B100	B110	1.40
12/03/13	C. Schenk	Coordinate Modus production of documents with M. Choi	B200	B210	0.20
12/03/13	C. Schenk	Analysis of issues pertinent to allowance of claims	B300	B310	0.20
12/04/13	K. Kraft	Exchange communications with B. Holland re PCM claims (.5); discussions with E. Hundley re claim review (.2); exchange emails with J. Rust re claim review (.1)	B300	B310	0.80

*Invoice*

*Payment Due Upon Receipt*

January 24, 2014  
 Invoice #3031625  
 Page 3

U.S. District Court Eastern District of Missouri

<b>Date</b>	<b>Atty</b>	<b>Description</b>	<b>Phase</b>	<b>Task</b>	<b>Hours</b>
12/04/13	K. Kraft	Review motion to intervene filed by M. McDaniel (1.0); draft email to C. Schenk re motion to intervene (.2); plan strategy re response/opposition to motion to intervene (.4); research for opposition to motion to intervene (1.0)	B100	B110	2.60
12/04/13	J. Rust	Review supplemental claims and provide recommendation	B300	B310	1.10
12/04/13	C. Schenk	Communications with E. Wilson re sale and valuation issues	B200	B210	0.10
12/05/13	E. Hundley	Review Supplemental Claim and draft memorandum per K. Kraft	B100	B120	0.80
12/05/13	K. Kraft	Review settlement agreement (.2); exchange communications with client re settlement (.1)	B300	B310	2.80
12/05/13	J. Rust	Review supplemental claim information for claim nos. 13 and 14	B300	B310	1.80
12/05/13	J. Rust	Research case law re treatment of claims similar to claim nos. 13 and 14	B300	B310	1.90
12/05/13	J. Rust	Prepare memorandum on claim information and case law for claim nos. 13 and 14	B300	B310	1.70
12/05/13	C. Schenk	Review communication from Tervela re Board meeting, follow up with M. Murray to coordinate (.2); communication with Librato re Q3 update (.1); communications with B. Holland re PCM (.1); communication with E. Wilson re Pollen matters (.1); communication with A. Reagan re investor interests (.1); review memorandum and motion of McDaniel and communications with K. Kraft re same (.3)	B200	B210	0.90
12/05/13	C. Schenk	Review response from PCM re contractual interest question and communications with K. Kraft re handling of claims and related procedures	B100	B110	0.40
12/06/13	E. Hundley	Review UHY Claims and Timecards per K. Kraft	B100	B120	1.50
12/06/13	K. Kraft	Discuss UHY time entry searches with M. Choi, E. Hundley	B300	B310	0.50

*Invoice*

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January 24, 2014  
 Invoice #3031625  
 Page 4

U.S. District Court Eastern District of Missouri

<b>Date</b>	<b>Atty</b>	<b>Description</b>	<b>Phase</b>	<b>Task</b>	<b>Hours</b>
12/06/13	J. Rust	Review supplemental claim information for claim nos. 61, 62 and prepare memorandum on information and recommendation	B300	B310	1.30
12/06/13	J. Rust	Review supplemental claim information for claim no. 113 and prepare memorandum on information and recommendation	B300	B310	1.70
12/06/13	J. Rust	Review supplemental claim information for claim no. 115 and prepare memorandum on information and recommendation	B300	B310	1.40
12/06/13	C. Schenk	Communications with M. Murray re Tervela board meeting and notice issues, review related communication (.2); communication with B. Kauffman re sale of interest and follow up with K. Kraft (.1)	B200	B210	0.30
12/09/13	K. Kraft	Continue drafting McDaniel opposition	B100	B120	0.60
12/09/13	C. Schenk	Telephone conference with M. Murray re Tervela board call, review of related materials (.2); communication with E. Wilson re Pollen (.1); review investor request re K-1 and follow up with CLA (.2); telephone conference with T. O'Shaughnessy re K-1s and year end tax prep work, provide summary background re claims process (.6); follow up review of bank statements (.4); preliminary review of various IRS tax notices re Receivership filings in multiple states to coordinate with CLA (.4); communication with PCM (.1)	B200	B210	2.00
12/10/13	C. Schenk	Multiple communications with counsel for Pollen, research file and provide response to information request (.5); coordinate response to potential intervenor and other matters with K. Kraft (.2)	B200	B210	0.70
12/11/13	K. Kraft	Draft opposition to McDaniel motion to intervene	B300	B310	4.10

*Invoice*

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January 24, 2014  
 Invoice #3031625  
 Page 5

U.S. District Court Eastern District of Missouri

<b>Date</b>	<b>Atty</b>	<b>Description</b>	<b>Phase</b>	<b>Task</b>	<b>Hours</b>
12/11/13	C. Schenk	Review CLA response to investor re K-1s (.1); coordinate Librato board meeting (.1); review filings and motion of investor (.3); revise and edit response to motion and request of intervenor (.9)	B200	B210	1.40
12/12/13	K. Kraft	Revise opposition to McDaniel motion to intervene	B300	B310	1.30
12/12/13	C. Schenk	Communications with counsel for UHY matter (.1); communications with T. Albus re cooperation issues (.2)	B100	B110	0.30
12/12/13	C. Schenk	Review and revise response to motions of potential investor intervenor relating to sale of Pollen stock	B200	B210	0.80
12/13/13	K. Kraft	Discussions re claim review	B100	B120	0.50
12/13/13	K. Kraft	Revise and file opposition to McDaniel motion to intervene (1.7); discuss opposition with C. Schenk (.2)	B300	B310	1.90
12/13/13	J. Rust	Review supplemental claims and provide recommendation	B300	B310	1.60
12/13/13	C. Schenk	Communications with counsel re UHY claims to discuss matters involving USAO (.3); review new Court Orders (.2); prepare communication to counsel re UHY matters (.3); review bank statements for November to direct payments to vendors (.6)	B100	B110	1.40
12/13/13	C. Schenk	Preliminary review of SH notice and other information from Clearbrook, coordinate with team (.3); review and edit declaration and memorandum in response to objecting investor re Pollen sale, coordinate filing with K. Kraft (.8)	B200	B210	1.10
12/14/13	C. Schenk	Communication with counsel re UHY claims	B100	B110	0.10
12/16/13	K. Kraft	Confirm timeline for filing of reply re McDaniel intervention matter	B100	B120	0.10
12/16/13	B. Lamping	Research possible options for collecting on default judgment against Morriss Holdings	B100	B110	0.40
12/16/13	J. Rust	Review supplemental claims and provide recommendation	B300	B310	3.30

*Invoice*

*Payment Due Upon Receipt*

January 24, 2014  
 Invoice #3031625  
 Page 6

U.S. District Court Eastern District of Missouri

<b>Date</b>	<b>Atty</b>	<b>Description</b>	<b>Phase</b>	<b>Task</b>	<b>Hours</b>
12/16/13	C. Schenk	Work with Modus and M. Choi for document production	B100	B110	0.20
12/16/13	C. Schenk	Review information provided by Clearbrook and coordinate with team	B200	B210	0.30
12/17/13	C. Kelly	Review pleadings filed in case	B100	B110	0.30
12/17/13	B. Lamping	Draft email to C. Schenk re collecting on Morriss Holdings judgment	B100	B110	0.20
12/17/13	J. Rust	Review and analyze supplemental claims	B300	B310	5.40
12/17/13	C. Schenk	Final review of MODUS agreement, execute same, coordinate with M. Choi (.3); process payments to vendors for work listed in Third Fee Application, document in letters to same (.3); strategize re UHY issues with counsel (.3)	B100	B110	0.90
12/18/13	K. Kraft	Plan strategy re claim review discussions	B100	B120	2.60
12/18/13	J. Rust	Review and analyze supplemental claims	B300	B310	2.80
12/18/13	C. Schenk	Work with Modus to secure release of records (.3); review CLA invoices (.2); communication with R. Lagerson re privilege issues (.1)	B100	B110	0.60
12/18/13	C. Schenk	Claims review	B300	B310	0.60
12/18/13	C. Schenk	Review ROFR offer of Clearbrook and offer of sale, discuss same with M. Murray and C. Reid (.4); telephone call with B. Holland to discuss ASFI resolution (.2); research ASFI expenses data for payment by PCM (.4); make multiple changes to update resolution and provide in final Form to B. Holland (.6); communication to B. Kaufman (.1)	B200	B210	1.70
12/19/13	E. Hundley	Conference call with C. Schenk, K. Kraft and J. Rust	B100	B120	1.00
12/19/13	E. Hundley	Review correspondence from K. Kraft and supplemental review memoranda	B100	B120	0.30
12/19/13	K. Kraft	Prepare for conference call re review of claims recommendations (1.6); conference re discussions on claim recommendations (1.9); review emails from J. Rust re employee compensation deferral (.3)	B300	B310	3.80
12/19/13	J. Rust	Discuss claims with K. Kraft and prepare for conference call with C. Schenk	B300	B310	1.70

*Invoice*

*Payment Due Upon Receipt*

January 24, 2014  
 Invoice #3031625  
 Page 7

U.S. District Court Eastern District of Missouri

<b>Date</b>	<b>Atty</b>	<b>Description</b>	<b>Phase</b>	<b>Task</b>	<b>Hours</b>
12/19/13	J. Rust	Compare Claimant information with Receivership info and prepare letters	B300	B310	3.90
12/19/13	J. Rust	Prepare excel sheet/overview of claim recommendations in preparation for conference call	B300	B310	0.10
12/19/13	J. Rust	Discuss claim recommendations with C. Schenk	B300	B310	2.00
12/19/13	C. Schenk	Review background summaries pertaining to claims and discuss recommendations with team (1.9); research cooperation issue and coordinate preparation of a letter re same as to D. Morriss, review summary of sentencing re BDM (.7)	B300	B310	2.60
12/20/13	S. Higgins	Emails relative to Morriss plea	B100	B110	0.20
12/20/13	E. Hundley	Review UHY Timesheets/Invoices and create spreadsheet	B100	B120	2.00
12/20/13	K. Kraft	Draft and engage in conversations re letter to C. Hanaway re Morriss cooperation	B100	B110	1.50
12/20/13	K. Kraft	Revise letters to claimants re missing information (1.5); conversations and email exchanges with J. Rust re claims review (.8); exchange communications with C. Schenk re McDaniel response to intervention opposition (.2); discussions with E. Hundley re UHY claim review (.1)	B100	B120	2.60
12/20/13	J. Rust	Search for all Receivership records pertaining to Prairie Capital Mgmt. claims and agreements (nos. 69-113, 116-137)	B300	B310	2.40
12/20/13	J. Rust	Conduct due diligence of Receivership records with individual PCM claims; update memoranda with those records for claim nos. 69-113, 116-137	B300	B310	6.00
12/20/13	J. Rust	Prepare letters to claimants re claim nos. 4-7, 12	B300	B310	1.00
12/20/13	C. Schenk	Review and revise letter to D. Morriss re claim against estate and other matters (.7); review reply of potential intervenor, coordinate next steps with K. Kraft and update E. Wilson (.4)	B100	B110	1.10

*Invoice*

*Pratt & Associates, P.C.*

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U.S. District Court Eastern District of Missouri

<b>Date</b>	<b>Atty</b>	<b>Description</b>	<b>Phase</b>	<b>Task</b>	<b>Hours</b>
12/20/13	C. Schenk	Review notice letter to claimant (.2); analysis of claims determination issues (.4)	B300	B310	0.60
12/20/13	C. Schenk	Analysis of issues pertaining to Clearbrook Right of First Refusal, discuss position with M. Murray (.4); review tax notices, prepare to discuss with CLA (.2); review resolution re ASFI for execution and matters pertaining to expenses (.4)	B100	B110	1.00
12/22/13	K. Kraft	Review E. Sarasin claims, bankruptcy claims, and provide proposed wording for notice	B100	B120	1.50
12/22/13	K. Kraft	Review M. McDaniel's reply in support of motion to intervene	B300	B310	0.30
12/22/13	K. Kraft	Update receivership website	B100	B110	0.80
12/22/13	J. Rust	Conduct due diligence of Receivership records with individual PCM claims; update memoranda with those records for claim nos. 69-113, 116-137 (unfinished from previous day)	B300	B310	6.10
12/22/13	J. Rust	Compare claimant no. 13/14 claim with bankruptcy statements	B300	B310	0.20
12/22/13	J. Rust	Conduct due diligence of Receivership records with individual PCM claims; update memoranda with those records for claim nos. 69-113, 116-137 (unfinished from previous day and morning), prepare PCM notice of missing information for applicable claims (69-85, 117, 120, 121, 124, 132, 136)	B300	B310	2.20
12/23/13	C. Kelly	Review proposed settlement to Morriss	B100	B110	0.40
12/23/13	K. Kraft	Review claim summaries, recommendations for PCM claims (1.7); respond to claim review inquiries (.3)	B300	B310	2.00
12/23/13	J. Rust	Compare general ledgers to claimant information	B100	B120	1.30

*Invoice*

*Payment Due Upon Receipt*



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U.S. District Court Eastern District of Missouri

<b>Date</b>	<b>Atty</b>	<b>Description</b>	<b>Phase</b>	<b>Task</b>	<b>Hours</b>
12/23/13	C. Schenk	Review tax notices and discuss same with CLA (.4); discuss ASFI resolution with B. Holland and payment of expenses, follow up with executed document (.3); review communication from Pollen's counsel for response (.1)	B100	B110	1.70
12/23/13	C. Schenk	Review language of notices prepared by K. Kraft and J. Rust, edits and comments to same	B300	B310	0.40
12/24/13	E. Hundley	Review UHY Claims, timesheets and Acartha Ledgers	B100	B120	0.20
12/24/13	E. Hundley	Conference and conversation with K. Kraft re UHY Claims	B100	B120	0.10
12/24/13	K. Kraft	Prepare letters to claimants (1.5); review updates to claim summary memoranda (.9)	B100	B120	2.40
12/24/13	J. Rust	Update PCM claim memoranda to note all fees in Receivership-held ledgers	B100	B120	2.20
12/24/13	J. Rust	Conduct due diligence of Receivership records, comparing with submitted information and update memorandum for claim no. 34	B100	B120	0.90
12/24/13	J. Rust	Conduct due diligence of Receivership records, comparing with submitted information and update memorandum for claim no. 8	B100	B120	0.90
12/24/13	C. Schenk	Communication with B. Kaufman re expense payment	B100	B110	0.10
12/24/13	C. Schenk	Coordinate response to investor claimant	B300	B310	0.10
12/26/13	E. Hundley	Review UHY claims, timesheets and invoices	B100	B120	1.50
12/26/13	K. Kraft	Exchange emails with C. Schenk re claims issues, M. McDaniel reply (.3); research re cases cited by M. McDaniel re interpretation of claims (.7)	B300	B310	1.00
12/26/13	J. Rust	Conduct due diligence of Receivership records, comparing with submitted information and update memorandum for claim nos. 22, 24, 26, 27	B100	B110	2.20

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U.S. District Court Eastern District of Missouri

<b>Date</b>	<b>Atty</b>	<b>Description</b>	<b>Phase</b>	<b>Task</b>	<b>Hours</b>
12/26/13	J. Rust	Conduct due diligence of Receivership records, comparing with submitted information and update memorandum for claim nos. 27, 28, 33	B100	B110	1.80
12/26/13	J. Rust	Conduct due diligence of Receivership records, comparing with submitted information and update memorandum for claim nos. 37, 41, 42, 44-46	B100	B110	4.00
12/26/13	J. Rust	Conduct due diligence of Receivership records, comparing with submitted information and update memorandum for claim no. 8	B100	B110	0.60
12/26/13	C. Schenk	Analysis of issues relating to filing of potential intervenor, coordinate with K. Kraft (.3); communication with investor and G. Greiman re UHY claims issues (.2)	B100	B110	0.50
12/26/13	C. Schenk	Review and revise draft letter to investors re claims documentation (.2); analysis of issues pertinent to claims determination (.3)	B300	B310	0.50
12/27/13	E. Hundley	Review UHY Claims and Acartha ledgers	B100	B120	1.00
12/27/13	K. Kraft	Prepare sur-reply and motion for leave to file sur-reply to McDaniel intervention motion	B300	B310	4.00
12/27/13	K. Kraft	Review PCM claims and prepare letter to PCM representative re additional deficiencies (4.0); discussions with C. Schenk re claims review (2.1)	B300	B310	6.10
12/27/13	J. Rust	Research case law on courts' disdain for investor intervention	B100	B110	1.20
12/27/13	J. Rust	Complete research on case law re investor intervention and update sur-reply	B100	B110	1.20
12/27/13	J. Rust	Review cases cited in McDaniel's reply brief	B100	B110	1.20
12/27/13	J. Rust	Add in rebuttal arguments to McDaniel's reply brief into the sur-reply	B100	B110	1.70
12/27/13	J. Rust	Compare general ledgers to claimant information and provide updated recommendations	B100	B110	1.80

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U.S. District Court Eastern District of Missouri

<b>Date</b>	<b>Atty</b>	<b>Description</b>	<b>Phase</b>	<b>Task</b>	<b>Hours</b>
12/27/13	J. Rust	Review K. Kraft's draft motion for leave to file sur-reply, research case law allowing sur-reply, and revise motion	B100	B110	1.00
12/27/13	C. Schenk	Attention to handling of Modus documents (.2); coordinate discussion re claims (.1); review and edit memorandum in support of sur reply re potential intervenor (.6)	B100	B110	0.90
12/27/13	C. Schenk	Review Tervela communication and related documents	B200	B210	0.20
12/27/13	C. Schenk	Analysis of claims determination issues based upon prepared summaries of counsel (1.5); telephone conferences with K. Kraft to discuss documentation still needed for claims analysis and preliminary claims determinations (1.9); work on form of determination, review order and follow up with K. Kraft (.3)	B300	B310	3.70
12/28/13	K. Kraft	Review research, insert by J. Rust re McDaniel cases	B300	B310	0.30
12/28/13	J. Rust	Research case law for sur-reply	B100	B110	0.50
12/29/13	K. Kraft	Revise sur-reply to McDaniel's motion	B300	B310	0.40
12/29/13	J. Rust	Compare general ledgers to claimant information and provide updated recommendations	B100	B110	0.60
12/30/13	E. Hundley	Review Acartha ledgers	B100	B120	0.30
12/30/13	C. Kelly	Review response to receiver re settlement offer (.2); follow up with receiver (.1)	B100	B110	0.30
12/30/13	K. Kraft	Review PCM claims (1.5); revise PCM letter re deficient claims (1.0); prepare letters re deficient claims for claim nos. 8, 9, 22, 24, 27, 28, 33 (2.5); review employee claims (.9); prepare language for notices of determination (1.0); revise and file sur-reply to McDaniel motion (1.0)	B300	B310	7.90
12/30/13	C. Reid	Review Tervela certificate of incorporation amendment documents; correspond with company counsel re same	B100	B110	0.60

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*Payment Due Upon Receipt*

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U.S. District Court Eastern District of Missouri

<b>Date</b>	<b>Atty</b>	<b>Description</b>	<b>Phase</b>	<b>Task</b>	<b>Hours</b>
12/30/13	J. Rust	Compare general ledgers to claimant information and provide updated recommendations	B100	B110	8.10
12/30/13	C. Schenk	Review and revise letters to claimants requesting documents (.9); analysis of claims determination issues (.5)	B300	B310	1.40
12/30/13	C. Schenk	Communication with investor re UHY matters (.7); follow up call with counsel (.6); gather documents and information needed by same (.3); review and comment upon sur reply to potential intervenor (.6); communication re bankruptcy issues (.1); communication with counsel for Defendant (.1)	B100	B110	2.40
12/30/13	C. Schenk	Communications with counsel re Tervela documents and execution issues	B200	B210	0.10
12/31/13	C. Kelly	Receive direction from receiver on extension for deadline to object to discharge/dischargeability (.2); prepare pleadings (notice, motion, order) relating to extension effort (1.6); review receiver's report re status of plea agreement for purposes of completing bankruptcy documents (.3); communications with D. Sosne re same (.3)	B100	B110	2.40
12/31/13	K. Kraft	Review summaries of and prepare letters re missing documentation for claim nos. 37, 42, 44-46, 47, 29, 32, 30-31, and 48 (5.4); review and send PCM letter (.4); discussions with C. Schenk re insider research, claims review (.6); review claim summaries and discuss same with J. Rust (.3)	B300	B310	6.70
12/31/13	B. Lamping	Draft email to C. Schenk re timing of asserting claims against UHY	B100	B110	0.20
12/31/13	J. Rust	Conduct due diligence of Receivership records, comparing with submitted information and update memorandum for claim nos. 61, 62, 114, 115	B100	B110	5.00

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U.S. District Court Eastern District of Missouri

<b>Date</b>	<b>Atty</b>	<b>Description</b>	<b>Phase</b>	<b>Task</b>	<b>Hours</b>
12/31/13	J. Rust	Conduct due diligence of Receivership records, comparing with submitted information and update memorandum containing claim nos. 29, 30, 31, 32, 48, 49, 54, 60	B100	B110	2.30
12/31/13	C. Schenk	Telephone conference with B. Holland re investor claims and follow up (.3); review and revise letters to claimants re supplemental responses (.8); develop information for claims determinations (.7)	B300	B310	1.80
12/31/13	C. Schenk	Research information pertinent to UHY claims (.5); telephone conferences with T. Albus re request for information (.2)	B100	B110	0.70
12/31/13	C. Schenk	Coordinate bankruptcy matters for extension of discharge deadline	B200	B210	0.10
12/31/13	H. Weber	Review productions made to the SEC for productions to Prairie Capital and UHY and email C. Schenk re same in preparation to send to Spencer Fane re the UHY litigation	B300	B310	0.50
Total Hours					216.00
Amount For Services					\$62,145.50
For Cash Outlays:					
For reproduction charges				\$27.92	
Amount For Cash Outlays					\$27.92

*Invoice*

*Assessment Due Upon Receipt*

January 24, 2014  
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U.S. District Court Eastern District of Missouri

TIME SUMMARY BY RANK

Timekeeper	Hours Worked	Billed Per Hour	Billed Amount
S. Higgins	0.20	\$510.00	\$102.00
C. Kelly	3.60	\$415.00	\$1,494.00
C. Reid	1.10	\$455.00	\$500.50
C. Schenk	36.70	\$430.00	\$15,781.00
Subtotal for Partner	41.60	\$429.75	\$17,877.50
K. Kraft	65.50	\$350.00	\$22,925.00
B. Lamping	0.80	\$260.00	\$208.00
J. Rust	96.10	\$295.00	\$28,349.50
Subtotal for Associate	162.40	\$258.96	\$51,482.50
E. Hundley	11.50	\$185.00	\$2,127.50
H. Weber	0.50	\$170.00	\$85.00
Subtotal for Legal Assistant (paralegals and other legal support personnel)	12.00	\$184.38	\$2,212.50
Total All Classes	216.00	\$287.71	\$71,572.50

For Services	\$71,572.50
Less Credit for Differential Between Rate of E. Hundley and J. Rust	-9,427.00
Less 15% Discount	-9,321.83
Amount For Services	52,823.67
Amount For Cash Outlays	27.92

<b>TOTAL DUE</b>	<b>\$52,851.59</b>
------------------	--------------------

*Invoice*

*Payment Due Upon Receipt*

**Task Based Billing Summary**  
**Law Firm Invoice**

To: U.S. District Court Eastern District of Missouri, Thomas F. Eagleton Courthouse, 111 S. 10th Street, 3rd Floor, St. Louis, MO 63102

Firm Name: THOMPSON COBURN LLP

Firm Address: P.O. Box 18379M, St. Louis, Missouri 63195

Billing Attorney: 4260-Claire Schenk

Matter Name: Acartha Group Receivership

Invoice No.: 3031625  
Invoice Date: 01/24/14

For Services Rendered and Disbursements Prior Month

**BILLING SUMMARY**

	THIS BILL		CUMULATIVE TOTALS	
54464-102286	Hours	Amount	Hours	Amount
TOTAL LEGAL FEES:	216.00	\$52,823.67	3,713.80	\$1,066,732.24
TOTAL DISBURSEMENTS:		\$27.92		\$31,270.48
<b>TOTAL LEGAL FEES &amp; DISB:</b>		<b>\$52,851.59</b>		<b>\$1,098,002.72</b>

**ANALYSIS OF DISBURSEMENTS:**

		THIS BILL		CUMULATIVE TOTALS	
Task Code	Task Description	Amount	Amount	Amount	Amount
102	For postage	\$0.00		\$814.52	
106	For reproduction charges	\$27.92		\$5,584.24	
107	For outside copy charge	\$0.00		\$422.22	
108	For color reproduction charges	\$0.00		\$311.85	
109	For overnight delivery service	\$0.00		\$3,460.56	
117	For oversize copies	\$0.00		\$68.25	
127	For local courier service	\$0.00		\$506.06	
150	For on-line docket review	\$0.00		\$43.08	
300	Messenger services to file or obtain documents in court	\$0.00		\$15.00	
307	For local cab charges	\$0.00		\$92.19	
327	For expenses	\$0.00		\$9.99	
365	For database management services	\$0.00		\$0.00	
367	For meal expenses	\$0.00		\$1,124.74	
375	For hard drives	\$0.00		\$138.87	
383	For travel expenses	\$0.00		\$5,971.81	
402	For airfare	\$0.00		\$4,238.10	
410	For certified copies	\$0.00		\$3,924.00	
419	For court costs	\$0.00		\$66.00	
422	For filing fees	\$0.00		\$4,459.00	
435	For publication costs	\$0.00		\$20.00	
466	For conversion of files to litigation-ready format	\$0.00		\$0.00	
558	For document management services	\$0.00		\$0.00	
<b>TOTAL DISBURSEMENTS:</b>		<b>\$27.92</b>		<b>\$31,270.48</b>	

**Task Based Billing Summary**  
**Law Firm Invoice**

Matter Name: Acartha Group Receivership  
C/M Firm No: 54464-102286

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**ANALYSIS OF LEGAL FEES FOR PERSONS PERFORMING SERVICES DURING THIS PERIOD:**

	THIS BILL			CUMULATIVE TOTALS	
	Rate	Hours	Amount	Hours	Amount
<b><u>Partner</u></b>					
Buchholz, E	0.00	0.00	0.00	6.20	3,162.00
Darrough, M	0.00	0.00	0.00	106.60	42,360.00
Farrell, D	0.00	0.00	0.00	0.60	279.00
Higgins, S	510.00	0.20	102.00	301.70	153,867.00
Kelly, C	415.00	3.60	1,494.00	159.90	66,358.50
Levin, H	0.00	0.00	0.00	71.90	36,669.00
Litz, T	0.00	0.00	0.00	6.00	3,060.00
Reid, C	455.00	1.10	500.50	128.40	58,422.00
Schenk, C	430.00	36.70	15,781.00	1,346.30	578,909.00
Warfield, D	0.00	0.00	0.00	0.20	102.00
<b>TOTAL Partner:</b>	<b>429.74</b>	<b>41.60</b>	<b>\$17,877.50</b>	<b>2,127.80</b>	<b>\$943,188.50</b>
<b><u>Associate</u></b>					
Burke, B	0.00	0.00	0.00	2.90	855.50
Carnie, Jr., K	0.00	0.00	0.00	29.90	7,774.00
Kraft, K	350.00	65.50	22,925.00	638.60	223,510.00
Lamping, B	260.00	0.80	208.00	96.30	25,038.00
Mangian, D	0.00	0.00	0.00	57.60	13,824.00
Patterson, G	0.00	0.00	0.00	0.90	256.50
Rust, J	196.90	96.10	18,922.50	149.20	34,587.00
Trame, B	0.00	0.00	0.00	0.50	120.00
<b>TOTAL Associate:</b>	<b>258.96</b>	<b>162.40</b>	<b>\$42,055.50</b>	<b>975.90</b>	<b>\$305,965.00</b>
<b><u>Law Clerk</u></b>					
Black, J	0.00	0.00	0.00	5.80	1,276.00
<b>TOTAL Law Clerk:</b>	<b>0.00</b>	<b>0.00</b>	<b>\$0.00</b>	<b>5.80</b>	<b>\$1,276.00</b>
<b><u>Legal Assistant (paralegals and other legal support personnel)</u></b>					
Bedard, J	0.00	0.00	0.00	2.00	330.00
Brooks, L	0.00	0.00	0.00	26.60	2,926.00
Choi, M	0.00	0.00	0.00	77.90	17,138.00
Hearing, R	0.00	0.00	0.00	6.30	661.50
Hundley, E	185.00	11.50	2,127.50	171.00	31,635.00
Kennedy, G	0.00	0.00	0.00	15.00	2,925.00
Kraus, A	0.00	0.00	0.00	1.90	209.00
Landgraf, E	0.00	0.00	0.00	2.50	475.00
Light, L	0.00	0.00	0.00	13.40	2,613.00
Loveless, D	0.00	0.00	0.00	39.30	6,681.00
Martin-Stewart, R	0.00	0.00	0.00	0.80	84.00
Muzzarelli, J	0.00	0.00	0.00	11.00	1,705.00
Parrish, M	0.00	0.00	0.00	7.10	1,278.00



**Task Based Billing Summary**  
**Law Firm Invoice**

Matter Name: Acartha Group Receivership  
 C/M Firm No: 54464-102286

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**ANALYSIS OF LEGAL FEES FOR PERSONS PERFORMING SERVICES DURING THIS PERIOD:**

	THIS BILL			CUMULATIVE TOTALS	
	Rate	Hours	Amount	Hours	Amount
Schuette, A	0.00	0.00	0.00	57.10	6,281.00
Weber, H	170.00	0.50	85.00	169.40	28,798.00
<b>TOTAL Legal Assistant (paralegals and other legal support personnel):</b>	<b>184.37</b>	<b>12.00</b>	<b>\$2,212.50</b>	<b>601.30</b>	<b>\$103,739.50</b>
<b>Subtotal Legal Fees:</b>		<b>216.00</b>	<b>\$62,145.50</b>	<b>3,710.80</b>	<b>\$1,354,169.00</b>
<b>Less Discount:</b>			<b>-9,321.83</b>		<b>-287,436.76</b>
<b>TOTAL LEGAL FEES:</b>			<b>\$52,823.67</b>		<b>\$1,066,732.24</b>

**Task Based Billing Summary**  
**Law Firm Invoice**

Matter Name: Acartha Group Receivership  
C/M Firm No: 54464-102286

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**ANALYSIS OF FEES BY FUNCTIONS:**

		<u>THIS BILL</u>		<u>CUMULATIVE TOTALS</u>	
		<u>Hours</u>	<u>Amount</u>	<u>Hours</u>	<u>Amount</u>
<b>B-Financial Restructuring-Bankruptcy</b>					
B10	Project administration(billable)	0.00	\$0.00	4.90	\$2,107.00
	<b>TOTAL :</b>	<b>0.00</b>	<b>\$0.00</b>	<b>4.90</b>	<b>\$2,107.00</b>
<b>B50-Banruptcy: Creditor or Debtor</b>					
B110	Case Administration	58.40	\$17,187.50	2,317.10	\$855,547.00
B120	Asset Analysis and Recovery	27.10	\$6,713.00	220.70	\$57,707.50
B130	Asset Disposition	0.20	\$70.00	101.90	\$27,720.00
B210	Business Operations	9.90	\$4,257.00	578.40	\$243,958.50
B220	Employee Benefits/Pensions	0.00	\$0.00	4.50	\$1,791.00
B310	Claims Administration and Objections	120.40	\$33,918.00	486.10	\$165,252.00
	<b>TOTAL Claims and Plan:</b>	<b>216.00</b>	<b>\$62,145.50</b>	<b>3,708.70</b>	<b>\$1,351,976.00</b>
<b>L06-Investigation/Discovery/Analysis</b>					
L06.900	Organization for Information	0.00	\$0.00	0.20	\$86.00
	<b>TOTAL :</b>	<b>0.00</b>	<b>\$0.00</b>	<b>0.20</b>	<b>\$86.00</b>
	<b>Subtotal Legal Fees:</b>	<b>216.00</b>	<b>\$62,145.50</b>	<b>3,713.80</b>	<b>\$1,354,169.00</b>
	<b>Less Discount</b>		<b>\$-9,321.83</b>		<b>-287,436.76</b>
	<b>TOTAL LEGAL FEES 54464-102286</b>		<b>\$52,823.67</b>		<b>\$1,066,732.24</b>



January 24, 2014

U.S. District Court Eastern District of Missouri  
Attn: Hon. Carol E. Jackson  
Thomas F. Eagleton Courthouse  
111 S. 10th Street  
3rd Floor  
St. Louis, Missouri 63102

**Direct Correspondence To:**  
One US Bank Plaza  
St. Louis, Missouri 63101-1693  
314-552-6000  
AccountsReivable@ThompsonCoburn.com

TIN 43-0666662

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## REMITTANCE COPY

### PAYMENT DUE UPON RECEIPT

PLEASE REFERENCE INVOICE NUMBER WITH YOUR PAYMENT

Invoice # 3031625

**\$52,851.59**

**Please remit this copy with your check to:**

Thompson Coburn LLP  
P.O. Box 18379M  
St. Louis, MO 63195

**ACH Instructions (United States only):**

Account Name: Thompson Coburn LLP  
Bank: U.S. Bank  
ABA/Routing Number: 021052053  
Account Number: 25657335

Please reference invoice number(s) with ACH or send an e-mail with the information to

AccountsReivable@ThompsonCoburn.com

**Wire Transfer Instructions:**

Swift Code: USBKUS44IMT  
Bank Name: US Bank N.A.  
ABA/Routing Number: 081000210  
Bank Account Name: Thompson Coburn LLP  
Account Number: 100 0606952



**Remit To:**  
 P.O. Box 18379M  
 St. Louis, Missouri 63195

**ACH Instructions:**  
 Account Name: Thompson Coburn LLP  
 Bank: U.S. Bank  
 ABA/Routing Number: [REDACTED]  
 Account Number: [REDACTED]  
 Please reference invoice number(s).

**Direct Correspondence To:**  
 314-552-6000  
[AccountsReceivable@ThompsonCoburn.com](mailto:AccountsReceivable@ThompsonCoburn.com)

TIN [REDACTED]

January 24, 2014  
 Invoice #3023715

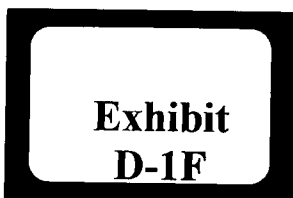
U.S. District Court Eastern District of Missouri  
 Attn: Hon. Carol E Jackson  
 Thomas F. Eagleton Courthouse  
 111 S. 10th Street  
 3rd Floor  
 St. Louis, Missouri 63102

For Legal Services Rendered in Connection With:

Morriss Holdings, LLC  
 TC File: 54464 / 105756

Date	Atty	Description	Phase	Task	Hours
12/02/13	K. Kraft	Review revised memorandum on judgment enforcement (0.2); draft email to C. Schenk re memorandum on judgment enforcement (0.1)	L200	L210	0.30
12/02/13	C. Schenk	Review memorandum re judgment execution issues and follow up re same	L100	L120	0.20
12/04/13	V. Libman	Telephone call on judgment enforcement	L400	L470	0.10
12/18/13	C. Schenk	Analysis relating to collection of judgment	L400	L470	0.40
Total Hours					1.00
Amount For Services					\$390.00

*Invoice*



*Payment Due Upon Receipt*

January 24, 2014  
 Invoice #3023715  
 Page 2

U.S. District Court Eastern District of Missouri

TIME SUMMARY BY RANK

Timekeeper	Hours Worked	Billed Per Hour	Billed Amount
C. Schenk	0.60	\$430.00	\$258.00
Subtotal for Partner	0.60	\$430.00	\$258.00
K. Kraft	0.30	\$350.00	\$105.00
V. Libman	0.10	\$270.00	\$27.00
Subtotal for Associate	0.40	\$330.00	\$132.00
Total All Classes	1.00	\$390.00	\$390.00

For Services	\$390.00
Less 15% Discount	-58.50

Amount For Services	331.50
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<b>TOTAL DUE</b>	<b>\$331.50</b>
------------------	-----------------

*Invoice*

*Payment Due Upon Receipt*

**Task Based Billing Summary**  
**Law Firm Invoice**

To: U.S. District Court Eastern District of Missouri, Thomas F. Eagleton Courthouse, 111 S. 10th Street, 3rd Floor, St. Louis, MO 63102

Firm Name: THOMPSON COBURN LLP

Firm Address: P.O. Box 18379M, St. Louis, Missouri 63195

Billing Attorney: 4260-Claire Schenk

Matter Name: Morriss Holdings, LLC

Invoice No.: 3023715

Invoice Date: 01/24/14

For Services Rendered and Disbursements Prior Month

**BILLING SUMMARY**

54464-105756	THIS BILL		CUMULATIVE TOTALS	
	Hours	Amount	Hours	Amount
TOTAL LEGAL FEES:	1.00	\$331.50	77.80	\$19,580.17
TOTAL DISBURSEMENTS:		\$0.00		\$179.44
<b>TOTAL LEGAL FEES &amp; DISB:</b>		<b>\$331.50</b>		<b>\$19,759.61</b>

**ANALYSIS OF DISBURSEMENTS:**

Task Code	Task Description	THIS BILL		CUMULATIVE TOTALS	
		Amount	Amount		
106	For reproduction charges	\$0.00	\$179.44		
<b>TOTAL DISBURSEMENTS:</b>		<b>\$0.00</b>	<b>\$179.44</b>		

**ANALYSIS OF LEGAL FEES FOR PERSONS PERFORMING SERVICES DURING THIS PERIOD:**

	THIS BILL			CUMULATIVE TOTALS	
	Rate	Hours	Amount	Hours	Amount
<b><u>Partner</u></b>					
Darrough, M	0.00	0.00	0.00	0.40	160.00
Higgins, S	0.00	0.00	0.00	8.00	4,080.00
Schenk, C	430.00	0.60	258.00	9.90	4,257.00
<b>TOTAL Partner:</b>	<b>430.00</b>	<b>0.60</b>	<b>\$258.00</b>	<b>18.30</b>	<b>\$8,497.00</b>

**Associate**

Kraft, K	350.00	0.30	105.00	2.50	875.00
Lamping, B	0.00	0.00	0.00	34.30	8,918.00
Libman, V	270.00	0.10	27.00	12.10	3,267.00
<b>TOTAL Associate:</b>	<b>330.00</b>	<b>0.40</b>	<b>\$132.00</b>	<b>48.90</b>	<b>\$13,060.00</b>

**Legal Assistant (paralegals and other legal support personnel)**

Muzzarelli, J	0.00	0.00	0.00	10.10	1,565.50
Weber, H	0.00	0.00	0.00	0.50	85.00
<b>TOTAL Legal Assistant (paralegals and other legal support personnel):</b>	<b>0.00</b>	<b>0.00</b>	<b>\$0.00</b>	<b>10.60</b>	<b>\$1,650.50</b>

**Task Based Billing Summary**  
**Law Firm Invoice**

Matter Name: Morriss Holdings, LLC  
C/M Firm No: 54464-105756

Page: 2

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**ANALYSIS OF LEGAL FEES FOR PERSONS PERFORMING SERVICES DURING THIS PERIOD:**

	<u>THIS BILL</u>		<u>CUMULATIVE TOTALS</u>	
	<u>Rate</u>	<u>Hours</u>	<u>Hours</u>	<u>Amount</u>
<b>Subtotal Legal Fees:</b>		<b>1.00</b>	<b>77.80</b>	<b>\$23,207.50</b>
<b>Less Discount:</b>				<b>-3,627.33</b>
<b>TOTAL LEGAL FEES:</b>				<b>\$19,580.17</b>

**Task Based Billing Summary**  
**Law Firm Invoice**

Matter Name: Morriss Holdings, LLC  
C/M Firm No: 54464-105756

Page: 3

**ANALYSIS OF FEES BY FUNCTIONS:**

		<u>THIS BILL</u>		<u>CUMULATIVE TOTALS</u>	
		Hours	Amount	Hours	Amount
<b>L02-Pre-Suit or Pre-Answer Work</b>					
L120	Analysis/Strategy	0.00	\$0.00	0.50	\$175.00
L120	Analysis/Strategy	0.00	\$0.00	0.40	\$160.00
<b>TOTAL Case Assessment, Development and Administration:</b>		<b>0.00</b>	<b>\$0.00</b>	<b>0.90</b>	<b>\$335.00</b>
<b>L03-Initial Investigation and Experts</b>					
L110	Fact Investigation/Development	0.00	\$0.00	1.60	\$477.00
L190	Other Case Assessment, Development and Administration	0.00	\$0.00	1.50	\$390.00
<b>TOTAL Case Assessment, Development and Administration:</b>		<b>0.00</b>	<b>\$0.00</b>	<b>3.10</b>	<b>\$867.00</b>
<b>L04-Initial Filings</b>					
L210	Pleadings	0.30	\$105.00	18.40	\$5,985.00
L210	Pleadings	0.00	\$0.00	4.00	\$730.00
<b>TOTAL Pre-Trial Pleadings and Motions:</b>		<b>0.30</b>	<b>\$105.00</b>	<b>22.40</b>	<b>\$6,715.00</b>
<b>L05-Ongoing Reporting and Communication</b>					
L190	Other Case Assessment, Development and Administration	0.00	\$0.00	2.20	\$847.00
L190	Other Case Assessment, Development and Administration	0.00	\$0.00	0.60	\$258.00
L190	Other Case Assessment, Development and Administration	0.00	\$0.00	4.80	\$1,853.00
<b>TOTAL Case Assessment, Development and Administration:</b>		<b>0.00</b>	<b>\$0.00</b>	<b>7.60</b>	<b>\$2,958.00</b>
<b>L06-Investigation/Discovery/Analysis</b>					
L310	Written Discovery	0.00	\$0.00	0.30	\$78.00
L120	Analysis/Strategy	0.00	\$0.00	3.40	\$839.00
L120	Analysis/Strategy	0.20	\$86.00	0.40	\$172.00
L120	Analysis/Strategy	0.00	\$0.00	0.50	\$215.00
L120	Analysis/Strategy	0.00	\$0.00	1.70	\$442.00
L140	Document/File Management	0.00	\$0.00	0.40	\$204.00
<b>TOTAL Case Assessment, Development and Administration:</b>		<b>0.20</b>	<b>\$86.00</b>	<b>6.70</b>	<b>\$1,950.00</b>
<b>L07-Motions and Hearings</b>					
L240	Dispositive Motions	0.00	\$0.00	1.50	\$458.00
L250	Other Written Motions and Submissions	0.00	\$0.00	20.90	\$5,653.50
L250	Other Written Motions and Submissions	0.00	\$0.00	0.90	\$443.00
L250	Other Written Motions and Submissions	0.00	\$0.00	0.80	\$208.00



**Task Based Billing Summary**  
**Law Firm Invoice**

Matter Name: Morriss Holdings, LLC  
C/M Firm No: 54464-105756

Page: 4

**ANALYSIS OF FEES BY FUNCTIONS:**

		<u>THIS BILL</u>		<u>CUMULATIVE TOTALS</u>	
		<u>Hours</u>	<u>Amount</u>	<u>Hours</u>	<u>Amount</u>
<b>TOTAL Pre-Trial Pleadings and Motions:</b>		<b>0.00</b>	<b>\$0.00</b>	<b>24.10</b>	<b>\$6,762.50</b>
<b>L09-Mediation and Settlement</b>					
L160	Settlement/Non-Binding ADR	0.00	\$0.00	0.50	\$181.00
<b>TOTAL Case Assessment, Development and Administration:</b>		<b>0.00</b>	<b>\$0.00</b>	<b>0.50</b>	<b>\$181.00</b>
<b>L13-Enforcement of Judgment</b>					
L470	Enforcement	0.50	\$199.00	12.50	\$3,439.00
<b>TOTAL Trial Preparation and Trial:</b>		<b>0.50</b>	<b>\$199.00</b>	<b>12.50</b>	<b>\$3,439.00</b>
<b>Subtotal Legal Fees:</b>		<b>1.00</b>	<b>\$390.00</b>	<b>77.80</b>	<b>\$23,207.50</b>
<b>Less Discount</b>			<b>\$-58.50</b>		<b>-3,627.33</b>
<b>TOTAL LEGAL FEES 54464-105756</b>			<b>\$331.50</b>		<b>\$19,580.17</b>



January 24, 2014

U.S. District Court Eastern District of Missouri  
Attn: Hon. Carol E. Jackson  
Thomas F. Eagleton Courthouse  
111 S. 10th Street  
3rd Floor  
St. Louis, Missouri 63102

**Direct Correspondence To:**  
One US Bank Plaza  
St. Louis, Missouri 63101-1693  
314-552-6000  
AccountsReivable@ThompsonCoburn.com

TIN [REDACTED]

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## REMITTANCE COPY

### PAYMENT DUE UPON RECEIPT

PLEASE REFERENCE INVOICE NUMBER WITH YOUR PAYMENT

Invoice # 3023715

**\$331.50**

**Please remit this copy with your check to:**

Thompson Coburn LLP  
P.O. Box 18379M  
St. Louis, MO 63195

**ACH Instructions:**

Account Name: Thompson Coburn LLP  
Bank: U.S. Bank  
ABA/Routing Number: [REDACTED]  
Account Number: [REDACTED]

Please reference invoice number(s) with ACH or send an e-mail with the information to

AccountsReivable@ThompsonCoburn.com

**Wire Transfer Instructions:**

Swift Code: USBKUS44IMT  
Bank Name: US Bank N.A.  
ABA/Routing Number: [REDACTED]  
Bank Account Name: Thompson Coburn LLP  
Account Number: [REDACTED]



Segue Equity Group, LLC.  
 325 North Kirkwood, Suite 103  
 St. Louis, MO 63122  
 MichelleM@SeguePartners.com

Acartha Group Receivership  
 Claire M. Schenk  
 c/o Claire Schenk Thompson Coburn  
 One US Bank Plaza  
 St. Louis Missouri 63101-1693

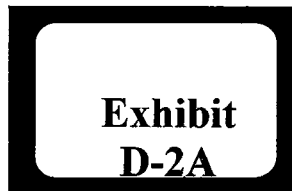
**Invoice Number** #INV-20131115-141  
**Date** 11/01/2013  
**Due Date** 11/16/2013

## Acartha Group October Summary Invoice

Item	Description	Price/Unit	Qty	Price
Amy Reagan, Financial Associate, Financial Activities	Accounting/ Auditing	\$81.00	4.67	\$378.27
Amy Reagan, Financial Associate, Financial Activities	Business Analysis	\$81.00	0.17	\$13.77

**Subtotal** \$392.04  
**Tax (0%)** \$0.00  
**Total** \$392.04

**Outstanding Balance** \$33,018.15  
**Grand Total** \$33,410.19





# Segue Equity Group, LLC. Acartha October Invoice

Created by Amy Reagan, Financial Associate on 11/14/2013 08:07 PM

Projects for client Acartha Group Receivership  
All Users  
Time Interval: 10/01/2013 — 10/31/2013

<b>Total hours</b>	<b>04:50</b>	
<b>Amy Reagan, Financial Associate</b>	<b>04:50</b>	
Acartha Group CL	04:50	
Accounting/Auditing	04:40	
10/26/2013 01:10 PM — 05:10 PM	04:00	Worked on Acartha's SFAR and bank account balances.
10/27/2013 07:05 PM — 07:25 PM	00:20	Reviewed SFAR against all bank statements for a final time before sending to Michelle.
10/30/2013 06:00 PM — 06:20 PM	00:20	Looked into transfers from Integrien for Claire and Katie. And responded to email from Claire re: SFAR
Business Analysis	00:10	
10/15/2013 06:05 PM — 06:15 PM	00:10	Reviewed communication re: [REDACTED] Posted BOD minutes to extranet.



Segue Equity Group, LLC.  
 325 North Kirkwood, Suite 103  
 St. Louis, MO 63122  
 MichelleM@SeguePartners.com

Acartha Group Receivership  
 Claire M. Schenk  
 c/o Claire Schenk Thompson Coburn  
 One US Bank Plaza  
 St. Louis Missouri 63101-1693

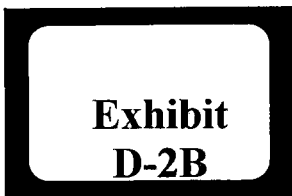
**Invoice Number** #INV-20140202-162  
**Date** 02/02/2014  
**Due Date** 03/02/2014

## Acartha Group November Summary Invoice

Item	Description	Price/Unit	Qty	Price
Amy Reagan, Financial Associate, Financial Activities	Business Analysis	\$81.00	0.33	\$26.73
Amy Reagan, Financial Associate, Financial Activities	Accounting/ Auditing	\$81.00	1.17	\$94.77
Michelle Murray, Managing Director, Financial Activities	Business Analysis	\$233.75	0.33	\$77.14

**Subtotal** \$198.64  
**Tax (0%)** \$0.00  
**Total** \$198.64

**Outstanding Balance** \$33,410.19  
**Grand Total** \$33,608.83





# Segue Equity Group, LLC. Acartha October Invoice

Created by Amy Reagan, Financial Associate on 02/01/2014 07:11 PM

Projects for client Acartha Group Receivership  
All Users  
Time Interval: 11/01/2013 — 11/30/2013

<b>Total hours</b>	<b>01:50</b>	
<b>Amy Reagan, Financial Associate</b>	<b>00:20</b>	
Acartha Group CL	00:20	
Business Analysis	00:20	
11/27/2013 11:00 AM — 11:20 AM	00:20	Call with Claire and Michelle re: Acartha updates.
<b>Michelle Murray, Managing Director</b>	<b>01:30</b>	
Acartha Group CL	01:30	
Accounting/Auditing	01:10	
11/01/2013 03:13 PM — 04:23 PM	01:10	Review SFAR Q3, comment, edit, and send to Claire and save revised on system.
Business Analysis	00:20	
11/27/2013 11:00 AM — 11:20 AM	00:20	Call with Claire and Amy re: Acartha updates.



Segue Equity Group, LLC.  
 325 North Kirkwood, Suite 103  
 St. Louis, MO 63122  
 MichelleM@SeguePartners.com

Acartha Group Receivership  
 Claire M. Schenk  
 c/o Claire Schenk Thompson Coburn  
 One US Bank Plaza  
 St. Louis Missouri 63101-1693

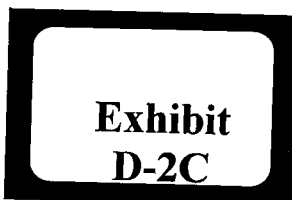
**Invoice Number** #INV-20140106-157  
**Date** 01/06/2014  
**Due Date** 01/11/2014

## Acartha Group December Summary Invoice

Item	Description	Price/Unit	Qty	Price
Amy Reagan, Financial Associate, Financial Activities	Accounting/ Auditing	\$81.00	1.67	\$135.27
Amy Reagan, Financial Associate, Financial Activities	Business Analysis	\$81.00	2.83	\$229.23

**Subtotal** \$364.50  
**Tax (0%)** \$0.00  
**Total** \$364.50

**Outstanding Balance** \$31,378.80  
**Grand Total** \$31,743.30





## Segue Equity Group, LLC. Acartha December Invoice

Created by Amy Reagan, Financial Associate on 01/05/2014 06:31 PM

Projects for client Acartha Group Receivership  
All Users  
Time Interval: 12/01/2013 — 12/31/2013

<b>Total hours</b>	<b>04:00</b>	
<b>Amy Reagan, Financial Associate</b>	<b>01:10</b>	
Accounting/Auditing	01:10	
12/23/2013 09:05 AM — 10:15 AM	01:10	Sent Katie GL. Also, compiled all of payments made on behalf of ASFI and sent to Brian Holland and Claire
<b>Michelle Murray, Managing Director</b>	<b>02:50</b>	
Business Analysis	02:50	
12/06/2013 10:00 AM — 12:00 PM	02:00	Observe via call [REDACTED] Board of directors meeting and document notes.
12/18/2013 10:45 AM — 11:15 AM	00:30	Correspondence and phone call with Claire and review of [REDACTED] ownership for ROFR letter.
12/18/2013 11:40 AM — 12:00 PM	00:20	Review [REDACTED] audited financials and email correspondence.





Direct Billing Inquiries to:

CliftonLarsonAllen LLP  
4250 N. Fairfax Drive  
Suite 1020  
Arlington, VA 22203  
(571) 227-9688

Ms. Claire M. Schenk  
Acartha Receivership - Tax & Accounting  
One US Bank Plaza  
St. Louis, MO 63101

schenk@thompsoncoburn.com

Account Number [REDACTED]  
Invoice Date 12/18/2013  
Invoice # 752958

Invoice Total \$545.00

**We Appreciate Your Business and Referrals**

Payment is due upon receipt.

Please detach and remit payment to the address below using the enclosed envelope.

CliftonLarsonAllen LLP  
4250 N. Fairfax Drive  
Suite 1020  
Arlington, VA 22203  
(571) 227-9688

Amount Remitted \$ \_\_\_\_\_  
Account Number [REDACTED]  
Invoice Number 752958



**Acartha Receivership  
Attachment to Invoice**

Entity	Q1 2013	Q2 2013	Q3 2013	Previous 2013	This Invoice - 752958				Total Now	Additional Services	
	Inv. 660411	Inv. 685725	Inv. 725003	Billings					Billed to Date 2013	Approved by Receiver	
	+	+	=	=	+				=		
	Tax Prep:	Tax Prep:	Tax Prep:	Tax Prep:	Hours	Actual	Note	Billed	Tax Prep:	Hours	Billed (2)
	Billed	Billed	Billed	Billed					Billed (1)		
Acartha Group LLC	624.75	543.50	1,631.75	2,800.00					2,800.00		
Acartha Merchant Partners, LLC	397.50	331.50	444.00	1,173.00					1,173.00		
Acartha Special Situations Funding, LLC	262.50	306.00	1,270.50	1,839.00					1,839.00		
Acartha Specialty Finance Investment, LLC	307.50	-	600.50	908.00					908.00		
Acartha Technology Partners, L.P.	725.50	427.00	1,647.50	2,800.00	0.50	137.50	1	-	2,800.00	2.00	510.00
Clearbrook Acquisition, LLC	153.00	376.00	1,219.50	1,748.50					1,748.50		
Evergrid Acquisition, LLC	262.50	306.00	651.50	1,220.00					1,220.00		
Evergrid MIC VII, LLC	487.50	306.00	755.25	1,548.75					1,548.75		
Gryphon Investments III, LLC	564.00	306.00	1,136.00	2,006.00	0.50	35.00		35.00	2,041.00		
Integrien Acquisiton Capital II, LLC	217.50	306.00	978.50	1,502.00					1,502.00		
Integrien Acquisition II, LLC	997.50	306.00	723.50	2,027.00					2,027.00		
Integrien Acquisition, LLC	331.50	51.00	1,711.00	2,093.50					2,093.50		
L brato Acquisition II, LLC	127.50	306.00	563.50	997.00					997.00		
MIC VII, LLC	641.00	427.00	1,732.00	2,800.00					2,800.00		
Morriss Admin d/b/a Acartha Group Funding	754.50	306.00	920.50	1,981.00					1,981.00		
Tervela Acquisiton II, LLC	487.50	306.00	677.00	1,470.50					1,470.50		
Tervela Acquisiton III, LLC	217.50	306.00	447.50	971.00					971.00		
Tervela Acquisition, LLC	217.50	688.50	702.50	1,608.50					1,608.50		
<b>Total Tax Returns</b>	<b>7,776.75</b>	<b>5,904.50</b>	<b>17,812.50</b>	<b>31,493.75</b>	<b>1.00</b>	<b>172.50</b>		<b>35.00</b>	<b>31,528.75</b>	<b>2.00</b>	<b>510.00</b>
Additional Services Approved by Receiver						510.00		510.00			
Expenses											
<b>Total Fees &amp; Expenses**</b>						<b>682.50</b>		<b>545.00</b>			

**\*\* Notes:**

(1) Per 2/25/13 Amendment to Engagement Letter, tax return preparation limited to lower of hours or fixed fee of \$2,800. For billing on 11/30/13, one invoice has already exceeded the \$2,800 limit, therefore, our invoice is reduced.

(2) Per 6/26/12 Engagement Letter, additional services approved by Receiver related to time expended on special allocation analyses not included in the flat fee tax arrangement plus some non-tax related communications.





Direct Billing Inquiries to:

CliftonLarsonAllen LLP  
Ginger Stafford  
4250 N. Fairfax Drive  
Suite 1020  
Arlington, VA 22203  
(571) 227-9688

Claire M. Schenk, Esq., Receiver  
Acartha Receivership  
One US Bank Plaza  
St. Louis, MO 63101

schenk@thompsoncoburn.com

Account Number [REDACTED]  
Invoice Date 1/22/2014  
Invoice # 766696

Invoice Total \$459.00

**We Appreciate Your Business and Referrals**

Payment is due upon receipt.

Please detach and remit payment to the address below using the enclosed envelope.

CliftonLarsonAllen LLP  
Ginger Stafford  
4250 N. Fairfax Drive  
Suite 1020  
Arlington, VA 22203  
(571) 227-9688

Amount Remitted \$ \_\_\_\_\_  
Account Number [REDACTED]  
Invoice Number 766696



**Acartha Receivership  
Attachment to Invoice 766696**

	Previous 2013 Billings =	This Invoice - 766696 +				Total Now Billed to Date 2013 =	Additional Services Approved by Receiver	
<u>Entity</u>	<u>Tax Prep: Billed</u>	<u>Hours</u>	<u>Actual</u>	<u>Note</u>	<u>Billed</u>	<u>Tax Prep: Billed (1)</u>	<u>Hours</u>	<u>Billed (2)</u>
Acartha Group LLC	2,800.00					2,800.00	0.30	76.50
Acartha Merchant Partners, LLC	1,173.00					1,173.00		
Acartha Special Situations Funding, LLC	1,839.00					1,839.00		
Acartha Specialty Finance Investment, LLC	908.00					908.00		
Acartha Technology Partners, L.P.	2,800.00					2,800.00	0.70	178.50
Clearbrook Acquisition, LLC	1,748.50					1,748.50		
Evergrid Acquisition, LLC	1,220.00					1,220.00		
Evergrid MIC VII, LLC	1,548.75					1,548.75		
Gryphon Investments III, LLC	2,041.00					2,041.00	0.80	204.00
Integrien Acquisiton Capital II, LLC	1,502.00					1,502.00		
Integrien Acquisition II, LLC	2,027.00					2,027.00		
Integrien Acquisition, LLC	2,093.50					2,093.50		
L brato Acquisition II, LLC	997.00					997.00		
MIC VII, LLC	2,800.00					2,800.00		
Morriss Admin d/b/a Acartha Group Funding	1,981.00					1,981.00		
Tervela Acquisiton II, LLC	1,470.50					1,470.50		
Tervela Acquisiton III, LLC	971.00					971.00		
Tervela Acquisition, LLC	1,608.50					1,608.50		
<b>Total Tax Returns</b>	<b>31,528.75</b>	-	-	-	-	<b>31,528.75</b>	<b>1.80</b>	<b>459.00</b>
Additional Services Approved by Receiver			<b>459.00</b>		<b>459.00</b>			
Expenses								
<b>Total Fees &amp; Expenses**</b>			<b>459.00</b>		<b>459.00</b>			

\*\* Notes:

(1) Per 2/25/13 Amendment to Engagement Letter, tax return preparation limited to lower of hours or fixed fee of \$2,800.

(2) Per 6/26/12 Engagement Letter, additional services approved by Receiver related to time expended on special allocation analyses not included in the flat fee tax arrangement plus some non-tax related communications.

Client: XXXXXXXXXX  
 Acartha Group Receivership - Tax

Attachment to Invoice 766696  
 Dated 1/22/14

<u>Date</u>	<u>Name</u>	<u>Task Code</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Detail</u>
<b>Additional Services Outside of Tax Preparation - approved by Receiver</b>						
<b>Acartha Group, LLC Out of Scope</b>						
12/10/13	O'Shaughnessy	Tax issues	0.30	255.00	76.50	Compile and send K-1's to <span style="background-color: black; color: black;">XXXXXXXXXX</span> per his request.
<b>Acartha Group, LLC Out of Scope Total</b>			<b>0.30</b>		<b>76.50</b>	
<b>Acartha Technology Partners, L.P. Out of Scope</b>						
12/10/13	O'Shaughnessy	Tax issues	0.20	255.00	51.00	Review of NY and NJ tax notices and follow up email to Claire.
12/23/13	O'Shaughnessy	Tax issues	0.50	255.00	127.50	Phone with Claire related to ATP NY Notice, follow up call with Michelle Murray related to notice, and coordination.
<b>Acartha Technology Partners, L.P. Out of Scope Total</b>			<b>0.70</b>		<b>178.50</b>	
<b>Gryphon Investments III, LLC Out of Scope</b>						
12/9/13	O'Shaughnessy	Tax issues	0.80	255.00	204.00	Research and conference call related to partners questions related to final K-1's and liquidation of partnership.
<b>Gryphon Investments III, LLC Out of Scope Total</b>			<b>0.80</b>		<b>204.00</b>	
<b>Total Additional Services</b>			<u><b>1.80</b></u>		<u><b>459.00</b></u>	
<b>Total Fees for Tax Preparation</b>			<u>          </u>		<u>          </u>	
<b>Total Expenses</b>					<u>          </u>	
None					<u>          </u>	
<b>GRAND TOTAL:</b>			<u><b>1.80</b></u>		<u><b>459.00</b></u>	



Direct Billing Inquiries to:

CliftonLarsonAllen LLP  
4250 N. Fairfax Drive  
Suite 1020  
Arlington, VA 22203  
(571) 227-9500

Claire M. Schenk, Esq.  
Receiver for Acartha Group, LLC, et al.  
Thompson Coburn LLP  
One US Bank Plaza  
St. Louis, MO 63101

CSchenk@thompsoncoburn.com

Account Number [REDACTED]  
Invoice Date 7/10/2013  
Invoice # 685727

Professional services rendered March 27, 2013 through July 1, 2013

*Professional detail is attached.*

Invoice Total \$480.00

**We Appreciate Your Business and Referrals**

Payment is due upon receipt.

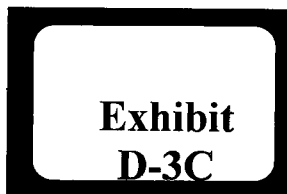
CliftonLarsonAllen LLP 4250 N. Fairfax Drive, Suite 1020, Arlington, VA 22203

Please detach and remit payment to the address below using the enclosed envelope.

CliftonLarsonAllen LLP  
Ginger Stafford  
4250 N. Fairfax Drive  
Suite 1020  
Arlington, VA 22203  
571-227-9688 Telephone

Amount Remitted \$ \_\_\_\_\_

Account Number [REDACTED]  
Invoice Number 685727



Acartha Receivership - Forensic  
010828  
010828

Client: [REDACTED]  
 Acartha Receivership

Attachment to Invoice Number 685727  
 Dated 7/10/13

<u>Date</u>	<u>Name</u>	<u>Task Code</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Detail</u>
<b>Forensic</b>						
6/26/13	Hecht	Forensics accounting	0.20	400.00	80.00	T/C with Receiver Claire Schenk, Esq. Email and T/C Craig Arends.
7/1/13	Arends	Forensics accounting	1.00	400.00	400.00	T/C with Claire re claims.
<b>Total Fees for Engagement</b>			<u>1.20</u>		<u>480.00</u>	
<b>Expenses</b>						
None						
<b>Total Expenses</b>			<u>-</u>		<u>-</u>	
<b>GRAND TOTAL:</b>			<u>1.20</u>		<u>480.00</u>	





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CliftonLarsonAllen LLP  
4250 N. Fairfax Drive  
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Arlington, VA 22203  
(571) 227-9500

Claire M. Schenk, Esq.  
Receiver for Acartha Group, LLC, et al.  
Thompson Coburn LLP  
One US Bank Plaza  
St. Louis, MO 63101

CSchenk@thompsoncoburn.com

Account Number [REDACTED]  
Invoice Date 10/16/2013  
Invoice # 725343

Professional Forensic services rendered July 2 through August 31, 2013

Professional detail is attached.

Invoice Total \$5,262.50

**We Appreciate Your Business and Referrals**

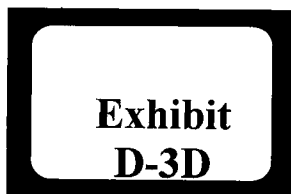
Payment is due upon receipt.

CliftonLarsonAllen LLP 4250 N. Fairfax Drive, Suite 1020, Arlington, VA 22203

Please detach and remit payment to the address below using the enclosed envelope.

CliftonLarsonAllen LLP  
Ginger Stafford  
4250 N. Fairfax Drive  
Suite 1020  
Arlington, VA 22203  
571-227-9688

Amount Remitted \$ \_\_\_\_\_  
Account Number [REDACTED]  
Invoice Number 725343



Acartha Receivership - Forensic  
010828  
010828

Client: XXXXXXXXXX  
 Acartha Receivership

Attachment to Invoice Number 725343  
 Dated 10/16/13

<u>Date</u>	<u>Name</u>	<u>Task Code</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Detail</u>
<b>Forensic</b>						
8/13/13	Arends	Forensics accounting	1.00	400.00	400.00	Assignment per Receiver, Claire Schenk.
8/16/13	Arends	Forensics accounting	1.00	400.00	400.00	Assignment per Receiver, Claire Schenk.
8/20/13	Arends	Forensics accounting	1.00	400.00	400.00	Assignment per Receiver, Claire Schenk.
8/22/13	Arends	Forensics accounting	1.00	400.00	400.00	Assignment per Receiver, Claire Schenk.
8/26/13	Arends	Forensics accounting	1.00	400.00	400.00	Assignment per Receiver, Claire Schenk.
8/6/13	Morris Jr	Valuation	1.20	375.00	450.00	Discussion with Claire Schenk re value of Series A preferred stock and common stock.
8/9/13	Morris Jr	Valuation	0.80	375.00	300.00	Valuation questions via email to Claire Schenk re information request with respect to valuing of Series A preferred stock and common stock..
8/16/13	Morris Jr	Valuation	2.90	375.00	1,087.50	Review of documents received from Pollen, follow up email to Claire Schenk re additional documents needed plus telephone conversation with Claire.
8/22/13	Morris Jr	Valuation	2.00	375.00	750.00	Review new docs, draft email question and talk with Claire re value Series A preferred in Pollen Inc.
8/23/13	Morris Jr	Valuation	1.20	375.00	450.00	Talk with Claire re value Series A preferred in Pollen Inc.
9/12/13	Morris Jr	Valuation	0.60	375.00	225.00	Telephone discussion and update with Claire.
<b>Total Fees for Engagement</b>			<u>13.70</u>		<u>5,262.50</u>	
<b>Expenses</b>						
None						
<b>Total Expenses</b>			<u>-</u>		<u>-</u>	
<b>GRAND TOTAL:</b>			<u>13.70</u>		<u>5,262.50</u>	



Direct Billing Inquiries to:

CliftonLarsonAllen LLP  
4250 N. Fairfax Drive  
Suite 1020  
Arlington, VA 22203  
(571) 227-9500

Claire M. Schenk, Esq., Receiver  
Acartha Receivership  
One US Bank Plaza  
St. Louis, MO 63101

schenk@thompsoncoburn.com

Account Number [REDACTED]  
Invoice Date 11/8/2013  
Invoice # 740934

Professional Forensic services rendered October 1 through October 31, 2013

*Professional detail is attached.*

Invoice Total \$187.50

**We Appreciate Your Business and Referrals**

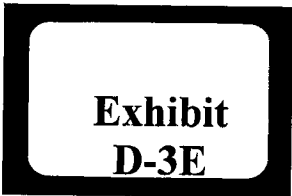
Payment is due upon receipt.

CliftonLarsonAllen LLP Timonium Corporate Center - Suite 500 9515 Deereco Road Timonium, MD 21093 (410) 453-0900

Please detach and remit payment to the address below using the enclosed envelope.

CliftonLarsonAllen LLP  
Timonium Corporate  
Center - Suite 500  
9515 Deereco Road  
Timonium, MD 21093  
(410) 453-0900 Telephone

Amount Remitted \$ \_\_\_\_\_  
Account Number [REDACTED]  
Invoice Number 740934



Acartha Receivership - Forensic  
010828  
010828

Client: [REDACTED]  
 Acartha Receivership

Attachment to Invoice Number 740934  
 Dated 11/8/13

<u>Date</u>	<u>Name</u>	<u>Task Code</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Detail</u>
<b>Forensic</b>						
10/17/13	Morris Jr	Valuation	0.50	375.00	187.50	C/C with Claire Schenk regarding current developments in negotiation regarding Pollen investment.
		<b>Total Fees for Engagement</b>	<u>0.50</u>		<u>187.50</u>	
<b>Expenses</b>						
None						
		<b>Total Expenses</b>	<u>-</u>		<u>-</u>	
		<b>GRAND TOTAL:</b>	<u>0.50</u>		<u>187.50</u>	



Direct Billing Inquiries to:

CliftonLarsonAllen LLP  
4250 N. Fairfax Drive  
Suite 1020  
Arlington, VA 22203  
(571) 227-9688

Claire M. Schenk, Esq., Receiver  
Acartha Receivership  
One US Bank Plaza  
St. Louis, MO 63101

schenk@thompsoncoburn.com

Account Number [REDACTED]  
Invoice Date 12/18/2013  
Invoice # 752951

Professional Forensic services rendered November 1 - 30, 2013

*Professional detail is attached.*

Invoice Total \$5,925.00

**We Appreciate Your Business and Referrals**

Payment is due upon receipt.

Please detach and remit payment to the address below using the enclosed envelope.

CliftonLarsonAllen LLP  
4250 N. Fairfax Drive  
Suite 1020  
Arlington, VA 22203  
(571) 227-9688

Amount Remitted \$ \_\_\_\_\_  
Account Number [REDACTED]  
Invoice Number 752951



Acartha Receivership - Forensic  
010828  
010828

Client: [REDACTED]  
 Acartha Receivership

Attachment to Invoice Number 752951  
 Dated 12/18/13

<u>Date</u>	<u>Name</u>	<u>Task Code</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Detail</u>
<b>Forensic - Acartha Technology Partners, L.P.</b>						
11/4/13	Morris	Valuation	4.00	375.00	1,500.00	Draft report for Receiver.
11/5/13	Morris	Valuation	3.50	375.00	1,312.50	Draft report for Receiver
11/5/13	Morris	Valuation	4.50	375.00	1,687.50	Draft report for Receiver.
11/7/13	Morris	Valuation	1.50	375.00	562.50	Revisions to report.
11/11/13	Morris	Valuation	2.00	375.00	750.00	Revisions to report and issue final.
11/14/13	Morris	Valuation	0.30	375.00	112.50	Telephone discussions with Claire re her creation of redacted version of my report.

<b>Total Fees for Engagement</b>	<b>15.80</b>	<b>5,925.00</b>
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**Expenses**  
 None

<b>Total Expenses</b>	<b>-</b>	<b>-</b>
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<b>GRAND TOTAL:</b>	<b>15.80</b>	<b>5,925.00</b>
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UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF MISSOURI  
EASTERN DIVISION

SECURITIES AND EXCHANGE COMMISSION,	)	
	)	
Plaintiff,	)	
	)	
v.	)	
	)	Case No. 4:12-cv-00080-CEJ
BURTON DOUGLAS MORRISS, <i>et al.</i> ,	)	
	)	
Defendants, and	)	
	)	
MORRISS HOLDINGS, LLC,	)	
	)	
Relief Defendant.	)	
	)	

**ORDER ON RECEIVER’S EIGHTH INTERIM APPLICATION FOR ALLOWANCE  
AND PAYMENT OF FEES AND EXPENSES INCURRED BY THE RECEIVER,  
RETAINED COUNSEL, AND OTHER PROFESSIONALS**

This matter is before the Court on the *Receiver’s Eighth Interim Application for Allowance and Payment of Expenses Incurred by the Receiver, Counsel, and Other Professionals* (the “Eighth Application”) filed by Claire M. Schenk, the court-appointed receiver (the “Receiver”) for Acartha Group, LLC, MIC VII, LLC, Acartha Technology Partners, L.P., and Gryphon Investments III, LLC, on March 14, 2014. The Receiver submitted the Eighth Application to the SEC for review before filing it with the Court.

On September 20, 2012, the Court granted the *Receiver’s First Interim Application for Allowance and Payment of Fees and Expenses Incurred by the Receiver, Counsel and Other Professionals* (Dkt. No. 199). The Court granted the *Receiver’s Second Interim Application for Allowance and Payment of Fees and Expenses Incurred by the Receiver, Counsel and Other Professionals* on November 28, 2012 (Dkt. No. 213). The Court granted the *Receiver’s Third Interim Application for Allowance and Payment of Fees and Expenses Incurred by the Receiver,*

**Ex. E**

*Counsel and Other Professionals* on February 11, 2013 (Dkt. No. 227). The Court granted the *Receiver's Fourth Interim Application for Allowance and Payment of Fees and Expenses Incurred by the Receiver, Counsel and Other Professionals* on May 30, 2013 (Dkt. No. 254). The Court granted the *Receiver's Fifth Interim Application for Allowance and Payment of Fees and Expenses Incurred by the Receiver, Counsel and Other Professionals* on July 15, 2013 (Dkt. No. 268). The Court granted the *Receiver's Sixth Interim Application for Allowance and Payment of Fees and Expenses Incurred by the Receiver, Counsel and Other Professionals* on August 27, 2013 (Dkt. No. 281). The Court granted the *Receiver's Seventh Interim Application for Allowance and Payment of Fees and Expenses Incurred by the Receiver, Counsel and Other Professionals* on December 13, 2013 (Dkt. No. 303).

In the Eighth Application, the Receiver seeks a total award of \$153,088.04 for legal 139,273.86 in legal fees and costs for Thompson Coburn LLP, the Receiver's primary counsel; (b) \$955.18 in professional fees for Segue Equity Group, LLC, the Receiver's investment fund manager; and (c) \$12,859.00 in professional fees for CliftonLarsonAllen LLP, the Receiver's tax preparer.

The Receiver also seeks an order allowing the Receiver to pay eighty percent (80%) of the total amount of legal and professional fees and one hundred percent (100%) of incurred costs, for a total of \$122,495.18, at this time pursuant to an agreement with the SEC to hold back twenty percent (20%) of the incurred legal and professional fees. This request is made without prejudice to the Receiver's right to seek an order allowing payment of the remaining twenty percent (20%) of the legal and professional fees upon further application to this Court.

The Court has reviewed the Eighth Application and supporting documentation and concludes that the requested fees and costs are reasonable and appropriate.



Having fully considered the Eighth Application and being duly advised as to the merits,

**THE COURT DOES HEREBY ORDER THAT**

1. The Receiver's Eighth Application is granted in its entirety; and

2. The Receiver is authorized to make payment of eighty percent (80%) of the total amount of legal and professional fees and one hundred percent (100%) of incurred costs out of the assets of the Receivership estate as follows:

- (a) \$111,320.07 in legal fees and \$123.77 in costs for Thompson Coburn LLP, the Receiver's primary counsel;
- (b) \$764.14 in professional fees for Segue Equity Group, LLC, the Receiver's investment fund manager; and
- (c) \$10,287.20 in professional fees for CliftonLarsonAllen LLP, the Receiver's tax preparer.

**SO ORDERED** this the \_\_\_\_ day of \_\_\_\_\_, 2014.

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THE HONORABLE CAROL E. JACKSON  
UNITED STATES DISTRICT JUDGE