

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 THIRTEENTH 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 *Thirteenth Interim Application for Allowance and Payment of Expenses Incurred by the Receiver, Counsel, and Other Professionals* (the “Application”). The Receiver’s Twelfth Fee Application was filed on February 16, 2015 (Dkt. No. 361), and was followed by the Receiver’s Notice of No Objection filed on March 3, 2015 (Dkt. No. 376). The Receiver awaits the determination of the Court and has not yet paid the vendors for the invoices submitted for the services rendered and the expenses advanced for the period between October 1, 2014 and December 31, 2014.

The Receiver requests that this Court (1) find that, for this Application, the total professional fees and costs incurred during the period of January 1, 2015 through March 31,

2015 (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. A Standardized Fund Accounting Report (“SFAR”), which summarizes the Receivership account balances as well as 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 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

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

<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 that are not authorized for payment at this time are payable upon further application to this Court.

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 as primary counsel to the Receiver. Additionally, the Proposal fully disclosed the 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" (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, 315, 328, 338, 358, 363, 368 and 383). The Receiver submitted each of these reports to the Court for approval of all activities and actions described therein. The first through twelfth reports, and the actions and activities described in such reports, have been approved by the Court (*see* Dkt. Nos. 61, 198, 224, 236, 267, 279, 280, 304, 336, 354 and 366). The Receiver's Thirteenth Interim Status Report was filed with the Court on February 4, 2015 (*see* Dkt. No. 368), and the Receiver's Fourteenth Interim Status Report was filed with the Court on May 6, 2015 (*see* Dkt. No. 383); both are pending Court review and approval.

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) Continued to work with her retained counsel, Spencer Fane Britt & Brown LLP, to negotiate the settlement documentation pertinent to claims involving UHY Advisors MO, Inc. ("UHY"), Patrick Stark, and Brian Peterson (collectively, the "UHY Parties"). As previously reported on October 6, 2014, the Honorable Wayne R. Anderson (Ret.) presided over a

mediation proceeding that included the UHY Parties, the Receiver, and counsel. Although the matter did not resolve on that day, negotiations continued, and as a result, the Receiver and the UHY Parties agreed to a monetary settlement, subject to execution of appropriate documentation and the approval of the Receivership Court. The Receiver and her counsel have worked diligently during the Application Period to finalize this documentation.

(ii) Filed suit against John Wehrle, Gryphon Investments, II, LLC (“Gryphon II”) and Cirqit.Com, Inc. (“Cirqit”) on March 13, 2015. As a general overview, the suit alleges that the contributions of Gryphon III investors were improperly comingled with the funds of Gryphon II and transferred to Mr. Wehrle, Gryphon II, Cirqit and others. Claims include breach of contract and breach of fiduciary duty against Mr. Wehrle, fraudulent transfers against Mr. Wehrle, Cirqit and Gryphon II and other equitable and tort claims. On April 27, 2015, defendants responded with answers and motions to dismiss various counts of the complaint. The Receiver and her counsel have begun working on their response to the motions to dismiss, which is due to be filed on May 14, 2015. The Receiver has also continued to monitor the criminal matter involving Mr. Wehrle.

(iii) Continued her efforts to resolve matters involving the Court-approved claims process. The Receiver revised her notice of determination as to a late-received claim by a pre-Receivership vendor following good-faith negotiations with the claimant. Additionally, the Receiver submitted a supplemental filing with the Court on March 19, 2015 (*see* Dkt. No. 378) in the pending matter involving the objection of Hany Teylouni. Also, as indicated above, the Receiver worked to resolve matters involving the claim of UHY, the other claimant that has filed an objection with the Court. In particular, subject to negotiation of a final agreement and approval of the Court, the Receiver and UHY have reached an agreement pertaining to the

disposition of the UHY claim and pending objection.

(iv) Continued to manage the business interests of the Receivership Entities in the various portfolio company investments. The Receiver participated as an observer in board meetings involving the portfolio concerns, reviewed and analyzed periodic updates by management as to financials and operations involving the portfolio entities, and continued to explore liquidation opportunities.

Following the previously reported merger and acquisition involving Librato, one of the Receivership portfolio companies, the Receiver has worked to collect the initial distribution, which involves five separate entities, to open multiple new accounts, gather information concerning the investment interests pertinent to these entities and communicate with the Shareholder Representative to understand and monitor the sums currently being held in escrow.

(v) Worked closely with the Receiver's accountants to close the Receivership books in preparation for the filing of the 2014 Receivership returns. Assessments and issues involving various states' tax matters were handled. Filing deadlines were extended, and the Receiver has worked with her accountants to ensure that returns will be timely filed in the coming months. The Receiver also worked with her accountants to plan for final filings for the Integrien entities, which have completed distributions and have no further business purpose.

(vi) Continued to monitor the bankruptcy proceeding involving Burton Douglas Morriss and participated in the Section 341 meeting of creditors. Given that the deadline for objections to discharge is June 3, 2015, the Receiver and her counsel have been assessing and analyzing the appropriate course of action under the circumstances.

(vii) Continued to host, maintain and update an enormous database of Receivership-related documents at no cost to the Receivership estate, along with a website (which is public)

and a confidential investor extranet site (which is confidential and password-protected). During the Application Period, the Receiver summarized claims information for each Receivership Entity, and these summaries have now been posted on the extranet site. This information is intended to give the investors a better sense of the total number of remaining (and allowed) claimants.

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

The Receiver, her counsel, accountants, and fund manager 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 resolve claims asserted against the Receivership Entities. The Receiver has continued to recover funds, to pursue and resolve claims-related matters, and handle the business interests of the Receivership Entities. Thus, the Receiver respectfully requests an award for legal and other professional fees and the reimbursement of certain expenses incurred on behalf of the Receiver for services rendered during the Application Period, as well as a finding that these legal and professional fees and costs are reasonable and appropriate. These amounts total \$71,451.20 in the aggregate (the "Total Award"). The Total Award is comprised of: (a) \$65,342.27 in legal fees and costs for Thompson Coburn, the Receiver's primary counsel; (b) \$4,009.57 in professional fees for Segue, the Receiver's investment fund manager; and (c) \$2,099.36 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 because billable rates for most of the Receiver's professionals have, to date, not been increased to reflect standard annual increases in billable rates. Additionally, the Receiver's primary counsel, Thompson

Coburn, performed many hours of legal services that were not billed to the Receivership estate. Similar to previous application periods, the Receiver did not impose a fee for hosting a voluminous database of documents pertaining to the Receivership. Also, the informational website created and updated by the Receiver's firm (and linked to the website for the District Court for the Eastern District of Missouri) 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 that 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>4</sup>

As noted above, although the Receiver seeks a finding that the Total Award is reasonable 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) \$51,848.98 in legal fees and \$531.05 in costs for Thompson Coburn; (b) \$3,207.66 in professional fees for Segue; and (c) \$1,225.00 in professional fees and \$568.11 in costs to CLA. Therefore, although the Total Award sought is \$71,451.20, the total requested payment at this time is \$57,380.80. 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 thirteenth application to the Court for compensation and reimbursement of expenses for services rendered on behalf of the Receiver.<sup>5</sup> In reviewing the

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<sup>4</sup> Third-party vendors are often utilized by other receivers and attorneys for the functions described in this paragraph, and that utilization of vendors often results in substantial costs to the receivership entities.

<sup>5</sup> For a summary of previous fee applications and the status of the applications, see Exhibit F.



fees paid to the Receiver's counsel, Thompson Coburn, it is important to note that a substantial portion of the fees paid to Thompson Coburn prior to June of 2013 were reimbursed to the accounts of the Receivership Entities. As previously reported, funds in the amount of \$487,300.00 were successfully recovered as part of the settlement of an Interpleader Action involving a D&O liability policy obtained by one of the Receivership Entities. All of these funds were deposited into Receivership accounts and none of these funds were used to directly pay the Receiver's attorneys or to satisfy the twenty percent holdback imposed at the outset of this proceeding.

No understanding 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 her Application consisting of:

Exhibit A: First Quarter 2015 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

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.<sup>6</sup> 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.

### 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>6</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” (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” (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*, 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 the Order submitted herewith and marked as Exhibit E:

- (i) finding that the Total Award is reasonable and appropriate;
- (ii) authorizing an award of fees and costs in the amount of \$57,380.80;
- (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 the accounts listed on Exhibit A: (a) \$51,848.98 in legal fees (representing eighty percent (80%) of invoiced fees) and \$531.05 in costs for Thompson Coburn; (b) \$3,207.66 in professional fees (representing eighty percent (80%) of invoiced fees) for Segue; (c)

\$1,225.00 in professional fees (representing eighty percent (80%) of invoiced fees) and \$568.11 in costs for CLA; and

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

Dated: May 11, 2015

Respectfully Submitted,

THOMPSON COBURN LLP

By           /s/ Kathleen E. Kraft            
Stephen B. Higgins, #25728MO  
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One US Bank Plaza  
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Washington, DC 20006  
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Fax: (202) 508-1035  
kkraft@thompsoncoburn.com

**CERTIFICATE OF SERVICE**

I hereby certify that on May 11, 2015, 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



STANDARD FUND ACCOUNTING REPORT for Acartha Group LLC, MIC VIII LLC,  
Acartha Technology Partners LP, and Gryphon Investments III  
Claire M. Schenk Receivship; Civil Court Docket No. 16  
Reporting Period 1/1/2015 to 3/31/2015

15	Report of Items NOT To Be Paid by the Fund Disbursements for Plan Administration Expenses Not Paid by the Fund:	
Line 15	Plan Development Expenses Not Paid by the Fund:	
	1. Fees:	
	Fund Administration.....	
	IBC.....	
	Distribution Agent.....	
	Consultant.....	
	Legal Advisors.....	
	Tax Advisors.....	
	2. Administrative Expenses	
	Miscellaneous	
	3. Miscellaneous	
	Total Plan Development Expenses Not Paid by the Fund	
	Plan Implementation Expenses Not Paid by the Fund:	
	1. Fees:	
	Fund Administration.....	
	IBC.....	
	Distribution Agent.....	
	Consultant.....	
	Legal Advisors.....	
	Tax Advisors.....	
	2. Administrative Expenses	
	Miscellaneous	
	3. Miscellaneous	
	Notwithstanding Approval Plan.....	
	Chainmail Identification.....	
	Claims Preserving.....	
	Web Site Maintenance/Call Center.....	
	4. Fund Administration Board	
	Fund Administration Expenses	
	6. ERM Expenses	
	Total Plan Implementation Expenses Not Paid by the Fund	
	Total Disbursements for Plan Administration Expenses Not Paid by the Fund	
	Disbursements to Court/Other Not Paid by the Fund:	
	Investment Expenses/CRIS Fees	
	Federal Tax Payments	
	Total Disbursements to Court/Other Not Paid by the Fund:	
	DC & State Tax Payments	
Line 17	No. of Claims	
Line 18	# of Claims Received This Reporting Period.....	
Line 19	No. of Claims Received Since Inception of Fund.....	
Line 20	# of Claimants/Investors	
Line 21	# of Claimants/Investors Paid This Reporting Period.....	
Line 22	# of Claimants/Investors Paid Since Inception of Fund.....	

**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: January 2015**

Acartha Group Receivership	
Fees	\$ 10,959.90
Disbursements	\$ 12.64
UHY Litigation	
Fees	\$ 2,905.30
Disbursements	\$ -0-
Wehrle, John	
Fees	\$ 4,001.80
Disbursements	\$ -0-

**Thompson Coburn LLP: February 2015**

Acartha Group Receivership	
Fees	\$ 10,650.50
Disbursements	\$ 34.88
UHY Litigation	
Fees	\$ 1,096.50
Disbursements	\$ -0-
Wehrle, John	
Fees	\$ 20,129.27
Disbursements	\$ 19.76

**Thompson Coburn LLP: March 2015**

Acartha Group Receivership	
Fees	\$ 9,526.80
Disbursements	\$ 41.98
UHY Litigation	
Fees	\$ 1,733.15
Disbursements	\$ 0.56
Wehrle, John	
Fees	\$ 3,808.00
Disbursements	\$ 421.23

<b>Thompson Coburn TOTAL</b>	<b>\$ 65,342.27</b>
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**Segue Equity Group: January – March 2015**

January Fees	\$ 1,344.63
February Fees	\$ 1,331.88
March Fees	\$ 1,333.06

**Segue TOTAL \$ 4,009.57**

**CliftonLarsonAllen: January – March 2015**

January	
Fees	\$ 50.00
Disbursements	\$ 485.61
February	
Fees	\$ 1,376.25
Disbursements	\$ 82.50
March	
Fees	\$ 105.00
Disbursements	\$ -0-

**CliftonLarsonAllen TOTAL \$ 2,099.36**

**GRAND TOTAL \$ 71,451.20**

**AGGREGATE SUMMARY OF PROFESSIONAL  
AND PARAPROFESSIONAL TIME AND FEES<sup>1</sup>**

<b>Thompson Coburn ATTORNEY</b>	<b>NUMBER OF HOURS</b>	<b>BILL AMOUNT</b>
Higgins, Stephen	25.6	11,097.60
Kelly, Cheryl	14.5	5,114.88
Kraft, Kathleen	7.9	1,636.25
Lamping, Brian	18.4	3,624.40
Reid, Christopher	4.5	1,740.38
Rust, Jayna	25.5	5,591.73
Sanocki, Kristen	28.5	5,374.13
Schenk, Claire	87.1	30,482.70
<b>Total Attorney Hours</b>	<b>212.9</b>	<b>\$64,662.07</b>
<b>Thompson Coburn Paralegal</b>		
Light, Lynda	.9	\$149.18
<b>Grand Total</b>	<b>212.9</b>	<b>\$64,811.25</b>

<b>Segue FUND MANAGER</b>	<b>NUMBER OF HOURS</b>	<b>BILL AMOUNT</b>
Michelle Murray	8.75	2,045.32
Luke McGowan	24.0	1,944.00
Lisa McDonald	.25	20.25
<b>Grand Total</b>	<b>33.0</b>	<b>\$4,009.57</b>

<b>ACCOUNTANT</b>	<b>NUMBER OF HOURS</b>	<b>BILL AMOUNT</b>
CliftonLarsonAllen		\$1,531.25
<b>Grand Total</b>		<b>\$1,531.25</b>

<sup>1</sup> This aggregate summary includes hours billed but written off by the Receiver.



March 16, 2015  
Invoice #3090902

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

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).

For Wire Transfer Instructions or Other  
Communications Please Contact:  
314-552-6000  
[AccountsReivable@ThompsonCoburn.com](mailto:AccountsReivable@ThompsonCoburn.com)

TIN 43-0666662

For Legal Services Rendered in Connection With:

Acartha Group Receivership  
TC File: 54464 / 102286

Date	Atty	Description	Phase	Task	Hours
01/01/15	K. Kraft	File joint stipulation re extension of time to respond to UHY objection to claim	B300	B310	0.20
01/02/15	C. Schenk	Attention to vendor proposal, communication re same with SEC	B100	B110	0.20
01/05/15	C. Kelly	Review communications from P. Kerth re meeting of creditors (.2); review pleadings filed in case (.2)	B100	B110	0.40
01/06/15	C. Schenk	Check filing re deadline for stipulation re UHY claim and seek advice of K. Kraft	B300	B310	0.30
01/07/15	C. Schenk	Review new filing by Court approving report, settlement with claimant and authorizing vendor payments (.2); attention to account status, multiple vendor payments and letters to same (.3)	B100	B110	0.50
01/08/15	C. Schenk	Review US Bank December statements	B100	B110	0.20
01/09/15	C. Kelly	Review and respond to emails from P. Kerth, trustee and other creditors re upcoming meeting of creditors	B100	B110	0.30
01/12/15	C. Kelly	Prepare for continued meeting of creditors	B100	B110	1.10
01/13/15	C. Kelly	Review communications re meeting of creditors and scheduling of same	B100	B110	0.20
01/13/15	C. Reid	Conference with C. Schenk re LogicSource status	B100	B120	0.20

**Exhibit  
D-1A**

March 16, 2015  
 Invoice # 3090902  
 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>
01/14/15	C. Kelly	Review and respond to inquiry on continued meeting of creditor dates	B100	B110	0.20
01/14/15	C. Schenk	Communications with CLA re 1099s, follow up with Segue re same and payments this quarter	B100	B110	0.30
01/15/15	C. Kelly	Review pleadings (.3); follow up re meeting of creditors and production of documents (.2)	B100	B110	0.50
01/15/15	C. Schenk	Review Segue invoices and follow up with Segue re same and re 1099s and SFAR (.3); communication with CLA and Spencer Fane re invoices (.2); review JAMS mediation invoice, compare against earlier billings for case management, follow up with R. Lageson, prepare payment and letter (.4), review Parkside bank statements for December to tie out to previous balance (.3); preliminary review of CT invoices (.2)	B100	B110	1.40
01/16/15	C. Kelly	Review communications from P. Kerth and other creditors re meeting of creditors	B100	B110	0.30
01/16/15	C. Schenk	Review PS and EW December statements/cumulative review for SFAR	B100	B110	0.30
01/16/15	C. Schenk	Telephone conference with M. Hecht re CLA engagement to prepare 2014 taxes (.3); communication with CLA re 1099s (.1); review CT invoices, communication with L. Light re payment (.2)	B200	B210	0.60
01/17/15	C. Schenk	Review of communications from Librato re Project Lightening and follow up with C. Reid	B200	B210	0.40
01/19/15	C. Schenk	Prepare for and participate in Librato board call	B200	B210	0.70
01/20/15	C. Kelly	Review order from bankruptcy court on extension of discharge objection deadline (.2); review and respond to communications from other creditors on 341 meeting (.3)	B100	B110	0.50
01/20/15	C. Reid	Review Librato sale materials	B100	B120	0.80

March 16, 2015  
 Invoice #3090902  
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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>
01/20/15	J. Rust	Telephone call with counsel for claimant, ██████, and update Receiver on his communications	B300	B310	0.90
01/20/15	C. Schenk	Review correspondence with CLA re engagement for 2014 taxes for execution and follow up re fourth quarter invoices from CLA	B100	B110	0.30
01/20/15	C. Schenk	Telephone conference with C. Reid re Librato (.3); review Securities ledger and information provided by Segue (.3); telephone conference with M. Murray re Librato investors (.4); research Librato ownership and review other documentation related to Project Lightening (.7)	B200	B210	1.70
01/21/15	C. Kelly	Review filings in case (.3); respond to communications re meeting of creditors (.3)	B100	B110	0.60
01/21/15	L. Light	Review and approve CT 2015 registered agent invoices; revise summary; provide to C. Schenk and K. Asbury	B100	B110	0.40
01/21/15	C. Schenk	Review Notice of Determination and CBO issues for context in resolution with UHY	B300	B310	0.50
01/21/15	C. Schenk	Prepare for Friday call with Board	B200	B210	0.20
01/22/15	C. Schenk	Communications with L. Light re CT and corporate compliance	B100	B110	0.20
01/23/15	C. Reid	Review Librato materials; participate in board call re same	B100	B120	0.90
01/23/15	J. Rust	Analyze claimant's supplemental information and provide receiver recommendation as to determination	B300	B310	1.30
01/23/15	C. Schenk	Seek advice of J. Rust re ██████ claim, approve notice of determination	B300	B310	0.40
01/23/15	C. Schenk	Review 1099 information provided to Acartha by banks re interest income for follow up with CLA (.3); review information prepared by Segue for 1099 preparation (.2); participate in Librato board call and follow up discussion with C. Reid (.8)	B200	B210	1.30

March 16, 2015  
 Invoice # 3090902  
 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>
01/26/15	C. Kelly	Respond to communications re additional dates for meeting of creditors and diligence for same	B100	B110	0.30
01/26/15	C. Reid	Participate in Librato board review call (.6); review revised merger agreement (.8)	B100	B120	1.40
01/26/15	C. Schenk	Review merger agreement (.3); prepare for and participate in call with Librato and follow up discussion with C. Reid (.8)	B200	B210	1.10
01/26/15	C. Schenk	Seek advice of S. Higgins re GII claims	B100	B110	0.20
01/27/15	C. Schenk	Review invoice of Spencer Fane for comment (.1); begin drafting of thirteenth interim receivership report (1.9); discuss SFAR with Segue (.1); review prepare materials from CLA re 1099s for vendors for discussion with same (.4)	B100	B110	2.50
01/27/15	C. Schenk	Communications with D. Pennino re Logic Source (.2); review update of status involving project Lightening (.2)	B200	B210	0.40
01/27/15	C. Schenk	Respond to inquiry of M. Spier re claims issues	B300	B310	0.40
01/28/15	C. Kelly	Review and respond to communications re meeting of creditors	B100	B110	0.30
01/28/15	C. Schenk	Review communications involving Project Lightening, related transaction documents and follow up with C. Reid (.5); tie out numbers re vendors for 1099s, communications with T. O'Shaughnessy and Segue (.8)	B200	B210	1.30
01/29/15	C. Kelly	Communications with receiver re status of bankruptcy case	B100	B110	0.30
01/29/15	K. Kraft	<b>NO CHARGE</b> Strategize with J. Rust re decision/determination on [REDACTED] claim	B100	B120	0.10
01/29/15	C. Schenk	Telephone conference with D. Pennino re Logic Source, review shareholder letter re same (.4); develop information pertaining to Librato acquisition (.3)	B200	B210	0.70
01/30/15	C. Kelly	Review and respond to communications re meeting of creditors and production matters	B100	B110	0.40

March 16, 2015  
 Invoice # 3090902  
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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>
01/30/15	J. Rust	Draft notice of determination for claimant no. 227 while ensuring that notice is consistent with other notices previously delivered to claimants	B300	B310	1.50
01/30/15	C. Schenk	Organize and review fourth quarter vendor statements for submission to Court and SEC (.6); develop business and claims section of receivership report (1.7)	B100	B110	2.30
Total Hours					31.50
Amount For Services					\$12,929.00
For Cash Outlays:					
		For reproduction charges		\$12.64	
Amount For Cash Outlays					\$12.64

TIME SUMMARY BY RANK

	Hours Worked	Billed Per Hour	Billed Amount
<b>Timekeeper</b>			
C. Kelly	5.40	\$415.00	\$2,241.00
K. Kraft	0.30	\$350.00	\$105.00
C. Reid	3.30	\$455.00	\$1,501.50
C. Schenk	18.40	\$430.00	\$7,912.00
Subtotal for Partner	27.40	\$429.18	\$11,759.50
J. Rust	3.70	\$295.00	\$1,091.50
Subtotal for Associate	3.70	\$295.00	\$1,091.50
L. Light	0.40	\$195.00	\$78.00
Subtotal for Legal Assistant (paralegals and other legal support personnel)	0.40	\$195.00	\$78.00
<b>Total All Classes</b>	<b>31.50</b>	<b>\$410.44</b>	<b>\$12,929.00</b>



March 16, 2015  
Invoice # 3090902  
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U.S. District Court Eastern District of Missouri

For Services	\$12,929.00
Less No Charge Entry	-35.00
Less 15% Discount	-1,934.10
Amount For Services	10,959.90
Amount For Cash Outlays	12.64

<b>TOTAL DUE</b>	<b>\$10,972.54</b>
------------------	--------------------

**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.: 3090902  
Invoice Date: 03/16/15

For Services Rendered and Disbursements Prior Month

**BILLING SUMMARY**

54464-102286	THIS BILL		CUMULATIVE TOTALS	
	Hours	Amount	Hours	Amount
TOTAL LEGAL FEES:	31.50	\$10,959.90	5,046.40	\$1,389,309.78
TOTAL DISBURSEMENTS:		\$12.64		\$31,994.46
<b>TOTAL LEGAL FEES &amp; DISB:</b>		<b>\$10,972.54</b>		<b>\$1,421,304.24</b>

**ANALYSIS OF DISBURSEMENTS:**

Task Code	Task Description	THIS BILL	CUMULATIVE TOTALS
		Amount	Amount
102	For postage	\$0.00	\$851.71
106	For reproduction charges	\$12.64	\$6,031.84
107	For outside copy charge	\$0.00	\$422.22
108	For color reproduction charges	\$0.00	\$387.03
109	For overnight delivery service	\$0.00	\$3,474.00
117	For oversize copies	\$0.00	\$68.25
127	For courier service	\$0.00	\$540.26
150	For on-line docket review	\$0.00	\$76.68
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	\$221.64
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 fee	\$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>\$12.64</b>	<b>\$31,994.46</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:**

	<u>THIS BILL</u>			<u>CUMULATIVE TOTALS</u>	
	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>	<u>Hours</u>	<u>Amount</u>
<b><u>Partner</u></b>					
Buchholz, E	0.00	0.00	0.00	7.20	3,672.00
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	0.00	0.00	0.00	301.70	153,867.00
Kappas, N	0.00	0.00	0.00	5.90	2,094.50
Kelly, C	415.00	5.40	2,241.00	244.10	101,301.50
Kraft, K	350.00	0.30	105.00	879.20	297,983.00
Lawton, R	0.00	0.00	0.00	6.10	3,202.50
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
Patterson, G	0.00	0.00	0.00	0.90	256.50
Reid, C	455.00	3.30	1,501.50	145.20	66,066.00
Schenk, C	430.00	18.40	7,912.00	1,758.80	756,284.00
Warfield, D	0.00	0.00	0.00	0.20	102.00
<b>TOTAL Partner:</b>	<b>429.17</b>	<b>27.40</b>	<b>\$11,759.50</b>	<b>3,534.40</b>	<b>\$1,467,197.00</b>
<b><u>Counsel</u></b>					
Cole, J.D., M	0.00	0.00	0.00	2.70	1,012.50
<b>TOTAL Counsel:</b>	<b>0.00</b>	<b>0.00</b>	<b>\$0.00</b>	<b>2.70</b>	<b>\$1,012.50</b>
<b><u>Associate</u></b>					
Black, J	0.00	0.00	0.00	5.80	1,276.00
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
Lamping, B	0.00	0.00	0.00	119.60	31,096.00
Mangian, D	0.00	0.00	0.00	57.60	13,824.00
Rust, J	295.00	3.70	1,091.50	449.80	114,218.00
Sanocki, K	0.00	0.00	0.00	31.20	7,020.00
Trame, B	0.00	0.00	0.00	0.50	120.00
<b>TOTAL Associate:</b>	<b>295.00</b>	<b>3.70</b>	<b>\$1,091.50</b>	<b>697.30</b>	<b>\$176,183.50</b>
<b><u>Law Clerk</u></b>					
Farrell, C	0.00	0.00	0.00	54.40	12,240.00
Khoury, J	0.00	0.00	0.00	56.60	10,471.00
Shechter, G	0.00	0.00	0.00	40.20	7,437.00
<b>TOTAL Law Clerk:</b>	<b>0.00</b>	<b>0.00</b>	<b>\$0.00</b>	<b>151.20</b>	<b>\$30,148.00</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
Hearing, R	0.00	0.00	0.00	6.30	661.50

**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:**

	<u>THIS BILL</u>			<u>CUMULATIVE TOTALS</u>	
	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>	<u>Hours</u>	<u>Amount</u>
Hundley, E	0.00	0.00	0.00	206.00	38,110.00
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	195.00	0.40	78.00	17.30	3,373.50
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
Schuetz, A	0.00	0.00	0.00	57.10	6,281.00
Weber, H	0.00	0.00	0.00	184.70	31,399.00
<b>TOTAL Legal Assistant (paralegals and other legal support personnel):</b>	<b>195.00</b>	<b>0.40</b>	<b>\$78.00</b>	<b>577.60</b>	<b>\$96,438.00</b>
 <b><u>Other</u></b>					
Choi, M	0.00	0.00	0.00	80.20	17,644.00
<b>TOTAL Other:</b>	<b>0.00</b>	<b>0.00</b>	<b>\$0.00</b>	<b>80.20</b>	<b>\$17,644.00</b>
 <b>Subtotal Legal Fees:</b>		<b>31.50</b>	<b>\$12,929.00</b>	<b>5,043.40</b>	<b>\$1,788,623.00</b>
<b>Less Discount:</b>			<b>-1,969.10</b>		<b>-399,313.22</b>
<b>TOTAL LEGAL FEES:</b>			<b>\$10,959.90</b>		<b>\$1,389,309.78</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>PHASE – TASK CODES BLANK</b>					
		0.00	\$0.00	56.60	\$10,471.00
<b>TOTAL :</b>		<b>0.00</b>	<b>\$0.00</b>	<b>56.60</b>	<b>\$10,471.00</b>
<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	14.20	\$5,931.00	2,805.60	\$1,024,732.10
B120	Asset Analysis and Recovery	3.40	\$1,536.50	277.10	\$72,158.63
B130	Asset Disposition	0.00	\$0.00	103.00	\$28,067.83
B210	Business Operations	8.40	\$3,612.00	740.90	\$313,069.50
B220	Employee Benefits/Pensions	0.00	\$0.00	4.50	\$1,791.00
B310	Claims Administration and Objections	5.50	\$1,849.50	1,053.60	\$336,139.94
<b>TOTAL Claims and Plan:</b>		<b>31.50</b>	<b>\$12,929.00</b>	<b>4,984.70</b>	<b>\$1,775,959.00</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>31.50</b>	<b>\$12,929.00</b>	<b>5,046.40</b>	<b>\$1,788,623.00</b>
<b>Less Discount</b>			<b>\$-1,969.10</b>		<b>-399,313.22</b>
<b>TOTAL LEGAL FEES 54464-102286</b>			<b>\$10,959.90</b>		<b>\$1,389,309.78</b>



March 16, 2015

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

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

TIN 43-0666662

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## REMITTANCE COPY

### PAYMENT DUE UPON RECEIPT

PLEASE REFERENCE INVOICE NUMBER WITH YOUR PAYMENT

Invoice # 3090902

**\$10,972.54**

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

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

**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]

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

**NOT FOR WIRE TRANSFER USE**

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  
AccountsReceivable@ThompsonCoburn.com



March 16, 2015  
Invoice #3090903

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

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).

For Wire Transfer Instructions or Other  
Communications Please Contact:  
314-552-6000  
[AccountsReceivable@ThompsonCoburn.com](mailto:AccountsReceivable@ThompsonCoburn.com)

TIN 43-0666662

For Legal Services Rendered in Connection With:

UHY Litigation  
TC File: 54464 / 129240

Date	Atty	Description	Phase	Task	Hours
01/09/15	C. Schenk	Preliminary review of proposed settlement and communication re same with R. Lageson	L100	L190	0.20
01/15/15	C. Schenk	Review proposed settlement agreement prepared by counsel (.4); prepare edits and comments re same for discussion (.4)	L100	L160	0.80
01/16/15	K. Kraft	Review draft settlement agreement and revise per C. Schenk request on treatment of UHY claim in receivership proceeding	L200	L210	0.80
01/16/15	C. Schenk	Review billing policies pertaining to JAMS invoice, follow up with R. Lageson re payment (.2); analyze settlement issues and advice from K. Kraft (.5)	L100	L190	0.70
01/20/15	C. Schenk	Communication with counsel re settlement (.2); preliminary review of revised agreement (.3)	L100	L190	0.50
01/21/15	K. Kraft	Review and revise draft settlement agreement (1.8); discuss draft settlement agreement with C. Schenk (0.4); review and revise settlement agreement following C. Schenk comments (0.5)	L100	L190	2.70

**Exhibit  
D-1B**

March 16, 2015  
 Invoice # 3090903  
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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>
01/21/15	C. Schenk	Seek advice of K. Kraft re settlement documentation and release issues (.3); review and analysis of updated changes and comments from K. Kraft (.6); prepare revised version of settlement agreement (.9); outline comments re revised agreement and next steps, follow up with G. Greiman in written communication (.3); seek advice of K. Kraft re settlement strategy (.2)	L100	L190	2.30
01/23/15	C. Schenk	Review financial information received for possible relationship to claims and settlement issues, follow up with R. Lageson (.4); review draft of settlement and communication to UHY (.2)	L100	L190	0.60
Total Hours					8.60
Amount For Services					\$3,418.00

TIME SUMMARY BY RANK

<u>Timekeeper</u>	<u>Hours Worked</u>	<u>Billed Per Hour</u>	<u>Billed Amount</u>
K. Kraft	3.50	\$350.00	\$1,225.00
C. Schenk	5.10	\$430.00	\$2,193.00
Subtotal for Partner	8.60	\$397.44	\$3,418.00
Total All Classes	8.60	\$397.44	\$3,418.00

For Services	\$3,418.00
Less 15% Discount	-512.70
Amount For Services	2,905.30

<b>TOTAL DUE</b>	<b>\$2,905.30</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: UHY Litigation

Invoice No.: 3090903  
Invoice Date: 03/16/15

For Services Rendered and Disbursements Prior Month

**BILLING SUMMARY**

	THIS BILL		CUMULATIVE TOTALS	
54464-129240	Hours	Amount	Hours	Amount
TOTAL LEGAL FEES:	8.60	\$2,905.30	129.10	\$43,913.83
TOTAL DISBURSEMENTS:		\$0.00		\$701.22
<b>TOTAL LEGAL FEES &amp; DISB:</b>		<b>\$2,905.30</b>		<b>\$44,615.05</b>

**ANALYSIS OF DISBURSEMENTS:**

		THIS BILL		CUMULATIVE TOTALS	
Task Code	Task Description	Amount	Amount	Amount	Amount
106	For reproduction charges	\$0.00		\$4.56	
127	For courier service	\$0.00		\$22.80	
367	For meal expenses	\$0.00		\$168.97	
383	For travel expenses	\$0.00		\$274.69	
402	For airfare	\$0.00		\$230.20	
<b>TOTAL DISBURSEMENTS:</b>		<b>\$0.00</b>		<b>\$701.22</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>					
Higgins, S	0.00	0.00	0.00	9.40	4,794.00
Kraft, K	350.00	3.50	1,225.00	4.20	1,456.00
Schenk, C	430.00	5.10	2,193.00	94.30	40,549.00
<b>TOTAL Partner:</b>	<b>397.44</b>	<b>8.60</b>	<b>\$3,418.00</b>	<b>107.90</b>	<b>\$46,799.00</b>
<b><u>Associate</u></b>					
Lamping, B	0.00	0.00	0.00	0.90	234.00
Rust, J	0.00	0.00	0.00	13.50	3,829.10
Sanocki, K	0.00	0.00	0.00	0.80	180.00
<b>TOTAL Associate:</b>	<b>0.00</b>	<b>0.00</b>	<b>\$0.00</b>	<b>15.20</b>	<b>\$4,243.10</b>
<b><u>Legal Assistant (paralegals and other legal support personnel)</u></b>					
Weber, H	0.00	0.00	0.00	6.00	1,020.00
<b>TOTAL Legal Assistant (paralegals)</b>	<b>0.00</b>	<b>0.00</b>	<b>\$0.00</b>	<b>6.00</b>	<b>\$1,020.00</b>

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

Matter Name: UHY Litigation  
 C/M Firm No: 54464-129240

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>Amount</u>	<u>Hours</u>	<u>Amount</u>
and other legal support personnel):					
<b>Subtotal Legal Fees:</b>		<b>8.60</b>	<b>\$3,418.00</b>	<b>129.10</b>	<b>\$52,062.10</b>
<b>Less Discount:</b>			<b>-512.70</b>		<b>-8,148.27</b>
<b>TOTAL LEGAL FEES:</b>			<b>\$2,905.30</b>		<b>\$43,913.83</b>

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

Matter Name: UHY Litigation  
C/M Firm No: 54464-129240

Page: 3

**ANALYSIS OF FEES BY FUNCTIONS:**

		<u>THIS BILL</u>		<u>CUMULATIVE TOTALS</u>	
		Hours	Amount	Hours	Amount
<b>B50-Banruptcy: Creditor or Debtor</b>					
B50.01	Case Administration (incl. strategy/client communications)	0.00	\$0.00	4.20	\$1,082.00
B50.07	Claims and claim litigation	2.70	\$945.00	4.00	\$1,447.00
<b>TOTAL :</b>		<b>2.70</b>	<b>\$945.00</b>	<b>8.20</b>	<b>\$2,529.00</b>
 <b>L01-Matter Open</b>					
L120	Analysis/Strategy	0.00	\$0.00	0.10	\$23.82
<b>TOTAL Case Assessment, Development and Administration:</b>		<b>0.00</b>	<b>\$0.00</b>	<b>0.10</b>	<b>\$23.82</b>
 <b>L03-Initial Investigation and Experts</b>					
L110	Fact Investigation/Development	0.00	\$0.00	1.20	\$297.18
L190	Other Case Assessment, Development and Administration	0.00	\$0.00	0.30	\$88.50
<b>TOTAL Case Assessment, Development and Administration:</b>		<b>0.00</b>	<b>\$0.00</b>	<b>1.50</b>	<b>\$385.68</b>
 <b>L04-Initial Filings</b>					
L210	Pleadings	0.80	\$280.00	14.60	\$4,390.60
<b>TOTAL Pre-Trial Pleadings and Motions:</b>		<b>0.80</b>	<b>\$280.00</b>	<b>14.60</b>	<b>\$4,390.60</b>
 <b>L05-Ongoing Reporting and Communication</b>					
L190	Other Case Assessment, Development and Administration	0.00	\$0.00	6.00	\$2,580.00
L190	Other Case Assessment, Development and Administration	2.00	\$860.00	46.50	\$20,747.00
L190	Other Case Assessment, Development and Administration	0.00	\$0.00	1.50	\$645.00
L190	Other Case Assessment, Development and Administration	0.00	\$0.00	6.70	\$2,647.00
L190	Other Case Assessment, Development and Administration	2.30	\$989.00	5.80	\$2,494.00
<b>TOTAL Case Assessment, Development and Administration:</b>		<b>4.30</b>	<b>\$1,849.00</b>	<b>66.50</b>	<b>\$29,113.00</b>
 <b>L06-Investigation/Discovery/Analysis</b>					
L390	Other Discovery	0.00	\$0.00	5.20	\$2,236.00
L120	Analysis/Strategy	0.00	\$0.00	7.70	\$3,311.00
L120	Analysis/Strategy	0.00	\$0.00	0.40	\$172.00
L120	Analysis/Strategy	0.00	\$0.00	2.50	\$1,075.00
L120	Analysis/Strategy	0.00	\$0.00	2.50	\$425.00
L140	Document/File Management	0.00	\$0.00	0.60	\$102.00

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

Matter Name: UHY Litigation  
 C/M Firm No: 54464-129240

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 Case Assessment, Development and Administration:</b>		<b>0.00</b>	<b>\$0.00</b>	<b>18.90</b>	<b>\$7,321.00</b>
<b>L09-Mediation and Settlement</b>					
L160	Settlement/Non-Binding ADR	0.80	\$344.00	19.30	\$8,299.00
<b>TOTAL Case Assessment, Development and Administration:</b>		<b>0.80</b>	<b>\$344.00</b>	<b>19.30</b>	<b>\$8,299.00</b>
<b>Subtotal Legal Fees:</b>		<b>8.60</b>	<b>\$3,418.00</b>	<b>129.10</b>	<b>\$52,062.10</b>
<b>Less Discount</b>			<b>\$-512.70</b>		<b>-8,148.27</b>
<b>TOTAL LEGAL FEES 54464-129240</b>			<b>\$2,905.30</b>		<b>\$43,913.83</b>



March 16, 2015

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

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

TIN 43-0666662

---

## REMITTANCE COPY

### PAYMENT DUE UPON RECEIPT

PLEASE REFERENCE INVOICE NUMBER WITH YOUR PAYMENT

Invoice # 3090903

**\$2,905.30**

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

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

**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]

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

**NOT FOR WIRE TRANSFER USE**

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



March 16, 2015  
Invoice #3090904

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

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).

For Wire Transfer Instructions or Other  
Communications Please Contact:  
314-552-6000  
[AccountsReceivable@ThompsonCoburn.com](mailto:AccountsReceivable@ThompsonCoburn.com)

TIN 43-0666662

For Legal Services Rendered in Connection With:

Wehrle, John  
TC File: 54464 / 140479

Date	Atty	Description	Phase	Task	Hours
01/10/15	S. Higgins	Emails to and from C. Schenk and B. Lamping relative to possible suit against Wehrle and indictment	L200	L210	0.30
01/10/15	C. Schenk	Research and review J. Wehrle indictment and press summary, seek advice of S. Higgins for next steps, update SEC	L100	L120	0.50
01/12/15	S. Higgins	Review and analyze summary of legal and factual issues to support complaint against J. Wehrle	L200	L210	1.10
01/12/15	K. Sanocki	Email to S. Higgins re claims assertable against J. Wehrle	L100	L190	0.10
01/13/15	C. Schenk	Seek advice of C. Reid re interest in Cirqit in light of J. Wehrle indictment	L100	L190	0.20
01/22/15	S. Higgins	Review and respond to emails and Wehrle shareholder letter re Cirqit relative to response by Receiver	L200	L210	0.60
01/22/15	C. Schenk	Develop information pertaining to GII claims	L100	L110	0.20
01/22/15	C. Schenk	Review correspondence from J. Wehrle re Cirqit	L100	L190	0.30
01/23/15	S. Higgins	Telephone conference with C. Schenk and B. Lamping relative to claims against J. Wehrle and Cirqit	L200	L210	0.50

**Exhibit  
D-1C**

March 16, 2015  
 Invoice # 3090904  
 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>
01/23/15	B. Lamping	Prepare for and meet with C. Schenk re preparation of complaint against J. Wehrle	L100	L190	1.00
01/23/15	C. Schenk	Analyze issues pertaining to GII/GIII claims (.8); seek advice of B. Lamping re claims issues (.2)	L100	L110	1.00
01/26/15	B. Lamping	Analyze claims against J. Wehrle and draft complaint re same	L100	L120	0.50
01/26/15	K. Sanocki	<b>NO CHARGE</b> Report to B. Lamping re case strategy and next steps for filing complaint against J. Wehrle on behalf of the receiver	L100	L120	0.30
01/27/15	S. Higgins	Email to C. Schenk and B. Lamping	L200	L210	0.10
01/27/15	C. Schenk	Review new filings in criminal matter involving J. Wehrle to update request	L100	L110	0.40
01/28/15	K. Sanocki	Analyze Gryphon investment documents to draft complaint against J. Wehrle on behalf of receiver	L100	L120	0.60
01/28/15	K. Sanocki	Draft complaint against J. Wehrle on behalf of receiver	L200	L210	0.40
01/28/15	C. Schenk	Review pleadings for issues involving receivership report	L200	L210	0.40
01/29/15	B. Lamping	Research re [REDACTED]	L100	L110	1.40
01/29/15	K. Sanocki	Draft complaint against J. Wehrle on behalf of receiver	L200	L210	1.40
01/30/15	K. Sanocki	Analyze research on [REDACTED]	L200	L210	0.50
01/30/15	K. Sanocki	Research [REDACTED]	L100	L110	1.30
01/30/15	K. Sanocki	Confer with B. Lamping re [REDACTED]	L100	L120	0.20
01/30/15	K. Sanocki	Draft complaint against J. Wehrle on behalf of receiver	L200	L210	0.30
01/30/15	C. Schenk	Review [REDACTED]	L100	L110	0.60
Total Hours					14.20
Amount For Services					\$4,775.50

March 16, 2015  
 Invoice # 3090904  
 Page 3

U.S. District Court Eastern District of Missouri

TIME SUMMARY BY RANK

Timekeeper	Hours Worked	Billed Per Hour	Billed Amount
S. Higgins	2.60	\$510.00	\$1,326.00
C. Schenk	3.60	\$430.00	\$1,548.00
Subtotal for Partner	6.20	\$463.55	\$2,874.00
B. Lamping	2.90	\$260.00	\$754.00
K. Sanocki	5.10	\$225.00	\$1,147.50
Subtotal for Associate	8.00	\$237.69	\$1,901.50
Total All Classes	14.20	\$336.30	\$4,775.50

For Services	\$4,775.50
Less No Charge Entry	-67.50
Less 15% Discount	-706.20
Amount For Services	4,001.80

<b>TOTAL DUE</b>	<b>\$4,001.80</b>
------------------	-------------------



**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: Wehrle, John

Invoice No.: 3090904  
Invoice Date: 03/16/15

For Services Rendered and Disbursements Prior Month

**BILLING SUMMARY**

	THIS BILL		CUMULATIVE TOTALS	
	Hours	Amount	Hours	Amount
54464-140479				
TOTAL LEGAL FEES:	14.20	\$4,001.80	79.10	\$27,920.80
TOTAL DISBURSEMENTS:		\$0.00		\$19.76
<b>TOTAL LEGAL FEES &amp; DISB:</b>		<b>\$4,001.80</b>		<b>\$27,940.56</b>

**ANALYSIS OF DISBURSEMENTS:**

		THIS BILL		CUMULATIVE TOTALS	
Task Code	Task Description	Amount	Amount	Amount	Amount
106	For reproduction charges	\$0.00		\$19.76	
<b>TOTAL DISBURSEMENTS:</b>		<b>\$0.00</b>		<b>\$19.76</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>					
Higgins, S	510.00	2.60	1,326.00	23.00	11,730.00
Schenk, C	430.00	3.60	1,548.00	18.50	7,955.00
<b>TOTAL Partner:</b>	<b>463.54</b>	<b>6.20</b>	<b>\$2,874.00</b>	<b>41.50</b>	<b>\$19,685.00</b>
<b><u>Associate</u></b>					
Lamping, B	260.00	2.90	754.00	15.70	4,082.00
Sanocki, K	225.00	5.10	1,147.50	21.90	4,927.50
<b>TOTAL Associate:</b>	<b>237.68</b>	<b>8.00</b>	<b>\$1,901.50</b>	<b>37.60</b>	<b>\$9,009.50</b>
<b>Subtotal Legal Fees:</b>		<b>14.20</b>	<b>\$4,775.50</b>	<b>79.10</b>	<b>\$28,694.50</b>
<b>Less Discount:</b>			<b>-773.70</b>		<b>-773.70</b>
<b>TOTAL LEGAL FEES:</b>		<b>14.20</b>	<b>\$4,001.80</b>	<b>79.10</b>	<b>\$27,920.80</b>

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

Matter Name: Wehrle, John  
C/M Firm No: 54464-140479

Page: 2

**ANALYSIS OF FEES BY FUNCTIONS:**

		<u>THIS BILL</u>		<u>CUMULATIVE TOTALS</u>	
		Hours	Amount	Hours	Amount
<b>L01-Matter Open</b>					
L110	Fact Investigation/Development	0.40	\$172.00	0.40	\$172.00
	<b>TOTAL Case Assessment, Development and Administration:</b>	<b>0.40</b>	<b>\$172.00</b>	<b>0.40</b>	<b>\$172.00</b>
<b>L02-Pre-Suit or Pre-Answer Work</b>					
L120	Analysis/Strategy	0.50	\$215.00	0.50	\$215.00
L120	Analysis/Strategy	0.00	\$0.00	3.60	\$1,836.00
	<b>TOTAL Case Assessment, Development and Administration:</b>	<b>0.50</b>	<b>\$215.00</b>	<b>4.10</b>	<b>\$2,051.00</b>
<b>L03-Initial Investigation and Experts</b>					
L110	Fact Investigation/Development	4.50	\$1,430.50	12.60	\$4,257.50
	<b>TOTAL Case Assessment, Development and Administration:</b>	<b>4.50</b>	<b>\$1,430.50</b>	<b>12.60</b>	<b>\$4,257.50</b>
<b>L04-Initial Filings</b>					
L210	Pleadings	5.60	\$2,083.00	39.90	\$14,230.00
	<b>TOTAL Pre-Trial Pleadings and Motions:</b>	<b>5.60</b>	<b>\$2,083.00</b>	<b>39.90</b>	<b>\$14,230.00</b>
<b>L05-Ongoing Reporting and Communication</b>					
L190	Other Case Assessment, Development and Administration	0.00	\$0.00	0.90	\$387.00
L190	Other Case Assessment, Development and Administration	0.30	\$129.00	0.30	\$129.00
L190	Other Case Assessment, Development and Administration	1.30	\$368.50	8.30	\$3,157.50
	<b>TOTAL Case Assessment, Development and Administration:</b>	<b>1.60</b>	<b>\$497.50</b>	<b>9.50</b>	<b>\$3,673.50</b>
<b>L06-Investigation/Discovery/Analysis</b>					
L120	Analysis/Strategy	0.00	\$0.00	2.30	\$989.00
L120	Analysis/Strategy	0.60	\$135.00	0.60	\$135.00
L120	Analysis/Strategy	0.50	\$112.50	5.30	\$1,677.00
L120	Analysis/Strategy	0.50	\$130.00	0.50	\$130.00
	<b>TOTAL Case Assessment, Development and Administration:</b>	<b>1.60</b>	<b>\$377.50</b>	<b>8.70</b>	<b>\$2,931.00</b>
<b>L07-Motions and Hearings</b>					
L250	Other Written Motions and Submissions	0.00	\$0.00	0.50	\$130.00
	<b>TOTAL Pre-Trial Pleadings and Motions:</b>	<b>0.00</b>	<b>\$0.00</b>	<b>0.50</b>	<b>\$130.00</b>

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

Matter Name: Wehrle, John  
 C/M Firm No: 54464-140479

Page: 3

**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>L09-Mediation and Settlement</b>					
L160	Settlement/Non-Binding ADR	0.00	\$0.00	3.40	\$1,249.50
	<b>TOTAL Case Assessment, Development and Administration:</b>	<b>0.00</b>	<b>\$0.00</b>	<b>3.40</b>	<b>\$1,249.50</b>
	<b>Subtotal Legal Fees:</b>	<b>14.20</b>	<b>\$4,775.50</b>	<b>79.10</b>	<b>\$28,694.50</b>
	<b>Less Discount</b>		<b>-\$773.70</b>		<b>-773.70</b>
	<b>TOTAL LEGAL FEES 54464-140479</b>		<b>\$4,001.80</b>		<b>\$27,920.80</b>



March 16, 2015

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

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

TIN 43-0666662

---

## REMITTANCE COPY

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

Invoice # 3090904

**\$4,001.80**

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

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

**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]

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

**NOT FOR WIRE TRANSFER USE**

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  
AccountsReceivable@ThompsonCoburn.com



March 18, 2015  
Invoice #3091088

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

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).

**For Wire Transfer Instructions or Other  
Communications Please Contact:**  
314-552-6000  
[AccountsReceivable@ThompsonCoburn.com](mailto:AccountsReceivable@ThompsonCoburn.com)

TIN 43-0666662

For Legal Services Rendered in Connection With:

Acartha Group Receivership  
TC File: 54464 / 102286

Date	Atty	Description	Phase	Task	Hours
02/02/15	K. Kraft	<b>NO CHARGE</b> Review and revise draft language for Claim No. 227 notice of determination	B300	B310	0.30
02/02/15	J. Rust	Revise proposed/draft notice of determination for claimant no. 227 and provide additional information and recommendation to Receiver in making her determination on the claim	B300	B310	0.40
02/02/15	C. Schenk	Redact confidential investor/investment and other information for submission of invoices to Court (.9); seek advice of C. Reid and Segue re Librato sale (.2); review and research bankruptcy filings (.4); seek advice of C. Kelly re bankruptcy (.2); contact Segue re SFAR (.1); continue to develop content of Receivership report (1.5)	B100	B110	3.30
02/02/15	C. Schenk	Review notice of determination re [REDACTED]	B300	B310	0.20
02/03/15	K. Kraft	<b>NO CHARGE</b> Revise Claim No. 227 notice of determination	B300	B310	0.20
02/03/15	K. Kraft	Update claims section of receivership report	B100	B110	0.70

**Exhibit  
D-1D**

March 18, 2015  
 Invoice # 3091088  
 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>
02/03/15	C. Reid	Review and revise bankruptcy court report re Librato	B100	B120	0.50
02/03/15	J. Rust	Finalize notice of determination for Claim No. 227	B300	B310	0.90
02/03/15	C. Schenk	Review C. Reid and M. Murray comments re business section of receivership report (.2); review Segue December invoice (.2); develop receivership report (.7)	B100	B110	1.10
02/03/15	C. Schenk	Review summary and provide comments for notice of determination	B300	B310	0.40
02/04/15	K. Kraft	Revise claims section of receivership report	B100	B110	0.60
02/04/15	L. Light	Review and reply to K. Asbury email re CT Corp Acartha invoices	B100	B110	0.20
02/04/15	J. Rust	Draft motion and proposed order for the Receiver's thirteenth interim status report	B300	B310	0.30
02/04/15	J. Rust	Review and analyze draft of the thirteenth interim status report	B300	B310	0.50
02/04/15	J. Rust	Prepare thirteenth interim status report and related exhibits for filing	B300	B310	0.80
02/04/15	C. Schenk	Approve order and motion for thirteenth Receivership report, gather exhibits to be included in report (.3); direct update to investor website (.2); analyze claims section of report in light of potential litigation (.4); review and edit final version of report for filing (.9)	B100	B110	1.80
02/05/15	C. Kelly	Review and respond to communications from parties on meeting dates for creditors' hearing	B100	B110	0.20
02/05/15	J. Rust	Coordinate updates to Receiver's website	B300	B310	0.60
02/09/15	J. Rust	<b>NO CHARGE</b> Review and update twelfth fee application	B300	B310	0.50
02/09/15	J. Rust	<b>NO CHARGE</b> Draft Exhibit F to the fee application and continue updating fee application and revise proposed order	B300	B310	0.50

March 18, 2015  
 Invoice # 3091088  
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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>
02/09/15	C. Schenk	Draft related order (.2); review SFAR for filing with Court (.3); review and redact confidential and investor information from invoices (.8); review IRS inquiry for handling (.2); review and summarize bank statements for January, tie to previous month (.8); contact CLA re final tax filings for Integrien (.2); review CT invoices for payment (.3)	B100	B110	2.80
02/09/15	C. Schenk	<b>NO CHARGE</b> Develop fee application	B100	B110	0.90
02/10/15	L. Light	Confirm Delaware status re Acartha Group LLC, provide update to C. Schenk	B100	B110	0.10
02/10/15	C. Reid	Review Librato merger payment procedures	B100	B120	0.40
02/10/15	J. Rust	<b>NO CHARGE</b> Review and edit fee application, proposed order, and exhibit	B300	B310	0.60
02/10/15	C. Schenk	Work on corporate compliance/state filings through CT	B100	B110	0.30
02/10/15	C. Schenk	Analyze issues pertaining to late filed claim	B300	B310	0.20
02/10/15	C. Schenk	Communication with C. Reid re signatures and distributions in wake of Librato sale to Solar Winds (.1); review communication from shareholder representative for update re distribution and methodology and follow up with C. Reid (.4)	B200	B210	0.50
02/10/15	C. Schenk	<b>NO CHARGE</b> Update and edit fee application (.9); review related order and exhibits (.2)	B100	B110	1.10
02/11/15	L. Light	Email C. Schenk re Delaware LLC and LP cancellation forms	B100	B110	0.20
02/11/15	C. Schenk	Work on corporate compliance for state filings, process multiple payments to CT corporation, review Certificate of Cancellation, seek advice of C. Reid (.8); contact D. Pennino (.1); review 1099 from East West and share with accountants (.2); communication with CLA re final filings for Integrien entities (.2)	B200	B210	1.30

March 18, 2015  
 Invoice # 3091088  
 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>
02/12/15	C. Kelly	Review communications from D. Oetting and P. Kerth re documentation for 341 hearing	B100	B110	0.20
02/12/15	C. Schenk	Analyze issues re final state filings (.2); review vendor entries for potential correction (.2)	B100	B110	0.40
02/13/15	C. Schenk	<b>NO CHARGE</b> Work on changes to fee application	B100	B110	0.40
02/16/15	K. Kraft	<b>NO CHARGE</b> Review and file fee application, prepare motions to seal and file same, and review redactions for fee application exhibits	B100	B120	1.80
02/16/15	C. Schenk	<b>NO CHARGE</b> Finalize fee application	B100	B110	0.70
02/16/15	C. Schenk	Analyze potential redactions of investor information	B100	B110	0.20
02/17/15	J. Rust	Prepare for next tolling of deadline for Receiver's response to UHY objection	B300	B310	0.20
02/17/15	J. Rust	Coordinate updates to Receiver's website	B300	B310	0.50
02/17/15	C. Schenk	Review NJ tax notice re MIC VII and coordinate response with CLA	B200	B210	0.20
02/18/15	C. Kelly	Review communications from P. Kerth re plan for handling meeting of creditors	B100	B110	0.30
02/18/15	C. Schenk	Meet with T. O'Shaughnessy of CLA to discuss final filings and accounting matters for Integrien related entities, begin plans for 2014 filings (1.3); communication with Segue re closing of books for 2013 and follow up with CLA and L. Light re corporate compliance issues (.4)	B200	B210	1.70
02/18/15	C. Schenk	Review [REDACTED]	B300	B310	0.30
02/19/15	J. Rust	H. Teylouni for potential response Research information on H. Teylouni's [REDACTED]	B300	B310	0.50
02/19/15	J. Rust	Draft letter to H. Teylouni's counsel re [REDACTED]	B300	B310	0.70



March 18, 2015  
 Invoice #3091088  
 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>
02/19/15	C. Schenk	Seek advice of J. Rust re issues pertaining to H. Teylouni	B300	B310	0.20
02/19/15	C. Schenk	Research valuation issues pertaining to Cirqit (.8); analysis of issues pertaining to [REDACTED] to former employee (.4); summarize distribution information to CLA re Integrien for tax filings (.3); telephone conference with B. Holland re PCM matters pertaining to Tervela (.4)	B200	B210	1.90
02/23/15	J. Rust	Revise draft letter to H. Teylouni's counsel re [REDACTED]	B300	B310	0.30
02/24/15	C. Schenk	Communications with S. Marrano re Tervela and certification questions, follow up with B. Holland (.3); edit letter to H. Teylouni based upon file research (.7); summarize related questions to J. Rust (.5); communications with Segue re detail for close out of books for 2014 (.2)	B200	B210	1.70
02/25/15	C. Reid	Register Acartha entities with Librato shareholder representative service for sale proceeds payout	B100	B120	0.30
02/25/15	J. Rust	Provide assessment of [REDACTED] response to Receiver, [REDACTED] and send letter to claimant no. 18's representative re the [REDACTED]	B300	B310	1.20
02/25/15	J. Rust	[REDACTED] and communicate with claimant no. 18's representative re message sent	B300	B310	0.60
02/25/15	C. Schenk	Communication with B. Holland re Tervela transaction (.1); finalize comments to H. Teylouni letter, research background information (.3); revise response to [REDACTED] (.3); work on post-acquisition distribution of Librato funds and registration re same; communication with Segue re change in investor status (.2)	B200	B210	0.90

March 18, 2015  
 Invoice # 3091088  
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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>
02/25/15	C. Schenk	Seek advice of J. Rust re pending objections	B300	B310	0.30
02/26/15	C. Kelly	Review filings in case and related communications	B100	B110	0.30
02/26/15	C. Schenk	Communications with Segue re closing of books for tax filings, follow up with needed bank statements (.3); seek advice of C. Reid re Cirqit issues (.2)	B200	B210	0.50
02/28/15	J. Rust	Draft stipulation on non-objection to file with the court in order to obtain an extension for the objection filing	B300	B310	0.40
Total Hours					39.10
Amount For Services					\$15,140.00
For Cash Outlays:					
For reproduction charges				\$34.88	
Amount For Cash Outlays					\$34.88

March 18, 2015  
 Invoice # 3091088  
 Page 7

U.S. District Court Eastern District of Missouri

TIME SUMMARY BY RANK

Timekeeper	Hours Worked	Billed Per Hour	Billed Amount
C. Kelly	1.00	\$415.00	\$415.00
K. Kraft	3.60	\$350.00	\$1,260.00
C. Reid	1.20	\$455.00	\$546.00
C. Schenk	23.30	\$430.00	\$10,019.00
Subtotal for Partner	29.10	\$420.62	\$12,240.00
J. Rust	9.50	\$295.00	\$2,802.50
Subtotal for Associate	9.50	\$295.00	\$2,802.50
L. Light	0.50	\$195.00	\$97.50
Subtotal for Legal Assistant (paralegals and other legal support personnel)	0.50	\$195.00	\$97.50
Total All Classes	39.10	\$387.21	\$15,140.00

For Services	\$15,140.00
Less No Charge Entries	-2,610.00
Less 15% Discount	-1,879.50
Amount For Services	10,650.50
Amount For Cash Outlays	34.88

<b>TOTAL DUE</b>	<b>\$10,685.38</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.: 3091088  
Invoice Date: 03/18/15

For Services Rendered and Disbursements Prior Month

**BILLING SUMMARY**

	THIS BILL		CUMULATIVE TOTALS	
54464-102286	Hours	Amount	Hours	Amount
TOTAL LEGAL FEES:	39.10	\$10,650.50	5,046.60	\$1,386,848.38
TOTAL DISBURSEMENTS:		\$34.88		\$31,994.46
<b>TOTAL LEGAL FEES &amp; DISB:</b>		<b>\$10,685.38</b>		<b>\$1,418,842.84</b>

**ANALYSIS OF DISBURSEMENTS:**

		THIS BILL		CUMULATIVE TOTALS	
Task Code	Task Description	Amount	Amount	Amount	Amount
102	For postage	\$0.00		\$851.71	
106	For reproduction charges	\$34.88		\$6,031.84	
107	For outside copy charge	\$0.00		\$422.22	
108	For color reproduction charges	\$0.00		\$387.03	
109	For overnight delivery service	\$0.00		\$3,474.00	
117	For oversize copies	\$0.00		\$68.25	
127	For courier service	\$0.00		\$540.26	
150	For on-line docket review	\$0.00		\$76.68	
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		\$221.64	
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 fee	\$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>\$34.88</b>		<b>\$31,994.46</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:**

	<u>THIS BILL</u>			<u>CUMULATIVE TOTALS</u>	
	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>	<u>Hours</u>	<u>Amount</u>
<b><u>Partner</u></b>					
Buchholz, E	0.00	0.00	0.00	7.20	3,672.00
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	0.00	0.00	0.00	301.70	153,867.00
Kappas, N	0.00	0.00	0.00	5.90	2,094.50
Kelly, C	415.00	1.00	415.00	244.10	101,301.50
Kraft, K	350.00	3.60	1,260.00	879.20	297,983.00
Lawton, R	0.00	0.00	0.00	6.10	3,202.50
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
Patterson, G	0.00	0.00	0.00	0.90	256.50
Reid, C	455.00	1.20	546.00	145.20	66,066.00
Schenk, C	430.00	23.30	10,019.00	1,758.80	756,284.00
Warfield, D	0.00	0.00	0.00	0.20	102.00
<b>TOTAL Partner:</b>	<b>420.61</b>	<b>29.10</b>	<b>\$12,240.00</b>	<b>3,534.40</b>	<b>\$1,467,197.00</b>
<b><u>Counsel</u></b>					
Cole, J.D., M	0.00	0.00	0.00	2.70	1,012.50
<b>TOTAL Counsel:</b>	<b>0.00</b>	<b>0.00</b>	<b>\$0.00</b>	<b>2.70</b>	<b>\$1,012.50</b>
<b><u>Associate</u></b>					
Black, J	0.00	0.00	0.00	5.80	1,276.00
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
Lamping, B	0.00	0.00	0.00	119.60	31,096.00
Mangian, D	0.00	0.00	0.00	57.60	13,824.00
Rust, J	295.00	9.50	2,802.50	450.00	114,277.00
Sanocki, K	0.00	0.00	0.00	31.20	7,020.00
Trame, B	0.00	0.00	0.00	0.50	120.00
<b>TOTAL Associate:</b>	<b>295.00</b>	<b>9.50</b>	<b>\$2,802.50</b>	<b>697.50</b>	<b>\$176,242.50</b>
<b><u>Law Clerk</u></b>					
Farrell, C	0.00	0.00	0.00	54.40	12,240.00
Khoury, J	0.00	0.00	0.00	56.60	10,471.00
Shechter, G	0.00	0.00	0.00	40.20	7,437.00
<b>TOTAL Law Clerk:</b>	<b>0.00</b>	<b>0.00</b>	<b>\$0.00</b>	<b>151.20</b>	<b>\$30,148.00</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
Hearing, R	0.00	0.00	0.00	6.30	661.50

**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:**

	<u>THIS BILL</u>			<u>CUMULATIVE TOTALS</u>	
	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>	<u>Hours</u>	<u>Amount</u>
Hundley, E	0.00	0.00	0.00	206.00	38,110.00
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	195.00	0.50	97.50	17.30	3,373.50
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
Schuetz, A	0.00	0.00	0.00	57.10	6,281.00
Weber, H	0.00	0.00	0.00	184.70	31,399.00
<b>TOTAL Legal Assistant (paralegals and other legal support personnel):</b>	<b>195.00</b>	<b>0.50</b>	<b>\$97.50</b>	<b>577.60</b>	<b>\$96,438.00</b>
 <b><u>Other</u></b>					
Choi, M	0.00	0.00	0.00	80.20	17,644.00
<b>TOTAL Other:</b>	<b>0.00</b>	<b>0.00</b>	<b>\$0.00</b>	<b>80.20</b>	<b>\$17,644.00</b>
 <b>Subtotal Legal Fees:</b>		<b>39.10</b>	<b>\$15,140.00</b>	<b>5,043.60</b>	<b>\$1,788,682.00</b>
<b>Less Discount:</b>			<b>-4,489.50</b>		<b>-401,833.62</b>
<b>TOTAL LEGAL FEES:</b>			<b>\$10,650.50</b>		<b>\$1,386,848.38</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>PHASE – TASK CODES BLANK</b>					
		0.00	\$0.00	56.60	\$10,471.00
	<b>TOTAL :</b>	<b>0.00</b>	<b>\$0.00</b>	<b>56.60</b>	<b>\$10,471.00</b>
<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	15.80	\$6,557.50	2,805.60	\$1,024,732.10
B120	Asset Analysis and Recovery	3.00	\$1,176.00	277.10	\$72,158.63
B130	Asset Disposition	0.00	\$0.00	103.00	\$28,067.83
B210	Business Operations	8.70	\$3,741.00	740.90	\$313,069.50
B220	Employee Benefits/Pensions	0.00	\$0.00	4.50	\$1,791.00
B310	Claims Administration and Objections	11.60	\$3,665.50	1,053.80	\$336,198.94
	<b>TOTAL Claims and Plan:</b>	<b>39.10</b>	<b>\$15,140.00</b>	<b>4,984.90</b>	<b>\$1,776,018.00</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>39.10</b>	<b>\$15,140.00</b>	<b>5,046.60</b>	<b>\$1,788,682.00</b>
	<b>Less Discount</b>		<b>-\$4,489.50</b>		<b>-401,833.62</b>
	<b>TOTAL LEGAL FEES 54464-102286</b>		<b>\$10,650.50</b>		<b>\$1,386,848.38</b>



March 18, 2015

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 # 3091088

**\$10,685.38**

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

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

**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]

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

**NOT FOR WIRE TRANSFER USE**

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





March 18, 2015  
Invoice #3091089

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

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).

For Wire Transfer Instructions or Other  
Communications Please Contact:  
314-552-6000  
[AccountsReceivable@ThompsonCoburn.com](mailto:AccountsReceivable@ThompsonCoburn.com)

TIN 43-0666662

For Legal Services Rendered in Connection With:

UHY Litigation  
TC File: 54464 / 129240

Date	Atty	Description	Phase	Task	Hours
02/03/15	C. Schenk	Communication with counsel re settlement status	L100	L190	0.20
02/04/15	C. Schenk	Discuss [REDACTED] report with retained counsel re [REDACTED], [REDACTED]	L100	L190	0.40
02/10/15	C. Schenk	Communications with counsel re status of settlement	L100	L190	0.10
02/12/15	C. Schenk	Review R. Lageson summary of settlement issues identified by UHY (.3); analysis of [REDACTED], provide direction to R. Lageson re next steps (.8)	L100	L190	1.10
02/16/15	C. Schenk	Analyze handling of UHY response in view of finalization of settlement	L100	L160	0.20
02/17/15	C. Schenk	Prepare for extension of deadline for response to UHY objection	L100	L160	0.10
02/25/15	C. Schenk	Analyze settlement documentation issues with R. Lageson (.6); review tolling agreement, communications re same, execute and finalize (.3)	L100	L160	0.90

**Exhibit  
D-1E**

March 18, 2015  
 Invoice # 3091089  
 Page 2

U.S. District Court Eastern District of Missouri

Total Hours	3.00
Amount For Services	\$1,290.00

TIME SUMMARY BY RANK

Timekeeper	Hours Worked	Billed Per Hour	Billed Amount
C. Schenk	3.00	\$430.00	\$1,290.00
Subtotal for Partner	3.00	\$430.00	\$1,290.00
Total All Classes	3.00	\$430.00	\$1,290.00

For Services	\$1,290.00
Less 15% Discount	-193.50
Amount For Services	1,096.50

<b>TOTAL DUE</b>	<b>\$1,096.50</b>
------------------	-------------------

**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: UHY Litigation

Invoice No.: 3091089  
Invoice Date: 03/18/15

For Services Rendered and Disbursements Prior Month

**BILLING SUMMARY**

54464-129240	THIS BILL		CUMULATIVE TOTALS	
	Hours	Amount	Hours	Amount
TOTAL LEGAL FEES:	3.00	\$1,096.50	128.70	\$44,088.03
TOTAL DISBURSEMENTS:		\$0.00		\$701.22
<b>TOTAL LEGAL FEES &amp; DISB:</b>		<b>\$1,096.50</b>		<b>\$44,789.25</b>

**ANALYSIS OF DISBURSEMENTS:**

Task Code	Task Description	THIS BILL		CUMULATIVE TOTALS	
		Hours	Amount	Hours	Amount
106	For reproduction charges		\$0.00		\$4.56
127	For courier service		\$0.00		\$22.80
367	For meal expenses		\$0.00		\$168.97
383	For travel expenses		\$0.00		\$274.69
402	For airfare		\$0.00		\$230.20
<b>TOTAL DISBURSEMENTS:</b>			<b>\$0.00</b>		<b>\$701.22</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>					
Higgins, S	0.00	0.00	0.00	9.40	4,794.00
Kraft, K	0.00	0.00	0.00	4.20	1,456.00
Schenk, C	430.00	3.00	1,290.00	94.10	40,463.00
<b>TOTAL Partner:</b>	<b>430.00</b>	<b>3.00</b>	<b>\$1,290.00</b>	<b>107.70</b>	<b>\$46,713.00</b>
<b><u>Associate</u></b>					
Lamping, B	0.00	0.00	0.00	0.90	234.00
Rust, J	0.00	0.00	0.00	13.30	3,770.10
Sanocki, K	0.00	0.00	0.00	0.80	180.00
<b>TOTAL Associate:</b>	<b>0.00</b>	<b>0.00</b>	<b>\$0.00</b>	<b>15.00</b>	<b>\$4,184.10</b>
<b><u>Legal Assistant (paralegals and other legal support personnel)</u></b>					
Weber, H	0.00	0.00	0.00	6.00	1,020.00
<b>TOTAL Legal Assistant (paralegals)</b>	<b>0.00</b>	<b>0.00</b>	<b>\$0.00</b>	<b>6.00</b>	<b>\$1,020.00</b>

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

Matter Name: UHY Litigation  
 C/M Firm No: 54464-129240

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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>Amount</u>	<u>Hours</u>	<u>Amount</u>
and other legal support personnel):					
<b>Subtotal Legal Fees:</b>		<b>3.00</b>	<b>\$1,290.00</b>	<b>128.70</b>	<b>\$51,917.10</b>
<b>Less Discount:</b>			<b>-193.50</b>		<b>-7,829.07</b>
<b>TOTAL LEGAL FEES:</b>			<b>\$1,096.50</b>		<b>\$44,088.03</b>

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

Matter Name: UHY Litigation  
C/M Firm No: 54464-129240

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**ANALYSIS OF FEES BY FUNCTIONS:**

		<u>THIS BILL</u>		<u>CUMULATIVE TOTALS</u>	
		Hours	Amount	Hours	Amount
<b>B50-Banruptcy: Creditor or Debtor</b>					
B50.01	Case Administration (incl. strategy/client communications)	0.00	\$0.00	4.20	\$1,082.00
B50.07	Claims and claim litigation	0.00	\$0.00	0.80	\$314.00
<b>TOTAL :</b>		<b>0.00</b>	<b>\$0.00</b>	<b>5.00</b>	<b>\$1,396.00</b>
<b>L01-Matter Open</b>					
L120	Analysis/Strategy	0.00	\$0.00	0.10	\$23.82
<b>TOTAL Case Assessment, Development and Administration:</b>		<b>0.00</b>	<b>\$0.00</b>	<b>0.10</b>	<b>\$23.82</b>
<b>L03-Initial Investigation and Experts</b>					
L110	Fact Investigation/Development	0.00	\$0.00	1.20	\$297.18
L190	Other Case Assessment, Development and Administration	0.00	\$0.00	0.30	\$88.50
<b>TOTAL Case Assessment, Development and Administration:</b>		<b>0.00</b>	<b>\$0.00</b>	<b>1.50</b>	<b>\$385.68</b>
<b>L04-Initial Filings</b>					
L210	Pleadings	0.00	\$0.00	14.60	\$4,390.60
<b>TOTAL Pre-Trial Pleadings and Motions:</b>		<b>0.00</b>	<b>\$0.00</b>	<b>14.60</b>	<b>\$4,390.60</b>
<b>L05-Ongoing Reporting and Communication</b>					
L190	Other Case Assessment, Development and Administration	0.00	\$0.00	6.00	\$2,580.00
L190	Other Case Assessment, Development and Administration	1.80	\$774.00	49.20	\$21,692.00
L190	Other Case Assessment, Development and Administration	0.00	\$0.00	1.50	\$645.00
L190	Other Case Assessment, Development and Administration	0.00	\$0.00	6.70	\$2,647.00
L190	Other Case Assessment, Development and Administration	0.00	\$0.00	5.80	\$2,494.00
<b>TOTAL Case Assessment, Development and Administration:</b>		<b>1.80</b>	<b>\$774.00</b>	<b>69.20</b>	<b>\$30,058.00</b>
<b>L06-Investigation/Discovery/Analysis</b>					
L390	Other Discovery	0.00	\$0.00	5.20	\$2,236.00
L120	Analysis/Strategy	0.00	\$0.00	7.50	\$3,225.00
L120	Analysis/Strategy	0.00	\$0.00	0.40	\$172.00
L120	Analysis/Strategy	0.00	\$0.00	2.50	\$1,075.00
L120	Analysis/Strategy	0.00	\$0.00	2.50	\$425.00
L140	Document/File Management	0.00	\$0.00	0.60	\$102.00

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

Matter Name: UHY Litigation  
 C/M Firm No: 54464-129240

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**ANALYSIS OF FEES BY FUNCTIONS:**

		<b>THIS BILL</b>		<b>CUMULATIVE TOTALS</b>	
		<b>Hours</b>	<b>Amount</b>	<b>Hours</b>	<b>Amount</b>
<b>TOTAL Case Assessment, Development and Administration:</b>		<b>0.00</b>	<b>\$0.00</b>	<b>18.70</b>	<b>\$7,235.00</b>
<b>L09-Mediation and Settlement</b>					
L160	Settlement/Non-Binding ADR	1.20	\$516.00	19.60	\$8,428.00
<b>TOTAL Case Assessment, Development and Administration:</b>		<b>1.20</b>	<b>\$516.00</b>	<b>19.60</b>	<b>\$8,428.00</b>
<b>Subtotal Legal Fees:</b>		<b>3.00</b>	<b>\$1,290.00</b>	<b>128.70</b>	<b>\$51,917.10</b>
<b>Less Discount</b>			<b>\$-193.50</b>		<b>-7,829.07</b>
<b>TOTAL LEGAL FEES 54464-129240</b>			<b>\$1,096.50</b>		<b>\$44,088.03</b>



March 18, 2015

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  
AccountsReceivable@ThompsonCoburn.com

TIN 43-0666662

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## REMITTANCE COPY

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

Invoice # 3091089

**\$1,096.50**

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

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

**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]

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

**NOT FOR WIRE TRANSFER USE**

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  
AccountsReceivable@ThompsonCoburn.com



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

March 18, 2015  
 Invoice #3091090

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

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 Wire Transfer Instructions or Other  
 Communications Please Contact:  
 314-552-6000  
[AccountsReceivable@ThompsonCoburn.com](mailto:AccountsReceivable@ThompsonCoburn.com)

TIN 43-0666662

For Legal Services Rendered in Connection With:

Wehrle, John  
 TC File: 54464 / 140479

Date	Atty	Description	Phase	Task	Hours
02/02/15	S. Higgins	Discussion with B. Lamping relative to [REDACTED]	L200	L210	0.40
02/02/15	B. Lamping	Prepare complaint against J. Wehrle	L200	L210	0.80
02/02/15	K. Sanocki	Research [REDACTED]	L100	L110	0.70
02/02/15	K. Sanocki	Draft [REDACTED] complaint against J. Wehrle, MIC VII LLC, and Cirqit	L200	L210	1.40
02/02/15	K. Sanocki	Revise complaint against J. Wehrle, MIC VII LLC, and Cirqit	L200	L210	1.10
02/03/15	S. Higgins	Review and revise draft complaint in conjunction with B. Lamping and K. Sanocki	L200	L210	2.40
02/03/15	S. Higgins	Review and respond to emails relative to draft complaint	L200	L210	0.30
02/03/15	B. Lamping	Prepare complaint against J. Wehrle and discuss same with K. Sanocki and S. Higgins	L200	L210	4.00
02/03/15	K. Sanocki	Research [REDACTED]	L100	L110	0.40

**Exhibit  
 D-1F**



March 18, 2015  
 Invoice # 3091090  
 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>
02/03/15	K. Sanocki	Research [REDACTED]	L100	L110	0.90
02/03/15	K. Sanocki	Draft [REDACTED]	L200	L210	0.40
02/03/15	K. Sanocki	complaint against Wehrle, MIC VII, and Cirqit			
02/03/15	K. Sanocki	Revise complaint against Wehrle, MIC VII, and Cirqit	L200	L210	0.80
02/03/15	K. Sanocki	Confer with S. Higgins and B. Lamping re final complaint against J. Wehrle, MIC VII LLC, and Cirqit	L100	L120	1.50
02/03/15	K. Sanocki	Research [REDACTED]	L100	L110	0.30
02/04/15	S. Higgins	Continue review and revision of complaint	L200	L210	1.40
02/04/15	B. Lamping	Prepare complaint against J. Wehrle and discuss same with K. Sanocki and S. Higgins	L200	L210	2.10
02/04/15	K. Sanocki	Analyze [REDACTED]	L100	L110	0.40
02/04/15	K. Sanocki	Analyze [REDACTED]	L100	L110	0.30
02/04/15	K. Sanocki	Confer with S. Higgins and B. Lamping re [REDACTED] J. Wehrle, Gryphon II, and Cirqit	L100	L120	1.40
02/04/15	K. Sanocki	Revise complaint against Wehrle, Gryphon II, and Cirqit	L200	L210	0.20
02/04/15	K. Sanocki	Research [REDACTED]	L100	L110	0.20
02/05/15	S. Higgins	Make penultimate revisions to complaint	L200	L210	0.40
02/05/15	S. Higgins	Meet with B. Lamping and K. Sanocki relative to final revisions to complaint	L200	L210	0.70
02/05/15	S. Higgins	Review and revise memorandum recommending next steps and strategies	L200	L210	0.60
02/05/15	B. Lamping	Draft complaint against J. Wehrle, et al., and discuss same with S. Higgins	L200	L210	2.80

March 18, 2015  
 Invoice # 3091090  
 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>
02/05/15	K. Sanocki	Confer with B. Lamping re [REDACTED] [REDACTED]	L100	L120	0.20
02/05/15	K. Sanocki	Revise complaint against Wehrle, Gryphon II, and Cirqit to include [REDACTED] [REDACTED]	L200	L210	0.30
02/05/15	C. Schenk	Preliminary analysis of claims [REDACTED] [REDACTED]	L100	L110	0.50
02/06/15	S. Higgins	Review and respond to emails relative to recommendations and proposed Wehrle complaint	L200	L210	0.30
02/09/15	S. Higgins	Review emails from C. Schenk relative to proposed Wehrle complaint	L200	L210	0.20
02/09/15	C. Schenk	<b>NO CHARGE</b> Analyze issues pertaining to [REDACTED]	L100	L110	0.50
02/10/15	C. Schenk	Telephone conference with R. Levenson [REDACTED] (.3); analysis of collection issues, preliminary review of research (.4)	L100	L190	0.70
02/11/15	S. Higgins	Meet with C. Schenk, B. Lamping and K. Sanocki re revisions to complaint and follow-up (1.0); prepare for meeting with C. Schenk to include discussions with B. Lamping (.5); review and revise complaint (.6)	L200	L210	2.10
02/11/15	B. Lamping	Prepare for and participate in meeting with C. Schenk re analysis of claims against J. Wehrle, et al.	L100	L190	1.30
02/11/15	K. Sanocki	Prepare exhibits to complaint and analyze documents to determine whether [REDACTED] [REDACTED]	L200	L210	0.60
02/11/15	K. Sanocki	Confer with C. Schenk and S. Higgins re [REDACTED] [REDACTED]	L200	L210	1.30
02/11/15	K. Sanocki	Research whether a [REDACTED] [REDACTED]	L200	L210	0.20

March 18, 2015  
 Invoice # 3091090  
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U.S. District Court Eastern District of Missouri

Date	Atty	Description	Phase	Task	Hours
02/11/15	C. Schenk	Develop research [REDACTED] [REDACTED] [REDACTED] (.7); outline [REDACTED] (.3); seek advice of S. Higgins re [REDACTED] and [REDACTED]; seek advice of B. Lamping re [REDACTED] [REDACTED] [REDACTED]	L100	L110	3.20
02/12/15	K. Sanocki	Draft formal demand letter to J. Wehrle's attorney re [REDACTED] Gryphon III investor contributions	L100	L160	1.40
02/12/15	K. Sanocki	Research Missouri law re [REDACTED] liens	L200	L210	0.80
02/13/15	K. Sanocki	Revise Wehrle demand letter	L100	L160	0.30
02/13/15	K. Sanocki	Confer with C. Schenk re status of Wehrle litigation, including demand letter [REDACTED] [REDACTED]	L200	L210	0.10
02/13/15	K. Sanocki	<b>NO CHARGE</b> Set up link to Wehrle documents [REDACTED] [REDACTED]	L200	L210	0.10
02/13/15	K. Sanocki	Revise complaint against Wehrle, Cirqit, and Gryphon II	L200	L210	0.30
02/13/15	C. Schenk	Review prepared summary of research involving Cirqit, Gryphon Entities and Wehrle, follow up with S. Higgins	L100	L110	0.30
02/16/15	S. Higgins	Review and revise complaint and demand letter to include review of pertinent materials received from Gryphon II and Acartha	L100	L120	1.90
02/16/15	S. Higgins	Review current court orders	L100	L120	0.10
02/16/15	C. Schenk	Review demand letter and complaint and provide preliminary comments	L200	L210	0.60
02/17/15	S. Higgins	Continue review and revision of complaint and demand letter	L100	L120	0.60
02/17/15	S. Higgins	Meeting with C. Schenk re complaint revisions and strategies	L100	L120	1.00

March 18, 2015  
 Invoice # 3091090  
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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>
02/17/15	C. Schenk	Seek advice of S. Higgins re complaint, demand letter and legal issues pertinent to GII claims (1.4); research [REDACTED] [REDACTED] (1.6)	L100	L190	3.00
02/18/15	C. Schenk	Research [REDACTED] to [REDACTED] [REDACTED]	L100	L110	0.40
02/19/15	S. Higgins	Review and revise complaint and demand letter	L200	L210	3.30
02/19/15	S. Higgins	Emails to and from C. Schenk and B. Lamping relative to complaint	L200	L210	0.70
02/19/15	B. Lamping	Draft and finalize complaint against J. Wehrle	L200	L210	0.40
02/19/15	C. Schenk	Update [REDACTED]	L100	L190	0.20
02/19/15	C. Schenk	Research [REDACTED] [REDACTED] [REDACTED] (.7); draft [REDACTED] [REDACTED] (.9); telephone conference with S. Higgins re [REDACTED] [REDACTED] [REDACTED] (.7)	L100	L120	2.30
02/25/15	C. Schenk	Research [REDACTED]	L200	L210	0.50
02/26/15	S. Higgins	Revise complaint and review and responses to emails pertaining thereto	L200	L210	0.60
02/26/15	S. Higgins	Review and analysis of [REDACTED] [REDACTED] [REDACTED]	L100	L120	1.70
02/26/15	B. Lamping	Finalize complaint against J. Wehrle	L200	L210	0.40
02/26/15	K. Sanocki	Confer with B. Lamping re [REDACTED] [REDACTED] [REDACTED]	L200	L210	0.20
02/26/15	K. Sanocki	Analyze documents [REDACTED] [REDACTED] [REDACTED]	L200	L210	0.70
02/26/15	K. Sanocki	Research [REDACTED] [REDACTED]	L200	L210	0.30

March 18, 2015  
 Invoice # 3091090  
 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>
02/26/15	C. Schenk	Seek advice of S. Higgins re filing of claims and related strategy (.4); research [REDACTED] (.6); review [REDACTED] (.7); develop and summarize [REDACTED] (.5)	L100	L190	2.20
02/27/15	S. Higgins	Emails and teleconference with S. Boxerman, attorney for J. Wehrle, relative to settlement	L100	L160	1.10
02/27/15	S. Higgins	Renewal of tolling agreement and review and respond to emails relating thereto	L100	L160	0.60
02/27/15	B. Lamping	Finalize complaint against J. Wehrle	L200	L210	0.50
02/27/15	B. Lamping	Draft tolling agreement extension for J. Wehrle	L200	L250	0.50
02/27/15	C. Schenk	Seek advice of B. Lamping re tolling and pending issues (.3); review and execute tolling agreement (.2)	L100	L190	0.50
Total Hours					64.90
Amount For Services					\$23,919.00
For Cash Outlays:					
For reproduction charges				\$19.76	
Amount For Cash Outlays					\$19.76

March 18, 2015  
 Invoice # 3091090  
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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	20.40	\$510.00	\$10,404.00
C. Schenk	14.90	\$430.00	\$6,407.00
Subtotal for Partner	35.30	\$476.23	\$16,811.00
B. Lamping	12.80	\$260.00	\$3,328.00
K. Sanocki	16.80	\$225.00	\$3,780.00
Subtotal for Associate	29.60	\$240.14	\$7,108.00
Total All Classes	64.90	\$368.55	\$23,919.00

For Services	\$23,919.00
Less No Charge Entries	-237.50
Less 15% Discount	-3,552.23
Amount For Services	20,129.27
Amount For Cash Outlays	19.76

<b>TOTAL DUE</b>	<b>\$20,149.03</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: Wehrle, John

Invoice No.: 3091090  
Invoice Date: 03/18/15

For Services Rendered and Disbursements Prior Month

**BILLING SUMMARY**

54464-140479	THIS BILL		CUMULATIVE TOTALS	
	Hours	Amount	Hours	Amount
TOTAL LEGAL FEES:	64.90	\$20,129.27	79.10	\$24,904.77
TOTAL DISBURSEMENTS:		\$19.76		\$19.76
<b>TOTAL LEGAL FEES &amp; DISB:</b>		<b>\$20,149.03</b>		<b>\$24,924.53</b>

**ANALYSIS OF DISBURSEMENTS:**

Task Code	Task Description	THIS BILL	CUMULATIVE TOTALS
		Amount	Amount
106	For reproduction charges	\$19.76	\$19.76
<b>TOTAL DISBURSEMENTS:</b>		<b>\$19.76</b>	<b>\$19.76</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>					
Higgins, S	510.00	20.40	10,404.00	23.00	11,730.00
Schenk, C	430.00	14.90	6,407.00	18.50	7,955.00
<b>TOTAL Partner:</b>	<b>476.23</b>	<b>35.30</b>	<b>\$16,811.00</b>	<b>41.50</b>	<b>\$19,685.00</b>
<b><u>Associate</u></b>					
Lamping, B	260.00	12.80	3,328.00	15.70	4,082.00
Sanocki, K	225.00	16.80	3,780.00	21.90	4,927.50
<b>TOTAL Associate:</b>	<b>240.13</b>	<b>29.60</b>	<b>\$7,108.00</b>	<b>37.60</b>	<b>\$9,009.50</b>
<b>Subtotal Legal Fees:</b>		<b>64.90</b>	<b>\$23,919.00</b>	<b>79.10</b>	<b>\$28,694.50</b>
<b>Less Discount:</b>			<b>-3,789.73</b>		<b>-3,789.73</b>
<b>TOTAL LEGAL FEES:</b>			<b>\$20,129.27</b>		<b>\$24,904.77</b>

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

Matter Name: Wehrle, John  
C/M Firm No: 54464-140479

Page: 2

**ANALYSIS OF FEES BY FUNCTIONS:**

		<b>THIS BILL</b>		<b>CUMULATIVE TOTALS</b>	
		<b>Hours</b>	<b>Amount</b>	<b>Hours</b>	<b>Amount</b>
<b>L01-Matter Open</b>					
L110	Fact Investigation/Development	0.00	\$0.00	0.40	\$172.00
	<b>TOTAL Case Assessment, Development and Administration:</b>	<b>0.00</b>	<b>\$0.00</b>	<b>0.40</b>	<b>\$172.00</b>
<b>L02-Pre-Suit or Pre-Answer Work</b>					
L120	Analysis/Strategy	0.00	\$0.00	0.50	\$215.00
L120	Analysis/Strategy	3.60	\$1,836.00	3.60	\$1,836.00
	<b>TOTAL Case Assessment, Development and Administration:</b>	<b>3.60</b>	<b>\$1,836.00</b>	<b>4.10</b>	<b>\$2,051.00</b>
<b>L03-Initial Investigation and Experts</b>					
L110	Fact Investigation/Development	8.10	\$2,827.00	12.60	\$4,257.50
	<b>TOTAL Case Assessment, Development and Administration:</b>	<b>8.10</b>	<b>\$2,827.00</b>	<b>12.60</b>	<b>\$4,257.50</b>
<b>L04-Initial Filings</b>					
L210	Pleadings	34.30	\$12,147.00	39.90	\$14,230.00
	<b>TOTAL Pre-Trial Pleadings and Motions:</b>	<b>34.30</b>	<b>\$12,147.00</b>	<b>39.90</b>	<b>\$14,230.00</b>
<b>L05-Ongoing Reporting and Communication</b>					
L190	Other Case Assessment, Development and Administration	0.90	\$387.00	0.90	\$387.00
L190	Other Case Assessment, Development and Administration	0.00	\$0.00	0.30	\$129.00
L190	Other Case Assessment, Development and Administration	7.00	\$2,789.00	8.30	\$3,157.50
	<b>TOTAL Case Assessment, Development and Administration:</b>	<b>7.90</b>	<b>\$3,176.00</b>	<b>9.50</b>	<b>\$3,673.50</b>
<b>L06-Investigation/Discovery/Analysis</b>					
L120	Analysis/Strategy	2.30	\$989.00	2.30	\$989.00
L120	Analysis/Strategy	0.00	\$0.00	0.60	\$135.00
L120	Analysis/Strategy	4.80	\$1,564.50	5.30	\$1,677.00
L120	Analysis/Strategy	0.00	\$0.00	0.50	\$130.00
	<b>TOTAL Case Assessment, Development and Administration:</b>	<b>7.10</b>	<b>\$2,553.50</b>	<b>8.70</b>	<b>\$2,931.00</b>
<b>L07-Motions and Hearings</b>					
L250	Other Written Motions and Submissions	0.50	\$130.00	0.50	\$130.00
	<b>TOTAL Pre-Trial Pleadings and Motions:</b>	<b>0.50</b>	<b>\$130.00</b>	<b>0.50</b>	<b>\$130.00</b>



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

Matter Name: Wehrle, John  
 C/M Firm No: 54464-140479

Page: 3

**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>L09-Mediation and Settlement</b>					
L160	Settlement/Non-Binding ADR	3.40	\$1,249.50	3.40	\$1,249.50
	<b>TOTAL Case Assessment, Development and Administration:</b>	<b>3.40</b>	<b>\$1,249.50</b>	<b>3.40</b>	<b>\$1,249.50</b>
	<b>Subtotal Legal Fees:</b>	<b>64.90</b>	<b>\$23,919.00</b>	<b>79.10</b>	<b>\$28,694.50</b>
	<b>Less Discount</b>		<b>\$-3,789.73</b>		<b>-3,789.73</b>
	<b>TOTAL LEGAL FEES 54464-140479</b>		<b>\$20,129.27</b>		<b>\$24,904.77</b>



March 18, 2015

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

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

TIN 43-0666662

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## REMITTANCE COPY

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

Invoice # 3091090

**\$20,149.03**

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

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

**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]

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

**NOT FOR WIRE TRANSFER USE**

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  
AccountsReceivable@ThompsonCoburn.com



April 20, 2015  
Invoice #3097002

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

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).

For Wire Transfer Instructions or Other  
Communications Please Contact:  
314-552-6000  
[AccountsReceivable@ThompsonCoburn.com](mailto:AccountsReceivable@ThompsonCoburn.com)

TIN 43-0666662

For Legal Services Rendered in Connection With:

Acartha Group Receivership  
TC File: 54464 / 102286

Date	Atty	Description	Phase	Task	Hours
03/03/15	J. Rust	<b>NO CHARGE</b> Draft and file a notice of no objection to the Receiver's twelfth fee application	B300	B310	1.00
03/03/15	J. Rust	<b>NO CHARGE</b> Draft the proposed order for the notice and file the notice and proposed order re the twelfth fee application	B300	B310	0.60
03/03/15	C. Schenk	Review [REDACTED] objections to notice of determination (.2); review Segue February invoice and backup for comment (.2); review communication re H. Teylouni [REDACTED] (.1)	B300	B310	0.50
03/03/15	C. Schenk	<b>NO CHARGE</b> Direct filing of Notice of No Objection	B100	B110	0.10
03/03/15	C. Schenk	Review Tervela board meeting notice, follow up with C. Reid and M. Murray to prepare for same	B200	B210	0.20
03/04/15	J. Rust	Discuss UHY stipulation with Receiver and begin review of [REDACTED] objection	B300	B310	0.20
03/04/15	J. Rust	Revise stipulation and communicate with UHY's counsel and Receiver re joint filing and proposed text	B300	B310	0.80
03/04/15	J. Rust	File joint stipulation with court	B300	B310	0.30

**Exhibit  
D-1G**

April 20, 2015  
 Invoice #3097002  
 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>
03/04/15	C. Schenk	Review and revise UHY stipulation, compare against Spencer Fane version, seek advice of J. Rust re same, finalize in light of J. King comments (.4); seek advice of J. Rust re [REDACTED] objection (.1)	B300	B310	0.50
03/05/15	C. Schenk	Communications with Tervela and Segue re board meeting (.2); review minutes of last meeting (.1); review slide deck and summarize questions to M. Murray for meeting (.3)	B200	B210	0.60
03/09/15	C. Schenk	Review status of tolling and UHY objection	B300	B310	0.10
03/09/15	C. Schenk	Review M. Murray summary of board meeting for possible follow up (.2); review MIC VII refund check from IRS and arrange for deposit of same (.2); review all February bank statements from Parkside, US Bank and East West accounts for deposits and debits, tie to last month statements, coordinate with Segue (.5)	B200	B210	0.90
03/10/15	C. Kelly	Follow up with D. Sosne re upcoming 341 meeting (missing documentation; questioning of B. Morriss)	B100	B110	0.40
03/10/15	C. Schenk	Coordinate updates to investor website	B100	B110	0.20
03/11/15	C. Kelly	Communications with D. Sosne re trust documents produced and trustee's analysis of same	B100	B110	0.30
03/11/15	C. Schenk	Analyze next steps for [REDACTED] objection, seek advice of J. Rust	B300	B310	0.10
03/12/15	C. Kelly	Prepare for meeting of creditors	B100	B110	1.40
03/12/15	C. Schenk	Discuss [REDACTED] objection with J. Rust	B300	B310	0.10
03/13/15	C. Kelly	Receive additional background re trusts and potential claims against them	B100	B110	0.70
03/13/15	J. Rust	Analyze [REDACTED] claim in light of newly submitted information	B300	B310	1.30
03/13/15	C. Schenk	Analyze issues pertaining to [REDACTED] response	B300	B310	0.20
03/16/15	C. Kelly	Review and respond to messages relating to meeting of creditors	B100	B110	0.30

April 20, 2015  
 Invoice # 5097002  
 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>
03/16/15	J. Rust	Analyze emails to/from ██████████ to ascertain if the Receiver has information that may support or discredit the claimant's claim	B300	B310	1.00
03/16/15	J. Rust	Advise Receiver re ██████████ and H. Teylouni matter and draft email for H. Teylouni's attorney	B300	B310	0.40
03/16/15	J. Rust	Draft letter to ██████████ responding to its notice of objection	B300	B310	1.10
03/16/15	C. Schenk	Review CT state tax notices pertaining to MIC VII and ATP, follow up with T. O'Shaughnessy (.3); review deposit information from Parkside and follow up with Segue (.1); review CT notices re state taxes (.2)	B200	B210	0.60
03/16/15	C. Schenk	Analyze response to ██████████ and review related materials	B300	B310	0.40
03/17/15	C. Kelly	Prepare for meeting of creditors	B100	B110	0.60
03/17/15	J. Rust	Telephone call with H. Teylouni's counsel re H. Teylouni's failure to provide a response to the February request and draft letter to send to counsel	B300	B310	0.40
03/17/15	C. Schenk	Review Segue invoices for submission to SEC (.3); communications with CLA re overdue invoices (.2)	B200	B210	0.50
03/17/15	C. Schenk	Review draft information request and seek advice from J. Rust re communication to objector Teylouni	B300	B310	0.30
03/18/15	C. Kelly	Attend and participate in meeting of creditors (3.6); receive additional information from D. Sosne re trust disclaimer (.3)	B100	B110	3.90
03/18/15	J. Rust	Draft memorandum re objection of H. Teylouni	B300	B310	1.20
03/18/15	C. Schenk	Outline points for draft pleading re ██████████ Objection to hold determination in abeyance (.3); revise letter to claimant and seek advice of J. Rust (.2)	B300	B310	0.50

April 20, 2015  
 Invoice # 3097002  
 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>
03/18/15	C. Schenk	Research status of Librato distribution following acquisition by Solar Winds and investor allocations (.5); review SRS on line information system for shareholders and communications with same (.3)	B200	B210	0.80
03/19/15	C. Kelly	Telephone call from D. Sosne re trust documents	B100	B110	0.30
03/19/15	K. Kraft	Provide comments on strategy and language for request for abeyance as to H Teylouni's claim objection	B300	B310	0.50
03/19/15	J. Rust	Analyze filing and revise filing re abeyance of H. Teylouni's objection	B300	B310	0.50
03/19/15	J. Rust	Communicate with H. Teylouni's counsel re the upcoming filing and complete revisions to filing	B300	B310	0.60
03/19/15	J. Rust	File and provide information on filing to H. Teylouni's counsel and Receiver	B300	B310	0.50
03/19/15	C. Schenk	Revise and finalize motion to Court re IRS issues pertaining to claimant	B300	B310	0.40
03/19/15	C. Schenk	Review CLA invoices and outline questions and comments re same for response	B100	B110	0.30
03/23/15	J. Rust	Revise letter to ██████████ re additional information necessary to reassess its claim	B300	B310	1.10
03/24/15	J. Rust	Complete revisions to letter to ██████████	B300	B310	0.70
03/24/15	J. Rust	Make final updates to communication per the Receiver and provide letter to ██████████ counsel	B300	B310	0.30
03/24/15	C. Schenk	Review, revise and finalize letter to ██████████	B300	B310	0.30
03/24/15	C. Schenk	Contact counsel for investor	B100	B110	0.10
03/25/15	C. Schenk	Review revised invoices as requested, communication with CLA re same	B100	B110	0.20
03/27/15	C. Schenk	Communication with J. Rust re tolling of UHY matter	B300	B310	0.10
03/30/15	C. Kelly	Follow up on recordings and transcripts of 341 meeting	B100	B110	0.20

April 20, 2015  
 Invoice # 3097002  
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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>
03/30/15	J. Rust	Review email from counsel and advise Receiver on potential next steps and discuss next steps with Receiver	B300	B310	0.30
03/30/15	C. Schenk	Review revised CLA invoices and follow up communications re same (.2); review incoming Receivership email account communications (.3)	B100	B110	0.50
03/30/15	C. Schenk	Telephone conference with counsel for investor re claims and follow up with Segue (.3); analyze [REDACTED] and claimant (.5); coordinate extension re UHY claim (.1)	B300	B310	0.90
03/31/15	C. Schenk	Communication with CLA re final tax filings for Integrien entities and re CT tax notices (.3); review notices re payments of Delaware taxes and follow up with L. Light (.2)	B200	B210	0.50
03/31/15	C. Schenk	Communications with Segue re reporting to investors and NDAs, research related claims and interests	B100	B110	0.40
03/31/15	C. Schenk	Review court file of civil and criminal matters for status and upcoming receivership report	L06	L06.500	0.30
Total Hours					31.50
Amount For Services					\$11,723.00
For Cash Outlays:					
03/31/15	For database management services for March 2015			\$35.00	
	For postage			\$0.98	
	For reproduction charges			\$6.00	
Amount For Cash Outlays					\$41.98

April 20, 2015  
 Invoice # 3097002  
 Page 6

U.S. District Court Eastern District of Missouri

TIME SUMMARY BY RANK

Timekeeper	Hours Worked	Billed Per Hour	Billed Amount
C. Kelly	8.10	\$415.00	\$3,361.50
K. Kraft	0.50	\$350.00	\$175.00
C. Schenk	10.60	\$430.00	\$4,558.00
Subtotal for Partner	19.20	\$421.59	\$8,094.50
J. Rust	12.30	\$295.00	\$3,628.50
Subtotal for Associate	12.30	\$295.00	\$3,628.50
Total All Classes	31.50	\$372.16	\$11,723.00

For Services	\$11,723.00
Less No Charge Entries	-515.00
Less 15% Discount	-1,681.20
Amount For Services	9,526.80
Amount For Cash Outlays	41.98

<b>TOTAL DUE</b>	<b>\$9,568.78</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.: 3097002  
Invoice Date: 04/20/15

For Services Rendered and Disbursements Prior Month

**BILLING SUMMARY**

54464-102286	THIS BILL		CUMULATIVE TOTALS	
	Hours	Amount	Hours	Amount
TOTAL LEGAL FEES:	31.50	\$9,526.80	5,078.10	\$1,394,406.08
TOTAL DISBURSEMENTS:		\$41.98		\$32,036.44
<b>TOTAL LEGAL FEES &amp; DISB:</b>		<b>\$9,568.78</b>		<b>\$1,426,442.52</b>

**ANALYSIS OF DISBURSEMENTS:**

Task Code	Task Description	THIS BILL	CUMULATIVE TOTALS
		Amount	Amount
102	For postage	\$0.98	\$852.69
106	For reproduction charges	\$6.00	\$6,037.84
107	For outside copy charge	\$0.00	\$422.22
108	For color reproduction charges	\$0.00	\$387.03
109	For overnight delivery service	\$0.00	\$3,474.00
117	For oversize copies	\$0.00	\$68.25
127	For courier service	\$0.00	\$540.26
150	For on-line docket review	\$0.00	\$76.68
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	\$35.00	\$35.00
367	For meal expenses	\$0.00	\$1,124.74
375	For hard drives	\$0.00	\$221.64
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 fee	\$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>\$41.98</b>	<b>\$32,036.44</b>

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

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

Page: 2

**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>Amount</u>	<u>Hours</u>	<u>Amount</u>
<b><u>Partner</u></b>					
Buchholz, E	0.00	0.00	0.00	7.20	3,672.00
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	0.00	0.00	0.00	301.70	153,867.00
Kappas, N	0.00	0.00	0.00	5.90	2,094.50
Kelly, C	415.00	8.10	3,361.50	252.20	104,663.00
Kraft, K	350.00	0.50	175.00	879.70	298,158.00
Lawton, R	0.00	0.00	0.00	6.10	3,202.50
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
Patterson, G	0.00	0.00	0.00	0.90	256.50
Reid, C	0.00	0.00	0.00	145.20	66,066.00
Schenk, C	430.00	10.60	4,558.00	1,769.40	760,842.00
Warfield, D	0.00	0.00	0.00	0.20	102.00
<b>TOTAL Partner:</b>	<b>421.58</b>	<b>19.20</b>	<b>\$8,094.50</b>	<b>3,553.60</b>	<b>\$1,475,291.50</b>
<b><u>Counsel</u></b>					
Cole, J.D., M	0.00	0.00	0.00	2.70	1,012.50
<b>TOTAL Counsel:</b>	<b>0.00</b>	<b>0.00</b>	<b>\$0.00</b>	<b>2.70</b>	<b>\$1,012.50</b>
<b><u>Associate</u></b>					
Black, J	0.00	0.00	0.00	5.80	1,276.00
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
Lamping, B	0.00	0.00	0.00	119.60	31,096.00
Mangian, D	0.00	0.00	0.00	57.60	13,824.00
Rust, J	295.00	12.30	3,628.50	462.30	117,905.50
Sanocki, K	0.00	0.00	0.00	31.20	7,020.00
Trame, B	0.00	0.00	0.00	0.50	120.00
<b>TOTAL Associate:</b>	<b>295.00</b>	<b>12.30</b>	<b>\$3,628.50</b>	<b>709.80</b>	<b>\$179,871.00</b>
<b><u>Law Clerk</u></b>					
Farrell, C	0.00	0.00	0.00	54.40	12,240.00
Khoury, J	0.00	0.00	0.00	56.60	10,471.00
Shechter, G	0.00	0.00	0.00	40.20	7,437.00
<b>TOTAL Law Clerk:</b>	<b>0.00</b>	<b>0.00</b>	<b>\$0.00</b>	<b>151.20</b>	<b>\$30,148.00</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
Hearing, R	0.00	0.00	0.00	6.30	661.50

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

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

Page: 3

**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>Amount</u>	<u>Hours</u>	<u>Amount</u>
Hundley, E	0.00	0.00	0.00	206.00	38,110.00
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	17.30	3,373.50
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
Schuetz, A	0.00	0.00	0.00	57.10	6,281.00
Weber, H	0.00	0.00	0.00	184.70	31,399.00
<b>TOTAL Legal Assistant (paralegals and other legal support personnel):</b>	<b>0.00</b>	<b>0.00</b>	<b>\$0.00</b>	<b>577.60</b>	<b>\$96,438.00</b>
 <b><u>Other</u></b>					
Choi, M	0.00	0.00	0.00	80.20	17,644.00
<b>TOTAL Other:</b>	<b>0.00</b>	<b>0.00</b>	<b>\$0.00</b>	<b>80.20</b>	<b>\$17,644.00</b>
<b>Subtotal Legal Fees:</b>		<b>31.50</b>	<b>\$11,723.00</b>	<b>5,075.10</b>	<b>\$1,800,405.00</b>
<b>Less Discount:</b>			<b>-2,196.20</b>		<b>-405,998.92</b>
<b>TOTAL LEGAL FEES:</b>			<b>\$9,526.80</b>		<b>\$1,394,406.08</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:**

		<u>THIS BILL</u>		<u>CUMULATIVE TOTALS</u>	
		<u>Hours</u>	<u>Amount</u>	<u>Hours</u>	<u>Amount</u>
<b>PHASE – TASK CODES BLANK</b>					
		0.00	\$0.00	56.60	\$10,471.00
<b>TOTAL :</b>		<b>0.00</b>	<b>\$0.00</b>	<b>56.60</b>	<b>\$10,471.00</b>
<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	9.90	\$4,135.50	2,815.50	\$1,028,867.60
B120	Asset Analysis and Recovery	0.00	\$0.00	277.10	\$72,158.63
B130	Asset Disposition	0.00	\$0.00	103.00	\$28,067.83
B210	Business Operations	4.10	\$1,763.00	745.00	\$314,832.50
B220	Employee Benefits/Pensions	0.00	\$0.00	4.50	\$1,791.00
B310	Claims Administration and Objections	17.20	\$5,695.50	1,071.00	\$341,894.44
<b>TOTAL Claims and Plan:</b>		<b>31.20</b>	<b>\$11,594.00</b>	<b>5,016.10</b>	<b>\$1,787,612.00</b>
<b>L06-Investigation/Discovery/Analysis</b>					
L06.500	Analysis	0.30	\$129.00	0.30	\$129.00
L06.900	Organization for Information	0.00	\$0.00	0.20	\$86.00
<b>TOTAL :</b>		<b>0.30</b>	<b>\$129.00</b>	<b>0.50</b>	<b>\$215.00</b>
<b>Subtotal Legal Fees:</b>		<b>31.50</b>	<b>\$11,723.00</b>	<b>5,078.10</b>	<b>\$1,800,405.00</b>
<b>Less Discount</b>			<b>\$-2,196.20</b>		<b>-405,998.92</b>
<b>TOTAL LEGAL FEES 54464-102286</b>			<b>\$9,526.80</b>		<b>\$1,394,406.08</b>



April 20, 2015

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

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

TIN 43-0666662

---

## REMITTANCE COPY

### PAYMENT DUE UPON RECEIPT

PLEASE REFERENCE INVOICE NUMBER WITH YOUR PAYMENT

Invoice # 3097002

**\$9,568.78**

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

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

**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]

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

**NOT FOR WIRE TRANSFER USE**

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



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

April 20, 2015  
 Invoice #3097003

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

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 Wire Transfer Instructions or Other Communications Please Contact:**  
 314-552-6000  
[AccountsReceivable@ThompsonCoburn.com](mailto:AccountsReceivable@ThompsonCoburn.com)

TIN 43-0666662

For Legal Services Rendered in Connection With:

UHY Litigation  
 TC File: 54464 / 129240

Date	Atty	Description	Phase	Task	Hours
03/09/15	C. Schenk	Communication with R. Lageson re settlement documentation status	L100	L190	0.10
03/12/15	C. Schenk	Communications re status of settlement	L100	L160	0.10
03/16/15	C. Schenk	Discuss recent Receivership filing with Spencer Fane (.2); analyze redraft of settlement agreement by DLA Piper (.8); summarize comments and key issues (.4)	L100	L190	1.40
03/26/15	C. Schenk	Telephone conference with G. Greiman re analysis of settlement issues and related documentation	L100	L190	0.90
03/27/15	C. Schenk	Review next tolling agreement and related communication	L100	L190	0.10
03/30/15	K. Sanocki	Confer with C. Schenk re strategy and next steps for [REDACTED]	L100	L160	0.40
03/30/15	K. Sanocki	[REDACTED]	L100	L160	1.20

**Exhibit  
D-1H**

April 20, 2015  
 Invoice # 3097003  
 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>
03/30/15	C. Schenk	Review updated tolling agreement, execute and return same (.2); analysis of release issues to prepare for next call with UHY counsel J. King (.4)	L100	L190	0.60
03/31/15	K. Sanocki	Research receivership law for [REDACTED]	L100	L160	0.20
03/31/15	C. Schenk	Review authority pertaining to [REDACTED] (.3); telephone conference with R. Lageson re position of J. King, counsel for UHY and re strategy and next steps (.3)	L100	L190	0.60
Total Hours					5.60
Amount For Services					\$2,039.00
For Cash Outlays:					
For reproduction charges				\$0.56	
Amount For Cash Outlays					\$0.56

TIME SUMMARY BY RANK

<u>Timekeeper</u>	<u>Hours Worked</u>	<u>Billed Per Hour</u>	<u>Billed Amount</u>
C. Schenk	3.80	\$430.00	\$1,634.00
Subtotal for Partner	3.80	\$430.00	\$1,634.00
K. Sanocki	1.80	\$225.00	\$405.00
Subtotal for Associate	1.80	\$225.00	\$405.00
Total All Classes	5.60	\$364.11	\$2,039.00

April 20, 2015  
Invoice # 3097003  
Page 3

U.S. District Court Eastern District of Missouri

For Services	\$2,039.00
Less 15% Discount	-305.85
Amount For Services	1,733.15
Amount For Cash Outlays	0.56

<b>TOTAL DUE</b>	<b>\$1,733.71</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: UHY Litigation

Invoice No.: 3097003  
Invoice Date: 04/20/15

For Services Rendered and Disbursements Prior Month

**BILLING SUMMARY**

	<u>THIS BILL</u>		<u>CUMULATIVE TOTALS</u>	
	Hours	Amount	Hours	Amount
54464-129240				
TOTAL LEGAL FEES:	5.60	\$1,733.15	134.30	\$45,308.48
TOTAL DISBURSEMENTS:		\$0.56		\$701.78
<b>TOTAL LEGAL FEES &amp; DISB:</b>		<b>\$1,733.71</b>		<b>\$46,010.26</b>

**ANALYSIS OF DISBURSEMENTS:**

Task Code	Task Description	<u>THIS BILL</u>		<u>CUMULATIVE TOTALS</u>	
		Amount	Amount	Amount	Amount
106	For reproduction charges	\$0.56	\$5.12	\$5.12	\$5.12
127	For courier service	\$0.00	\$22.80	\$22.80	\$22.80
367	For meal expenses	\$0.00	\$168.97	\$168.97	\$168.97
383	For travel expenses	\$0.00	\$274.69	\$274.69	\$274.69
402	For airfare	\$0.00	\$230.20	\$230.20	\$230.20
<b>TOTAL DISBURSEMENTS:</b>		<b>\$0.56</b>	<b>\$701.78</b>	<b>\$701.78</b>	<b>\$701.78</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>					
Higgins, S	0.00	0.00	0.00	9.40	4,794.00
Kraft, K	0.00	0.00	0.00	4.20	1,456.00
Schenk, C	430.00	3.80	1,634.00	97.90	42,097.00
<b>TOTAL Partner:</b>	<b>430.00</b>	<b>3.80</b>	<b>\$1,634.00</b>	<b>111.50</b>	<b>\$48,347.00</b>
<b><u>Associate</u></b>					
Lamping, B	0.00	0.00	0.00	0.90	234.00
Rust, J	0.00	0.00	0.00	13.30	3,770.10
Sanocki, K	225.00	1.80	405.00	2.60	585.00
<b>TOTAL Associate:</b>	<b>225.00</b>	<b>1.80</b>	<b>\$405.00</b>	<b>16.80</b>	<b>\$4,589.10</b>
<b><u>Legal Assistant (paralegals and other legal support personnel)</u></b>					
Weber, H	0.00	0.00	0.00	6.00	1,020.00
<b>TOTAL Legal Assistant (paralegals)</b>	<b>0.00</b>	<b>0.00</b>	<b>\$0.00</b>	<b>6.00</b>	<b>\$1,020.00</b>

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

Matter Name: UHY Litigation  
 C/M Firm No: 54464-129240

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>Amount</u>	<u>Hours</u>	<u>Amount</u>
and other legal support personnel):					
<b>Subtotal Legal Fees:</b>		<b>5.60</b>	<b>\$2,039.00</b>	<b>134.30</b>	<b>\$53,956.10</b>
<b>Less Discount:</b>			<b>-305.85</b>		<b>-8,647.62</b>
<b>TOTAL LEGAL FEES:</b>			<b>\$1,733.15</b>		<b>\$45,308.48</b>

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

Matter Name: UHY Litigation  
C/M Firm No: 54464-129240

Page: 3

**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>B50-Banruptcy: Creditor or Debtor</b>					
B50.01	Case Administration (incl. strategy/client communications)	0.00	\$0.00	4.20	\$1,082.00
B50.07	Claims and claim litigation	0.00	\$0.00	0.80	\$314.00
	<b>TOTAL :</b>	<b>0.00</b>	<b>\$0.00</b>	<b>5.00</b>	<b>\$1,396.00</b>
<b>L01-Matter Open</b>					
L120	Analysis/Strategy	0.00	\$0.00	0.10	\$23.82
	<b>TOTAL Case Assessment, Development and Administration:</b>	<b>0.00</b>	<b>\$0.00</b>	<b>0.10</b>	<b>\$23.82</b>
<b>L03-Initial Investigation and Experts</b>					
L110	Fact Investigation/Development	0.00	\$0.00	1.20	\$297.18
L190	Other Case Assessment, Development and Administration	0.00	\$0.00	0.30	\$88.50
	<b>TOTAL Case Assessment, Development and Administration:</b>	<b>0.00</b>	<b>\$0.00</b>	<b>1.50</b>	<b>\$385.68</b>
<b>L04-Initial Filings</b>					
L210	Pleadings	0.00	\$0.00	14.60	\$4,390.60
	<b>TOTAL Pre-Trial Pleadings and Motions:</b>	<b>0.00</b>	<b>\$0.00</b>	<b>14.60</b>	<b>\$4,390.60</b>
<b>L05-Ongoing Reporting and Communication</b>					
L190	Other Case Assessment, Development and Administration	0.00	\$0.00	6.00	\$2,580.00
L190	Other Case Assessment, Development and Administration	3.70	\$1,591.00	52.90	\$23,283.00
L190	Other Case Assessment, Development and Administration	0.00	\$0.00	1.50	\$645.00
L190	Other Case Assessment, Development and Administration	0.00	\$0.00	6.70	\$2,647.00
L190	Other Case Assessment, Development and Administration	0.00	\$0.00	5.80	\$2,494.00
	<b>TOTAL Case Assessment, Development and Administration:</b>	<b>3.70</b>	<b>\$1,591.00</b>	<b>72.90</b>	<b>\$31,649.00</b>
<b>L06-Investigation/Discovery/Analysis</b>					
L390	Other Discovery	0.00	\$0.00	5.20	\$2,236.00
L120	Analysis/Strategy	0.00	\$0.00	7.50	\$3,225.00
L120	Analysis/Strategy	0.00	\$0.00	0.40	\$172.00
L120	Analysis/Strategy	0.00	\$0.00	2.50	\$1,075.00
L120	Analysis/Strategy	0.00	\$0.00	2.50	\$425.00
L140	Document/File Management	0.00	\$0.00	0.60	\$102.00

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

Matter Name: UHY Litigation  
 C/M Firm No: 54464-129240

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 Case Assessment, Development and Administration:</b>		<b>0.00</b>	<b>\$0.00</b>	<b>18.70</b>	<b>\$7,235.00</b>
<b>L09-Mediation and Settlement</b>					
L160	Settlement/Non-Binding ADR	1.90	\$448.00	21.50	\$8,876.00
<b>TOTAL Case Assessment, Development and Administration:</b>		<b>1.90</b>	<b>\$448.00</b>	<b>21.50</b>	<b>\$8,876.00</b>
<b>Subtotal Legal Fees:</b>		<b>5.60</b>	<b>\$2,039.00</b>	<b>134.30</b>	<b>\$53,956.10</b>
<b>Less Discount</b>			<b>\$-305.85</b>		<b>-8,647.62</b>
<b>TOTAL LEGAL FEES 54464-129240</b>			<b>\$1,733.15</b>		<b>\$45,308.48</b>



April 20, 2015

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  
AccountsReceivable@ThompsonCoburn.com

TIN 43-0666662

---

## REMITTANCE COPY

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

Invoice # 3097003

**\$1,733.71**

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

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

**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]

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

**NOT FOR WIRE TRANSFER USE**

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  
AccountsReceivable@ThompsonCoburn.com



April 20, 2015  
Invoice #3097004

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

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).

**For Wire Transfer Instructions or Other  
Communications Please Contact:**  
314-552-6000  
[AccountsReceivable@ThompsonCoburn.com](mailto:AccountsReceivable@ThompsonCoburn.com)

TIN 43-0666662

---

For Legal Services Rendered in Connection With:

Wehrle, John  
TC File: 54464 / 140479

Date	Atty	Description	Phase	Task	Hours
03/02/15	S. Higgins	Prepare for and engage in settlement discussions with counsel for Wehrle and C. Schenk	L100	L160	1.30
03/02/15	C. Schenk	Prepare for and meet with S. Boxerman, counsel for Wehrle to discuss potential resolution of matter	L100	L190	1.40
03/04/15	K. Sanocki	Analyze documents in Case Logistix for use in federal complaint against Wehrle	L200	L210	0.10
03/05/15	K. Sanocki	Analyze documents in Case Logistix for use in federal complaint against Wehrle	L200	L210	1.30
03/10/15	B. Lamping	Meet with S. Higgins re status of complaint against J. Wehrle	B50	B50.01	0.30
03/10/15	C. Schenk	Discuss settlement status and next steps with S. Higgins	L100	L160	0.20
03/12/15	B. Lamping	<b>NO CHARGE</b> Finalize complaint and supporting materials for claim against J. Wehrle	L200	L210	0.40
03/12/15	K. Sanocki	Prepare final complaint for filing	L200	L210	1.30
03/12/15	C. Schenk	Review final complaint and exhibits for comment (.9); seek advice of counsel re claims and parties, summarize key issues (.7)	L200	L210	1.60

**Exhibit  
D-1I**

April 20, 2015  
 Invoice #3097004  
 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>
03/13/15	B. Lamping	<b>NO CHARGE</b> Draft and finalize complaint against J. Wehrle	L200	L210	0.80
03/13/15	K. Sanocki	Prepare disclosure of corporate interests to file complaint against Wehrle, including verifying all names and addresses of investors in Gryphon III	L200	L210	1.10
03/13/15	K. Sanocki	Finalize complaint, statement of organizational interests, civil cover sheet, and summons to be filed, including redact account numbers, proofread, and ensure documents comply with rules	L200	L210	0.80
03/13/15	C. Schenk	Communication re potential tolling, outline list of items needs to consider same (.5); analyze litigative issues (.6)	L200	L210	1.10
03/16/15	S. Higgins	Follow up communications with counsel for defendant and the court	L300	L310	0.60
03/16/15	B. Lamping	<b>NO CHARGE</b> Review and analyze documents received from J. Wehrle in response to complaint	L100	L120	0.50
03/27/15	B. Lamping	Telephone calls with counsel for J. Wehrle re status of service	B50	B50.01	0.30
03/27/15	K. Sanocki	Prepare documents filed in Gryphon Investments III, LLC v. Wehrle for email to Gryphon II counsel	L200	L210	0.20
03/30/15	S. Higgins	Emails and calls related to service of process	L200	L210	0.30
03/31/15	S. Higgins	Telephone calls and emails with C. Schenk and B. Lamping relative to procedural steps	L200	L210	0.40
03/31/15	B. Lamping	<b>NO CHARGE</b> Telephone calls with C. Schenk and S. Higgins re case update	L100	L190	0.30
03/31/15	B. Lamping	Email correspondence with opposing counsel re service on defendants	L100	L190	0.10
03/31/15	C. Schenk	Follow up with B. Lamping re [REDACTED]	L100	L120	0.10
Total Hours					14.50
Amount For Services					\$5,000.00

April 20, 2015  
 Invoice #3097004  
 Page 3

U.S. District Court Eastern District of Missouri

For Cash Outlays:

03/22/15	For filing fee re case opening in Eastern District of Missouri - Case No. 4:15-cv-464; VENDOR: Higgins, Stephen B.; INVOICE#: AG0346363; DATE: 3/13/2015	\$400.00	
03/23/15	For overnight delivery service TO: Attn Bob, APS 320, 501 SILVERSIDE RD STE 72, Wilmington, DE 19809; VENDOR: Federal Express Corp. INVOICE#: 298228023, DATE: 03/26/2015, Tracking #: 780388013643, Shipment Date: 03/23/2015	\$16.51	
	For reproduction charges	\$4.72	
Amount For Cash Outlays			\$421.23

TIME SUMMARY BY RANK

Timekeeper	Hours Worked	Billed Per Hour	Billed Amount
S. Higgins	2.60	\$510.00	\$1,326.00
C. Schenk	4.40	\$430.00	\$1,892.00
Subtotal for Partner	7.00	\$459.71	\$3,218.00
B. Lamping	2.70	\$260.00	\$702.00
K. Sanocki	4.80	\$225.00	\$1,080.00
Subtotal for Associate	7.50	\$237.60	\$1,782.00
Total All Classes	14.50	\$344.83	\$5,000.00

For Services	\$5,000.00
Less No Charge Entries	-520.00
Less 15% Discount	-672.00
Amount For Services	3,808.00
Amount For Cash Outlays	421.23

<b>TOTAL DUE</b>	<b>\$4,229.23</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: Wehrle, John

Invoice No.: 3097004  
Invoice Date: 04/20/15

For Services Rendered and Disbursements Prior Month

**BILLING SUMMARY**

54464-140479	<u>THIS BILL</u>		<u>CUMULATIVE TOTALS</u>	
	Hours	Amount	Hours	Amount
TOTAL LEGAL FEES:	14.50	\$3,808.00	93.60	\$27,939.07
TOTAL DISBURSEMENTS:		\$421.23		\$440.99
<b>TOTAL LEGAL FEES &amp; DISB:</b>		<b>\$4,229.23</b>		<b>\$28,380.06</b>

**ANALYSIS OF DISBURSEMENTS:**

Task Code	Task Description	<u>THIS BILL</u>		<u>CUMULATIVE TOTALS</u>	
		Amount		Amount	
106	For reproduction charges	\$4.72		\$24.48	
109	For overnight delivery service	\$16.51		\$16.51	
422	For filing fee	\$400.00		\$400.00	
<b>TOTAL DISBURSEMENTS:</b>		<b>\$421.23</b>		<b>\$440.99</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>					
Higgins, S	510.00	2.60	1,326.00	25.60	13,056.00
Schenk, C	430.00	4.40	1,892.00	22.90	9,847.00
<b>TOTAL Partner:</b>	<b>459.71</b>	<b>7.00</b>	<b>\$3,218.00</b>	<b>48.50</b>	<b>\$22,903.00</b>
<b><u>Associate</u></b>					
Lamping, B	260.00	2.70	702.00	18.40	4,784.00
Sanocki, K	225.00	4.80	1,080.00	26.70	6,007.50
<b>TOTAL Associate:</b>	<b>237.60</b>	<b>7.50</b>	<b>\$1,782.00</b>	<b>45.10</b>	<b>\$10,791.50</b>
<b>Subtotal Legal Fees:</b>		<b>14.50</b>	<b>\$5,000.00</b>	<b>93.60</b>	<b>\$33,694.50</b>
<b>Less Discount:</b>			<b>-1,192.00</b>		<b>-5,755.43</b>
<b>TOTAL LEGAL FEES:</b>			<b>\$3,808.00</b>		<b>\$27,939.07</b>

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

Matter Name: Wehrle, John  
C/M Firm No: 54464-140479

Page: 2

**ANALYSIS OF FEES BY FUNCTIONS:**

		<u>THIS BILL</u>		<u>CUMULATIVE TOTALS</u>	
		Hours	Amount	Hours	Amount
<b>B50-Banruptcy: Creditor or Debtor</b>					
B50.01	Case Administration (incl. strategy/client communications)	0.60	\$156.00	0.60	\$156.00
<b>TOTAL :</b>		<b>0.60</b>	<b>\$156.00</b>	<b>0.60</b>	<b>\$156.00</b>
<b>L01-Matter Open</b>					
L110	Fact Investigation/Development	0.00	\$0.00	0.40	\$172.00
<b>TOTAL Case Assessment, Development and Administration:</b>		<b>0.00</b>	<b>\$0.00</b>	<b>0.40</b>	<b>\$172.00</b>
<b>L02-Pre-Suit or Pre-Answer Work</b>					
L120	Analysis/Strategy	0.00	\$0.00	0.50	\$215.00
L120	Analysis/Strategy	0.00	\$0.00	3.60	\$1,836.00
<b>TOTAL Case Assessment, Development and Administration:</b>		<b>0.00</b>	<b>\$0.00</b>	<b>4.10</b>	<b>\$2,051.00</b>
<b>L03-Initial Investigation and Experts</b>					
L110	Fact Investigation/Development	0.00	\$0.00	12.60	\$4,257.50
<b>TOTAL Case Assessment, Development and Administration:</b>		<b>0.00</b>	<b>\$0.00</b>	<b>12.60</b>	<b>\$4,257.50</b>
<b>L04-Initial Filings</b>					
L210	Pleadings	9.40	\$2,910.00	49.30	\$17,140.00
L310	Written Discovery	0.60	\$306.00	0.60	\$306.00
<b>TOTAL Discovery:</b>		<b>10.00</b>	<b>\$3,216.00</b>	<b>49.90</b>	<b>\$17,446.00</b>
<b>L05-Ongoing Reporting and Communication</b>					
L190	Other Case Assessment, Development and Administration	0.00	\$0.00	0.90	\$387.00
L190	Other Case Assessment, Development and Administration	0.00	\$0.00	0.30	\$129.00
L190	Other Case Assessment, Development and Administration	1.50	\$628.00	1.50	\$628.00
L190	Other Case Assessment, Development and Administration	0.30	\$78.00	8.60	\$3,235.50
<b>TOTAL Case Assessment, Development and Administration:</b>		<b>1.80</b>	<b>\$706.00</b>	<b>11.30</b>	<b>\$4,379.50</b>
<b>L06-Investigation/Discovery/Analysis</b>					
L120	Analysis/Strategy	0.60	\$173.00	2.90	\$1,162.00
L120	Analysis/Strategy	0.00	\$0.00	0.60	\$135.00
L120	Analysis/Strategy	0.00	\$0.00	5.30	\$1,677.00
L120	Analysis/Strategy	0.00	\$0.00	0.50	\$130.00
<b>TOTAL Case Assessment,</b>		<b>0.60</b>	<b>\$173.00</b>	<b>9.30</b>	<b>\$3,104.00</b>

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

Matter Name: Wehrle, John  
 C/M Firm No: 54464-140479

Page: 3

**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>Development and Administration:</b>					
<b>L07-Motions and Hearings</b>					
L250	Other Written Motions and Submissions	0.00	\$0.00	0.50	\$130.00
	<b>TOTAL Pre-Trial Pleadings and Motions:</b>	<b>0.00</b>	<b>\$0.00</b>	<b>0.50</b>	<b>\$130.00</b>
<b>L09-Mediation and Settlement</b>					
L160	Settlement/Non-Binding ADR	1.50	\$749.00	4.90	\$1,998.50
	<b>TOTAL Case Assessment, Development and Administration:</b>	<b>1.50</b>	<b>\$749.00</b>	<b>4.90</b>	<b>\$1,998.50</b>
	<b>Subtotal Legal Fees:</b>	<b>14.50</b>	<b>\$5,000.00</b>	<b>93.60</b>	<b>\$33,694.50</b>
	<b>Less Discount</b>		<b>\$-1,192.00</b>		<b>-5,755.43</b>
	<b>TOTAL LEGAL FEES 54464-140479</b>		<b>\$3,808.00</b>		<b>\$27,939.07</b>



April 20, 2015

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

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

TIN 43-0666662

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## REMITTANCE COPY

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

Invoice # 3097004

**\$4,229.23**

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

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

**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]

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

**NOT FOR WIRE TRANSFER USE**

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  
AccountsReceivable@ThompsonCoburn.com



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

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

Invoice No. **#INV-20150203-233**  
Date 02/03/2015  
Due Date 02/28/2015

# INVOICE

Item	Description	Price/Unit	Quantity	Price
Michelle Murray, Managing Director	Tax Issues/Busn Analysis	\$233.75	3.5	\$818.13
Luke McGowan, Associate	Accounting/Auditing	\$81.00	6.5	\$526.50
Subtotal				\$1,344.63
Tax 0%				\$0.00
<b>Total</b>				<b>\$1,344.63</b>
Outstanding Balance				\$34,466.93
Grand Total				\$35,811.56
Amount Paid Since Last Billing				\$ 0.00

Thank you for your business. Created using the Paymo.biz time tracking and invoicing application



## Report 02/03/2015 10:26 am

Created by Ann Ciciarelli



Projects for client Acartha Group Receivership  
 Users Ann Ciciarelli, Michelle Murray, Managing Director, Lisa McDonald,  
 Luke McGowan, Jordan Tierney  
 Time interval 12/31/2014 — 01/31/2015

<b>Total</b>	<b>10 hrs</b>
<b>Luke McGowan</b>	<b>6 hrs 30 min</b>
Acartha Group CL	6 hrs 30 min
Default Task List	6 hrs 30 min
Accounting/Auditing	6 hrs 30 min
01/07/2015 10:30 am — 10:45 am	15 min
Corresponded with Karla regarding current account balances. Accessed Parkside online and provided her with the information she needed.	
01/15/2015 09:00 am — 09:30 am	30 min
Correspondence with Claire and Michelle regarding vendor 1099s for all Acartha entities. Identifying what vendors need backup and adding to the year end agenda.	
01/22/2015 01:30 pm — 03:45 pm	2 hrs 15 min
Updated Acartha balances spreadsheet with all 2014 Q4 activity for all entities. Researched and reviewed written checks for vendor balance history. Reconciled each entity's cash through 12/31/14. Corresponded with Karla; asking for more information on desk deposits.	
01/23/2015 01:00 pm — 01:45 pm	45 min
Reviewed all payments made in 2014 for all Acartha entities. Gathering information for 1099s requested by Claire to determine total amount paid to 1099 vendors in fiscal year 2014. Corresponded with Claire and Karla regarding specific checks written in 2014. Sent final report to Claire.	
01/23/2015 02:00 pm — 04:30 pm	2 hrs 30 min
Updated and completed 2014 Q4 SFAR. Classified all cash transactions for accounting purposes. Reviewed special cases with Michelle. Ensured tie out of ending balance for all entities. Submitted to Michelle for approval.	
01/28/2015 01:30 pm — 01:45 pm	15 min
Corresponding with Claire regarding 1099 figures, JAMS, Inc, and scheduling SFAR approval.	
<b>Michelle Murray, Managing Director</b>	<b>3 hrs 30 min</b>
Acartha Group CL	3 hrs 30 min
Default Task List	3 hrs 30 min
Accounting/Auditing	45 min
01/19/2015 11:15 am — 12:00 pm	45 min
Review Librato open issues checklist re: merger agreement with SWI.	
Business Analysis	2 hrs 45 min
01/20/2015 09:45 am — 10:15 am	30 min
review Librato merger correspondence and files on allocations.	
01/20/2015 01:30 pm — 02:20 pm	50 min

Review Librato cap tables and respond to Claire.	
01/20/2015 02:20 pm — 03:00 pm	40 min
Discuss Librato with Claire and then review e-mail correspondence on subject pertaining to former notices to investors from last round.	
01/31/2015 08:00 am — 08:45 am	45 min
Review SFAR.	
<b>Total</b>	<b>10 hrs</b>



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

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

Invoice No. **#INV-20150203-233**  
Date 03/03/2015  
Due Date 03/31/2015

# INVOICE

Item	Description	Price/Unit	Quantity	Price
Michelle Murray, Managing Director	Tax Issues/Busn Analysis	\$233.75	0.5	\$116.88
Luke McGowan, Associate	Accounting/Auditing	\$81.00	15	\$1,215.00
Subtotal				\$1,331.88
Tax 0%				\$0.00
<b>Total</b>				<b>\$1,331.88</b>
Outstanding Balance				\$35,811.56
Grand Total				\$37,143.44
Amount Paid Since Last Billing				\$ 0.00

Thank you for your business. Created using the Paymo.biz time tracking and invoicing application





# Report 03/02/2015 11:31 am

Created by Ann Ciccirelli



Projects for client Acartha Group Receivership  
 Users Michelle Murray, Managing Director, Lisa McDonald, Luke McGowan, Jordan Tierney  
 Time interval 01/31/2015 — 02/28/2015

<b>Total</b>	<b>15 hrs 30 min</b>
<b>Luke McGowan</b>	<b>15 hrs</b>
Acartha Group CL	15 hrs
Default Task List	15 hrs
Accounting/Auditing	15 hrs
02/23/2015 09:30 am — 04:30 pm	7 hrs
Creating 2014 Adjusted Trial Balance excel sheets. Tied out Integrien Acquisition II and Tervela III year end financials. Began data entry for other Acartha entities. Preparing to close the books for all entities at end of fiscal year 2014.	
02/24/2015 09:30 am — 12:15 pm	2 hrs 45 min
Creating 2014 Adjusted Trial Balance excel sheets. Tied out Integrien Acquisition financials. Continued data entry for other Acartha entities. Preparing to close the books for all entities at end of fiscal year 2014.	
02/26/2015 08:30 am — 11:30 am	3 hrs
Working on 2014 tie outs for MIC VII and ATP. Researching and reviewing archived reports to locate discrepancies.	
02/27/2015 09:15 am — 11:30 am	2 hrs 15 min
Completed 2014 tie out and year end financials for Acartha Tech Partners.	
<b>Michelle Murray, Managing Director</b>	<b>30 min</b>
Acartha Group CL	30 min
Default Task List	30 min
Business Analysis	30 min
02/02/2015 08:30 pm — 09:00 pm	30 min
Review Claire's response to the court and provide comments re: same.	
<b>Total</b>	<b>15 hrs 30 min</b>



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

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

Invoice No. #INV-20150406-260  
Date 04/06/2015  
Due Date 04/30/2015

# INVOICE

Item	Description	Price/Unit	Quantity	Price
Michelle Murray, Managing Director	Tax Issues/Busn Analysis	\$233.75	4.75	\$1,110.31
Luke McGowan, Associate	Accounting/Auditing	\$81.00	2.5	\$202.50
Lisa McDonald	Accounting/Auditing	\$81.00	0.25	\$20.25

Subtotal	\$1,333.06
Tax 0%	\$0.00
<b>Total</b>	<b>\$1,333.06</b>
Outstanding Balance	\$37,143.44
Grand Total	\$38,476.50
Amount Paid Since Last Billing	\$ 0.00

Thank you for your business. Created using the Paymo.biz time tracking and invoicing application



Report 03/02/2015 11:37 am

Created by Ann Ciciarelli



Projects for client Acartha Group Receivership  
 Users Ann Ciciarelli, Michelle Murray, Managing Director, Lisa McDonald,  
 Luke McGowan, Jordan Tierney  
 Time interval 02/28/2015 — 03/31/2015

<b>Total</b>	<b>7 hrs 30 min</b>
<b>Acartha Group Receivership</b>	<b>7 hrs 30 min</b>
Lisa McDonald	15 min
Accounting/Auditing	15 min
Activities related to maintaining and auditing books of account, preparation of financial statements and account analysis.	
03/31/2015 11:36 am — 11:51 am	15 min
Search for [REDACTED] signed NDA's and email to Claire.	
Luke McGowan	2 hrs 30 min
Accounting/Auditing	2 hrs 30 min
Activities related to maintaining and auditing books of account, preparation of financial statements and account analysis.	
03/02/2015 08:30 am — 11:00 am	2 hrs 30 min
Created trial balance and tied out financial statements for MIC VII. Sent tied out balances for all Acartha entities to Michelle. Preparing for final review meeting.	
Michelle Murray, Managing Director	4 hrs 45 min
Business Analysis	2 hrs 15 min
Preparation and review of company business plan; development and review of strategies; preparation and review of cash flow forecasts and feasibility studies	
03/06/2015 09:45 am — 12:00 pm	2 hrs 15 min
Review board materials in advance of Tervela board meeting. Participate via phone on Tervela board meeting. Summarize notes for Claire.	
Tax Issues	2 hrs 30 min
Analysis of tax issues and preparation of state and federal tax returns.	
03/04/2015 01:00 pm — 03:30 pm	2 hrs 30 min
review and approve trial balances and send to Tim at CLA.	
<b>Total</b>	<b>7 hrs 30 min</b>



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 064-076062  
Invoice Date 3/18/2015  
Invoice # 994349

Professional Forensic services rendered January 2015

*Professional detail is attached.*

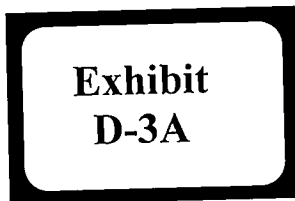
Invoice Total \$535.61

**We Appreciate Your Business and Referrals**

Payment is due upon receipt.

Please detach and remit payment to the address below.

CliftonLarsonAllen LLP  
4250 Fairfax Drive  
Suite 1010  
Arlington, VA 22203  
571-227-9688



Amount Remitted \$ \_\_\_\_\_  
Account Number 064-076062  
Invoice Number 994349

**Acartha Receivership  
Attachment to Invoice**

	Previous Billings for Prep of 2014 Tax Returns	January 2015 Invoice #994349				Total Now Billed to Date 2014	Additional Services Approved by Receiver	
	<u>Tax Prep:</u> <u>Billed</u>	<u>Hours</u>	<u>Actual</u>	<u>Amount Exceeds flat fee of \$3,000 (1)</u>	<u>Billed</u>	<u>Tax Prep:</u> <u>Billed (1)</u>	<u>Hours</u>	<u>Billed (2)</u>
<b>Entity</b>								
Acartha Group LLC	555.50	0.60	50.00		50.00	605.50		
Acartha Merchant Partners, LLC	-					-		
Acartha Special Situations Funding, LLC	-					-		
Acartha Specialty Finance Investment, LLC	-					-		
Acartha Technology Partners, L P	-					-		
Clearbrook Acquisition, LLC	-					-		
Evergrid Acquisition, LLC	-					-		
Evergrid MIC VII, LLC	-					-		
Gryphon Investments III, LLC	-					-		
Integrien Acquisition Capital II, LLC	269.50					269.50		
Integrien Acquisition II, LLC	627.00					627.00		
Integrien Acquisition, LLC	627.00					627.00		
Librato Acquisition II, LLC	-					-		
MIC VII, LLC	-					-		
Morriss Admin d/b/a Acartha Group Funding	-					-		
Tervela Acquisition II, LLC	-					-		
Tervela Acquisition III, LLC	-					-		
Tervela Acquisition, LLC	-					-		
<b>Total - Tax Preparation of 2014 Tax Returns</b>	<b>2,079.00</b>	<b>0.60</b>	<b>50.00</b>	<b>-</b>	<b>50.00</b>	<b>2,129.00</b>	<b>-</b>	<b>-</b>
Additional Services Approved by Receiver								
Expenses			485.61		485.61			
<b>Total Fees &amp; Expenses**</b>			<b>535.61</b>		<b>535.61</b>			

\*\* Notes

- (1) Authorized by Receiver on 4/9/14 effective for 1/1/14 entries on tax return preparation limited to lower of hours or fixed fee of \$3,000
- (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
- (3) Tim O'Shaughnessy rate effective 1/1/14 is \$360. CLA will invoice at \$275 (within the agreed range of \$250-\$275), Dan Thieret promoted to Manager in 2013 and his rate is \$175. CLA will invoice at \$140 (within the agreed range of \$140-\$160), which is a discount of more than 20%. Discussed and agreed with Receiver 2/19/14.
- (4) Subsequent Amendments to the 6/26/12 Engagement Letter are dated 2/25/13, 4/10/14 and 1/20/15

Client: 064-076062

Attachment to Invoice 994349

Acartha Group Receivership - Tax

Dated 3/18/15

<u>Date</u>	<u>Name</u>	<u>Task Code</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Detail</u>
<b>Acartha Group, LLC - 2014</b>						
1/26/15	Marson	Tax Preparation	0.40	70.00	28.00	Prep 1099s.
1/26/15	Trost	Review	0.20	110.00	22.00	Review 1099s.
<b>Acartha Group, LLC - 2014 Total</b>			<u>0.60</u>		<u>50.00</u>	
<b>Total Fees for Tax Preparation</b>			<u>0.60</u>		<u>50.00</u>	

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Additional Services Outside of Tax Preparation - approved by Receiver

NONE

<b>Total Additional Services</b>	<u>-</u>	<u>-</u>
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<b>Total Fees for Tax Preparation</b>	0.60	50.00
<b>Total Additional Services</b>	-	-
<b>Total Expenses</b> See attached		485.61

**GRAND TOTAL:** 0.60 535.61

**Acartha Receivership  
Attachment to Invoice 994349**

<u>Date</u>	<u>Amount</u>	<u>Detail</u>
<b>Expenses</b>		
1/22/15	121.00	Acartha Group, LLC - Tax Processing Fee
1/29/15	1.61	Acartha Group, LLC - Postage
1/22/15	121.00	Integrien Acquisition, LLC - Tax Processing Fee
1/22/15	121.00	Integrien Acquisition II, LLC - Tax Processing Fee
1/22/15	121.00	Integrien Acquisition Capital II, LLC - Tax Processing Fee
<b>Total Expenses</b>	<u><u>485.61</u></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 064-076062  
Invoice Date 3/19/2015  
Invoice # 995065

Professional services rendered February 2015

*Professional detail is attached*

Invoice Total \$1,458.75

**We Appreciate Your Business and Referrals**

Payment is due upon receipt.

Please detach and remit payment to the address below.

CliftonLarsonAllen LLP  
4250 Fairfax Drive  
Suite 1020  
Arlington, VA 22203  
571-227-9688



Amount Remitted \$ \_\_\_\_\_  
Account Number 064-076062  
Invoice Number 995065



Acartha Receivership  
Attachment to Invoice

Entity	Previous Billings for Prep of 2014 Tax Returns	February 2015 Invoice # 995065				Total Now Billed to Date 2014	Additional Services Approved by Receiver	
	Tax Prep: Billed	Hours	Actual	Amount Exceeds flat fee of \$3,000 (1)	Billed	Tax Prep: Billed (1)	Hours	Billed (2)
Acartha Group LLC	605.50	0.25	68.75		68.75	674.25	0.33	82.50
Acartha Merchant Partners, LLC	-					-		
Acartha Special Situations Funding, LLC	-					-		
Acartha Specialty Finance Investment, LLC	-					-		
Acartha Technology Partners, L P	-					-		
Clearbrook Acquisition, LLC	-					-		
Evergrid Acquisition, LLC	-					-		
Evergrid MIC VII, LLC	-					-		
Gryphon Investments III, LLC	-					-		
Integrien Acquisition Capital II, LLC	269.50	0.50	137.50		137.50	407.00		
Integrien Acquisition II, LLC	627.00	0.50	137.50		137.50	764.50		
Integrien Acquisition, LLC	627.00	4.00	1,032.50		1,032.50	1,659.50		
Librato Acquisition II, LLC	-					-		
MIC VII, LLC	-					-		
Morris Admin d/b/a Acartha Group Funding	-					-		
Tervela Acquisition II, LLC	-					-		
Tervela Acquisition III, LLC	-					-		
Tervela Acquisition, LLC	-					-		
<b>Total - Tax Preparation of 2014 Tax Returns</b>	<b>2,129.00</b>	<b>5.25</b>	<b>1,376.25</b>	<b>-</b>	<b>1,376.25</b>	<b>3,505.25</b>	<b>0.33</b>	<b>82.50</b>
Additional Services Approved by Receiver			82.50		82.50			
Expenses			-		-			
<b>Total Fees &amp; Expenses**</b>			<b>1,458.75</b>		<b>1,458.75</b>			

\*\* Notes

(1) Authorized by Receiver on 4/9/14 effective for 1/1/14 entries on tax return preparation limited to lower of hours or fixed fee of \$3,000

(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

(3) Tim O'Shaughnessy rate effective 1/1/14 is \$360 CLA will invoice at \$275 (within the agreed range of \$250-\$275), Dan Theret promoted to Manager in 2013 and his rate is \$175 CLA will invoices at \$140 (within the agreed range of \$140-\$160), which is a discount of more than 20%. Discussed and agreed with Receiver 2/19/14.

(4) Subsequent Amendments to the 6/26/12 Engagement Letter are dated 2/25/13, 4/10/14 and 1/20/15

Client: 064-076062  
 Acartha Group Receivership - Tax

Attachment to Invoice  
 Dated

<u>Date</u>	<u>Name</u>	<u>Task Code</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Detail</u>
<b>Acartha Group, LLC - 2014</b>						
2/17/15	O'Shaughnessy	Administration (Tax)	0.25	275.00	68.75	Review NJ notice for MIC VII.
<b>Acartha Group, LLC - 2014 Total</b>			<u>0.25</u>		<u>68.75</u>	
<b>Integrien Acquisition Capital II, LLC - 2014</b>						
2/17/15	O'Shaughnessy	Administration (Tax)	0.50	275.00	137.50	Portion of time re meeting with Claire to discuss final returns.
<b>Integrien Acquisition Capital II, LLC - 2014 Total</b>			<u>0.50</u>		<u>137.50</u>	
<b>Integrien Acquisition II, LLC - 2014</b>						
2/17/15	O'Shaughnessy	Administration (Tax)	0.50	275.00	137.50	Portion of time re meeting with Claire to discuss final returns.
<b>Integrien Acquisition II, LLC - 2014 Total</b>			<u>0.50</u>		<u>137.50</u>	
<b>Integrien Acquisition, LLC - 2014</b>						
2/17/15	O'Shaughnessy	Administration (Tax)	0.50	275.00	137.50	Meeting with Claire to discuss final returns.
2/17/15	O'Shaughnessy	Administration (Tax)	1.00	275.00	275.00	Prepare for meeting with Claire.
2/17/15	O'Shaughnessy	Administration (Tax)	2.00	275.00	550.00	Review of prior year distribution analysis and intercompany receivable / payable related to Preferred Return.
2/18/15	Thieret	Review	0.50	140.00	70.00	Discuss Integrien transaction with Tim.
<b>Integrien Acquisition, LLC - 2014 Total</b>			<u>4.00</u>		<u>1,032.50</u>	
<b>Total Fees for Tax Preparation</b>			<u>5.25</u>		<u>1,376.25</u>	

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**Additional Services Outside of Tax Preparation - approved by Receiver**

<b>Acartha Group, LLC Out of Scope</b>						
2/25/15	O'Shaughnessy	Tax issues	0.30	275.00	82.50	Email to Claire related to GIII abandoned interest investors from 2014.
<b>Acartha Group, LLC Out of Scope Total</b>			<u>0.30</u>		<u>82.50</u>	
<b>Total Additional Services</b>			<u>0.30</u>		<u>82.50</u>	

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Client: 064-076062

Attachment to Invoice  
Dated

Acartha Group Receivership - Tax

Total Fees for Tax Preparation	5.25	1,376.25
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Total Additional Services	0.30	82.50
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Total Expenses		-
None		

GRAND TOTAL:	<u>5.55</u>	<u>1,458.75</u>
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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 064-076062  
Invoice Date 4/13/2015  
Invoice # 1019263

Professional services rendered March 2015

*Professional detail is attached*

Invoice Total \$105.00

**We Appreciate Your Business and Referrals**

Payment is due upon receipt.

Please detach and remit payment to the address below.

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



Amount Remitted \$ \_\_\_\_\_  
Account Number 064-076062  
Invoice Number 1019263

**Acartha Receivership  
Attachment to Invoice**

Entity	Previous Billings for Prep of 2014 Tax Returns	March 2015 Invoice #1019263				Total Now Billed to Date 2014	Additional Services Approved by Receiver	
	Tax Prep: Billed	Hours	Actual	Amount Exceeds flat fee of \$3,000 (1)	Billed	Tax Prep: Billed (1)	Hours	Billed (2)
Acartha Group LLC	674.25					674.25		
Acartha Merchant Partners, LLC	-					-		
Acartha Special Situations Funding, LLC	-					-		
Acartha Specialty Finance Investment, LLC	-					-		
Acartha Technology Partners, L.P.	-					-		
Clearbrook Acquisition, LLC	-					-		
Evergrid Acquisition, LLC	-					-		
Evergrid MIC VII, LLC	-					-		
Gryphon Investments III, LLC	-					-		
Integrien Acquisition Capital II, LLC	407.00					407.00		
Integrien Acquisition II, LLC	764.50					764.50		
Integrien Acquisition, LLC	1,659.50					1,659.50		
Librato Acquisition II, LLC	-					-		
MIC VII, LLC	-	0.75	105.00		105.00	105.00		
Morriss Admin d/b/a Acartha Group Funding	-					-		
Tervela Acquisition II, LLC	-					-		
Tervela Acquisition III, LLC	-					-		
Tervela Acquisition, LLC	-					-		
<b>Total - Tax Preparation of 2014 Tax Returns</b>	<b>3,505.25</b>	<b>0.75</b>	<b>105.00</b>	<b>-</b>	<b>105.00</b>	<b>3,610.25</b>	<b>-</b>	<b>-</b>
Additional Services Approved by Receiver								
Expenses								
<b>Total Fees &amp; Expenses**</b>			<b>105.00</b>		<b>105.00</b>			

\*\* Notes

(1) Authorized by Receiver on 4/9/14 effective for 1/1/14 entries on tax return preparation limited to lower of hours or fixed fee of \$3,000

(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

(3) Tim O'Shaughnessy rate effective 1/1/14 is \$360. CLA will invoice at \$275 (within the agreed range of \$250-\$275), Dan Thieret promoted to Manager in 2013 and his rate is \$175. CLA will invoice at \$140 (within the agreed range of \$140-\$160), which is a discount of more than 20%. Discussed and agreed with Receiver 2/19/14.

(4) Subsequent Amendments to the 6/26/12 Engagement Letter are dated 2/25/13, 4/10/14 and 1/20/15

Client: 064-076062  
 Acartha Group Receivership - Tax

Attachment to Invoice 1019263  
 Dated 4/13/15

<u>Date</u>	<u>Name</u>	<u>Task Code</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Detail</u>
MIC VII, LLC						
3/5/15	Baccellieri	Review	0.75	140.00	105.00	Conference call with client re NY taxes.
MIC VII, LLC - 2014 Total			<u>0.75</u>		<u>105.00</u>	
Total Fees for Tax Preparation			<u>0.75</u>		<u>105.00</u>	

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Additional Services Outside of Tax Preparation - approved by Receiver

NONE			-		-	
Total Additional Services			<u>-</u>		<u>-</u>	

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Total Fees for Tax Preparation		0.75		105.00
Total Additional Services		-		-
Total Expenses				-
None				

GRAND TOTAL: 0.75 105.00

**EXHIBIT E**

**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 THIRTEENTH 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 Thirteenth Interim Application for Allowance and Payment of Expenses Incurred by the Receiver, Counsel, and Other Professionals* (the “Thirteenth 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 May 11, 2015. The Receiver submitted the Thirteenth Application to the U.S. Securities and Exchange Commission (“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, 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). The Court granted the *Receiver's Eighth Interim Application for Allowance and Payment of Fees and Expenses Incurred by the Receiver, Counsel and Other Professionals* on April 9, 2014 (Dkt. No. 323). The Court granted the *Receiver's Ninth Interim Application for Allowance and Payment of Fees and Expenses Incurred by the Receiver, Counsel, and Other Professionals* on September 2, 2014 (Dkt. No. 343). The Court granted the *Receiver's Tenth Interim Application for Allowance and Payment of Fees and Expenses Incurred by the Receiver, Counsel, and Other Professionals* on September 25, 2014 (Dkt. No. 353). The Court granted the *Receiver's Eleventh Interim Application for Allowance and Payment of Fees and Expenses Incurred by the Receiver, Counsel, and Other Professionals* on January 7, 2015. (Dkt. No. 367).

In the Thirteenth Application, the Receiver seeks a total award of \$71,451.20, consisting of: (a) \$65,342.27 in legal fees and costs for Thompson Coburn LLP, the Receiver's primary counsel; (b) \$4,009.57 in professional fees for Segue Equity Group, LLC, the Receiver's



investment fund manager; and (c) \$2,099.36 in professional fees and costs for CliftonLarsonAllen LLP, the Receiver's accountant and 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 \$57,380.80, 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 Thirteenth Application and supporting documentation and concludes that the requested fees and costs are reasonable and appropriate.

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

**THE COURT DOES HEREBY ORDER THAT**

1. The Receiver's Thirteenth 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) \$51,848.98 in legal fees and \$531.05 in costs for Thompson Coburn LLP, the Receiver's primary counsel;
  - (b) \$3,207.66 in professional fees for Segue Equity Group, LLC, the Receiver's investment fund manager; and
  - (c) \$1,225.00 in professional fees and \$568.11 in costs for CliftonLarsonAllen LLP, the Receiver's accountant and tax preparer.

**SO ORDERED** this the \_\_\_\_ day of \_\_\_\_\_, 2015.

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THE HONORABLE CAROL E. JACKSON  
UNITED STATES DISTRICT JUDGE

## **EXHIBIT F**

### **Summary of Previous Fee Applications and the Court's Approval of the Applications**

The Receiver's *First Interim Application for Allowance and Payment of Fees and Expenses Incurred by the Receiver, Counsel and Other Professionals*, 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: (1) \$301,266.96 in legal fees and \$21,158.67 in costs to Thompson Coburn; (2) \$12,724.61 in professional fees to Segue; (3) \$4,531.46 in legal fees and costs for Pepper Hamilton, LLP; and (4) \$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*, 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: (1) \$196,305.12 in legal fees and \$1,526.68 in costs to Thompson Coburn; (2) \$25,433.08 in professional fees to Segue; and (3) \$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*, 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: (1) \$120,819 in legal fees and \$1,125.63 in costs to Thompson Coburn; (2) \$8,133.30 in professional fees to Segue; (3) \$560 in professional fees for FTL Capital, LLC; and (4) \$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* 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: (1) \$122,580.20 in legal fees and \$872.57 in costs to Thompson Coburn; (2) \$3,584.61 in professional fees to Segue; (3) \$560.00 in professional fees to FTL Capital, LLC; and (4) \$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* covering the period January 1, 2013 through March 31, 2013 was approved by the Court on July 15, 2013 (Dkt. No. 268) and payments were made as follows: (1) \$139,479.56 in legal fees and \$4,519.33 in costs to Thompson Coburn; (2) \$13,948.14 in professional fees to Segue; and (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*, covering the period April 1, 2013 through June 30, 2013 was approved by the Court on August 27, 2013 (Dkt. No. 281) 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; and (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*, covering the period July 1, 2013 through September 30, 2013 was approved by the Court on December 13, 2013 (Dkt. No. 303) 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; and (3) \$20,055.20 in professional fees and \$110.79 in costs to CLA.

The Receiver's *Eighth Interim Application for Allowance and Payment of Fees and Expenses Incurred by the Receiver, Counsel and Other Professionals*, covering the period October 1, 2013 through December 31, 2013 was approved by the Court on April 9, 2014 (Dkt. No. 323) and payments were made as follows: (1) \$111,320.07 in legal fees and \$123.77 in costs to Thompson Coburn; (2) \$764.14 in professional fees to Segue; and (3) \$10,287.20 in professional fees to CLA.

The Receiver's *Ninth Interim Application for Allowance and Payment of Fees and Expenses Incurred by the Receiver, Counsel and Other Professionals*, covering the period January 1, 2014 through March 31, 2014 was approved by the Court on September 2, 2014 (Dkt. No. 343) and payments were made as follows: (1) \$92,208.67 in legal fees and \$240.61 in costs to Thompson Coburn; (2) \$3,613.54 in professional fees to Segue; and (3) \$5,159.80 in professional fees to CLA.

The Receiver's *Tenth Interim Application for Allowance and Payment of Fees and Expenses Incurred by the Receiver, Counsel and Other Professionals*, covering the period April 1, 2014 through June 30, 2014 was approved by the Court on September 25, 2014 (Dkt. No. 353) and payments were made as follows: (1) \$61,048.42 in legal fees and \$140.27 in costs to Thompson Coburn; (2) \$6,701.97 in professional fees to Segue; and (3) \$5,546.00 in professional fees and \$453.72 in costs to CLA.

The Receiver's *Eleventh Interim Application for Allowance and Payment of Fees and Expenses Incurred by the Receiver, Counsel and Other Professionals*, covering the period July 1, 2014 through September 30, 2014 was approved by the Court on January 7, 2015 (Dkt. No. 367) and payments were made as follows: (1) \$68,767.37 in legal fees and \$255.50 in costs to Thompson Coburn; (2) \$1,651.95 in professional fees to Segue; (3) \$13,196.00 in professional fees and \$356.16 in costs to CLA; and (4) \$580.98 in costs to Spencer Fane Britt & Brown, LLP.

The Receiver's *Twelfth Interim Application for Allowance and Payment of Fees and Expenses Incurred by the Receiver, Counsel and Other Professionals*, covering the period of October 1, 2014 through December 31, 2014 has not been approved by the Court as of the date of the filing of this Application. Payments will be made in the following amounts subject to receipt of approval by the Court: (1) \$46,359.68 in legal fees and \$741.30 in costs for Thompson Coburn; (2) \$1,792.94 in professional fees for Segue; (3) \$2,398.00 in professional fees for CLA; and (4) \$1,061.86 in costs for Spencer Fane Britt & Brown, LLP.