

Category	Date	Description	Hours	Amount
A	12/4/2003	Review of files and time records to begin preparation of Receiver's Fourth Report and fee applications.	2.3	621.00
A	12/7/2003	Work on revisions to fourth report and begin work on fee applications.	2.0	540.00
B	12/9/2003	Call from officer of Illinois attorney general to advise of possibility of unclaimed property assets and discuss information that they have.	0.2	54.00
A	12/10/2003	Work on accounting.	2.0	540.00
A	12/11/2003	Conference with W. Wools on report and fee application preparation status.	0.3	81.00
A	12/16/2003	Work on final revisions for firm fee applications and receiver applications and receiver's report and complete receivership accounting report.	2.5	675.00
A	12/17/2003	Investor call - A. Rella.	0.3	81.00
A	12/22/2003	Final reviews of all fee motions and report.	0.5	135.00
A	1/16/2004	Prepare for hearing on Receiver's report and fee applications; to court for hearings.	1.4	399.00
A	1/31/2004	Letter to accountants regarding tax returns.	0.3	85.50
C	2/3/2004	Lengthy call with Investor on results of 7th Circuit case results.	0.5	142.50
A	2/10/2004	Receive and review of State and Federal income tax returns for 1997, 1998, 1999 and 2000; receive and review of State and Federal fiduciary returns for 2000, 2001 and 2002.	1.2	342.00
A	2/10/2004	Prepare motion and order for payment to accountants for costs of return preparation.	0.6	171.00
C	3/15/2004	Conference with B. Fleitz on Grenada suit.	0.2	57.00
C	3/15/2004	Conference with B. Flietz on Grenada Bank charter fee recovery.	0.3	85.50
C	4/14/2004	Conference call with J. Seals on pursuing claims in Grenada for refund of Bank charter fee.	0.6	171.00
A	4/15/2004	Call from caretaker for A. Condor on tax issues of payment; call to accountants regarding the same and callback caretaker.	0.3	85.50

Category	Date	Description	Hours	Amount
C	4/20/2004	Receive fax memorandum from Belize counsel on trial and prepare letter to Belize counsel concerning trial on condominium case.	0.6	171.00
D	4/24/2004	Long call from T. Borney regarding IRS dispute over treatment of write offs and receivership distributions.	0.3	85.50
D	4/29/2004	Call from investor T. Borney.	0.2	57.00
D	4/30/2004	Call with T. Borney.	0.2	57.00
C	5/3/2004	Work on settlement proposal to Belize attorney.	0.6	171.00
D	5/6/2004	Meeting with accountants on tax returns and negotiations with IRS on their claim.	0.3	85.50
C	5/12/2004	Lengthy call with Belize counsel on settlement of condominium litigation.	0.7	199.50
C	5/13/2004	Continued discussions on settlement of Belize condo claim; call to Lincoln Eiley of Trident Realty in Belize to discuss condition, value and time to resell condo if case settled; internet review of information on Belize and its real estate ownership laws; exchange of faxes with Belize counsel on taxes and other costs related to settlement and obtaining access for realtor to inspect; further calls on travel arrangements and closing arrangements; review of pleadings and prepare initial draft of motion to settle Belize condominium claim.	3.0	855.00
B	5/13/2004	Receive offer to purchase of R. Turner and prepare motion and order to sell wave runners.	0.7	199.50
C	5/13/2004	Call from Dr. Carl Jackson with questions about broker/dealer suit; pull case and e-mail correspondence with Dr. Jackson to transmit case decision.	0.4	114.00
B	5/27/2004	Call to Lincoln Eiley on condition of Belize condominium.	0.1	28.50
D	6/7/2004	E-mail correspondence with BGBC regarding current status of IRS claim and penalty interest.	0.3	85.50
C	6/28/2004	E-mail correspondence with K. Washigton at SEC regarding settlement with C. Brooks.	0.2	57.00
A	8/29/2004	Pleading review.	0.1	28.50
D	9/14/2004	Correspondence with accountants on status of tax claim settlement.	0.2	57.00

Category	Date	Description	Hours	Amount
D	9/16/2004	Further e-mail correspondence with Accountants on settlement of IRS claim.	0.1	28.50
D	9/20/2004	Receive amended proof of claim from IRS.	0.1	28.50
D	9/21/2004	E-mail correspondence with J. Coulter regarding IRS amended proof of claim.	0.2	57.00
D	9/26/2004	Receive IRS notice of intent to levy and e-mail correspondence with J. Coulter at accountants regarding the same.	0.3	85.50
D	9/27/2004	Work on settlement of IRS claim.	0.4	114.00
B	1/20/2005	Meeting with W. Wools regarding recordation of timeshare interest.	0.2	59.00
B	3/13/2005	Review of information on CNL funds merger and stock and distribution information.	0.4	118.00
B	3/25/2005	Meeting with W. Wools regarding the transfer of a claim and selling some shares Heartland owns.	0.3	88.50
A	9/14/2005	Call with T. Kieper of U.S. Attorney's office on K. Payne Motion for Turnover.	0.3	88.50
A	10/5/2005	Revisions to declaration concerning K. Payne's property for filing by U.S. Attorney.	0.3	88.50
A	11/4/2005	Call from United States Securities and Exchange with questions on prior consolidation of entities and assets.	0.5	147.50
A	11/4/2005	Review of docket to obtain copy of prior orders to respond to United States Securities and Exchange Commission's inquiry and e-mail same to K. Washington.	0.4	118.00
A	12/5/2005	Receive inquiry on issues concerning administrative dissolution of Heartland and JMS and status of case and draft reply to K. Washington at SEC.	0.5	147.50
B	3/6/2006	Meeting with W. Wools on liquidation of Tennessee time share.	0.3	88.50
B	3/27/2006	Meeting with W. Wools to discuss liquidating limited partnership investments.	0.3	88.50
B	4/20/2006	Review of bids with W. Wools for limited partnership offerings and discuss preparation of motion to sell after selecting purchaser.	0.5	147.50

Category	Date	Description	Hours	Amount
A	5/1/2006	Work on Receiver's fifth report.	0.5	147.50
A	5/2/2006	Work on Receiver's fifth report.	0.3	88.50
B	5/4/2006	Call from Argo Partners about making an offer to purchase claim of KJL Ltd.	0.2	59.00
B	5/5/2006	Receive written offer to purchase claim of Argo partners and meeting with W. Wools to commence investigaton of claims of KJL Ltd.	0.6	177.00
B	5/15/2006	E-mail from investor on possible money owed to K. Payne.	0.2	59.00
B	5/24/2006	Review of Evergreen security claims docket; review of bankruptcy schedules and prepare letter to counsel for Evergreen Bankruptcy Trustee requesting information as to prior distributions and to place of notice of claim for future distributions.	1.2	354.00
A	5/31/2006	Conference with W. Wools on Indiana Department of Revenue issues.	0.2	59.00
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James A. Knauer			31.7	8,955.00