

BGBC Partners, PC

Indianapolis

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Invoice Date: July 16, 2003

Invoice Number: 00164344

Client Number: 83615 005

HEARTLAND FINANCIAL SERVICES, INC.
MR. JAMES A. KNAUER, TRUSTEE
KROGER GARDIS & REGAS
111 MONUMENT CIRCLE, STE. 900
INDIANAPOLIS, IN 46204

For Professional Services rendered from November 1, 2001 through July 15, 2003 in connection with our appointment as accountants for the court appointed Receiver in the Heartland Financial Services, Inc. matter.

\$ 37,102.77

Total Invoice Amount

\$ 37,102.77

Detail Description	Employee	Date	Hours/Units	Amount
Activity Performed				
Services				
1041 Return Preparation	AUDRA WOLF	6/4/2003	1.25	116.88
1041 Return Preparation	AUDRA WOLF	7/2/2003	0.50	55.00
1041 Return Preparation	AUDRA WOLF	6/25/200	4.50	420.75
1041 Return Preparation	ERIKA GAFFIN	6/16/200	0.25	31.63
1041 Return Preparation	AUDRA WOLF	6/26/200	5.50	514.25
1041 Return Preparation	AUDRA WOLF	2/19/200	3.00	280.50
1041 Return Preparation	AUDRA WOLF	6/12/200	0.75	70.13
1041 Return Preparation	AUDRA WOLF	2/17/200	0.50	46.75
1041 Return Preparation	AUDRA WOLF	6/30/200	0.50	46.75
1041 Return Preparation	AUDRA WOLF	6/16/200	1.00	93.50
1041 Return Preparation	AUDRA WOLF	7/1/2003	0.25	23.38
1041 Return Preparation TAX RETURN	DAVE GOSS	1/23/200	0.25	34.38
1041 Return Preparation	AUDRA WOLF	5/19/200	0.25	23.38
1041 Return Preparation	AUDRA WOLF	2/26/200	1.00	93.50
1041 Return Preparation	AUDRA WOLF	2/25/200	0.75	70.13
1041 Return Preparation	AUDRA WOLF	2/24/200	3.50	327.25
1041 Return Preparation MEET WITH COULTER, GAFFIN	DAVE GOSS	4/9/2002	0.25	31.63
1041 Return Preparation	AUDRA WOLF	2/21/200	1.00	93.50
1041 Return Preparation mtg with J. Coulter, D. Goss about tax return	ERIKA GAFFIN	9/30/200	0.50	63.25
1041 Return Preparation review info sent by KGR, go over with W. Zhang	ERIKA GAFFIN	9/30/200	0.50	63.25
1041 Return Preparation Update the QB file and verify account balances.	WEIJUN LANNAN	9/30/200	4.75	365.75
1041 Return Preparation Update the QB file and verify account balances.	WEIJUN LANNAN	10/1/200	8.00	616.00
1041 Return Preparation	ERIKA GAFFIN	10/1/200	1.00	126.50

Detail Description Activity Performed	Employee	Date	Hours/Units	Amount
assist with summarizing 2000 and 2001 activity				
1041 Return Preparation	ERIKA GAFFIN	10/4/200	0.50	63.25
mtg regarding type of tax return to be filed				
1041 Return Preparation	DAVE GOSS	10/8/200	0.25	34.38
TAX RETURN				
1041 Return Preparation	ERIKA GAFFIN	10/14/20	1.50	189.75
reconcile 2000 Olde account				
1041 Return Preparation	DAVE GOSS	11/13/20	0.25	34.38
TAX RETURN				
1041 Return Preparation	ERIKA GAFFIN	11/13/20	0.50	63.25
meeting with J. Coulter, D. Goss regarding IRS assessment				
	Total for 1041 Return Preparation		42.75	3,993.05
Acctg & Bookkeeping - Other Misc.	JEFF COULTER	3/24/200	2.50	462.50
update tax cliam status/ meet with HG regarding same and investor tax audit issues				
Acctg & Bookkeeping - Other Misc.	JEFF COULTER	3/11/200	1.00	185.00
investor calls				
Acctg & Bookkeeping - Other Misc.	JEFF COULTER	6/11/200	2.00	370.00
Acctg & Bookkeeping - Other Misc.	ERIKA GAFFIN	6/4/2003	0.50	57.50
discussion with J. Coulter regarding funds sent to Grenada				
Acctg & Bookkeeping - Other Misc.	JEFF COULTER	3/11/200	2.50	462.50
tax claim				
Acctg & Bookkeeping - Other Misc.	ERIKA GAFFIN	3/4/2003	0.25	28.75
phone call with Joan Fahey regarding 1099				
Acctg & Bookkeeping - Other Misc.	ERIKA GAFFIN	3/18/200	0.25	28.75
discussion with D. Goss regarding 1099's issued for IRA's				
Acctg & Bookkeeping - Other Misc.	ERIKA GAFFIN	5/2/2003	0.50	57.50
review previous research for treatment of tax loss				
Acctg & Bookkeeping - Other Misc.	ERIKA GAFFIN	5/1/2003	0.50	57.50
meeting with J. Coulter, L. Pinegar regarding phone call from A. Langdon regarding IRS audit of investor				
Acctg & Bookkeeping - Other Misc.	ERIKA GAFFIN	2/8/2003	0.25	28.75
recalculate distribution %'s				
Acctg & Bookkeeping - Other Misc.	TIFFANY ERVIN	2/27/200	1.50	90.00
mailing 1099s				
Acctg & Bookkeeping - Other Misc.	ERIKA GAFFIN	2/27/200	0.75	86.25
finalize 1099's (Jetter, electronic filing)				
Acctg & Bookkeeping - Other Misc.	ERIKA GAFFIN	3/6/2003	0.50	57.50
phone call with M. Young regarding 1099				

Detail Description

Activity Performed	Employee	Date	Hours/Units	Amount
Acctg & Bookkeeping - Other Misc. addresses, ssn's for 1099's	ERIKA GAFFIN	1/21/200	0.75	86.25
Acctg & Bookkeeping - Other Misc. phone call with D. Brown regarding 1099	ERIKA GAFFIN	3/3/2003	0.25	28.75
Acctg & Bookkeeping - Other Misc. revise 2003 distribution calculation	ERIKA GAFFIN	1/21/200	0.50	57.50
Acctg & Bookkeeping - Other Misc. talk to W. Wools at KGR about obtained information on investors, meeting with K Detty about data entry, type of 1099 to issue	ERIKA GAFFIN	1/16/200	0.50	57.50
Acctg & Bookkeeping - Other Misc. 1099s	TARA LECK	1/16/200	0.75	48.75
Acctg & Bookkeeping - Other Misc. finalize \$2m distribution calculation	ERIKA GAFFIN	1/8/2003	0.50	57.50
Acctg & Bookkeeping - Other Misc. FBI - pmts to Payne, Atlas investor activity	ERIKA GAFFIN	11/5/200	4.00	420.00
Acctg & Bookkeeping - Other Misc. Delivered info to FBI	JULIE COLEMAN	11/5/200	0.25	16.25
Acctg & Bookkeeping - Other Misc. make changes & print reports	TRICIA MOCK	11/7/200	0.50	25.00
Acctg & Bookkeeping - Other Misc. info for Bill Bock (investments from 1/1/96-2/14/97)	ERIKA GAFFIN	11/12/20	1.50	157.50
Acctg & Bookkeeping - Other Misc. update QB with new bank strats	TRICIA MOCK	11/14/20	2.50	125.00
Acctg & Bookkeeping - Other Misc. return phone calls for Sheppard, May, work on claims filed by investors	ERIKA GAFFIN	11/14/20	4.00	420.00
Acctg & Bookkeeping - Other Misc. work on court filing	ERIKA GAFFIN	11/27/20	1.00	105.00
Acctg & Bookkeeping - Other Misc. Preparation of information to be incorporated in court filing for Knauer's office, hand deliver to Knauer's office	MICHELLE DUKES	11/27/20	2.25	202.50
Acctg & Bookkeeping - Other Misc. info for FBI (Atlas investor summary)	ERIKA GAFFIN	11/28/20	1.50	157.50
Acctg & Bookkeeping - Other Misc. discussion about Millholland's claim with attorney	ERIKA GAFFIN	11/30/20	0.75	78.75
Acctg & Bookkeeping - Other Misc. check registers to FBI	ERIKA GAFFIN	11/30/20	0.50	52.50
Acctg & Bookkeeping - Other Misc. update report and fee appl	JEFF COULTER	11/16/20	1.25	218.75
Acctg & Bookkeeping - Other Misc. Delivery to FBI Paul Medernach	JULIE COLEMAN	12/3/200	0.50	32.50

Detail Description Activity Performed	Employee	Date	Hours/Units	Amount
Acctg & Bookkeeping - Other Misc. phone call with Heather, SEC, start gathering info for SEC	ERIKA GAFFIN	12/5/200	1.00	105.00
Acctg & Bookkeeping - Other Misc. review court filing on claims against Heartland, G. Brown phone call, call with J. Knauer about G. Brown, zero claim amounts, J. Winings reconciliation, update files for combined accounts, request checks from bank	ERIKA GAFFIN	12/10/20	4.50	472.50
Acctg & Bookkeeping - Other Misc. info for SEC (investor activity by co by investor), call and letter to J. Winings, call with M. Young	ERIKA GAFFIN	12/11/20	4.50	472.50
Acctg & Bookkeeping - Other Misc. prepare and send files (detail by co by investor) to SEC	ERIKA GAFFIN	12/13/20	1.50	157.50
Acctg & Bookkeeping - Other Misc. Prep of claims filings with court for hearing and phone conf with claimant disputes	JEFF COULTER	12/5/200	2.50	437.50
Acctg & Bookkeeping - Other Misc. prepare for hearing (summarize internet claims), hearing, update claim summary for changes from hearing	ERIKA GAFFIN	12/18/20	3.00	315.00
Acctg & Bookkeeping - Other Misc. request deposit, check information from bank for A. Rella	ERIKA GAFFIN	12/19/20	0.25	26.25
Acctg & Bookkeeping - Other Misc. CLAIMS ANALYSIS PREP FOR HEARING AND TESTIFY	JEFF COULTER	12/18/20	7.00	1,225.00
Acctg & Bookkeeping - Other Misc. review Kaufmann's claim	ERIKA GAFFIN	12/31/20	0.50	52.50
Acctg & Bookkeeping - Other Misc. discussion with and letter to Kaufmann about her claim amount	ERIKA GAFFIN	1/4/2002	0.25	26.25
Acctg & Bookkeeping - Other Misc. research claims for Sheppard, Brown and Mullineux	ERIKA GAFFIN	1/7/2002	0.75	78.75
Acctg & Bookkeeping - Other Misc. go through disputed claims, claims to be added with KGR	ERIKA GAFFIN	1/8/2002	0.25	26.25
Acctg & Bookkeeping - Other Misc. gather information on Dale Gulden	ERIKA GAFFIN	1/21/200	0.50	52.50
Acctg & Bookkeeping - Other Misc. mtg with District Attorney about court hearing	ERIKA GAFFIN	1/22/200	1.75	183.75
Acctg & Bookkeeping - Other Misc.	SHELLEY MATTALIA	1/21/200	0.75	67.50

Detail Description Activity Performed	Employee	Date	Hours/Units	Amount
Copied bank stmts for check selections				
Acctg & Bookkeeping - Other Misc. District Attorney questions and prep for Payne deposition	JEFF COULTER	1/24/200	2.00	350.00
Acctg & Bookkeeping - Other Misc. gather information for Payne's deposition	ERIKA GAFFIN	1/24/200	0.25	26.25
Acctg & Bookkeeping - Other Misc. prep to interview Payne/ provide assistance to district attorney office	JEFF COULTER	2/6/2002	2.00	350.00
Acctg & Bookkeeping - Other Misc. prepare for mtg with District Attorney and Mark Inman	ERIKA GAFFIN	2/11/200	1.00	105.00
Acctg & Bookkeeping - Other Misc. mtg with District Attorney and Mark Inman (Ken Payne's lawyer)	ERIKA GAFFIN	2/12/200	2.75	288.75
Acctg & Bookkeeping - Other Misc. preparation for and mtg with J. Knauer regarding deposition of Ken Payne	ERIKA GAFFIN	2/12/200	1.50	157.50
Acctg & Bookkeeping - Other Misc. payne depo	JEFF COULTER	2/14/200	2.00	350.00
Acctg & Bookkeeping - Other Misc. go over final claim amounts with KGR, hearing on distribution	ERIKA GAFFIN	2/15/200	1.50	157.50
Acctg & Bookkeeping - Other Misc. finalize claim amounts agreed to at 2/15 court hearing for distribution	ERIKA GAFFIN	2/19/200	1.50	157.50
Acctg & Bookkeeping - Other Misc. summarize activity in Belize and Grenada accounts for District Attorney and Mark Inman (Ken Payne's attorney)	ERIKA GAFFIN	2/19/200	1.00	105.00
Acctg & Bookkeeping - Other Misc. irs tax claim	JEFF COULTER	2/19/200	0.75	131.25
Acctg & Bookkeeping - Other Misc. payne interview follow up	JEFF COULTER	2/19/200	0.75	131.25
Acctg & Bookkeeping - Other Misc. discussions with KGR about distribution to investors (use of QuickBooks)	ERIKA GAFFIN	2/21/200	0.25	26.25
Acctg & Bookkeeping - Other Misc. request checks for L. Mullins from bank, discussion with FBI about information for Mark Inman (K. Payne's attorney)	ERIKA GAFFIN	2/25/200	0.50	52.50
Acctg & Bookkeeping - Other Misc. irs tax claim	JEFF COULTER	2/22/200	0.75	131.25
Acctg & Bookkeeping - Other Misc.	ERIKA GAFFIN	2/25/200	0.50	52.50

Detail Description

Activity Performed	Employee	Date	Hours/Units	Amount
discussion with FBI about Belize, Grenada info, discussion with KGR about breaking out claims by broker				
Acctg & Bookkeeping - Other Misc. mtg with District Attorney and Mark Inman	ERIKA GAFFIN	3/1/2002	1.25	131.25
Acctg & Bookkeeping - Other Misc. summary of investments, payouts by periods for hearing	ERIKA GAFFIN	3/2/2002	1.00	105.00
Acctg & Bookkeeping - Other Misc. summary of investments, payouts for District Attorney, phone call with DA about hearing, schedules to be prepared	ERIKA GAFFIN	3/4/2002	2.00	210.00
Acctg & Bookkeeping - Other Misc. prepare for Payne's hearing	ERIKA GAFFIN	3/7/2002	3.00	315.00
Acctg & Bookkeeping - Other Misc. Payne's hearing	ERIKA GAFFIN	3/8/2002	3.00	315.00
Acctg & Bookkeeping - Other Misc.	JEFF COULTER	3/7/2002	2.50	437.50
Acctg & Bookkeeping - Other Misc. revise distribution to investors calculation based on change in vendor claim amount, answer questions from B. Warner	ERIKA GAFFIN	3/14/200	0.50	52.50
Acctg & Bookkeeping - Other Misc. summarize claim info by brokerage dates	ERIKA GAFFIN	3/19/200	1.50	157.50
Acctg & Bookkeeping - Other Misc. meeting about tax issues regarding distribution with Bell, Coulter, Sheedy	ERIKA GAFFIN	3/18/200	2.00	210.00
Acctg & Bookkeeping - Other Misc. trust tax issues	JEFF COULTER	3/19/200	2.00	350.00
Acctg & Bookkeeping - Other Misc. mtg with Coulter, Gross, Sheedy about taxes	ERIKA GAFFIN	3/22/200	1.00	105.00
Acctg & Bookkeeping - Other Misc. research IRS tax issue (DOJ website, Sterling website)	ERIKA GAFFIN	3/25/200	1.50	157.50
Acctg & Bookkeeping - Other Misc. go over tax research with Coulter, mtg with Gross and Coulter, conference call with Receiver in CO	ERIKA GAFFIN	3/26/200	1.00	105.00
Acctg & Bookkeeping - Other Misc. mtg at KGR with Coulter, Gross about tax matters	ERIKA GAFFIN	3/27/200	1.50	157.50
Acctg & Bookkeeping - Other Misc. work on summaries by brokerage account	ERIKA GAFFIN	3/29/200	1.50	157.50
Acctg & Bookkeeping - Other Misc. break out by broker (date of investment)	SHELLEY MATTALIA	3/29/200	5.75	517.50

Detail Description

Activity Performed	Employee	Date	Hours/Units	Amount
Acctg & Bookkeeping - Other Misc. break out investments by broker (dates)	SHELLEY MATTALIA	3/30/200	6.25	562.50
Acctg & Bookkeeping - Other Misc. brokerage summaries	ERIKA GAFFIN	3/29/200	1.50	157.50
Acctg & Bookkeeping - Other Misc. meet with council fsdor case update and discuss revievership tax issues	JEFF COULTER	3/27/200	1.00	175.00
Acctg & Bookkeeping - Other Misc. 12/27/01 - IRS Claim	KARA RINKER	3/1/2002	0.50	42.50
Acctg & Bookkeeping - Other Misc. finalize summary by brokerage	ERIKA GAFFIN	4/1/2002	2.00	210.00
Acctg & Bookkeeping - Other Misc. conference call with Erika & attorney	SHELLEY MATTALIA	4/3/2002	0.25	22.50
Acctg & Bookkeeping - Other Misc. discussions with B. Bock, R. Brissenden at KGR about claims against brokerage firms	ERIKA GAFFIN	4/3/2002	2.00	210.00
Acctg & Bookkeeping - Other Misc. tax issues	JEFF COULTER	4/10/200	1.25	218.75
Acctg & Bookkeeping - Other Misc. sentencing	JEFF COULTER	4/12/200	2.50	437.50
Acctg & Bookkeeping - Other Misc. Payne sentencing hearing	ERIKA GAFFIN	4/12/200	2.50	262.50
Acctg & Bookkeeping - Other Misc. update distribution summary for 2 missing claims	ERIKA GAFFIN	5/6/2002	0.50	52.50
Acctg & Bookkeeping - Other Misc. send S. Croghan investor statement	ERIKA GAFFIN	5/15/200	0.25	26.25
Acctg & Bookkeeping - Other Misc. status mtg with KGR (discussion on report to be filed with court)	ERIKA GAFFIN	5/22/200	0.50	52.50
Acctg & Bookkeeping - Other Misc. Rothrock investment information for Mr. Rothrock	ERIKA GAFFIN	5/29/200	0.25	26.25
Acctg & Bookkeeping - Other Misc. meet with council and update case and scope additional proceedures	JEFF COULTER	5/21/200	1.00	175.00
Acctg & Bookkeeping - Other Misc. mtg with J. Coulter regarding mtg with J. Knauer on 2/17, draft 1099 letter	ERIKA GAFFIN	2/19/200	0.50	57.50
Acctg & Bookkeeping - Other Misc. trace Peeps checks info to bank statements to request check copies	STEPHANIE BEEKER	8/14/200	1.25	87.50
Acctg & Bookkeeping - Other Misc. trace Peep's checks info to bank statement to request check copies	STEPHANIE BEEKER	8/15/200	0.75	52.50

Detail Description

Activity Performed	Employee	Date	Hours/Units	Amount
Acctg & Bookkeeping - Other Misc. fax Peeps check requests to banks	ERIKA GAFFIN	8/19/200	0.25	28.75
Acctg & Bookkeeping - Other Misc. review and discuss Wildermuth claim with J. Coulter, KGR	ERIKA GAFFIN	8/22/200	0.75	86.25
Acctg & Bookkeeping - Other Misc. phone call with KGR regarding Wildermuth claim	ERIKA GAFFIN	8/28/200	0.25	28.75
Acctg & Bookkeeping - Other Misc. document production	JEFF COULTER	8/27/200	1.25	231.25
Acctg & Bookkeeping - Other Misc. Peeps checks to KGR	ERIKA GAFFIN	9/5/2002	0.25	28.75
Acctg & Bookkeeping - Other Misc. discussion about tax return to be filed	ERIKA GAFFIN	9/26/200	0.50	57.50
Acctg & Bookkeeping - Other Misc. tax returns 1041	JEFF COULTER	9/30/200	1.00	185.00
Acctg & Bookkeeping - Other Misc. work on 2003 distribution to investors	ERIKA GAFFIN	1/4/2003	2.00	230.00
Acctg & Bookkeeping - Other Misc. discussion with W. Wools regarding upcoming distribution	ERIKA GAFFIN	1/7/2003	0.25	28.75
Total for Acctg & Bookkeeping - Other Misc.			147.00	17,808.75
Business Valuation - Other Misc. J. Knauer - tax on checks being sent by receiver	HOWARD GROSS	4/8/2002	0.25	54.69
Business Valuation - Other Misc. Wrong work code	HOWARD GROSS	4/8/2002	(0.25)	(54.69)
Total for Business Valuation - Other Misc.				0.00
DO NOT USE - Admin Use Only	CYNTHIA WEBSTER	1/23/200	0.25	0.00
DO NOT USE - Admin Use Only	CYNTHIA WEBSTER	1/23/200	0.25	0.00
DO NOT USE - Admin Use Only	JEFF COULTER	10/4/200	2.00	0.00
Total for DO NOT USE - Admin Use Only			2.50	0.00
Extension	ROBERT JESSIE	4/15/200	0.25	23.38
Total for Extension			0.25	23.38
Library Research - T/R	LISA PINEGAR	5/19/200	2.00	275.00
Library Research - T/R	LISA PINEGAR	5/14/200	1.75	240.63
Library Research - T/R	LISA PINEGAR	5/13/200	2.00	275.00
Library Research - T/R	JEFF COULTER	3/22/200	2.00	385.00

Detail Description

Activity Performed	Employee	Date	Hours/Units	Amount
Recievership trust tax issues/distribution planning				
Library Research - T/R recievership tax issues	JEFF COULTER	3/27/200	2.00	385.00
Library Research - T/R 2/11/02 - Rs re tax and reporting requirements for trustees of qualified settlement funds; discuss with Brad	STACY SHEEDY	3/1/2002	1.00	132.00
Library Research - T/R Rs re Credit Bancorp case;	STACY SHEEDY	3/22/200	1.50	198.00
Library Research - T/R Meeting to discuss tax filing requirements for receiverships	STACY SHEEDY	3/22/200	0.75	99.00
Library Research - T/R Rs re sterling corp case w/IRS	STACY SHEEDY	3/24/200	1.00	132.00
Library Research - T/R RESEARCH FILING REQUIRMENTS	DAVE GOSS	10/3/200	1.00	137.50
	Total for Library Research - T/R		15.00	2,259.13
Litigation - General 1099 issues	KARESS DETTY	2/27/200	2.00	287.50
	Total for Litigation - General		2.00	287.50
Litigation Support - Other Misc. Meeting at Knauers office - IRS issue	HOWARD GROSS	2/17/200	1.50	346.88
Litigation Support - Other Misc. Jeff C. Meeting Issues investors	HOWARD GROSS	1/30/200	0.25	57.81
Litigation Support - Other Misc. Crowe Chizik - Bad debt deduction	HOWARD GROSS	1/28/200	0.25	57.81
Litigation Support - Other Misc. Prep for and meet with council regarding distributions, IRS claim, 1099's and tax returns	JEFF COULTER	2/17/200	3.50	809.38
Litigation Support - Other Misc. 1099's	JEFF COULTER	2/18/200	1.00	231.25
Litigation Support - Other Misc. discuss potential Heartland requirements with Dave	STACY SHEEDY	10/3/200	0.75	117.19
Litigation Support - Other Misc. meeting with Jeff, Erik, Dave to discuss Heartland tax return requirements	STACY SHEEDY	10/4/200	1.00	156.25
	Total for Litigation Support - Other Misc.		8.25	1,776.57
Payroll Tax Returns, W-2's	KARESS DETTY	3/27/200	1.00	115.00
Payroll Tax Returns, W-2's Telephone call with 1099 receipient - didn't receive 1099; updated address; remailed 1099	TARA LECK	3/10/200	0.25	16.25

Detail Description

Activity Performed	Employee	Date	Hours/Units	Amount
Payroll Tax Returns, W-2's 1099s	TARA LECK	2/12/200	0.75	48.75
Payroll Tax Returns, W-2's 1099s	TARA LECK	2/12/200	0.50	32.50
Payroll Tax Returns, W-2's 1099s	TARA LECK	2/10/200	2.25	146.25
Payroll Tax Returns, W-2's 1099s	TIFFANY ERVIN	2/5/2003	2.50	150.00
Payroll Tax Returns, W-2's	KARESS DETTY	2/3/2003	1.50	172.50
Payroll Tax Returns, W-2's 1099s	TIFFANY ERVIN	2/3/2003	2.00	120.00
Payroll Tax Returns, W-2's	KARESS DETTY	2/3/2003	0.25	28.75
Payroll Tax Returns, W-2's	KARESS DETTY	2/1/2003	1.50	172.50
Payroll Tax Returns, W-2's 1099s	TIFFANY ERVIN	1/31/200	3.00	180.00
Payroll Tax Returns, W-2's 1099s	TIFFANY ERVIN	1/30/200	3.00	180.00
Payroll Tax Returns, W-2's file magnetically/ mike v	KARESS DETTY	3/27/200	2.50	287.50
Payroll Tax Returns, W-2's 1099s	TIFFANY ERVIN	1/24/200	1.50	90.00
Payroll Tax Returns, W-2's 1099s	TIFFANY ERVIN	1/23/200	2.50	150.00
Payroll Tax Returns, W-2's 1099s	TIFFANY ERVIN	1/22/200	2.00	120.00
Payroll Tax Returns, W-2's review 1099's	KARESS DETTY	1/22/200	6.25	718.75
Payroll Tax Returns, W-2's 1099s	TIFFANY ERVIN	1/21/200	6.00	360.00
Payroll Tax Returns, W-2's 1099s	TIFFANY ERVIN	1/21/200	0.50	30.00
Payroll Tax Returns, W-2's 1099	TIFFANY ERVIN	1/20/200	7.75	465.00
Payroll Tax Returns, W-2's 1099	CHRISTOPHER MELL	1/20/200	0.75	45.00
Payroll Tax Returns, W-2's review 1099's	KARESS DETTY	1/20/200	2.50	287.50
Payroll Tax Returns, W-2's 1099	CHRISTOPHER MELL	1/17/200	0.50	30.00
Payroll Tax Returns, W-2's 1099	CHRISTOPHER MELL	1/17/200	3.00	180.00
Payroll Tax Returns, W-2's 1099	CHRISTOPHER MELL	1/17/200	2.00	120.00
Payroll Tax Returns, W-2's	CHRISTOPHER MELL	1/17/200	1.75	105.00
Payroll Tax Returns, W-2's review 1099's	KARESS DETTY	1/17/200	1.00	115.00
Payroll Tax Returns, W-2's review 1009's	KARESS DETTY	1/17/200	1.00	115.00

Detail Description Activity Performed	Employee	Date	Hours/Units	Amount
Payroll Tax Returns, W-2's 1099	CHRISTOPHER MELI	1/16/200	3.00	180.00
	Total for Payroll Tax Returns, W-2's		63.00	4,761.25
Personnel Management various	JEFF COULTER	9/30/200	1.00	0.00
	Total for Personnel Management		1.00	0.00
Preparation of Expert Reports PAYNE HEARING	JEFF COULTER	3/7/2002	3.50	765.63
	Total for Preparation of Expert Reports		3.50	765.63
Review case status	JEFF COULTER	12/3/200	0.75	138.75
	Total for Review		0.75	138.75
Secretarial/Clerical Dr. Young letter	JILL DOWNTON	3/10/200	0.75	45.00
Secretarial/Clerical letter & fax	JILL DOWNTON	2/20/200	0.25	15.00
Secretarial/Clerical billing letter	JILL DOWNTON	11/27/20	0.50	25.00
Secretarial/Clerical type affidavit	JILL DOWNTON	2/21/200	0.50	25.00
Secretarial/Clerical wrong code charged	JILL DOWNTON	3/28/200	(0.50)	(25.00)
Secretarial/Clerical IRS rep. search, calls etc	KATIE ADKINS	2/19/200	0.75	49.50
	Total for Secretarial/Clerical		2.25	134.50
Staff Assistance - T/R ASSIST AUDRA-TAX RETURN	DAVE GOSS	6/25/200	0.25	34.38
Staff Assistance - T/R ASSIST KARESS--1099 ISSUES	DAVE GOSS	1/16/200	0.25	34.38
Staff Assistance - T/R ASSIST AUDRA-TAX RETURN	DAVE GOSS	2/24/200	0.25	34.38
	Total for Staff Assistance - T/R		0.75	103.14
Staff Training; Workshop work with interns	KARESS DETTY	1/16/200	1.00	0.00
	Total for Staff Training; Workshop		1.00	0.00
Tax - Other Misc. Gross-casualty losses	DAN O'LEARY	2/19/200	0.25	34.38
Tax - Other Misc. E-mail Borne, Knauer issues	HOWARD GROSS	3/21/200	0.50	101.75
Tax - Other Misc. Investor - IRS issues Wendy	HOWARD GROSS	3/20/200	0.25	50.88

Detail Description

Activity Performed	Employee	Date	Hours/Units	Amount
Tax - Other Misc. PHONE CALLS FROM INVESTORS	DAVE GOSS	3/19/200	0.25	34.38
Tax - Other Misc. IRS tax notices, follow-up	HOWARD GROSS	6/30/200	0.25	50.88
Tax - Other Misc. PREPARE POA'S	DAVE GOSS	2/17/200	1.25	171.88
Tax - Other Misc. PHONE CALLS FROM INVESTORS	DAVE GOSS	3/18/200	0.50	68.75
Tax - Other Misc. E-mail to Borne - banner	HOWARD GROSS	3/22/200	0.25	50.88
Tax - Other Misc. 1099 issues related to filing requirements	STEVE EICHENBERG	2/27/200	0.50	101.75
Tax - Other Misc. Snell-Crowe Chizek Teleconference	HOWARD GROSS	2/12/200	0.50	101.75
Tax - Other Misc. notice for Heartland investor	LISA PINEGAR	5/7/2003	0.25	34.38
Tax - Other Misc. INVESTOR QUESTIONS ON TAS AUDIT AND CLAIMS	JEFF COULTER	2/4/2003	1.00	203.50
Tax - Other Misc. tax claims	JEFF COULTER	2/4/2003	2.00	407.00
Tax - Other Misc. Review IRS Claim & IRS advocate letter	HOWARD GROSS	2/5/2003	0.25	50.88
Tax - Other Misc. trust tax returns and tax position letter/ investors	JEFF COULTER	1/31/200	2.75	559.63
Tax - Other Misc. T Borne - Investor call	HOWARD GROSS	1/31/200	0.25	50.88
Tax - Other Misc. e-mail - Crowe Chizek	HOWARD GROSS	1/29/200	0.25	50.88
Tax - Other Misc. tc w/ Howard & Jim Knauer's office re 1099s sent to investors	STACY SHEEDY	1/28/200	0.25	34.38
Tax - Other Misc. 1099 MAGNETIC MEDIA ISSUE	DAVE GOSS	2/27/200	0.25	34.38
Tax - Other Misc. PHONE CALL FROM INVESTOR	DAVE GOSS	3/12/200	0.25	34.38
Tax - Other Misc. amounts received by investors	LISA PINEGAR	1/8/2003	0.25	33.00
Tax - Other Misc. Letter on 1099's = Correct / Erika	HOWARD GROSS	2/20/200	0.25	50.88
Tax - Other Misc. discussions with Coulter regarding tax filing status	BRAD BELL	3/18/200	0.50	96.25
Tax - Other Misc. OBTAIN EIN	DAVE GOSS	3/29/200	0.75	94.88

Detail Description Activity Performed	Employee	Date	Hours/Units	Amount
Tax - Other Misc. MEETING WITH COULTER, ERIKA RE: FILINGS	DAVE GOSS	9/30/200	0.25	34.38
Tax - Other Misc. MEETING RE: FILING REQUIREMENTS	DAVE GOSS	10/4/200	0.50	68.75
	Total for Tax - Other Misc.		14.50	2,605.71
Tax Conference - Client Office Meeting Coulter, Sheedy on tax issues	HOWARD GROSS	3/22/200	0.50	96.25
Tax Conference - Client Office Meeting w/Coulter, Erika	HOWARD GROSS	3/26/200	0.25	48.13
Tax Conference - Client Office Knauer meeting tax/financial matters	HOWARD GROSS	3/27/200	1.50	288.75
	Total for Tax Conference - Client Office		2.25	433.13
Tax Conference - CPA Office MEETING WITH ERIKA, COULTER, AND AUDRA RE: TAX FILINGS	DAVE GOSS	6/12/200	0.50	68.75
	Total for Tax Conference - CPA Office		0.50	68.75
Tax Preparation mtg regarding preparation of Heartland, receivership tax returns	ERIKA GAFFIN	6/12/200	0.75	94.88
Tax Preparation	AUDRA WOLF	6/27/200	1.75	163.63
Tax Preparation	ERIKA GAFFIN	6/26/200	0.25	31.63
Tax Preparation separated check register	APRIL DYBWAD	6/24/200	2.00	154.00
Tax Preparation separated check register	APRIL DYBWAD	6/23/200	1.75	134.75
Tax Preparation DISCUSS INCOME ISSUES WITH ERIKA	DAVE GOSS	10/14/200	0.50	68.75
	Total for Tax Preparation		7.00	647.64
Technical Review - T/R REVIEW TAX RETURN	DAVE GOSS	6/30/200	0.25	34.38
Technical Review - T/R	HOWARD GROSS	7/1/2003	1.00	203.50
Technical Review - T/R	HOWARD GROSS	7/1/2003	0.50	101.75
Technical Review - T/R REVIEW TAX RETURN	DAVE GOSS	6/27/200	0.50	68.75
Technical Review - T/R REVIEW TAX RETURN	DAVE GOSS	6/27/200	0.25	34.38
	Total for Technical Review - T/R		2.50	442.76

Detail Description

Activity Performed	Employee	Date	Hours/Units	Amount
Telephone Conference J. Knauer - tax on checks being sent by receiver	HOWARD GROSS	4/8/2002	0.25	48.13
	Total for Telephone Conference		0.25	48.13
	Total Services		317.00	36,297.77
Expenses				
1041 Tax Return Processing Charge	DAVE GOSS	1/30/200	0.00	175.00
1041 Tax Return Processing Charge	DAVE GOSS	1/23/200	0.00	175.00
1041 Tax Return Processing Charge	ERIKA GAFFIN	4/9/2002	0.00	175.00
	Total for 1041 Tax Return Processing Charge			525.00
1120/1120S Tax Return Processing Charge	DAVE GOSS	6/23/200	0.00	175.00
	Total for 1120/1120S Tax Return Processing Charge			175.00
Extension	FIRM EXPENSE	4/17/200	0.00	35.00
Extension	FIRM EXPENSE	4/29/200	0.00	35.00
Extension	FIRM EXPENSE	7/26/200	0.00	35.00
	Total for Extension			105.00
	Total Expenses			805.00
	Total Invoice Amount		317.00	37,102.77

Summary by Employee

Employee	Hours	Amount
APRIL DYBWAD	3.75	288.75
AUDRA WOLF	26.00	2,439.28
BRAD BELL	0.50	96.25
CHRISTOPHER MELLING	11.00	660.00
CYNTHIA WEBSTER	0.50	0.00
DAN O'LEARY	0.25	34.38
DAVE GOSS	8.75	1,192.20
ERIKA GAFFIN	89.50	9,628.64
HOWARD GROSS	8.75	1,808.67
JEFF COULTER	61.00	10,900.14
JILL DOWNTON	1.50	85.00
JULIE COLEMAN	0.75	48.75
KARA RINKER	0.50	42.50
KARESS DETTY	20.50	2,300.00
KATIE ADKINS	0.75	49.50
LISA PINEGAR	6.25	858.01
MICHELLE DUKES	2.25	202.50

ROBERT JESSIE	0.25	23.38
SHELLEY MATTALIANO	13.00	1,170.00
STACY SHEEDY	6.25	868.82
STEPHANIE BEEKER	2.00	140.00
STEVE EICHENBERGER	0.50	101.75
TARA LECK	4.50	292.50
TIFFANY ERVIN	32.25	1,935.00
TRICIA MOCK	3.00	150.00
WEIJUN LANNAN	12.75	981.75
Employee Total	<u>317.00</u>	<u>\$ 36,297.77</u>