

BGBC Partners, PC

Indianapolis

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Indianapolis, IN 46204

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Invoice Date: March 22, 2005

Invoice Number: 00178232

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 through March 9, 2005.

IRC settlement matter.

Mr. Jeff Coulter - 2.00 Hours.

390.00

Total Invoice Amount

\$ 390.00