



Other expenses Receiver has incurred to date include, but are not limited to, farm and ranch management consulting fees, ranch labor costs, utilities for the various Roark properties, insurance premiums for both real property and automobiles, repair costs related to Roark real property and personal property, realtor and auctioneer commissions, livestock auction/sale barn commissions; and, the payoff of loans related to real property (Landmark Bank and Vision Bank) and farm equipment (John Deere Credit).

6. Each and every payment Receiver has made has been reported on the monthly accountings filed of record in the above-styled and numbered case. In addition, please find attached as *Exhibit A* hereto a General Ledger prepared by Receiver's accountants covering the time period from October 2009 through September 2010 showing all funds received and expenses paid relative to the receivership estate during that time period.

7. Claims have been filed with Receiver and approved by the Court in the amount of \$11,641,900.19. See 08/12/2010 Receiver's Recommendation for Allowance And/Or Rejection of Proofs of Claim for Roark Receivership Estate, attached as *Exhibit B*; see also 10/13/2010 Order Granting Receiver's Application for Order Approving His Recommendations for Allowance/Rejection of Proofs of Claim, attached as *Exhibit C*.

8. Receiver proposes distribution of the balance of funds remaining in the Receiver's hands as follows:

Attorney Fees: There is currently pending an Application of the Receiver for Authority to Pay Interim Attorney Fees to the Receiver's attorneys in the total amount of \$11,292.50 for the fourth quarter of 2010. An additional amount of \$3,375.00 of attorney fees will be required to wind up of the Receivership.

Accounting Fees: \$2,000.00

Final Receiver's Fee: \$5,903.59<sup>2</sup>

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<sup>2</sup> As noted above, Receiver has previously been paid an interim Receiver's fee in the amount of \$101,063.73. Both the previous interim Receiver's fee and the final fee noted above are based on the formula set forth in the Oklahoma

Distribution to Creditors: All remaining funds are proposed to be distributed on a *pro rata* basis to the five creditors whose claims the Court has approved.

9. The Court should also be aware of the fact that there are some of Bryan Roark's investment customers who appear to have received more funds than they initially invested with him as a result of his operation of a Ponzi scheme.<sup>3</sup> In addition, Mr. Roark donated at least \$333,241.06 to charitable organizations, including three churches, the Ada Fire Department, and East Central University. While there is precedent for recovering money from such individuals and charitable organizations, the time and cost of the litigation combined with the uncertainty of the outcome has led the Receiver to conclude that pursuit of such litigation may not be in the best interest of the Receivership Estate or its creditors.

10. At this point in time, Receiver believes that all Assets of the Estate of Bryan David Roark have been secured and liquidated for the benefit of the creditors. For this reason, Receiver respectfully requests that the Court approve this final report and account and authorize distribution of remaining receivership funds as outlined above.

WHEREFORE, Receiver respectfully requests that all parties to this case and creditors to the Receivership Estate be given notice of this final report and account, that on hearing hereof the Court enter its order confirming this final report and account; and, that Receiver be authorized and directed to make a distribution of the receivership funds remaining from liquidation of the Assets of the Estate of Bryan D. Roark as outlined in ¶8 above.

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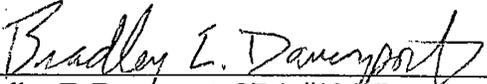
Probate Code, specifically 58 O.S. §527. Since payment of the interim Receiver's fee, which was calculated based on funds collected through September 14, 2010, the Receiver has collected an additional \$236,143.52 on behalf of the Receivership Estate. The final Receiver's fee is 2½ % of the additional amount collected.

<sup>3</sup> The number of investors that received funds in excess of the amount of their original investments with Mr. Roark, as well as the amount of fictitious profits they received, is not known with any certainty. This is due to the fact that the banks at which Mr. Roark held accounts did not maintain and could not produce account records going back to the time frame the Oklahoma Department of Securities determined he began the Ponzi scheme. The uncertainty and incomplete data makes pursuing litigation against such investors inadvisable.

Respectfully submitted,

  
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the Assets of the Estate of Bryan David Roark  
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- and

  
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Attorney for Receiver, Douglas L. Jackson

**CERTIFICATE OF SERVICE**

I do hereby certify that on this 4<sup>th</sup> day of February, 2011, I mailed a true and correct copy of the above document by placing same in the United States mails, postage prepaid, to:

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