



2. On September 5, 2014 the Court entered an order granting a Temporary Injunction and Ancillary Relief and ordered that Ryan Leonard should remain as Receiver. The Receiver was given directions and authority to accomplish the following with regard to Defendants:

a. To take immediate custody, possession and control of any and all Assets, as well as any records or documents relating in any way to the Assets;

b. to retain or employ attorneys, accountants, consultants, management firms, and other persons as may be advisable or necessary to exercise the duties of the Receiver and to compensate such persons, all subject to approval by the Court;

c. to manage the business activities of Defendants, their affiliates, subsidiaries, and any related entities existing at the time of the filing of the Petition, and to conserve, hold and protect the Assets, pending further action by this Court;

d. to market the Assets of the Defendants for sale, including the retention of listing agents, realtors and brokers, and to evaluate all offers to purchase received. All sales of the Assets shall be subject to approval by the Court;

e. to release bank and financial accounts from the freeze as may, in the Receiver's opinion, be necessary or proper for the protection, maintenance, or preservation of the Assets or the carrying out of the terms of this Order;

f. to retain any employee of the Defendants, as may be advisable or necessary, including any individual Defendant, in control of, management of, participation in the affairs of, or on the premises of, the Defendants; and/or to dismiss any employee of the Defendants as may be advisable or necessary, including any individual Defendant, from control of, management of, or participation in the affairs of, or from the premises of the Defendants.

g. to receive and collect any and all sums of money due or owing to the Defendants at the time of the filing of the Petition; to collect the revenue and income generated by the maintenance and operation of the Assets whether the same are due or shall be necessary and advisable for the preservation of the Assets and as may be necessary and advisable to discharging his duties as Receiver;

h. to open bank and financial accounts in the name of the Receiver; to change the name of any Assets and/or the signing authority for any Asset, in order to reflect that the Asset is held in the name of the Receiver pursuant to this Order and/or to reflect that the Receiver is the only person authorized to deal with such Asset, including if necessary, instructing banks and financial institutions that the Receiver is the only person authorized to make withdrawals or transfers from any of the Defendants' bank and financial accounts existing at the time of the filing of the Petition. Any bank or financial institution shall be entitled to rely on this Order to open and make changes to such accounts as requested by Receiver.

i. to open and inspect any and all mail or deliveries addressed to Defendants to determine if same relate to the existence, location, identity or collection, preservation, maintenance or operation of the Assets, and to notify the United States Postal Service to effect the forward delivery of any email addressed to Defendants to a mail depository under the control of the Receiver; and to return personal mail to Defendants Tom W. Seabrooke and J. Karyn Seabrooke;

j. to institute, prosecute and defend, compromise, adjust, intervene in or become a party to such actions or proceedings in any state court, federal court, or United States bankruptcy court as may, in the Receiver's opinion, be necessary or proper for the protection, maintenance, or preservation of the Assets, or the carrying out of the terms of this Order, and likewise to defend,

compromise, adjust, or otherwise dispose of any or all actions or proceedings now pending in any court by or against Defendants where such prosecution, defense, or other disposition of such actions or proceedings is in the judgment of the Receiver, advisable or proper for the protection of the Assets; and

k. to exercise those powers necessary to implement the orders and directives of this Court.

3. As part of the order granting Temporary Injunction and Ancillary Relief, the Court ordered that the Receiver may apply to the Court for payment of fees, from time to time, in a reasonable sum to be determined by the Court and from such sources as approved by the Court and for reimbursement of reasonable expenses incurred in connection with his duties as Receiver. The Court previously approved the retention of Robert D. Edinger as legal counsel to the Receiver and the employment of an accountant. The Court determined that the Receiver's hourly fee shall be billed at the rate of \$265 per hour. Finally, the Court determined that payment of the fees and expenses of the Receiver shall have priority over any other claims made against the Defendants or the receivership estate.

4. The Receiver seeks interim compensation at his hourly rate approved by the Court for work performed, plus reimbursement of Receiver's actual and necessary expenses, for the period of January 1, 2017 through January 31, 2017. The Receiver further seeks compensation for the services of Attorney Robert D. Edinger and Accountant Barbara A. Ley, P.C. for the period January 1, 2017 through January 31, 2017. Edinger and Ley assisted the Receiver in the exercise of his duties, and the retention of their services by the Receiver was previously authorized by the Court.

5. The amount of the compensation of receivers and their attorneys rests in the sound discretion of the court in which the proceedings are pending. *Keenan v. Clark*, 188 P.2 219 (Okla. 1947).

6. During the period January 1, 2017 through January 31, 2017, the Receiver and his employees expended a total of 42.8 hours at hourly rates ranging from \$80 to \$265 per hour for a total fee of \$9,398. The Receiver also incurred \$3.98 in expenses and advances, making the total amount due \$9,401.98. Exhibit "A" details the hours spent rendering services and a description of the services rendered. The Receiver and his employees have expended the time set forth in this application in the execution of the Receiver's duties to the preclusion of other employment, and the charges set forth herein were reasonable and necessary.

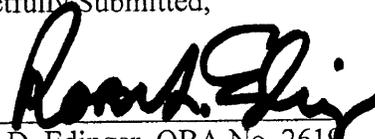
7. During the period January 1, 2017 through January 31, 2017, Attorney Robert D. Edinger expended a total of 126 hours at an hourly rate of \$295 per hour for a total fee of \$37,347. Exhibit "B" details the hours spent rendering services, a description of the services rendered, and the expenses incurred. Attorney Robert D. Edinger has expended the time set forth in this application in the assistance of the Receiver to the preclusion of other employment, and the charges set forth herein were reasonable and necessary.

8. During the period of January 1, 2017 through January 31, 2017, the Accountant Barbara A. Ley, P.C. expended a total of 15.95 hours at hourly rates ranging from \$85 to \$295 per hour for a total fee of \$3,316.75. Ley also incurred \$19.95 in expenses and advances during January, 2017, making the total amount due of \$3,336.70 for January, 2017. During the period of April 1, 2016 to April 30, 2016, Barbara A. Ley, P.C. expended a total of 0.8 hours at the hourly rate of \$85 for a total fee of \$68. Ley also incurred \$30.00 in expenses and advances during April, making the

total amount due of \$98 for April, 2016. Said fees and expenses have not been previously covered by any fee application to this Court. During the period of September 1, 2016 through September 30, 2016, Barbara A. Ley, P.C. expended a total of 3.75 hours at the hourly rate of \$195 for a total fee of \$731.25 for the month of September, 2016. Said fees and expenses have not been previously covered by any fee application to this Court. Exhibit "C" details the hours spent rendering services, a description of the services rendered, and the expenses incurred. Accountant Ley has expended the time set forth in this application in the assistance of the Receiver to the preclusion of other employment, and the charges set forth herein were reasonable and necessary.

WHEREFORE, premises considered, Receiver Ryan Leonard respectfully requests this Court approve payment as interim compensation to the Receiver in the amount of \$9,401.98, to Attorney Robert Edinger in the amount of \$37,347, and to Accountant Barbara A. Ley, P.C. in the amount of \$4,165.95.

Respectfully Submitted,



Robert D. Edinger, OBA No. 2619  
Robert Edinger PLLC  
100 Park Avenue, Suite 500  
Oklahoma City, OK 73002  
Telephone: (405) 702-9900  
Facsimile: (405) 605-8381  
[redinger@edingerpllc.com](mailto:redinger@edingerpllc.com)

ATTORNEY FOR THE RECEIVER,  
RYAN LEONARD

CERTIFICATE OF SERVICE

The undersigned hereby certifies that on this 13 day of February, 2017, a true and correct copy of this pleading was served via First Class Mail, postage prepaid, or by Email to:

Patricia A. Labarthe  
Jennifer Shaw  
Oklahoma Department of Securities  
204 North Robinson Ave., Suite 400  
Oklahoma City, OK 73102  
[plabarthe@securities.ok.gov](mailto:plabarthe@securities.ok.gov)  
[jshaw@securities.ok.gov](mailto:jshaw@securities.ok.gov)

Mark A. Robertson  
Robertson & Williams  
9658 N. May Avenue, Suite 200  
Oklahoma City, OK 73120  
[mark@robertsonwilliams.com](mailto:mark@robertsonwilliams.com)

Jim W. Lee  
One Broadway Executive Park  
201 N.W. 63<sup>rd</sup>, Suite 230  
Oklahoma City, OK 73116-8237  
[jimlee@legalassociatesllc.net](mailto:jimlee@legalassociatesllc.net)

Rollin Nash, Jr.  
Nash, Cohenour  
4101 Perimeter Center Dr., Suite 200  
Oklahoma City, OK 73112  
[rnash@nashfirm.com](mailto:rnash@nashfirm.com)

B. Gore Gains  
Matthew K. Felty  
119 North Robinson Avenue  
1200 Robinson Renaissance  
Oklahoma City, OK 73102  
[gaines@lytlesoule.com](mailto:gaines@lytlesoule.com)  
[mkfelty@lytlesoule.com](mailto:mkfelty@lytlesoule.com)

David L. Nunn  
P.O. Box 230  
Edmond, OK 73083-0230  
[dnunn@davidlnunnpc.com](mailto:dnunn@davidlnunnpc.com)

John M. Thompson  
Crowe & Dunlevy  
Braniff Building  
324 N. Robinson Ave., Suite 100  
Oklahoma City, OK 73102

[John.thompson@crowedunlevy.com](mailto:John.thompson@crowedunlevy.com)

Billy Lewis  
Lee, Goodwin, Lee, Lewis & Dobson  
1300 E. 9<sup>th</sup> Ste. 1  
Edmond, OK 73034  
[blewis@edmondlawoffice.com](mailto:blewis@edmondlawoffice.com)

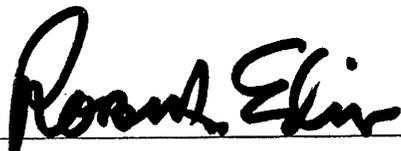
J. Mark Lovelace  
Phillips Murrah P.C.  
Corporate Tower, 13<sup>th</sup> Floor  
101 North Robinson  
Oklahoma City, OK 73102  
[jmlovelace@phillipsmurrah.com](mailto:jmlovelace@phillipsmurrah.com)

Kelsey Dulin  
Dulin Law Firm, P.L.L.C.  
15310 North May Avenue, Suite 102  
Edmond, OK 73013  
[Kelsey@dulinlawfirm.com](mailto:Kelsey@dulinlawfirm.com)

Kevin Blaney  
Scott Henderson  
Blaney, Tweedy & Tipton PLLC  
P.O. Box 657  
Oklahoma City, OK 73101-0657  
[kblaney@btlawokc.com](mailto:kblaney@btlawokc.com)  
[shenderson@btlawokc.com](mailto:shenderson@btlawokc.com)

James A. Slayton  
4808 Classen Blvd.  
Oklahoma City, OK 73118  
[Slaytonlaw@aol.com](mailto:Slaytonlaw@aol.com)

Claire C. Bailey  
David Poarch  
Bailey & Poarch  
P.O. Box 1521  
Norman, OK 73070  
[clairebailey@baileyandpoarch.com](mailto:clairebailey@baileyandpoarch.com)



Robert Edinger

# MEYER, LEONARD & EDINGER, PLLC

100 PARK AVENUE  
SUITE 500  
OKLAHOMA CITY OK 73102  
405-702-9900

Seabrooke et al. Receivership

Statement Date: February 7, 2017  
Statement No. 4044  
Account No. 1392.01  
Page: 1

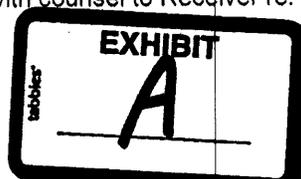
RE: Oklahoma County Case # CJ-2014-4515

**Payments received after 02/07/2017 are not included on this statement.**

Previous Balance \$4,720.31

Fees

			Hours	
01/03/2017	ETD	Regarding issue of Receiver's tax liability, conference with R. Leonard; Review of documents collected on issue.	0.80	180.00
	RTL	Meet with E. DeGiusti re: further legal research needed on Receiver's tax liability under federal priority statute, review of research to date, Receiver's duty of inquiry when tax returns prepared by defendants reflect no taxes owed based upon, in part, pre-receivership losses	0.60	159.00
01/04/2017	ETD	Regarding tax issues, review and analyze caselaw on tax liability for receivers and caselaw on lien priority for federal government and caselaw on federal statute giving federal government priority of claims.	3.30	742.50
	NJ	Correspondence with C Poage re update, status of case; correspondence with R Edinger re the same; follow up again with C Poage re additional updates	0.70	56.00
	RTL	Conference with counsel re: status of analysis of receivership tax liability	0.20	53.00
	RTL	Conference with counsel re: assistance with appeal brief, analysis of W. Doyle contributions; Review of exhibits and documentation evidencing Doyle/Remington contributions; Follow-up conference with P. LaBarthe re: same; Multiple follow-up correspondence re: Doyle calculations	1.40	371.00
01/05/2017	ETD	Regarding receiver tax issues, research new caselaw on receiver liability for taxes and continued review of materials; drafting of memo on same.	2.20	495.00
	RTL	Review multiple Doyle pleadings, Court Order other evidence (checks and spreadsheets) concerning Doyle's contributions specifically to Bricktown Capital prior to the receivership for assistance with response to appellate brief; Multiple follow-up correspondence with counsel re: same	1.10	291.50
	RTL	Review Appellate Brief filed by W. Doyle to Receivership Order; Multiple follow-up with counsel to Receiver re:		



			Hours	
		comments on same	0.70	185.50
01/06/2017	RTL	Follow-up correspondence with R. Edinger re: calculations of Doyle's personal contributions to Bricktown Capital, evidence of same	0.30	79.50
	RTL	Review outline of arguments in response to W. Doyle's appeal prepared by counsel; Follow-up with counsel re: input on same	0.30	79.50
01/07/2017	RTL	Follow-up conference with counsel re: multiple exhibits for appeal	0.20	53.00
01/08/2017	ETD	Regarding tax liability issue for receiver, continued research of caselaw including duty of inquiry for receiver of tax liability and receiver duties in general; drafting and organization of materials for memo.	3.20	720.00
	ETD	Regarding tax liability issues, continued research regarding federal government's priority of claims (nationwide search) specifically cases relating to 31 USC sec. 3713; drafting and editing to memo.	1.50	337.50
01/09/2017	ETD	Regarding tax liability issues for a receiver, continued drafting and editing to memo.	2.50	562.50
	RTL	Follow-up correspondence with counsel re: appeal arguments; Review table prepared by counsel/Receiver of all relevant contributions to Bricktown Capital	0.40	106.00
01/10/2017	ETD	Regarding tax issues affecting a receiver, continued study of caselaw and editing to memo.	3.00	675.00
	RTL	Receive correspondence from M. Neeley, Bricktown Capital claimant; Follow-up conference with J. Shaw, Securities Department re: recommendation on out-of-time claim; Follow-up correspondence and conference with M. Neeley re: Receiver's recommendation for proceeding procedurally	0.60	159.00
01/11/2017	ETD	Regarding tax issues affecting a receiver, finalizing and editing to legal memo.	2.50	562.50
	RTL	Follow-up with E. DeGiusti re: status of concluding legal research on tax liability issues	0.20	53.00
	RTL	Conference with counsel re: appellate argument, input on same	0.30	79.50
01/12/2017	RTL	Review extensive memo on Receivership tax liabilities, duties prepared by E. DeGiusti, multiple follow-up with E. DeGiusti re: same (.8); Follow-up conference with Receiver's accountant re: loss carry-forwards claimed by defendants on amended returns, additional follow-up correspondence re: same (.4); Correspond with counsel for defendants re: request for documentation to support claimed loss carryforwards (.2); Multiple additional follow-up correspondence with counsel, accountants re: same (.4); Follow-up correspondence with accountants re: legal		

			Hours	
		research on tax liabilities (.2)	2.00	530.00
01/14/2017	RTL	Review accountants' invoice for December 2016	0.20	53.00
01/23/2017	NJ	Assist R Leonard with Seabrooke tax return review - 2009-2012	0.40	32.00
	RTL	Correspond with M. Robertson re: multiple years of defendants' prior tax returns to verify claimed tax losses; Review of analysis of Receiver's accountant C. Cartmill re: discrepancies in tax returns (it appears defendants actually failed to claim all losses from prior years); Multiple follow-up correspondence with accountant re: analysis of tax returns/conclusions based upon current information, need to request available detailed information from defendants to support claimed losses; Follow-up conference with C. Cartmill re: same, information to be requested, basis for same	0.80	212.00
01/24/2017	RTL	Receive call from C. Cartmill re: additional analysis of pre-receivership losses claimed by defendants; Multiple follow-up correspondence with C. Cartmill, M. Robertson re: request for additional detail from defendants concerning losses	0.40	106.00
01/25/2017	RTL	Conference with counsel re: argument analysis in appellate response brief	0.20	53.00
01/26/2017	RTL	Conference with counsel re: further analysis and formation of argument for appeal brief	0.40	106.00
	RTL	Follow-up correspondence with defendant's counsel re: requested information concerning defendants' alleged losses from 2009-2014; Multiple follow-up correspondence with Receiver's accountants re: information needed to analyze losses; Meet with B. Ley, C. Cartmill re: review of claimed losses based upon tax returns available to date for Seabrookes (personal returns), address missing losses on prior returns that were not carried forward, review of losses claimed for Bricktown Capital, LLC through 2012, identify additional returns needed from prior years for defendant entities, identify action steps to be taken to analyze claimed losses, need for review of appropriate losses attributable to T. Seabrooke, W. Doyle, other investors, identify information needed to verify same; Follow-up conference with counsel re: same	2.50	662.50
01/27/2017	RTL	Multiple follow-up correspondence with accountants, defendant's counsel re: additional tax returns, workpapers needed by Receiver, additional Oakbrooke Homes, LLC and Bricktown Capital, LLC returns provided	0.30	79.50
	RTL	Review draft of appellate response brief (factual portion); Follow-up conference with counsel re: comments/suggested edits to same	1.20	318.00

Seabrooke et al. Receivership  
 Account No. 1392.01  
 RE: Oklahoma County Case # CJ-2014

Statement Date: 02/07/2017  
 Statement No. 4044  
 Page No. 4

		Hours	
01/29/2017	RTL Review and edit appellate brief to be filed in response to Doyle appeal; Multiple follow-up correspondence re: suggested edits	1.40	371.00
01/30/2017	TWB Assisted R. Edinger in finalizing the final draft for filing before the Supreme Court of Oklahoma. Drafted the cover page, table of contents, and table of authorities for final version.	4.40	352.00
	NJ Extended correspondence with M Eckhardt re status of W Doyle appeal and process; conference with R Edinger re the same	0.50	40.00
	NJ Assist with tax return review for Bricktown 2013, Oakbrooke 2013	0.40	32.00
01/31/2017	RTL Follow-up conference with counsel re: appellate arguments; Review of final appellate response brief submitted by Receiver; Review of appellate response brief submitted by Oklahoma Department of Securities	1.30	344.50
	RTL Receive and respond to correspondence from M. Neeley, prospective claimant re: filing of claim requesting relief beyond the claim cut-off	0.20	53.00
	RTL Receive and respond to correspondence from C. Cartmill re: receivership billings of accountants, inquiry into several billings from previous months inadvertently omitted by accountants	0.20	53.00
	For Current Services Rendered	42.80	9,398.00

Recap

<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
Nicole Jacobsen	2.00	\$80.00	\$160.00
Ryan T. Leonard	17.40	265.00	4,611.00
Elaine T. DeGiusti	19.00	225.00	4,275.00
Travis W. Brown	4.40	80.00	352.00

Expenses

01/30/2017	Postage: Copy of Pleadings to Counsel.	3.98
	Total Expenses	3.98
	Total Current Work	9,401.98

Payments

01/26/2017	Payment, thank you. - J Karyn Seabrooke 2007 Rev Trt ck# 2043	-2,095.11
	Balance Due	<u>\$12,027.18</u>

**Robert Edinger PLLC**  
 100 Park Avenue, Suite 500  
 OK 73102 US  
 (405) 702-9900  
 redinger@edingerpllc.com

# Invoice

BILL TO
Seabrooke Receivership Ryan Leonard, Receiver 100 Park Avenue, Suite 500 Oklahoma City, OK 73102

INVOICE #	DATE	TOTAL DUE	DUE DATE	TERMS	ENCLOSED
4534	02/09/2017	\$37,347.00	03/11/2017	Net 30	

DATE	ACTIVITY	QTY	RATE	AMOUNT
01/02/2017	<b>295.00 Fees</b> Review appeal record to determine facts regarding investments made in hotel in order to prepare arguments in Response Brief.	5:24	295.00	1,593.00
01/03/2017	<b>295.00 Fees</b> Review transcripts of hearings and summarize significant portions for use in appellate Response Brief.	6:06	295.00	1,799.50
01/04/2017	<b>295.00 Fees</b> Review trial court record to develop arguments for appellate Response Brief and draft outline of potential facts and argument.	4:54	295.00	1,445.50
01/05/2017	<b>295.00 Fees</b> Review Appellant's Brief in order to develop facts and arguments for Response Brief.	5:06	295.00	1,504.50
01/06/2017	<b>295.00 Fees</b> Review transcripts and exhibits and develop arguments for appellate Response Brief.	5:18	295.00	1,563.50
01/08/2017	<b>295.00 Fees</b> Review exhibits from appeal record and transcripts for specific facts in support of appellate Response Brief.	3:12	295.00	944.00
01/09/2017	<b>295.00 Fees</b> Review transcripts of hearings and exhibits to obtain specific facts to include appellate Response Brief.	4:48	295.00	1,416.00
01/10/2017	<b>295.00 Fees</b> Begin draft of Summary of Facts for Response Brief on appeal.	5:06	295.00	1,504.50
01/11/2017	<b>295.00 Fees</b> Draft Factual Summary for Response Brief on Appeal.	5:36	295.00	1,652.00



DATE	ACTIVITY	QTY	RATE	AMOUNT
01/14/2017	<b>295.00 Fees</b> Review transcripts of hearings for additional facts to support arguments in Response Brief on appeal.	3:54	295.00	1,150.50
01/15/2017	<b>295.00 Fees</b> Continue draft of Factual Summary for Response Brief on Appeal.	5:00	295.00	1,475.00
01/16/2017	<b>295.00 Fees</b> Review and revise outline of legal arguments for inclusion in Response Brief on appeal.	1:54	295.00	560.50
01/16/2017	<b>295.00 Fees</b> Draft Application for Receiver's Fees & Expenses for December, 2016.	1:00	295.00	295.00
01/17/2017	<b>295.00 Fees</b> Draft factual summary for Response appeal brief.	5:42	295.00	1,681.50
01/18/2017	<b>295.00 Fees</b> Review transcripts of hearings and exhibits to fill-in citations to record in Factual Summary in Response Appeal brief.	3:48	295.00	1,121.00
01/19/2017	<b>295.00 Fees</b> Continue drafting outline of legal arguments and related legal research for Response Brief on appeal.	6:06	295.00	1,799.50
01/20/2017	<b>295.00 Fees</b> Complete review of record to verify financial payments and withdrawals by Doyle with regard to Company and draft appropriate table in factual summary of appellate Response Brief.	3:00	295.00	885.00
01/21/2017	<b>295.00 Fees</b> Prepare outline of legal arguments to correlate with factual summary in appellate Response Brief.	4:18	295.00	1,268.50
01/22/2017	<b>295.00 Fees</b> Review transcripts and exhibits to find necessary citations for legal arguments in appellate Response Brief and review cases for inclusion.	4:48	295.00	1,416.00
01/23/2017	<b>295.00 Fees</b> Make necessary record search to support calculations of monies invested and received by investors in Bricktown Capital and Hotel for inclusion in appellate Response Brief.	5:18	295.00	1,563.50
01/24/2017	<b>295.00 Fees</b> Draft legal arguments on standard of review, burden of proof, and law of case for inclusion in appellate Response Brief.	2:00	295.00	590.00
01/25/2017	<b>295.00 Fees</b> Draft revisions to Factual Summary in appellate Response Brief based on new record citations and further verification of facts based.	5:24	295.00	1,593.00

DATE	ACTIVITY	QTY	RATE	AMOUNT
01/26/2017	<b>295.00 Fees</b> Tel. with P. Labarthe regarding Appellate Response Brief.	0:36	295.00	177.00
01/26/2017	<b>295.00 Fees</b> Continue draft of legal arguments in appellate Response Brief regarding Equitable Authority of Court.	5:00	295.00	1,475.00
01/27/2017	<b>295.00 Fees</b> Draft legal argument that record supports findings and conclusions of trial court for inclusion in appellate Response Brief.	5:30	295.00	1,622.50
01/27/2017	<b>295.00 Fees</b> Conf. with R. Leonard to get his comments on appellate Response Brief.	0:24	295.00	118.00
01/27/2017	<b>295.00 Fees</b> Draft and submit Order at hearing on Receiver's Nov. 2016 fees and expenses.	0:30	295.00	147.50
01/28/2017	<b>295.00 Fees</b> Draft legal argument in support of equitable subordination in appellate Response Brief.	5:42	295.00	1,681.50
01/29/2017	<b>295.00 Fees</b> Draft legal argument for inclusion in appellate Response Brief on procedural issues involving submission and execution of Final Judgment as well as legal argument in support of appellant's status as company insider.	7:12	295.00	2,124.00
01/30/2017	<b>295.00 Fees</b> Review and finalize appellate Response Brief, checking all citations, etc.	4:00	295.00	1,180.00

BALANCE DUE

**\$37,347.00**

**BARBARA A. LEY**  
A PROFESSIONAL CORPORATION  
**CERTIFIED PUBLIC ACCOUNTANT**  
6305 Waterford Boulevard, Suite 450  
Oklahoma City, Oklahoma 73118  
(405) 848-0255  
FAX (405) 848-0148

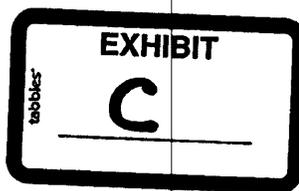
02/10/2017

Ryan Leonard Receivership  
100 Park Avenue, Suite 500  
Oklahoma City, OK 73102-8017

Invoice No: 21383

Professional services rendered through January 31, 2017 in connection with:

Jan 12, 2017	Telephone call with Receiver regarding NOLs reported on Seabrooke return; sending receiver detail regarding NOL amounts;	Cartmill	0.50	\$	97.50
Jan 12, 2017	Reviewing memo sent by Receiver;	Cartmill	0.75		146.25
Jan 20, 2017	Analysis of prior year tax returns (2009-2014) and NOLs;	Cartmill	4.25		828.75
Jan 20, 2017	Review with Casey the Seabrooke NOL calculations from 2009 through 2014;	Gifford	0.55		123.75
Jan 23, 2017	Telephone call with Receiver regarding NOLs on Seabrooke returns; reviewing NOL items;	Cartmill	0.50		97.50
Jan 24, 2017	Discussing findings with staff and additional NOL analysis; telephone call with Receiver, and email requesting additional information;	Cartmill	1.75		341.25
Jan 24, 2017	Discussions with staff regarding NOL's appearing on Seabrooke personal return and lack of consistency;	Ley	0.30		88.50
Jan 26, 2017	Meeting with Receiver to discuss tax situation and liability issues; review of requests for returns from the Seabrooke's;	Ley	1.60		472.00
Jan 26, 2017	Suggesting items to request from Seabrookes to review NOLs;	Cartmill	0.50		97.50



Barbara A. Ley, A Professional Corporation  
 Ryan Leonard Receivership  
 Invoice No. 21383

Jan 26, 2017	Prepare for and participate in meeting with Receiver regarding review of NOLs and information required;	Cartmill	2.00	390.00
Jan 26, 2017	Reviewing NOLs; assembling needed documents; and requesting additional items;	Cartmill	2.25	438.75
Jan 27, 2017	Photocopy charges;			19.95
Jan 27, 2017	Reviewing Oakbrooke Homes 2009 tax return for contribution to NOL;	Cartmill	0.75	146.25
Jan 27, 2017	Brief review of additional information received from Mark Robertson;	Cartmill	0.25	48.75
Briargate Plaza, LLC amounts not previously paid.				
Apr 15, 2016	Discussion with staff regarding the need to prepare an extension for Leonard Receivership account; prepare extension and send for review;	Maker	0.25	21.25
Apr 15, 2016	Process and mail extension;	Smith	0.15	12.75
Apr 15, 2016	FedEx expense for extension;			15.00
Sep 01, 2016	Update return with new mortgage information;	Cartmill	1.75	341.25
Sep 06, 2016	Review Receiver billing for Briargate items and deduction on Briargate return;	Cartmill	1.25	243.75
Oakbrooke Homes, LLC amounts not previously paid.				
Apr 15, 2016	Discussion with staff regarding the need to prepare an extension for Leonard Receivership entity; prepare extension and send for review;	Maker	0.25	21.25
Apr 15, 2016	Process and mail extension;	Smith	0.15	12.75
Apr 15, 2016	FedEx expense for extension;			15.00
Sep 01, 2016	Letter to Mark Robinson;	Cartmill	0.75	<u>146.25</u>
Current Amount Due				\$ <u>3,336.70</u>
Total Amount Due				\$ <u>4,165.95</u>

Invoices are due and payable upon receipt

Barbara A. Ley, A Professional Corporation  
Ryan Leonard Receivership  
Invoice No. 21383

Page 3