

EXHIBIT D



QUILLING · SELANDER · CUMMISKEY · LOWNDS

Federal ID #75-2459334

S. Gregory Hays
Special Counsel for Greg Hays
Hays Financial Consulting, LLC
3343 Peachtree Road, Suite 750
Atlanta GA 30326

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09/30/2008
Client No: 911-0150M
Invoice No: 66554

Travis E. Correll, et al.

ITEMIZED SERVICES BILL

			Hours	
09/02/2008	CBW	Extended breakfast meeting with Gowdey, R. Freeman and S. Baker regarding settlement issues (2.5); file search and forward requested documents to Attorney Baker (0.7); email regarding fee apps (0.3); initial review of accounting materials from S. Baker (0.7);	4.20	1,470.00
	MDC	Make revisions to drafts of Carlisle bankruptcy motions and communications with team regarding same, and review final versions of both pleadings prior to filing.	5.20	1,508.00
	HMJ	Review comments and proposed revisions to Motions(.5); Revise motions and prepare supporting documentation(.8); Conference with Debtor's counsel regarding pending matters and timing issues associated with settlement negotiations(.3).	1.60	360.00
09/03/2008	CBW	Review of R. Freeman document and forward to Arnold (0.4); telephone conference with R. Freeman regarding Gowdey (0.3); work on bankruptcy issues and research regarding same (0.9); review/revise bankruptcy motions in Carlisle (0.6); work on August fee app (0.5);	2.70	945.00
	MDC	Work on discovery directed to various third parties connected to the Carlisle's, and discuss same with attorney Hudson Jobe, and strategies with respect to the Carlisle bankruptcy proceeding.	5.60	1,624.00
	HMJ	Revise motions to dismiss/transfer cases.	0.80	180.00
09/04/2008	CBW	Telephone conference with R. Freeman regarding Carlisle claims (0.3); work on bankruptcy motions (0.5); email to client regarding August invoice and fee app (0.4); work on update memo to client regarding meeting on Tuesday with Gowdey (0.5); review of Gowdey and Johnson accountings (0.5); telephone conference with R. Freeman regarding Mark Hale comments and follow up on Lipan Bank production (0.7); review and reply to email from Baker regarding Gowdey and Johnson and email to Askue regarding document requests from Baker (0.6);	3.50	1,225.00
	MDC	Assist with issues relating to the Carlisle bankruptcy motions and provide factual background information for same (4.5), Investigate proper Proof of Claim amount (including review and		

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			Hours	
		analysis of Mark Hale documents) and discuss same with Hudson Jobe (2.4).	6.90	2,001.00
	HMJ	Review depositions on Debtors and finalize numbers and related allegations in Motion to Dismiss, et. al(1.4); Final global review and revisions to Motion to Dismiss, Motion to Transfer Venue, Motion for Relief from Stay, Motion to Suspend, and Motion to Withdraw Reference(2.2).	3.60	810.00
09/05/2008	CBW	Telephone conference with R. Freeman regarding Branson issue (0.3); review of July draft of fee app (0.5); email with Askue and Baker regarding document requests (0.3);	1.10	385.00
	MDC	Communicate with counsel for PRR Hearthstone regarding listing agreement for Idaho property interests (.1); Review copies of bank documents received from Ralph Freeman concerning "investor" Fleisner, and discuss same, and related matters, with RSF, and follow up on same (3.4); Discuss status of Johnson/Gowdey matters with RSF and CBW (.3).	3.80	1,102.00
	HMJ	Work with court and counsel on issues with interplay of district court action, hearings, and status conferences on withdraw of reference issues(.8); Lengthy settlement conference with Debtor's counsel(.4).	1.20	270.00
09/08/2008	CBW	Review of documents from R. Freeman and forward to Bill Arnold for [REDACTED] (0.5); conference with R. Freeman regarding Hale and other issues (0.5); work on bankruptcy issues (0.7);	1.70	595.00
	HMJ	Revise Motion to Withdraw Reference and Motion to Transfer Venue per court request(1.0); Draft lengthy analysis of interplay of Motions(.8); Prepare request for status conference(.4); Numerous conferences with clerks office regarding same(.5).	2.70	607.50
09/09/2008	CBW	Conference with H. Jobe regarding settlement parameters and in preparation for status conference on Monday (0.7); review of correspondence from Scott Baker (0.3); telephone conference with Scott Askue regarding same (0.4); draft update memo to receiver (0.9); further work on settlement parameters in bankruptcy (0.3); review of account analysis from Baker (0.5); email to Baker (0.3); review of bankruptcy filings and hearing notices, and office conference with H. Jobe regarding attendance and arguments on same (0.4); review and forward email from Baker (0.4);	4.10	1,435.00
	HMJ	Conference with Debtor's counsel regarding matters related to pending motions(.4); Review District Court pleadings(.4); Several rounds of negotiations with Debtor's counsel and co-counsel		

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		Hours		
		on global settlement(1.5); Draft Emergency Motion to Suspend Proceedings pending settlement(1.5); Draft request for Emergency Hearing(.5); Work with clerk's office and counsel on obtaining hearing date and time(.4); Draft Order on Emergency Hearing(.4); Draft Notice of Hearing(.3); Further settlement negotiations with Debtor's counsel(.6); Conference with US Trustee regarding same(.5).	6.50	1,462.50
09/10/2008	CBW	Telephone conference with claimant's attorney regarding Maine settlement (0.5); office conference with D. Raibourn regarding materials seized from Johnson's house and regarding status of accounts and checks (0.6); email with Askue regarding accounting (0.2); review of court's order and forward to client and team (0.4); telephone conference with Scott Askue regarding Baker inquiries (0.4); email to Baker regarding audit of his clients (0.3); forward checks to Askue (0.3); review of email from Baker and reply (0.5);	3.20	1,120.00
	HMJ	Draft Agreed Order on Motion to Suspend(.8); Follow up with US Trustee and Debtor's counsel regarding same with comments thereto(.3); Review comments from counsel and related revisions(.3).	1.40	315.00
09/11/2008	CBW	Emails with R. Freeman regarding document issues (0.3); emails with team regarding remaining tasks and regarding Carlisle (0.7);	1.00	350.00
	HMJ	Prepare for hearing on Emergency Motion to Suspend(1.5); Travel to Fort Worth for hearing, billed at half time(.2); Attend pre-hearing conference with United States Trustee and Debtor's counsel(.8); Attend hearing(.5); Post hearing conference with counsel and outlining of issues for pursuit/settlement with Bank of Lipan and Branson(.7); Travel from hearing in Fort Worth in inclement traffic, billed at half time(.3).	4.00	900.00
09/12/2008	HMJ	Revise Order on Motion to Suspend, obtain co-signatures from Debtor's counsel and United States Trustee, submit Order with comments thereto for clerk's office.	0.60	135.00
09/15/2008	CBW	Update with H. Jobe regarding status of Carlisle bankruptcy (0.3); review documents received from Mark Hale in connection with Carlisle settlement (0.8); email with Ross Simmons regarding closing of Maine settlement (0.5);	1.60	560.00
	MDC	Review and update status of Gowdey matter with CBW and review meeting notes on same (.4); Meet and confer with attorney Hudson Jobe to discuss Carlisle bankruptcy issues/strategies, and follow up on same (1.6); Continue work on discovery and strategy directed to Carlisle matter third parties, and discuss same with CBW and Hudson Jobe (3.1).	5.10	1,479.00

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			Hours	
	HMJ	Follow up with clerk's office regarding interplay of bankruptcy action and district court removed action, outline of steps with negotiation/discovery on Bank of Lipan and related conference with M. Clark.	1.00	225.00
09/16/2008	CBW	Emails with Simmons and Wallner regarding settlement of Maine and email to Atlanta regarding same (0.6); work on settlement agreement in Maine and email with counsel regarding same (2.0);	2.60	910.00
	MDC	Review copies of documents received from Carlisle's and identify Lipan Bank documents (3.3); Review accounting and related documents received from Mark Hale (2.6).	5.90	1,711.00
09/17/2008	MDC	Review Lipan Bank documents and discuss same, and related matters, with Ralph Freeman (1.8); E-mail to RSF and attorney Hudson Jobe regarding same (.2); Phone calls to/from Lori Bates to discuss resolution of still pending PRR Hearthstone show cause motion, and phone call to PRR Hearthstone counsel to discuss same (.2).	2.20	638.00
09/18/2008	CBW	Emails with Baker and Askue regarding disgorgement matters;	0.40	140.00
09/22/2008	CBW	Receipt and review of settlement funds and correspondence from Vida Maine (0.3); email to opposing counsel regarding settlement document and initial review of red line and reply to email (0.8);	1.10	385.00
09/23/2008	CBW	Review/revise latest version of settlement agreement and email to counsel and client;	2.40	840.00
	MDC	Review and comment on settlement documents concerning Angelic/Maine matter.	1.10	319.00
09/24/2008	CBW	Conference with HJ regarding status of settlement with Vida Maine and emails with client regarding Maine settlement;	0.60	210.00
	HMJ	Correspondence from/to B. Vida regarding discovery, correspondence to investigator and counsel regarding same, and settlement.	0.50	112.50
09/25/2008	MDC	Phone call, letter and e-mail to counsel for PRR Hearthstone counsel regarding resolving listing agreement issue pertaining to Idaho condos (2.0); Phone calls from/to Lori Bates to discuss same and pending show cause motion (.2); Discuss Carlisle bankruptcy issues with attorney Hudson Jobe (.2).	2.40	696.00
	CBW	Email with Attorney Wallner regarding closing of Maine; emails with counsel regarding fee applications; emails with SA regarding Catarina Petroleum; prepare closing documents in Maine; telephone conference with Dwight Johnson;		

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		Hours	
		conference with HJ regarding settlement discussions and parameters in Carlisle matter;	2.50 875.00
	HMJ	Conference with B. Vida re settlement, analysis of settlement form and conference with C. Will, outline responsive settlement offer.	1.00 225.00
09/26/2008	MDC	Prepare Motion to Withdraw Show Cause Motion Against PRR Hearthstone, LLC and proposed order granting same, and communications with Lori Bates regarding same (2.0); Communication with counsel for PRR Hearthstone regarding same (.3); Meet/confer with Ralph Freeman and attorney Hudson Jobe to discuss Branson issues and analysis, and review/discuss RSF memo on same (1.5).	3.80 1,102.00
	CBW	Emails with counsel and court regarding closing and regarding status conference on Monday; telephone conference with Pettway regarding oil and gas matters; work on Carlisle settlement issues; telephone conference with Ross Simmons regarding closing;	1.70 595.00
	HMJ	Analysis of new information on Branson claims(.5); Evaluation of settlement form with Carlisle and Bank of Lipan, correspondence to B. Vida regarding same with comments thereto(.8); Analysis of interplay of global resolution of Carlisle, Bank of Lipan, and Branson claims, bankruptcy issues, and discovery(1.0); Analysis of settlement points with Carlisle and Bank of Lipan and outlining of response points to same(.5).	2.80 630.00
09/29/2008	MDC	Prepare subpoenas duces tecum for Carlisle matter third parties, and discuss same with CBW (3.7); Review notes and memo from Ralph Freeman regarding same (.6).	4.30 1,247.00
	CBW	Emails with counsel regarding closing and revise closing instructions; review of filings and email to Bill Anderson; draft correspondence to client and court and close Maine transaction; telephone conference with Bill Arnold regarding [REDACTED]	2.00 700.00
09/30/2008	CBW	Telephone conference with Lori Bates regarding changes to order approving Maine dismissal, revise order, email to and with counsel, and forward revised order to Ms. Bates; emails with McCole and Dantzler regarding [REDACTED]; telephone conference with Judge Schell regarding order, revise order, forward to counsel and emails with counsel regarding same;	2.60 910.00
		For Current Services Rendered	113.00 33,309.50

Recapitulation

<u>Timekeeper</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Total</u>
Michael D. Clark	46.30	\$290.00	\$13,427.00
Clark B. Will	39.00	350.00	13,650.00

Special Counsel for Greg Hays

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<u>Timekeeper</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Total</u>
Hudson M. Jobe	27.70	225.00	6,232.50

Long-Distance Telephone	7.39
Travel Expenses for Michael Quilling for meeting in Costa Rica.	345.43
Breakfast meeting with Scott Baker, Robbie Dowdey, Ralph Freeman and Clark Will.	22.25
Paid to Tri Counties Bank for copies of documents/Invoice #2:07-cv-1724	625.20
Paid to Mark Hale for Mileage Fee for Federal Hearing	191.45
Paid to Universal Document Solutions for outside photocopy services/Invoice # 1809068QS	422.50
Filing Fee for Motion to Lift Stay	150.00
Filing Fee for Motion for Withdrawal of Reference	150.00
Photocopies	609.20
Postage	149.49
Online outside service expense for legal research - Invoice #816640389	523.44
Total Expenses Thru 09/30/2008	3,196.35
Total Current Work	36,505.85
Balance Due	<u>\$36,505.85</u>

NOTE: PLEASE REFERENCE THE CLIENT MATTER NO. WITH PAYMENT