

EXHIBIT D



QUILLING · SELANDER · CUMMISKEY · LOWNDS

Federal ID #75-2459334

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01/31/2009
Client No: 911-0150M
Invoice No: 70543

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ITEMIZED SERVICES BILL

			Hours	
01/05/2009	CBW	Emails with Todd Phillippi regarding [REDACTED]; emails with Court assistant regarding [REDACTED] (.3); follow up emails regarding [REDACTED] (.3); telephone conference with Ralph Freeman regarding [REDACTED] and draft second motion to continue and order granting continuance (1.5); emails with Ralph Freeman regarding [REDACTED] (.3); telephone conference with Ralph Freeman regarding [REDACTED] (.3);	3.00	1,050.00
	MDC	Work on form of agreed judgment as to Kerry Sitton (2.2); Begin preparing bench briefs for bankruptcy and show cause hearings, and confer with RSF re [REDACTED] (3.6); Continue review of Lipan Bank documents for missing and incomplete items (1.3).	7.10	2,059.00
01/06/2009	CBW	Email with court personnel regarding [REDACTED]; [REDACTED] prepare proof of notice of service (1.5); telephone conference with Vaughn Bailey (.5); telephone conference with Ralph Freeman regarding [REDACTED] (.3); review of settlement offer from FNB Lipan; telephone conference with Attorney Langston regarding [REDACTED] (.6);	2.90	1,015.00
	MDC	Review correspondence from Lipan Bank counsel D. Langston and confer with CBW re [REDACTED] (.5); Continue review of voluminous Lipan bank documents already produced to identify missing, illegible and incomplete items or production, and confer with RSF re [REDACTED] (4.9).	5.40	1,566.00
	HMJ	Review settlement agreement from Bank of Lipan, outline issues and forward to counsel with comments thereto.	1.50	337.50
01/07/2009	CBW	Email with Scott Askue regarding [REDACTED] (.3); conference call with Attorneys Boyd, Langston, Hudson Jobe, Ralph Freeman and Branson regarding [REDACTED] (1.0); conference with Ralph Freeman regarding [REDACTED] and work on settlement proposal document; telephone conference with Attorney Langston and office conference with Hudson Jobe regarding [REDACTED] (1.8); email regarding [REDACTED] (.3); update and balance accounts and prepare report to receiver regarding funds on hand (1.2); work on mediation with Hudson (.5);	5.10	1,785.00
	MDC	Prepare for and conference call with attys. CBW, Hudson Jobe and D. Langston to discuss [REDACTED]		

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			Hours	
		██████████, and discuss ██████████ with CBW and Mr. Jobe, and follow up on same (1.0); Continue review of Lipan Bank documents in preparation for same (2.1); Continue research on bank lien priority and receivership assets in bankruptcy proceedings (4.4).	7.50	2,175.00
	HMJ	Further analysis of settlement points, outline of issues, and preparation of counter-points(1.0); Several lengthy conferences with attorneys for Carlisle, Bank of Lipan, and Branson group regarding ██████████ (3.0); Conferences with potential mediators and other parties to ██████████ (2.0).	6.00	1,350.00
01/08/2009	CBW	Emails and telephone conferences regarding ██████████ (.5); update memo to clients regarding ██████████ (1.0); telephone conference with Tim McCole regarding ██████████ (4); telephone conference and emails to Attorney Phillippi (.3); respond to Phillippi email; telephone conference with Michael Clark regarding ██████████ (.3); emails with Carlisle group regarding ██████████ (.5);	3.00	1,050.00
	MDC	Continue preparations for mediation (Carlisle), including research on interplay between bankruptcy code and receivership statutes and equitable principles governing receiverships (4.8); Continue review of Carlisle documents and Lipan Bank documents, and confer with RSF re ██████████ (2.4).	7.20	2,088.00
	HMJ	Continue working with clerks office, court, parties, and mediator on dates and other related matters with mediation.	1.50	337.50
01/09/2009	CBW	Telephone conference with Tim McCole regarding ██████████ follow up telephone conferences with Michael Clark regarding ██████████ (.6); telephone conference with Ralph Freeman regarding ██████████ (.3);	0.90	315.00
	MDC	E-mails to/from attys. Tim McCole (SEC) and CBW re ██████████ (8); Phone call to Gowdey apartment property manager to discuss ██████████ and draft letter and e-mail to property manager enclosing copy of receivership order and suit papers (1.6); Communications with Ralph Freeman re ██████████ (7); Review case file for information on Gowdey and assets in his possession (2.0); Communications relating to ██████████ and speak with atty. Linda LaRue re ██████████ (1.0).	6.10	1,769.00
01/12/2009	LL	Brief office conference with H Jobe regarding ██████████ (.2); Review of pleadings and status of case (.4); Telephone call to Debtor's counsel (.1); Trip to Fort Worth for status conference (2.2).	2.90	652.50
	CBW	Emails regarding ██████████ (.4); review of proposed wills for Gowdey (.5); review of Court's order and forward to client regarding ██████████ (.4); receipt and review of tax bills and operating statements on oil and gas properties (.5); review correspondence from Judge Solis (.4); draft email to lawyers regarding ██████████ (.4); conference with Linda LaRue regarding ██████████ (.3); meeting with Ralph S. Freeman regarding ██████████ (.5); email		

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		Hours		
	with Attorney Phillippi regarding [REDACTED] (.3); emails regarding [REDACTED] (.3); review of financial documents received regarding Carlisle, Thompson and Gowdey (.8);	4.80	1,680.00	
CBW	Emails regarding [REDACTED] (.4); review of proposed wills for Gowdey (.5); review of Court's order and forward to client regarding [REDACTED] (.4); receipt and review of tax bills and operating statements on oil and gas properties (.5); review correspondence from Solis (.4); draft email to lawyers regarding [REDACTED] (.4); conference with Linda LaRue regarding [REDACTED] (.3); meet with Ralph S. Freeman regarding [REDACTED] (.5); emails with Phillippi regarding [REDACTED] (.3); emails regarding [REDACTED] (.3); review of financial documents received regarding Carlisle, Thompson and Gowdey (.8);	4.80	1,680.00	
MDC	Receive/review correspondence from counsel for Solis' "God's Church," and discuss/meet with CBW and RSF re [REDACTED] (.4); Continue review and analysis of Carlisle and Lipan Bank documents, and RST memorandums relating to Carlisle matter (3.9).	4.30	1,247.00	
01/13/2009	CBW	Emails with Attorney Boyd regarding [REDACTED] and forward to Michael D. Clark regarding [REDACTED] (.5); further work on documents (.3); prepare for meeting regarding Gowdey's apartment (.5); travel to Gowdey's apartment and inventory property, papers and return to office (4.5); telephone conference with Earl Martin regarding [REDACTED] (.3);	6.10	2,135.00
	MDC	Communications with RSF and CBW re [REDACTED] (.5); Review Gowdey documents and discuss [REDACTED] with RSF (2.8); Continue analysis of Lipan Bank and documents produced by Carlises, and discuss [REDACTED] with atty. Hudson Jobe (3.9).	7.20	2,088.00
01/14/2009	CBW	Telephone conference with Bill Arnold regarding [REDACTED] email to Bill and to Ralph S. Freeman regarding [REDACTED] (.7); review, revise and comment on mediation order (.3); draft letter to Phillippi (.5); reply to Jenkins' letter (.5); email with Brad Boyd regarding [REDACTED] (.3);	2.30	805.00
	MDC	Assist drafting and receive draft of proposed mediation order (Carlisle) from atty. Hudson Jobe and comment and discuss [REDACTED] with Mr. Jobe (2.7); Continue Carlisle document analysis with view toward mediation (1.4); Continue research on Interplay between receivership principles and bankruptcy proceedings, and priority (3.0).	7.10	2,059.00
	HMJ	Review District Court Order and Bankruptcy Court Order on deadlines for bankruptcy actions and status conference, calculate and calendar same(.4); Draft Mediation Order(1.0); Negotiate [REDACTED] with parties(.5).	1.90	427.50
01/15/2009	CBW	Emails with Phillippi regrding [REDACTED] (.5); research regarding disclosure documents; follow up telephone conference with Phillippi (.6); review and revise mediation order; comment to HJ (.4); document review from Gowdey's place with Ralph S. Freeman (4.0); email with counsel regarding [REDACTED] (.3);	5.80	2,030.00
	MDC	Review check/bank records (Carlisle) with RSF and discuss [REDACTED]		

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			Hours	
		(3.5); Review requested changes in mediation order proposed by atty. B. Vida and confer with atty. Hudson Jobe re [REDACTED] (.8); Continue research on receivership/bankruptcy matters (3.0).	7.30	2,117.00
	HMJ	Negotiate [REDACTED] with numerous counsel, including revisions to order.	1.20	270.00
01/16/2009	CBW	Review of documents from K. Lewis regarding Gowdey (.8); email with Langston regarding [REDACTED] (.3); continue document review regarding Gowdey (3.5);	4.60	1,610.00
	MDC	Continue review of Lipan Bank checks and related Carlisle documents and memos with RSF, and discuss [REDACTED] (4.9); Prepare for mediation (1.5).	6.40	1,856.00
	HMJ	Continue [REDACTED] with numerous parties and related mediation issues.	1.00	225.00
01/19/2009	CBW	Review of financial documents and forward to Scot Askue (.3); email with Baker regarding [REDACTED] (.3); continue with document review in Carlisle (.9);	1.50	525.00
	MDC	Continue work on proposed Agreed Judgment (Sitton) (1.5); Continue preparations for mediation (Carlisle) and show cause hearing (2.7); Research on equitable subordination and withdrawing reference in bankruptcy, and confer with atty. Hudson Jobe re [REDACTED] (3.0).	7.20	2,088.00
	HMJ	Final negotiations/revisions to Mediation Order, correspondence to courtroom deputy regarding [REDACTED], outline of mediation deadlines and related matters.	1.00	225.00
01/20/2009	CBW	Review, reply and forward documents from Baker regarding [REDACTED] (.4); assist Ralph S. Freeman with accounting regarding TNT, et al for Baker (.7); telephone conference with Todd Phillipi regarding [REDACTED] (.3); review and analysis of Ralph S. Freeman report on Thompson/TNT income (.5); complete report to Court regarding service of order and file same (.7)	2.60	910.00
	MDC	Receive/review memorandum from Ralph Freeman re [REDACTED] and discuss [REDACTED] with RSF, and other Thompson matters (.9); Continue review and sorting of Lipan Bank and Carlisle documents and checks produced with RSF, with view toward mediation (3.9); Research bankruptcy code and receivership matters relevant to Receiver's motions (2.7).	7.50	2,175.00
01/21/2009	CBW	Telephone conference with Betsy Fuqua regarding [REDACTED] (.3); review of attorney Jenkins' letter; telephone conference with Jenkins (.5); telephone conference with Craig Glickman regarding [REDACTED] (.3); email to Phillippi (.2);	1.30	455.00
	MDC	Continue review of Lipan Bank and additional Carlisle documents, and preparations for mediation (2.4); Meet with CBW and RSF re [REDACTED] (.4); Continue working on bench briefs germane to bankruptcy hearings on pending motions and pending show cause issue (2.4).	5.20	1,508.00
01/22/2009	CBW	Telephone conference with Ralph S. Freeman to [REDACTED]		

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			Hours	
		[REDACTED] (.3); continue document review in preparation for meeting with Diana Delp Gowdey (1.4); email with Todd Phillippi regarding [REDACTED] (.3); travel to meet with Diana Gowdey and return to office (2.5);	4.50	1,575.00
	MDC	Continue working with RSF to sort and analyze Carlisle and Lipan Bank checks and other produced documents (1.8); Review the three Carlisles' deposition transcripts for additional items agreed to be produced (1.9); Continue working on proposed agreed judgment (Sitton) and communications with Sitton counsel re [REDACTED] (.4); Assist with review of Gowdey estate documents and meet and discuss [REDACTED] with RSF (3.1).	7.20	2,088.00
01/23/2009	CBW	Review and analysis of correspondence regarding Gowdey (.4); meet with Attorney Phillippi regarding [REDACTED] (.7); continue document review in Carlisle (.7);	1.80	630.00
	MDC	Phone call from Idaho real estate broker to discuss [REDACTED] (.4); Receive/review paperwork re changing sales price, execute and return same to broker with comments (.9); Finalize additional revisions to proposed Sitton Agreed Judgment and e-mail to Receiver team re [REDACTED] (1.5); Continue researching receivership and bankruptcy equitable principles and bank lien priority (4.6).	7.40	2,146.00
01/26/2009	CBW	Telephone conference with Ralph S. Freeman regarding [REDACTED] (.3); emails with Scott Askue regarding [REDACTED] (.4); forward documents to Bill Arnold regarding fee application (.4);	1.10	385.00
	MDC	Phone call to SEC counsel Tim Mccole re [REDACTED] and make revisions to same (.9); Confer with atty. Hudson Jobe re [REDACTED] (.8); Research equitable subordination of secured liens in bankruptcy and receivership matters (3.8);	5.50	1,595.00
01/27/2009	MDC	Phone call to Sitton counsel S. Ritcheson to discuss [REDACTED] and prepare version 3 of same (1.5); Distribute [REDACTED] with comments to Receiver team for review and input (.5); Letter to Ritcheson re [REDACTED] (.9); Continue and assist with review of Gowdey documents received from his family/apartment and discuss [REDACTED] with RSF (1.6).	4.50	1,305.00
01/28/2009	CBW	Meeting with Ralph S. Freeman regarding [REDACTED] (.7); review and comment on agreed judgment regarding Sitton (.5);	1.20	420.00
	MDC	Continue and assist with review of voluminous Gowdey documents obtained from family and apartment, and phone call to RSF re [REDACTED] (4.4); Communications with Receiver team re [REDACTED] and comments on same (.3); Continue research and preparations for Carlisle mediation (2.4).	7.10	2,059.00
	CBW	Emails with Ralph S. Freeman and SA regarding [REDACTED] (.5); emails with Baker and Askue		

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			Hours	
		regarding [REDACTED] (.5); conference with Ralph S. Freeman regarding [REDACTED] (.4); review and comment on latest version of agreed judgment with Sitton (.6);	2.00	700.00
01/29/2009	MDC	E-mails from/to Receiver team re [REDACTED] prepare final draft of same, and distribute it to Sitton counsel and Receiver team for comments/approval (1.7); Continue review of Gowdey probate/estate documents and phone call to RSF re [REDACTED] (1.9); Finish review/analysis of Carlisle and Lipan Bank documents/checks (3.5).	7.10	2,059.00
	CBW	Email with Askue (.3); emails with Baker (.3); review of final judgment with Sitton and comments on same (.5); telephone conference with Ralph Freeman regarding [REDACTED] (.3);	1.40	490.00
01/30/2009	CBW	Emails with Phillippi regarding [REDACTED] (.5); begin working on settlement documents (1.0);	1.50	525.00
		For Current Services Rendered	<u>203.50</u>	<u>61,642.00</u>

Recapitulation

Timekeeper	Hours	Hourly Rate	Total
Michael D. Clark	124.30	\$290.00	\$36,047.00
Clark B. Will	62.20	350.00	21,770.00
Hudson M. Jobe	14.10	225.00	3,172.50
Linda LaRue	2.90	225.00	652.50

Telecopies	8.00
Long-Distance Telephone	7.02
Newspaper ad for Hearthstone timeshare unit.	24.75
Paid to The Real McCall for broker's price opinion/Invoice #1001	75.00
Photocopies	71.00
Postage	47.10
Pacer Service	11.68
Online outside service expense for legal research - Invoice #817499306	145.09
Total Expenses Thru 01/31/2009	<u>389.64</u>
Total Current Work	62,031.64
Balance Due	<u>\$62,031.64</u>

NOTE: PLEASE REFERENCE THE CLIENT MATTER NO. WITH PAYMENT