

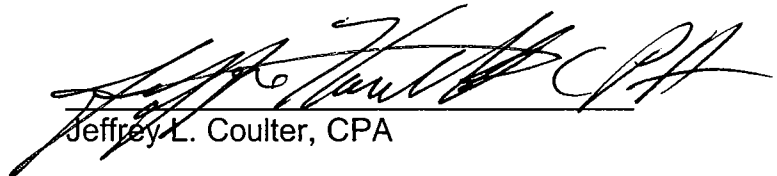


BGBC Partners, P.C. (hereinafter "BGBC"), Accountants for the Receiver herein, files its Final Application for Compensation and Reimbursement of Expenses ("Application"), and in support thereof, states as follows:

1. On May 21, 2001, James A. Knauer was appointed as the Receiver herein.
2. This Court entered an Order authorizing the Receiver to employ BGBC as accountants for the Receivership on March 5, 2001.
3. This Motion for Interim Compensation is for work on behalf of the Receiver and all such work performed and services rendered were proper and necessary in order to assist the Receiver in the performance of his duties.
4. This Motion covers the period from March 5, 2003 through December 6, 2004.
5. BGBC has performed various services, all of which are described in detail in the invoices attached hereto as Exhibit "A" to this Application.
6. Exhibit "A" provides a detail of the time and hourly billing rate and a description of the task performed for each representative of BGBC who has rendered services in this case. The total of fees and expenses requested by BGBC for the applicable period is the sum of \$2,216.00.
7. No agreement or understanding exists between BGBC and any other person for the sharing of compensation to be received for services rendered in connection with this case.
8. BGBC was employed by the Receiver pursuant to an agreement that its services would be billed on an hourly rate and paid from the Receiver's nonencumbered funds.

WHEREFORE, BGBC requests that the Court award an allowance of compensation for accounting fees and reimbursement of expenses in the amount of \$2,216.00 and for all other relief deemed just and proper in the premises.

BGBC Partners, PC



Jeffrey L. Coulter, CPA


CERTIFICATE OF SERVICE

The undersigned hereby certifies that the foregoing has been served upon the following parties by placing a copy of the same in the United States Mail, first class postage prepaid, on this 10<sup>th</sup> day of May, 2005:

David M. Cole  
United States Securities and  
Exchange Commission  
175 West Jackson Boulevard  
Suite 900  
Chicago, Illinois 60604

John E. Brinker, Jr.  
P.O. Box 685  
Mason, Ohio 45040

Kevin McShane  
235 North Delaware  
Indianapolis, Indiana 46204

  
Brett R. Fleitz

Kroger Gardis & Regas, LLP  
111 Monument Circle, Suite 900  
Indianapolis, Indiana 46204-5125

**EXHIBIT "A"**

# BGBC Partners, PC

Indianapolis

300 N. Meridian Street Suite 1100

Indianapolis, IN 46204

Phone: (317) 633-4700 FAX: (317) 860-1065

**Invoice Date:** March 20, 2004

**Invoice Number:** 00169976

**Client Number:** 83842 003

CASTLEROCK CONSULTANTS/  
WELLINGTON BANK & TRUST, LTD  
c/o KROGER GARDIS & REGAS  
111 MONUMENT CIRCLE, STE. 900  
INDIANAPOLIS, IN 46204

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Preparation of Income Tax Returns for Estates and Trusts for the Year Ended December 31,  
2002.

Preparation of Income Tax Returns for Estates and Trusts for the Year Ended December 31,  
2003.

499.00

**Total Invoice Amount**

\$ 499.00

**Detail Description**

| Activity Performed                                      | Employee         | Date     | Hours/Units | Amount |
|---|------------------|----------|-------------|--------|
| <b>Services</b>   |                  |          |             |        |
| 1041 Return Preparation                                 | AUDRA WOLF       | 3/18/200 | 0.50        | 54.97  |
| Total for 1041 Return Preparation                       |                  |          | 0.50        | 54.97  |
| Project Closed/Mailed - Admin Use Only                  | ELIZABETH STRAIN | 3/20/200 | 0.25        | 0.00   |
| Project Closed/Mailed - Admin Use Only<br>assemble      | JILL DOWNTON     | 3/19/200 | 0.25        | 0.00   |
| Total for Project Closed/Mailed - Admin Use Only        |                  |          | 0.50        | 0.00   |
| Project Opened/Info Received - Admin Use                | CYNTHIA WEBSTER  | 3/10/200 | 0.25        | 0.00   |
| Total for Project Opened/Info Received - Admin Use Only |                  |          | 0.25        | 0.00   |
| Technical Review - T/R<br>1041-12/03, F/O               | HOWARD GROSS     | 3/19/200 | 0.50        | 104.44 |
| Technical Review - T/R<br>REVIEW TAX RETURN             | DAVID GOSS       | 3/19/200 | 0.25        | 35.73  |
| Technical Review - T/R                                  | JEFFREY COULTER  | 2/3/2004 | 1.00        | 208.86 |
| Total for Technical Review - T/R                        |                  |          | 1.75        | 349.03 |
| <b>Total Services</b>                                   |                  |          | 3.00        | 404.00 |
| <b>Expenses</b>   |                  |          |             |        |
| 1041 Tax Return Processing Charge                       | DAVID GOSS       | 3/10/200 | 0.00        | 95.00  |
| Total for 1041 Tax Return Processing Charge             |                  |          |             | 95.00  |
| <b>Total Expenses</b>                                   |                  |          |             | 95.00  |
| <b>Total Invoice Amount</b>                             |                  |          | 3.00        | 499.00 |

**Summary by Employee**

| Employee         | Hours | Amount    |
|------------------|-------|-----------|
| AUDRA WOLF       | 0.50  | 54.97     |
| CYNTHIA WEBSTER  | 0.25  | 0.00      |
| DAVID GOSS       | 0.25  | 35.73     |
| ELIZABETH STRAIN | 0.25  | 0.00      |
| HOWARD GROSS     | 0.50  | 104.44    |
| JEFFREY COULTER  | 1.00  | 208.86    |
| JILL DOWNTON     | 0.25  | 0.00      |
| Employee Total   | 3.00  | \$ 404.00 |

**BGBC Partners, PC**

Indianapolis  
300 N. Meridian Street Suite 1100  
Indianapolis, IN 46204  
Phone: (317) 633-4700 FAX: (317) 860-1065

CASTLEROCK CONSULTANTS/  
WELLINGTON BANK & TRUST, LTD  
c/o KROGER GARDIS & REGAS  
111 MONUMENT CIRCLE, STE. 900  
INDIANAPOLIS, IN 46204

Invoice Date: December 6, 2004

Invoice Number: 00175899

Client Number: 83842 003

**COPY**

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For Professional Services rendered from May 1, 2004 through December 6, 2004 in connection  
with our appointment as accountants for the court appointed Receiver in the Castlerock  
Consultants/Wellington matter.

\$ 1,717.00

Total Invoice Amount

\$ 1,717.00

| Detail Description<br>Activity Performed   | Employee                                   | Date     | Hours/Units | Amount |
|--|--|----------|-------------|--------|
| <b>Services</b>  |  |          |             |        |
| Acctg & Bookkeeping - Other Misc.<br>investor call   | JEFF COULTER                               | 3/5/2003 | 1.00        | 185.03 |
| Acctg & Bookkeeping - Other Misc.<br>phone call with T. Hundgardener<br>regarding investor claims,<br>document production                | ERIKA GAFFIN                               | 5/15/200 | 0.50        | 57.51  |
| Acctg & Bookkeeping - Other Misc.<br>Dennis Carlson checks for SEC   | ERIKA GAFFIN                               | 4/29/200 | 0.25        | 28.75  |
| Acctg & Bookkeeping - Other Misc.<br>gather info for FBI/IRS visit to<br>KGR on 1/17 (bank statements<br>and detail, excel spreadsheets) | ERIKA GAFFIN                               | 1/8/2003 | 1.00        | 115.02 |
| Acctg & Bookkeeping - Other Misc.<br>IRS claim   | JEFF COULTER                               | 7/22/200 | 2.00        | 390.09 |
| Acctg & Bookkeeping - Other Misc.<br>phone call with Tom Erne about<br>information provided in 9/01<br>report                            | ERIKA GAFFIN                               | 9/20/200 | 0.25        | 28.75  |
| Acctg & Bookkeeping - Other Misc.<br>phone call with B. Fleitz at KGR<br>regarding FBI/IRS meeting on<br>1/17/03                         | ERIKA GAFFIN                               | 1/7/2003 | 0.25        | 28.75  |
|  | Total for Acctg & Bookkeeping - Other Misc |          | 5.25        | 833.90 |
| Letter/Call to Tax Authority<br>LETTER TO IRS ON EIN   | AUDRA WOLF                                 | 5/5/2004 | 0.25        | 27.50  |
|  | Total for Letter/Call to Tax Authority     |          | 0.25        | 27.50  |
| Litigation Support - Other Misc.<br>reporting IRS claims etc   | JEFF COULTER                               | 2/18/200 | 1.50        | 346.94 |
|  | Total for Litigation Support - Other Misc. |          | 1.50        | 346.94 |
| Review<br>case status/ fee app/ etc  | JEFF COULTER                               | 12/3/200 | 0.75        | 138.77 |
|  | Total for Review                           |          | 0.75        | 138.77 |
| Secretarial/Clerical<br>ltr to KGR   | JILL DOWNTON                               | 9/2/2004 | 0.25        | 18.75  |
| Secretarial/Clerical<br>letter   | JILL DOWNTON                               | 5/6/2004 | 0.25        | 15.00  |
|  | Total for Secretarial/Clerical             |          | 0.50        | 33.75  |
| Tax - Other Misc.<br>IRS ISSUES--PRIOR YEAR<br>TAX RETURN CONSULTING   | AUDRA WOLF                                 | 7/26/200 | 0.50        | 57.76  |
| Tax - Other Misc.  | JEFF COULTER                               | 9/24/200 | 1.00        | 214.54 |
| Tax - Other Misc.<br>draft letter on Federal id#'s   | AUDRA WOLF                                 | 5/4/2004 | 0.50        | 55.01  |
|  | Total for Tax - Other Misc                 |          | 2.00        | 327.31 |

**Detail Description**

| <u>Activity Performed</u> | <u>Employee</u> | <u>Date</u> | <u>Hours/Units</u>    | <u>Amount</u> |
|---------------------------|-----------------|-------------|-----------------------|---------------|
|                           |                 |             | <b>Total Services</b> | 10.25         |
|                           |                 |             |                       | 1,708.17      |

**Expenses**

|                                       |              |          |       |          |
|---------------------------------------|--------------|----------|-------|----------|
| Overnight Mail (Fed Ex/UPS)           | FIRM EXPENSE | 12/6/200 | 0.00  | 8.83     |
| Total for Overnight Mail (Fed Ex/UPS) |              |          |       | 8.83     |
| <b>Total Expenses</b>                 |              |          |       | 8.83     |
| <b>Total Invoice Amount</b>           |              |          | 10.25 | 1,717.00 |

**Summary by Employee**

| <u>Employee</u> | <u>Hours</u> | <u>Amount</u> |
|-----------------|--------------|---------------|
| AUDRA WOLF      | 1.25         | 140.27        |
| ERIKA GAFFIN    | 2.25         | 258.78        |
| JEFF COULTER    | 6.25         | 1,275.37      |
| JILL DOWNTON    | 0.50         | 33.75         |
| Employee Total  | 10.25        | \$ 1,708.17   |