

its Second Interim Application for Compensation and Reimbursement of Expenses, states as follows:

1. On February 27, 2001, the United States Securities and Exchange Commission filed its "Complaint for Permanent Injunction and Other Equitable Relief (the "Complain") against the Defendants and Relief Defendants herein. On that same date, this Court issued its Order of Permanent Injunction and Other Equitable Relief (the "Order").

2. This Court entered its order authorizing the retention of Ulmer & Berne LLP as local counsel to the Receiver on April 26, 2001.

3. This final application for compensation and reimbursement of expenses 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 discharge of his duties as set forth in the Order.

4. All services for which compensation or reimbursement is sought were rendered to the Estate in connection with this proceeding, and represent necessary and proper expenses incurred following the Court's Order.

5. Ulmer & Berne LLP has performed various services, all of which are described in detail in the exhibits attached hereto. The services performed by Ulmer & Berne LLP for and on behalf of the Receiver include, but are not limited to, the following:

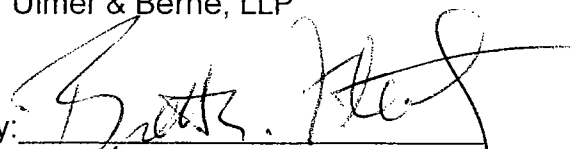
- a. The coordination of efforts with the Receiver and his counsel and staff;
- b. Representation of the Receiver in Ohio litigation in which the Defendants or Relief Defendants and the Estate may have an interest;

- e. Advising the Receiver on areas of Ohio procedural and substantive law.
6. The total fees and expenses covered by this application cover the period April 3, 2002 through May 23, 2003 and total \$8,642.93 as set forth in the invoices attached hereto as Exhibit A.
9. No agreement or understanding exists between Ulmer & Berne LLP and any other person for the sharing of compensation to be received for services rendered in connection with this case.
9. Counsel to your Receiver has reviewed the exhibits hereto and finds that the services performed and expenses incurred by Ulmer & Berne LLP covered by this application to be appropriate and beneficial to the Estate.

CONCLUSION AND REQUEST FOR RELIEF

The services summarized by this application were substantial, and were instrumental to the discharge of the Receiver's duties in this case. Ulmer & Berne LLP therefore respectfully requests that the Court award an interim allowance of compensation for fees and expenses in the amount of \$8,642.93 and that the Court provide all other necessary relief.

Ulmer & Berne, LLP

by: 
Brett R. Fleitz, Kroger, Gardis & Regas
Counsel to Receiver, James A. Khauer

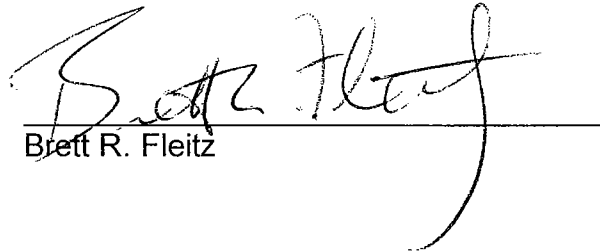
CERTIFICATE OF SERVICE

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 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"

IRS Identification Number 34-0756436

IN ACCOUNT WITH

Cleveland

ULMER & BERNE LLP

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 Indianapolis, IN 46204-5125

May 30, 2002
 Invoice No. 1726390
 Client-Matter No. 26938-0000
 kj/ RB/1723472.bil

Terms: DUE UPON RECEIPT

 Re: GENERAL

For services rendered through April 30, 2002:

04/03/2002	RB	0.20	52.00	Letters to James Knauer on Andres sale confirmation order and 4287 Wellington foreclosure summary judgment
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Total Services				\$ 52.00
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Summary of Services

	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
Boydston, Richard	\$260.00	0.20	\$ 52.00
Total Services		0.20	\$ 52.00

Expenses

Document Reproduction			\$ 0.80
Long Distance Telephone			6.17
Total Expenses			6.97

TOTAL INVOICE**\$ 58.97**

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August 30, 2002
 Invoice No. 1734656
 Client-Matter No. 26938-0000
 tg/RB/1737756.bit

Terms: DUE UPON RECEIPT

 Re: GENERAL

For services rendered through July 31, 2002:

06/15/2002	RB	0.20	52.00	Review Receiver's first report on acts
06/19/2002	RB	0.30	78.00	Fax to James Knauer re appraisal and sale of 4287 Wellington Drive and review filings re same
07/15/2002	KLW	0.20	23.00	Determining directions to Clermont County Sheriff's Office training room (location of tomorrow's sale); conference with R. Boydston regarding sale
07/16/2002	JA	0.20	23.00	Checked Clermont County Auditor's Office website for real estate tax information on Julie Ann Brinker and the property located at 4287 Wellington Drive.
07/16/2002	RB	0.70	182.00	Review file and email to and phone conference with Brett Fleitz re Julie Ann Brinker residence sale including calculation of disbursement of sale proceeds; conference with Katrina Wahl re complaint and motion for prejudgment attachment

07/16/2002	KLW	3.20	368.00	Travel time to/from and attendance at foreclosure sale for 4287 Wellington Road
07/16/2002	KLW	0.60	69.00	Conference with R. Boydston regarding complaint and prejudgment attachment; preparation of prejudgment attachment; preparation of complaint
07/17/2002	RB	0.50	130.00	Revise prejudgment attachment pleadings
07/17/2002	KLW	3.90	448.50	Preparation of Complaint and Prejudgment Attachment; preparation of Affidavit by R. Boydston; preparation of Affidavit by J. Knauer; preparation of Order for Attachment; preparation of Attachment Bond; conversation with R. Boydston regarding documents
07/18/2002	RB	0.50	130.00	Phone conference with Milton Puckett re 4287 Wellington sale and email to James Knauer re same
07/18/2002	TGM	1.40	161.00	Revised complaint to include counts of fraud and fraudulent conveyances; legal research under Ohio law on pleadings of these matters
07/18/2002	KLW	0.10	11.50	Conferred with C. Cathey regarding status of the case
07/19/2002	CDC	5.50	825.00	Revisions to Complaint, Affidavits and Motion for Prejudgment Attachment in Julie Ann Brinker case; review of SEC filings; e-mail Brett Fleitz.
07/22/2002	CDC	0.50	75.00	E-mail draft filings to Mr. Fleitz; telephone conference with Mr. Fleitz; edited draft filings; e-mail communications with Mr. Boydston regarding status of filings and bond readiness.
07/23/2002	CDC	0.60	90.00	Telephone conference with Brett Fleitz; internet search regarding Brinker, Julie Ann; edit of Knauer affidavit and e-mail to Mr. Fleitz; conference with Rick Boydston

07/24/2002	CDC	0.30	45.00	Telephone call with Milton Puckett; review of email from Mr. Fleitz and response including content of telephone call with Mr. Puckett; telephone call with Bob Kucharshi re: Julie Ann Brinker investigation.
07/24/2002	CDC	0.30	45.00	Telephone call with Mr. Kucharshi re: results of Brinker investigation; telephone call with Brett Fleitz.
07/24/2002	RAK	1.20	144.00	Performed skip trace research on Julieann Brinker including, but not limited to, Ohio Bureau of Motor Vehicles, Internet and Directory Assistance.
07/25/2002	CDC	3.40	510.00	Conference with Rick Boydston re: service of Brinker; telephone call with Jim Knauer; email review and response to Mr. Fleitz; revised Motion for Prejudgment Attachment, Order of Attachment, Complaint, prepared Praecepte for Service; email to Columbus attorneys re: PI.
07/25/2002	CDC	0.30	45.00	Telephone call with Mr. Knauer's legal assistant; telephone call with Judge Ringland's office re: obtaining hearing.
07/26/2002	CDC	1.00	150.00	Final review, revisions, and assembly of filings re: Prejudgment Attachment against Brinker.
07/29/2002	CDC	1.00	150.00	Motion for Appointment of Process Server and Order; Motion for Stay of Service and Order; prepared Certificate of Readiness letter to Judge McBride.
07/29/2002	CDC	0.50	75.00	Telephone call with Clerk of Courts; telephone call with Judge McBride's office; conference with Rick Boydston; telephone call with Assignment Office.
07/30/2002	CDC	3.10	465.00	Preparation for Hearing; Hearing with Attachment Motion.

07/31/2002 CDC 1.50 225.00 Assembled filings for process server and client; letter to Ms. Knauer; letter to Mr. Puckett in CitiFinancial case; telephone call with Mr. Puckett; telephone call with Brett Fleitz.

Total Services \$ 4,520.00

Summary of Services

	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
Ashley, Jeannette	\$115.00	0.20	\$ 23.00
Boydston, Richard	260.00	2.20	572.00
Cathey, Christopher D.	150.00	18.00	2,700.00
Kucharski, Robert A.	120.00	1.20	144.00
Mcintosh, Thomas G.	115.00	1.40	161.00
Wahl, Katrina L.	115.00	8.00	920.00
Total Services		<u>31.00</u>	<u>\$ 4,520.00</u>

Expenses

03/18/2002	Long Distance Telephone - Number Dialed: (317)692-9000, Destination: INDIANAP, IN		1.76
04/18/2002	Long Distance Telephone - Number Dialed: (317)692-9000, Destination: INDIANAP, IN		2.28
05/08/2002	3rd Party Delivery Service - VENDOR: FedEx; INVOICE#: 4-210-54518; DATE: 5/8/02 - Overnight delivery.		7.73
05/16/2002	Facsimile - Number Dialed: 1(317)264-6832, Destination: INDIANAP, IN, Duration: 98 seconds, Pages Faxed: 2	2 units at 0.76	1.52
06/17/2002	Document Reproduction - Copy; Lt, 12 Page(s) Job Desc.	12 units at 0.20	2.40
06/17/2002	Document Reproduction - Copy; Lt, 65 Page(s) Job Desc.	65 units at 0.20	13.00
06/19/2002	Facsimile - Number Dialed: 1(317)264-6832, Destination: INDIANAP, IN, Duration: 54 seconds, Pages Faxed: 1	1 units at 0.76	0.76

06/19/2002	Long Distance Telephone - Number Dialed: (317)692-9000, Destination: INDIANAP, IN	2.02
07/08/2002	Cellular Telephone - VENDOR: Boydston, Richard; INVOICE#: 070802; DATE: 7/8/2002 - Cell phone charges.	1.00
07/11/2002	3rd Party Delivery Service - VENDOR: FedEx; INVOICE#: 4-261-85943; DATE: 7/11/2002 - Overnight delivery.	9.50
07/15/2002	Long Distance Telephone - Number Dialed: (317)692-9000, Destination: INDIANAP, IN	2.28
07/15/2002	Long Distance Telephone - Number Dialed: (317)692-9000, Destination: INDIANAP, IN	2.54
07/15/2002	Long Distance Telephone - Number Dialed: (317)692-9000, Destination: INDIANAP, IN	2.02
07/16/2002	Long Distance Telephone - Number Dialed: (317)692-9000, Destination: INDIANAP, IN	1.63
07/16/2002	Long Distance Telephone - Number Dialed: (317)692-9000, Destination: INDIANAP, IN	2.28
07/17/2002	Mileage - VENDOR: Wahl, Katrina L.; INVOICE#: 071702; DATE: 7/17/2002 - Travel to foreclosure sale at Clermont County Sheriff's office in Batavia.	22.96
07/18/2002	Long Distance Telephone - Number Dialed: (317)692-9000, Destination: INDIANAP, IN	1.63
07/24/2002	Long Distance Telephone - Number Dialed: (317)692-9000, Destination: INDIANAP, IN	1.76
07/24/2002	Long Distance Telephone - Number Dialed: (614)224-2795, Destination: COLUMBUS, OH	2.25
07/24/2002	Long Distance Telephone - Number Dialed: (614)752-7671, Destination: COLUMBUS, OH	1.90
07/24/2002	Long Distance Telephone - Number Dialed: (330)966-5543, Destination: NO CANTO, OH	2.44

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September 27, 2002
 Invoice No. 1736872
 Client-Matter No. 26938-0000
 tg/ RB/1741256.bil

Terms: DUE UPON RECEIPT

 Re: GENERAL

For services rendered through August 31, 2002:

07/18/2002	CDC	0.30	45.00	SEC: Conferences with Katrina Wahl and Rick Boydston regarding case history and motion for prejudgment attachment.
08/06/2002	CDC	0.30	45.00	Calculation of funds due to CitiFinancial; telephone call with Milton Puckett re: same.
08/06/2002	CDC	0.20	30.00	Conference call with Rick Boylston and Milton Puckett.
08/08/2002	CDC	0.30	45.00	Letter to Milton Puckett re: Confirmation Order.
08/09/2002	CDC	0.10	15.00	Edit of letter to Puckett.
08/14/2002	RB	0.50	130.00	Phone conferences with Julie Ann Brinker and email to James Knauer re settlement on mortgage foreclosure proceeds and file review
08/14/2002	CDC	0.60	90.00	Conferences and email with Rick Boydston re: Brinker conversation; letter to Ms. Brinker; copied and mail all filings to Ms. Brinker.

08/20/2002	RB	0.40	104.00	Phone conference with John Brinker and Julie Brinker re compromise on foreclosure proceeds
08/23/2002	CDC	0.90	135.00	Conference with Rick Boydston re: Brinker's request for hearing; telephone call with Milton Pucket; telephone call with Clerk's Office; began drafting objection to confirmation order; email to Mr. Boydston re: confirmation order.

Total Services \$ 639.00

Summary of Services

	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
Boydston, Richard	\$260.00	0.90	\$ 234.00
Cathey, Christopher D.	150.00	2.70	405.00
Total Services		3.60	\$ 639.00

Expenses

08/06/2002	3rd Party Delivery Service - VENDOR: Rainbow Express of Cincinnati; INVOICE#: 131192; DATE: 8/6/2002 - Hand delivery.		50.00
08/09/2002	Document Reproduction - Copy; Lt, 3 Page(s) Job Desc.	3 units at 0.20	0.60
08/09/2002	Facsimile - Number Dialed: 51(614)221- 8954, Destination: HARRISON, OH, Duration: 44 seconds, Pages Faxed: 2	2 units at 0.50	1.00
08/13/2002	Document Reproduction - Copy; Lt, 6 Page(s) Job Desc.	6 units at 0.20	1.20
08/14/2002	3rd Party Delivery Service - VENDOR: Fedex; INVOICE#: 4-356-08646; DATE: 8/14/2002 - Overnight delivery.		9.13
08/14/2002	Computer Assisted Research - VENDOR: OHIO BUREAU OF MOTOR VEHICLES; INVOICE#: REIMBURSEMENT; DATE: 8/14/2002		1.50

08/23/2002	Long Distance Telephone - Number	2.00
	Dialed: (614)224-2795, Destination:	
	COLUMBUS, OH	
	Total Expenses	<u>\$ 65.43</u>
	Total Services & Expenses	<u>704.43</u>
	TOTAL INVOICE	<u><u>\$ 704.43</u></u>

IRS Identification Number 34-0756436

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October 11, 2002
 Invoice No. 1738146
 Client-Matter No. 26938-0000
 kj/ RB/1747845.bil

Terms: DUE UPON RECEIPT

 Re: GENERAL

For services rendered through September 30, 2002:

09/10/2002	CDC	0.10	15.00	Telephone call with Paula Ashcraft regarding Brinker service.
09/11/2002	CDC	0.40	60.00	Telephone calls with Milt Puckett regarding proceed calculations; conference with Rick Boydston; additional telephone call with Mr. Puckett regarding calculation.
09/12/2002	CDC	1.20	180.00	Review of Confirmation Order from Puckett; telephone call s with Puckett regarding Confirmation Order; conferences with Mr. Boydston regarding same.
09/13/2002	CDC	0.30	45.00	Telephone call with Milt Puckett; letter to Mr. Knauer regarding Attachment Hearing and Confirmation Order.
09/30/2002	RB	0.50	130.00	Prepare for and attend conference with James Knauer, Brett Fleitz and Christopher Cathey re 10/3/02 hearing on Julie Ann Brinker prejudgment attachment

IN ACCOUNT WITH
ULMER & BERNE LLP

09/30/2002	CDC	1.00	150.00	Conference with Rick Boydston; preparation for and conference call with Mr. Knauer regarding 10/03/02 hearing; letter to Milt Puckett regarding detail of \$12K claimed by Citifinancial for interest and advances; telephone call with Clermont County Sheriff's Department; telephone call with Clerk of Courts.
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Total Services				\$ 580.00
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Summary of Services

	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
Boydston, Richard	\$260.00	0.50	\$ 130.00
Cathey, Christopher D.	150.00	3.00	450.00
Total Services		<u>3.50</u>	<u>\$ 580.00</u>

Expenses

09/09/2002	Cellular Telephone - VENDOR: Boydston, Richard; INVOICE#: 0909021; DATE: 9/9/2002 - Cell phone calls.		1.05
09/11/2002	Long Distance Telephone - Number Dialed: (614)224-2795, Destination: COLUMBUS, OH		2.00
09/12/2002	Document Reproduction - Copy; Lt, 13 Page(s) Job Desc.	13 units at 0.20	2.60
09/12/2002	Document Reproduction - Copy; Lt, 4 Page(s) Job Desc.	4 units at 0.20	0.80
09/12/2002	Long Distance Telephone - Number Dialed: (614)224-2795, Destination: COLUMBUS, OH		1.76
09/13/2002	Long Distance Telephone - Number Dialed: (614)224-2795, Destination: COLUMBUS, OH		1.75

IN ACCOUNT WITH
ULMER & BERNE LLP

09/16/2002	Document Reproduction - Copy; Lt, 9 Page(s) Job Desc.	9 units at 0.20	1.80
09/26/2002	Long Distance Telephone - Number Dialed: (317)692-9000, Destination: INDIANAP, IN		1.76
09/30/2002	Long Distance Telephone - Number Dialed: (317)692-9000, Destination: INDIANAP, IN		8.26
	Total Expenses		<hr/> \$ 21.78
	TOTAL INVOICE		<hr/> \$ 601.78 <hr/>

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November 27, 2002
 Invoice No. 1741512
 Client-Matter No. 26938-0000
 tg/ RB/1751733.bil

Terms: DUE UPON RECEIPT

 Re: GENERAL

For services rendered through October 31, 2002:

10/01/2002	RB	0.40	104.00	Review Julie Ann mortgage foreclosure sheriff's sale disbursement calculation
10/01/2002	CDC	0.20	30.00	Conference with Rick Boydston regarding Defendant's inability to defend at trial after prior assertion of 5th Amendment right during discovery.
10/02/2002	CDC	1.20	180.00	Review of Receiver's final report; review of exhibits; review of law on effect of assertion of 5th Amendment privilege during discovery; telephone call with Paula Ashcraft.
10/03/2002	CDC	3.70	555.00	Preparation fro Hearing on Prejudgment Attachment; Prejudgment Attachment Hearing; conference with Mr. Boydston post-hearing.
10/03/2002	CDC	0.40	60.00	Prepared Entry Overruling Defendant's Objection to Attachment Order; letter to Judge McBride regarding same.
10/04/2002	CDC	0.10	15.00	Edit of Order regarding attachment hearing.

