

**Expense Worksheet**  
**Period: 01/01/00 - 06/14/10**  
**Trustee: Bob Anderson (631490)**

**Case Number:** 05-60264**Case Name:** Stanaland, Vernis J.**Case Type:** Assets**Judge:** Bill Parker**Petition Date:** 02/07/05**341a Meeting:** 03/07/05 10:15**Category:** CLERICAL

<u>Date</u>	<u>Description</u>	<u>Hours/Unit</u>	<u>Rate</u>	<u>Total</u>
04/04/05	Prepare for Trustee's review and signature Application to employ Scott Ritcheson as Special Counsel with Affidavit and proposed Order	0.50	\$25.000	\$12.50
04/04/05	Prepare letter for Trustee's review and signature to Scott Ritcheson regarding his employment as Special Counsel	0.20	\$25.000	\$5.00
04/06/05	E-mail schedules to Scott Ritcheson for his review prior to execution Affidavit of Disinterest	0.20	\$25.000	\$5.00
04/11/05	Prepare letter for Trustee's review and signature to Bill Sheehy requesting last three years tax returns	0.20	\$25.000	\$5.00
04/13/05	Electronic filing of Application to Employ Scott Ritcheson as Special Counsel for Trustee with Affidavit and proposed Order	0.20	\$25.000	\$5.00
04/19/05	Receipt and review of tax returns from Debtor; Prepare copies of same; Prepare letter for Trustee's review and signature to Scott Ritcheson regarding tax returns	0.50	\$25.000	\$12.50
05/31/05	Post assets, descriptions, values, liens, exemptions and other case information to management system; Review amended schedules and compare with prior filing; post changes to management system; Set up file for administration as possible asset case	0.80	\$25.000	\$20.00
11/29/05	Open bank account and set up financial file; Request issuance of taxpayer identification number	0.20	\$25.000	\$5.00
11/29/05	Prepare letter for Trustee's review and signature to Plains Marketing, L.P., requesting future royalty be paid to Trustee	0.20	\$25.000	\$5.00
11/29/05	Preparation of deposit and post same	0.20	\$25.000	\$5.00
12/01/05	Provide Form W-9 to Bank	0.10	\$25.000	\$2.50
12/19/05	through 6/10/2010 - Reconciliation of bank statement each month (.10 per month) for 55 months (December 2005 through June 2010)	5.50	\$25.000	\$137.50
12/27/05	Telephone conference with Victor Lattanzi, investor, regarding interest in assets (minerals, realty)	0.10	\$25.000	\$2.50
01/03/06	Telephone conference with Plains Marketing regarding royalty disbursement	0.10	\$25.000	\$2.50

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<b>Petition Date:</b> 02/07/05	<b>341a Meeting:</b> 03/07/05 10:15

Date	Description	Hours	Rate	Amount
01/10/06	Telephone conference with Plains Marketing regarding payment of royalty dividends	0.20	\$25.000	\$5.00
01/11/06	Witness Trustee signature on division order and return original to Plains Marketing	0.10	\$25.000	\$2.50
01/24/06	Prepare for Trustee's review and signature Motion and proposed Order to sell Assets (Mineral Interests)	0.80	\$25.000	\$20.00
01/31/06	Electronic filing of Motion to Sell Minerals	0.20	\$25.000	\$5.00
01/31/06	Mailout of Motion to Sell Minerals to all parties	0.60	\$25.000	\$15.00
01/31/06	Preparation of deposit and post same	0.20	\$25.000	\$5.00
01/31/06	Obtain matrix via Pacer and revise for use with motion to sell minerals	0.40	\$25.000	\$10.00
02/14/06	Preparation of deposit and post same	0.20	\$25.000	\$5.00
02/23/06	Preparation of deposit and post same	0.20	\$25.000	\$5.00
02/27/06	Prepare for Trustee's review and signature Trustee's Deed to Mike Nolte	0.40	\$25.000	\$10.00
03/06/06	Prepare letter for Trustee's review and signature to Scott Ritcheson regarding Settlement	0.10	\$25.000	\$2.50
03/13/06	Telephone conference with Creditor Wilshire Credit regarding status of case	0.20	\$25.000	\$5.00
04/16/06	Preparation of deposit and post same	0.20	\$25.000	\$5.00
04/19/06	Prepare notice to Clerk to set bar date for claims for Trustee's signature; Electronic filing of same	0.20	\$25.000	\$5.00
06/13/06	Preparation of deposit and post same	0.20	\$25.000	\$5.00
07/12/06	Preparation of deposit and post same	0.20	\$25.000	\$5.00
07/24/06	Review commissions received and respond to Scott Ritcheson in response to his inquiry	0.40	\$25.000	\$10.00
08/15/06	Preparation of deposit and post same	0.20	\$25.000	\$5.00
10/05/06	Scan documents; prepare asset report reflecting all payments received under settlement of adversaries; e-mail all to Scott Ritcheson	0.30	\$25.000	\$7.50
10/05/06	Preparation of deposit and post same	0.20	\$25.000	\$5.00
10/25/06	Import claims; review images; post additional information to management system; notations for objections to claims	0.50	\$25.000	\$12.50
11/09/06	Prepare for Trustee's review and signature objections to claims #3, #5, and #9	1.00	\$25.000	\$25.00

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**Case Number:** 05-60264**Case Name:** Stanaland, Vernis J.**Case Type:** Assets**Judge:** Bill Parker**Petition Date:** 02/07/05**341a Meeting:** 03/07/05 10:15

11/10/06	Send report on payments received under Stanaland settlements to Scott Ritcheson per his request for use with fee application	0.20	\$25.000	\$5.00
11/10/06	Prepare objections to claims for electronic filing; electronic filing and mailout of same	0.90	\$25.000	\$22.50
12/21/06	Open checking account; Transfer funds to checking for disbursement and transmit to bank	0.20	\$25.000	\$5.00
12/22/06	Prepare Check #101 to Scott Ritcheson's firm in payment of special counsel fees per order signed 12-13-06	0.20	\$25.000	\$5.00
02/20/07	Review amended claim #10 and post amendments	0.10	\$25.000	\$2.50
05/21/07	Preparation of deposit and post same	0.20	\$25.000	\$5.00
08/11/07	Preparation of deposit and post same	0.20	\$25.000	\$5.00
08/12/07	Electronic filing of Annual Status Report	0.20	\$25.000	\$5.00
08/24/07	Obtain advance from Trustee's firm to Bob Rogers, accountant	0.20	\$25.000	\$5.00
08/29/07	Prepare for Trustee's review and signature Motion and proposed Order to Pay Taxes	0.50	\$25.000	\$12.50
08/29/07	Electronic filing of Motion to Pay Taxes	0.20	\$25.000	\$5.00
08/29/07	Mailout of Motion to Pay Taxes	0.80	\$25.000	\$20.00
09/25/07	Receipt of Acceptance Letter for 2006 tax return from IRS and update management system re: same	0.30	\$25.000	\$7.50
10/08/07	Preparation of deposit and post same	0.20	\$25.000	\$5.00
10/24/07	Transfer funds to checking and prepare check #102 to United States Treasury for payment of Estate's Federal Income Taxes for 2006 per Order signed 9/26/07	0.20	\$25.000	\$5.00
02/06/08	Review file for payments on settlement and calculation of contingent fees earned; Transfer funds to checking and prepare check to Scott Ritcheson for Special Counsel fees and expenses; Prepare letter for Trustee's review and signature to Scott Ritcheson	0.50	\$25.000	\$12.50
04/02/08	Transfer funds to checking; Prepare Check #105 to Davis Griffin & Moore in payment of expert fees per Order signed 3/19/08	0.30	\$25.000	\$7.50
10/15/08	Obtain advance from Trustee's firm for payment of federal income taxes	0.20	\$25.000	\$5.00

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<b>Case Type:</b> Assets	<b>Judge:</b> Bill Parker
<b>Petition Date:</b> 02/07/05	<b>341a Meeting:</b> 03/07/05 10:15

Date	Description	Hours	Rate	Total
10/15/08	Obtain advance from Trustee's firm to Bob Rogers, accountant	0.20	\$25.000	\$5.00
10/31/08	Receipt of Order allowing reimbursement of taxes advanced by Trustee's firm; Transfer funds to checking account for disbursement; preparation of check #106 to Smead, Anderson & Dunn per Order signed 9/26/07	0.40	\$25.000	\$10.00
12/19/08	Transfer funds to checking and prepare check #107 to United States Treasury for interest and penalty per Order signed 9/26/07	0.40	\$25.000	\$10.00
12/19/08	Receipt of Acceptance Letter for 2007 tax return from IRS and update management system re: same	0.30	\$25.000	\$7.50
03/16/09	Preparation of deposit and post same	0.20	\$25.000	\$5.00
03/17/09	E-mail executed documents to Scott Ritcheson re: Fackrell and mail originals	0.10	\$25.000	\$2.50
03/20/09	Obtain advance from Trustee's firm to Bob Rogers, accountant	0.20	\$25.000	\$5.00
04/15/09	Receipt and respond to e-mail from Scott Ritcheson regarding Order on fee application	0.20	\$25.000	\$5.00
04/23/09	Review orders on fees; Calculations regarding contingency fees earned and previously paid; Transfer funds to checking; Issue checks #108 and #109, respectively, to Davis Griffin & Moore for expert witness fees and Ritcheson Lauffer firm for attorney fees and expenses	0.80	\$25.000	\$20.00
05/22/09	Receipt of Acceptance Letter for 2008 tax return from IRS and update management system re: same	0.30	\$25.000	\$7.50
01/06/10	Prepare letter for Trustee's review and signature to Scott Ritcheson regarding Release and receipt of settlement funds from Vernis Stanaland	0.50	\$25.000	\$12.50
01/07/10	E-mail to Scott Ritcheson regarding executed Release of Lien	0.10	\$25.000	\$2.50
01/11/10	Preparation of deposit and post same	0.20	\$25.000	\$5.00
01/15/10	Transfer funds to checking for disbursement; Prepare check #110 to Scott Ritcheson for special attorney fees; Prepare letter for Trustee's review and signature regarding payment of attorney fees	0.50	\$25.000	\$12.50
05/17/10	Obtain advance from Trustee's firm to Bob Rogers, accountant	0.20	\$25.000	\$5.00

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<u>Date</u>	<u>Description</u>	<u>Hours/Unit</u>	<u>Rate</u>	<u>Total</u>
04/05/05	L Ritcheson 1, App to Emp, Contract	10.00	\$0.250	\$2.50
04/11/05	L Sheehy 1	1.00	\$0.250	\$0.25
04/13/05	Application to Employ Scott Ritcheson	12.00	\$0.250	\$3.00
04/19/05	Tax Returns	93.00	\$0.250	\$23.25
11/29/05	L Plains 1	2.00	\$0.200	\$0.40
11/29/05	Deposit copies	4.00	\$0.200	\$0.80
12/22/05	L Sheehy 2	2.00	\$0.200	\$0.40
01/11/06	Plains Division Order	4.00	\$0.200	\$0.80
01/31/06	Motion to Sell Minerals	66.00	\$0.200	\$13.20
01/31/06	Deposit copies	2.00	\$0.200	\$0.40
02/14/06	Deposit copies	2.00	\$0.200	\$0.40
02/23/06	Deposit copies	2.00	\$0.200	\$0.40
02/28/06	Trustee's Deed	4.00	\$0.200	\$0.80
03/06/06	L Ritcheson 3	18.00	\$0.200	\$3.60
04/16/06	Deposit copies	4.00	\$0.200	\$0.80
06/13/06	Deposit copies	5.00	\$0.200	\$1.00
07/12/06	Deposit copies	6.00	\$0.200	\$1.20
08/15/06	Deposit copies	3.00	\$0.200	\$0.60
10/05/06	Deposit copies	7.00	\$0.200	\$1.40
11/10/06	Objs to claims	20.00	\$0.200	\$4.00
12/22/06	Check #101	2.00	\$0.200	\$0.40
04/17/07	Form 7004	2.00	\$0.200	\$0.40
05/16/07	TaxRet06 L Rogers 1	3.00	\$0.200	\$0.60
05/21/07	Deposit copies	4.00	\$0.200	\$0.80
08/11/07	Deposit copies	3.00	\$0.200	\$0.60
08/24/07	Rogers Invoice	4.00	\$0.200	\$0.80
08/29/07	Pay Taxes	52.00	\$0.200	\$10.40
08/29/07	2006 Tax Return and PDR	2.00	\$0.200	\$0.40
10/08/07	Deposit copies	8.00	\$0.200	\$1.60
10/24/07	Check #102	6.00	\$0.200	\$1.20

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11/18/07	L Ritcheson 4	5.00	\$0.200	\$1.00
11/30/07	Ch. 7 Trustee Declaration re: Settlement to S. Ritcheson	1.00	\$0.200	\$0.20
02/06/08	L Ritcheson 5, Check #103	6.00	\$0.200	\$1.20
02/11/08	Form 7004	2.00	\$0.200	\$0.40
02/11/08	TaxRet07 L Rogers 1	5.00	\$0.200	\$1.00
02/13/08	Check #104	4.00	\$0.200	\$0.80
04/02/08	Check #105	4.00	\$0.200	\$0.80
10/15/08	Rogers Invoice	4.00	\$0.200	\$0.80
10/31/08	Check #106	6.00	\$0.200	\$1.20
12/19/08	Check #107	8.00	\$0.200	\$1.60
02/09/09	TaxRet08 L Rogers 1	4.00	\$0.200	\$0.80
03/16/09	Deposit copies	4.00	\$0.200	\$0.80
03/17/09	Fackrell settlement	3.00	\$0.200	\$0.60
03/19/09	Bob Rogers invoice	2.00	\$0.200	\$0.40
04/23/09	Check #108, #109	12.00	\$0.200	\$2.40
01/06/10	L Ritcheson 6	3.00	\$0.200	\$0.60
01/11/10	Deposit copies	4.00	\$0.200	\$0.80
01/15/10	L Ritcheson 7	2.00	\$0.200	\$0.40
01/15/10	Check #110	4.00	\$0.200	\$0.80
02/15/10	Tax Ret 09 and 10 - L Rogers 1	5.00	\$0.200	\$1.00
03/23/10	Form 7004	1.00	\$0.200	\$0.20
05/12/10	TaxRet 2009 and PDR	26.00	\$0.200	\$5.20
05/14/10	TaxRet 2010 and PDR	26.00	\$0.200	\$5.20
05/17/10	Rogers Invoice	4.00	\$0.200	\$0.80
06/14/10	Anticipated copy expense for final distribution and TDR	28.00	\$0.200	\$5.60

**Total for category COPIES:****526.00****\$111.00****Category:** PARALEGAL

<u>Date</u>	<u>Description</u>	<u>Hours/Unit</u>	<u>Rate</u>	<u>Total</u>
04/15/06	Update case status and information; Prepare Annual Report to UST	0.50	\$60.000	\$30.00
02/07/07	Review of file for information needed for 2006 federal income tax return; Draft letter for Trustee's	0.50	\$60.000	\$30.00

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<b>Petition Date:</b> 02/07/05	<b>341a Meeting:</b> 03/07/05 10:15

	review and signature to Bob Rogers			
04/15/07	Update case status and information; Prepare Annual Report to UST	0.50	\$60.000	\$30.00
04/17/07	Review file; prepare Form 7004 extension for 2006 federal income tax return; provide copy to Bob Rogers	0.20	\$60.000	\$12.00
05/14/07	Additional work on information to be sent to Bob Rogers for preparation of 2006 tax return	0.50	\$60.000	\$30.00
08/29/07	Review of completed 2006 tax return and processing for mailing by certified mail, return receipt requested, both the tax return and the Request for Prompt Determination of Unpaid Taxes	0.40	\$60.000	\$24.00
02/11/08	Review file for 2007 tax return; Prepare Form 7004 Extension; Prepare letter for Trustee's review and signature to Bob Rogers regarding information and instructions for 2007 tax return	1.20	\$60.000	\$72.00
02/13/08	Receipt and review of notice of penalty and interest due on 2006 federal income taxes; transfer funds and prepare check for payment of same	0.30	\$60.000	\$18.00
04/15/08	Update case status and information; Prepare Annual Report to UST	0.40	\$60.000	\$24.00
10/15/08	Review of completed 2007 tax return and related documents; process all for mailing by certified mail, return receipt requested; update case information system and follow-up relating to same	0.60	\$60.000	\$36.00
02/09/09	Review of file for information needed for 2008 federal income tax return; Draft letter for Trustee's review and signature to Bob Rogers	0.80	\$60.000	\$48.00
03/08/09	Prepare detailed report of Adversary settlement payments ordered, received and still outstanding and provide same to Scott Ritcheson for follow up	0.80	\$60.000	\$48.00
03/19/09	Review of completed 2008 tax return and processing for mailing by certified mail, return receipt requested, both the tax return and the Request for Prompt Determination of Unpaid Taxes	0.50	\$60.000	\$30.00
04/15/09	Update case status and information; Prepare Annual Report to UST	0.40	\$60.000	\$24.00
04/22/09	Receipt and review of notice from IRS relating to power of attorney attached to 2008 tax return;	0.20	\$60.000	\$12.00

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	E-mails to Bob Rogers regarding same			
02/15/10	Review file for information needed for 2009 and 2010 final, short year tax returns; draft letter for Trustee's review and signature to accountant providing necessary information	1.00	\$60.000	\$60.00
03/02/10	Telephone call with and e-mail to Bob Rogers regarding final tax returns	0.20	\$60.000	\$12.00
03/17/10	Receipt and review of 2009 tax return; review file for additional information; research and review prior returns and cases involving tax treatment of fraudulent transfers; e-mails and telephone calls with accountant Bob Rogers	1.50	\$60.000	\$90.00
03/23/10	Review file; receipt and review of e-mails and tax forms from accountant; prepare Form 7004 extension for 2009 and mail same to IRS; e-mail to accountant	0.50	\$60.000	\$30.00
04/15/10	Update case status and information; Prepare Annual Report to UST	0.30	\$60.000	\$18.00
04/28/10	E-mails to and from Bob Rogers regarding 2009 and 2010 tax returns	0.50	\$60.000	\$30.00
05/12/10	Review of completed tax return for 2009 and processing for mailing by certified mail, return receipt requested, both the tax return and the Request for Prompt Determination of Unpaid Taxes	0.50	\$60.000	\$30.00
05/14/10	Review of completed tax return for 2010 and processing for mailing by certified mail, return receipt requested, both the tax return and the Request for Prompt Determination of Unpaid Taxes	0.50	\$60.000	\$30.00
06/14/10	Preparation of Final Report and Proposed Distribution with all schedules, exhibits and proposed Order	5.00	\$60.000	\$300.00
06/14/10	Anticipated time, preparation of distribution checks and transmittal letters; monitoring file for checks to clear; preparation of Trustee's Distribution Report; Prepare Form 4 and submit to UST; closing and archiving file	0.40	\$60.000	\$24.00

**Total for category PARALEGAL:****18.20****\$1,092.00**

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<u>Date</u>	<u>Description</u>	<u>Hours/Unit</u>	<u>Rate</u>	<u>Total</u>
04/05/05	L Ritcheson 1, App to Emp, Contract	1.00	\$0.600	\$0.60
04/11/05	L Sheehy 1	1.00	\$0.370	\$0.37
04/19/05	Tax Returns to Ritcheson	1.00	\$3.950	\$3.95
04/21/05	Application to Employ Scott Ritcheson	2.00	\$0.600	\$1.20
11/29/05	L Plains 1	1.00	\$0.370	\$0.37
12/22/05	L Sheehy 2	1.00	\$0.370	\$0.37
01/11/06	division order to Plains	1.00	\$0.390	\$0.39
01/31/06	Motion to Sell Minerals	1.00	\$18.270	\$18.27
02/28/06	Trustee's Deed	1.00	\$0.390	\$0.39
03/06/06	L Ritcheson 3	1.00	\$1.110	\$1.11
11/10/06	Objs to claims	4.00	\$0.390	\$1.56
12/22/06	Check #101	1.00	\$0.390	\$0.39
04/17/07	Form 7004	2.00	\$0.390	\$0.78
05/16/07	TaxRet06 L Rogers 1	1.00	\$0.410	\$0.41
08/24/07	Rogers Invoice	1.00	\$0.410	\$0.41
08/29/07	Pay Taxes	1.00	\$21.320	\$21.32
08/29/07	2006 Tax Return and PDR, cert, rrr	1.00	\$11.830	\$11.83
10/24/07	Check #102	1.00	\$0.410	\$0.41
11/18/07	L Ritcheson 4	1.00	\$0.600	\$0.60
11/30/07	Ch. 7 Trustee's Declaration re: settlement to S. Ritcheson	1.00	\$0.410	\$0.41
02/06/08	L Ritcheson 5, Check #103	1.00	\$0.600	\$0.60
02/11/08	Form 7004	2.00	\$0.410	\$0.82
02/11/08	TaxRet07 L Rogers 1	1.00	\$0.410	\$0.41
02/13/08	Check #104	1.00	\$0.410	\$0.41
04/02/08	Check #105	1.00	\$0.410	\$0.41
10/15/08	TaxRet07 and PDR, cert, rrr	1.00	\$11.320	\$11.32
10/15/08	Rogers Invoice	1.00	\$0.420	\$0.42
12/19/08	Check #107	1.00	\$0.420	\$0.42
02/09/09	TaxRet08 L Rogers 1	1.00	\$0.420	\$0.42
03/17/09	Fackrell settlement	1.00	\$0.610	\$0.61
03/19/09	Tax Return and PDR, cert, rrr	1.00	\$11.320	\$11.32

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03/20/09	Rogers Invoice	1.00	\$0.420	\$0.42
04/24/09	Check #108, #109	2.00	\$0.420	\$0.84
01/06/10	L Ritcheson 6	1.00	\$0.440	\$0.44
01/15/10	L Ritcheson 7, Check #110	1.00	\$0.440	\$0.44
02/15/10	TaxRet 09 and 10 - L Rogers 1	1.00	\$0.440	\$0.44
03/23/10	Form 7004	1.00	\$0.440	\$0.44
05/12/10	TaxRet 2009 - cert, rrr	1.00	\$11.590	\$11.59
05/14/10	TaxRet 2010, cert, rrr	1.00	\$11.590	\$11.59
05/17/10	Rogers Invoice	1.00	\$0.440	\$0.44
06/14/10	Anticipated postage expense for Final Distribution, bank statements to UST	28.00	\$0.440	\$12.32
<b>Total for category POSTAGE:</b>		<b>75.00</b>		<b>\$131.26</b>

**Category: PROFESSIONALS**

Date	Description	Hours/Unit	Rate	Total
08/24/07	Paid to Cox, Rogers and Associates, Inc., for 2006 tax return	1.00	\$150.000	\$150.00
10/15/08	Paid to Cox, Rogers and Associates for preparation of 2007 federal income tax return	1.00	\$215.800	\$215.80
03/20/09	Paid to Cox, Rogers and Associates, Inc., for preparation of 2008 tax return	1.00	\$190.000	\$190.00
05/17/10	Paid to Cox, Rogers and Associates for preparation of 2009 and 2010 final tax returns and Request for Prompt Determination for each	1.00	\$513.000	\$513.00
<b>Total for category PROFESSIONALS:</b>		<b>4.00</b>		<b>\$1,068.80</b>
		<b>Total for case 05-60264:</b>		<b>\$3,058.06</b>

<b>Grand Total:</b>	<b>\$3,058.06</b>
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**COX, ROGERS and ASSOCIATES, INC.**

A PROFESSIONAL CORPORATION  
CERTIFIED PUBLIC ACCOUNTANTS  
703 NORTH GREEN  
LONGVIEW, TEXAS 75601

8632

Bob Anderson  
Smead, Anderson & Dunn  
P. O. Box 3343  
Longview, Tx 75606

August 20, 2007

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FO<sup>2</sup> PROFESSIONAL SERVICES RENDERED

Re: Bankruptcy Estate of Vernis & Iris Stanaland

Time for bob Rogers per detail attached.	\$ 115.00
Clerical and processing.	<u>35.00</u>
Total	<u>\$ 150.00</u>

DUE UPON RECEIPT:

for Time: s=spent e=estimated v=variance

Description Reference Date	User Client Activity	Rate Level	Time	Total
.....6966		115.00		
08/20/07	Bob Rogers And-Stanaland Bankruptcy rtn	2	1.00s	115.00

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Grand Total	-			
	User		1.00s	115.00
	Client			0.00
	Activity			0.00
	Billable		1.00	115.00
	Unbillable			0.00

**COX, ROGERS and ASSOCIATES, INC.**

A PROFESSIONAL CORPORATION  
CERTIFIED PUBLIC ACCOUNTANTS  
708 NORTH GREEN  
LONGVIEW, TEXAS 75601

Bob Anderson  
Smead, Anderson & Dunn  
P.O. Box 3343  
Longview, TX 75606

October 7, 2008

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FOR PROFESSIONAL SERVICES RENDERED

Re: Bankruptcy Estate of Vernis J and  
Iris M Stanaland

Time for Bob Rogers per detail attached. \$ 215.80

DUE UPON RECEIPT:

for Time: s=spent e=estimated v=variance

Description	User	Rate	Time	Total
Reference	Client	Level		
Date	Slip# Activity			
.....4304		130.00		
Review of summary of receipts and disbursements; Call to Bob and Cindy .....	Bob Rogers And-Stanaland Bankruptcy rtrn		0.31s	40.30
09/29/08				
.....4359		130.00		
Phone calls and discussion of receipts from lawsuit and preferential returns; Preparation of 2007	Bob Rogers And-Stanaland Bankruptcy rtrn		1.35s	175.50
10/07/08				
<hr/>				
Grand Total	-			
	User		1.66s	215.80
	Client			0.00
	Activity			0.00
	Billable		1.66	215.80
	Unbillable			0.00

**COX, ROGERS and ASSOCIATES, INC.**

A PROFESSIONAL CORPORATION  
CERTIFIED PUBLIC ACCOUNTANTS  
703 NORTH GREEN  
LONGVIEW, TEXAS 75601

Bob Anderson  
Smead, Anderson & Dunn  
P.O. Box 3343  
Longview, TX 75606

March 16, 2009

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FOR PROFESSIONAL SERVICES RENDERED

Re: Bankruptcy Estate of Vernis J and Iris M Stanaland

Time for Bob Rogers per detail attached:	\$ 162.00
Clerical:	<u>28.00</u>
Total	<u>\$ 190.00</u>

*Pd 3/20/09  
by SAM*

DUE UPON RECEIPT:

Date 3/15/09  
Time 2:28 pm

Cox, Rogers and Associates, Inc.  
Detail Slip Listing

Page 1

for Time: s=spent e=estimated v=variance

Description Reference Date	User Client Activity	Rate Level	Time	Total
.....5514 Review of documents; preliminary preparation of return pending letters and info to go with it; 3/7/09	Bob Rogers And-Stanaland Bankruptcy rtn	150.00	0.50s	75.00
.....5603 Preparation of standard letters/forms, etc. 3/11/09	Bob Rogers And-Stanaland Bankruptcy rtn	150.00	0.25s	37.50
.....5685 Review of final return and duplicates 3/15/09	Bob Rogers And-Stanaland Bankruptcy rtn	150.00	0.33s	49.50
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Grand Total	-			
	User		1.08s	162.00
	Client			0.00
	Activity			0.00
	Billable		1.08	162.00
	Unbillable			0.00

**COX, ROGERS and ASSOCIATES, INC.**

A PROFESSIONAL CORPORATION  
CERTIFIED PUBLIC ACCOUNTANTS  
703 NORTH GREEN  
LONGVIEW, TEXAS 75601

Bob Anderson  
Smead, Anderson & Dunn  
2110 Horseshoe Lane  
Longview, TX 75605

May 6, 2010

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FOR PROFESSIONAL SERVICES RENDERED

Re: Bankruptcy Estate of Vernis Stanaland

Time for Bob Rogers per detail attached:	\$ 438.00
Clerical:	<u>75.00</u>
Total	<u>\$ 513.00</u>

DUE UPON RECEIPT:

Date 5/6/10  
Time 10:44 am

Cox, Rogers and Associates, Inc.  
Detail Slip Listing

Dr Time: s=spent e=estimated v=variance

Description	User	Rate	Time	Total
Reference	Client	Level		
Date	Slip#	Activity		
.....8345		150.00		
Summary of transactions; calculation of alternative tax rates for admin costs; trustee fees; preparation of 2009 bankruptcy return. 3/2/10	Bob Rogers And-Stanaland Bankruptcy rtrn		0.92s	138.00
.....8547		150.00		
Emails and preparation of extension 3/17/10	Bob Rogers And-Stanaland Extensions		0.25s	37.50
.....9053		150.00		
Phone with Bob re Stanaland - 1 Claim received from debtor out of funds debtor earned after bankruptcy - taxable to debtor, not estate; 2 Claim received as a result of fraudulent transfer before bankruptcy filing - not taxable; File with interest only - both years. 4/29/10	Bob Rogers And-Stanaland Phone		0.08s	12.00
.....9102		150.00		
Revisions to 2009 return to exclude items from income - return of preferences, not income taxable to Estate; Preparation and elections related to short year, final return, FYE 5/31/10 5/6/10	Bob Rogers And-Stanaland Bankruptcy rtrn		1.67s	250.50
Grand Total	-			
	User		2.92s	438.00
	Client			0.00
	Activity			0.00
	Billable		2.92	438.00
	Unbillable			0.00