IN THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF KANSAS

SECURITIES EXCHANGE COMMISSION)
Plaintiff,)))
vs.))
DAVID TANNER, et al.,)))
Defendants,)

Civil Action No.: 05-4057-RDR

and

MARGARET F. SPENCER, et al.,

Relief Defendants.

MEMORANDUM AND ORDER

This matter is presently before the court upon the Receiver's Ninth Application for Approval of Payment of Receiver's Professional Fees and Expenses. The Receiver seeks to pay Larry E. Cook expenses in the amount \$2,780.90 and fees in the amount of \$69,587.50, for a total amount of \$72,367.90. The Receiver also seeks to pay Lathrop & Gage, L.C., attorneys for the receiver, expenses in the amount of \$7,435.45 and fees in the amount of \$84,635 for a total amount of \$92,527.50. The Receiver further seeks to pay Jones Vargas, local counsel for the Receiver, expenses in the amount of \$36.17 and fees in the amount of \$585, for a total amount of \$621.17.

There has been no timely opposition filed to this application. Accordingly, for good cause shown, the Application shall be granted.

IT IS THEREFORE ORDERED that the Receiver's Ninth Application for Approval of Payment of Professional Fees and Expenses (Doc. # 359) be and hereby is granted. The Receiver is authorized to pay Larry E. Cook the sum of \$72,367.90 for fees and expenses incurred through November 30, 2006. The Receiver is further authorized to pay Lathrop & Gage, L.C. the sum of \$92,070.45 for fees and expenses incurred through

November 30, 2006. The Receiver is further authorized to pay Jones Vargas the sum of \$621.17 for fees and expenses incurred through August 31, 2006.

IT IS SO ORDERED.

Dated this 21st day of December, 2006 at Topeka, Kansas.

s/Richard D. Rogers United States District Judge