

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF KANSAS**

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|---------------------------------------|---|--------------------------------------|
| SECURITIES EXCHANGE COMMISSION |) | |
| |) | |
| Plaintiff, |) | |
| |) | |
| vs. |) | |
| |) | |
| DAVID TANNER, et al., |) | Civil Action No.: 05-4057-RDR |
| |) | |
| Defendants, |) | |
| |) | |
| and |) | |
| |) | |
| MARGARET F. SPENCER, et al., |) | |
| |) | |
| Relief Defendants. |) | |

MEMORANDUM AND ORDER

This matter is presently before the court upon the Receiver's Twelfth Application for Approval of Payment of Receiver's Professional Fees and Expenses. The Receiver seeks to pay Larry E. Cook expenses in the amount \$302.69 and fees in the amount of \$44,770, for a total amount of \$45,072.69. The Receiver also seeks to pay Lathrop & Gage, L.C., attorneys for the receiver, expenses in the amount of \$1,330.15 and fees in the amount of \$83,352.50 for a total amount of \$84,682.65. The Receiver further seeks to pay Sorainen Law Offices, Latvian counsel for the Receiver, expenses in the amount of €53.62 and fees in the amount of €2,162.66, for a total of €2,216.28. 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 Twelfth Application for Approval of Payment of Professional Fees and Expenses (Doc. # 403) be and hereby is granted. The Receiver is authorized to pay Larry E. Cook the sum of \$45,072.69 for fees and expenses incurred through August 31, 2007. The Receiver is further authorized to pay Lathrop & Gage L.C. the sum of \$84,682.65 for fees and expenses incurred through August

31, 2007. The Receiver is further authorized to pay Sorainen Law Offices the sum of €2,216.28 for its fees and expenses through August, 2007.

IT IS SO ORDERED.

Dated this 1st day of October, 2007 at Topeka, Kansas.

s/Richard D. Rogers
United States District Judge