IN THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF KANSAS

| SECURITIES EXCHANGE COMMISSION | |
|--------------------------------|---|
| Plaintiff, | |
| vs. | |
| DAVID TANNER, et al., | |
| Defendants, | |
| and | |
| MARGARET F. SPENCER, et al., | |
| Relief Defendants. | 2 |

Civil Action No.: 05-4057-RDR

MEMORANDUM AND ORDER

This matter is presently before the court upon the Receiver's Application for Approval of Payment of Receiver's Professional Fees and Expenses. The Receiver seeks to pay Larry E. Cook expenses in the amount \$2,676.35 and fees in the amount of 56,940, for a total amount of \$59,616.35. The Receiver also seeks to pay Lathrop & Gage, L.C., attorneys for the receiver, expenses in the amount of \$284.14 and fees in the amount of \$17,102 for a total amount of \$17,386.14. 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 Fourteenth Application for Approval of Payment of Professional Fees and Expenses (Doc. # 414) be and hereby is granted. The Receiver is authorized to pay Larry E. Cook the sum of \$59,616.35 for fees and expenses incurred through February 29, 2008. The Receiver is further authorized to pay Lathrop & Gage L.C. the sum of \$17,386.14 for fees and expenses incurred through February 29, 2008.

IT IS SO ORDERED.

Dated this 14th day of April, 2008 at Topeka, Kansas.

s/Richard D. Rogers United States District Judge