IN THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF KANSAS

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 Application for Approval of Payment of Receiver's Professional Fees and Expenses. The Receiver seeks to pay Larry E. Cook expenses in the amount \$0 and fees in the amount of \$5,600 for a total amount of \$5,600. The Receiver also seeks to pay Lathrop & Gage LLP attorneys for the receiver, expenses in the amount of \$7.27 and fees in the amount of \$3,690.50 for a total amount of \$3,697.77. 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 Twenty-First Application for Approval of Payment of Professional Fees and Expenses (Doc. # 443) be and hereby is granted. The Receiver is authorized to pay Larry E. Cook the sum of \$5,600 for fees and expenses incurred through February 28, 2010. The Receiver is further authorized to pay Lathrop & Gage LLP the sum of \$3,697.77 for fees and expenses incurred through February 28, 2010.

IT IS SO ORDERED.

Dated this 31st day of March, 2010 at Topeka, Kansas.

s/Richard D. Rogers United States District Judge