IN THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF KANSAS

SECURITIES EXCHANGE COMMISSION)	
Plaintiff,)	
vs.)	
SEAFORTH MERIDIAN, LTD, et al.,) (Civil Action No.: 06-4107-RDR
Defendants,)	
and)	
HENRI B. GONTHIER, et al.,))	
Relief Defendants)	

MEMORANDUM AND ORDER

This matter is presently before the court upon the Receiver's Amended Final Status Report, Final Application for Approval of Fees and Expenses, and Motion to Terminate Receivership Estate (the "Motion"). The Receiver seeks to pay Larry E. Cook expenses in the amount \$0 and fees in the amount of \$15,755 for a total amount of \$15,755. The Receiver also seeks to pay Lathrop & Gage LLP, attorneys for the Receiver, expenses in the amount of \$118.58 and fees in the amount of \$7,441.50 for a total amount of \$7,560.08. The Receiver also seeks to pay Burness, attorneys for Receiver, expenses in the amount of £17,397.12 and fees in the amount of £8,110.50, for a total amount of £25,507.62.

The Receiver further seeks authority to holdback fees from final distribution to cover expenses of final distribution, final tax returns, and termination of this Receivership Estate as follows: \$12,500 for the Receiver and \$15,000 for Lathrop & Gage LLP.

The Receiver further requests an order discharging the Receiver and his agents from further liability in this action effectively only after the Receiver files a Certificate of Compliance in this Case confirming the final distribution to allowed claim holders has been made and the distribution checks have cleared the Receiver's Distribution Account.

Finally, the Receiver requests a waiver of Local Rule 7.1(d) to allow him to make the final distribution in 2010.

For good cause shown, the Motion shall be granted.

IT IS THEREFORE ORDERED the Receiver's Motion (Doc. # 226) be and hereby is granted.

IT IS FURTHER ORDERED that Local Rule 7.1(d) is waived for the Motion and this Order is effective immediately upon entry on the Court's CM/ECF system.

IT IS FURTHER ORDERED that the Receiver is authorized to pay Larry E. Cook the sum of \$15,755 for fees and expenses incurred through December 22, 2010. The Receiver is further authorized to pay Lathrop & Gage LLP the sum of \$7,560.08 for fees and expenses incurred through December 22, 2010. The Receiver is further authorized to pay Burness the sum of £25,507.62 for its fees and expenses incurred through November 24, 2010.

IT IS FURTHER ORDERED that the Receiver is authorized and directed to withhold the sum of \$12,500 for the Receiver and \$15,000 for Lathrop & Gage LLP to cover final estate termination administration and tax preparation and filing.

IT IS FURTHER ORDERED that the Receiver shall make the final distribution to allowed claim holders in this case as set forth in Exhibit D to the Motion.

9075791v1 2 CC 2251736v1 IT IS FURTHER ORDERED that the Receiver's, and his attorneys' and agents',

actions to date in this case are approved and that upon the filing of a Certificate of

Compliance by the Receiver confirming to the Court that all final distribution checks

have been delivered to the claim holders and the checks have cleared the Receiver's

Distribution Account, the Receiver and his attorneys and agents are thereby discharged

from this case and all liability and claims, unknown or unknown against the Receiver, his

3

attorneys, and his staff are thereby discharged.

IT IS SO ORDERED.

Dated this 28th day of December, 2010 at Topeka, Kansas.

s/Richard D. Rogers

United States District Judge

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