

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF MINNESOTA**

In re:

Watt/Peterson, Inc.,

Bky. No. 01-44137

Debtor.

**NOTICE OF HEARING AND INTERIM APPLICATION OF
KALINA, WILLS, GISVOLD & CLARK, P.L.L.P., FOR FEES AND
EXPENSES AS ATTORNEYS FOR THE TRUSTEE**

TO: All Parties in Interest:

1. For its Interim Application for Compensation and Reimbursement of Expenses (the "Application"), Applicant Kalina, Wills, Gisvold & Clark, PLLP ("KWGC"), respectfully states as follows:

NOTICE OF HEARING

2. The Court will hold a hearing on this Application on October 27, 2004, at 1:00 p.m., or as soon thereafter as counsel can be heard, before the Honorable Nancy C. Dreher, in Courtroom No. 7 West, United States Courthouse, 300 South Fourth Street, Minneapolis, Minnesota 55415.

3. Any response to this application must be filed and delivered not later than October 20, 2004, which is seven days before the date of the hearing, or filed and served by mail not later than October 17, 2004, which is ten days before the hearing date. **PURSUANT TO LOCAL RULE 9013-2, UNLESS A RESPONSE OPPOSING THE REQUEST IS TIMELY FILED, THE COURT MAY GRANT THE REQUESTED RELIEF WITHOUT A HEARING.**

4. This Court has jurisdiction over this Application pursuant to 28 U.S.C. §§ 157 and 1334, Fed. R. Bankr. P. 5005, and Local Rule 1070-1. This Application is filed under Fed. R. Bankr. P. 2016 and Local Rule 2016-1. This is a core proceeding. The Petition commencing this case as an involuntary bankruptcy was filed September 21, 2001, and the order for relief under Chapter 11 was filed October 15, 2001. The case was converted to a case under Chapter 7, and is now pending before this Court.

5. The exhibits to this Application exceed 50 pages in length, and pursuant to Local Rule 9013-2 (e), all exhibits are not included with the copies of this Application served on all persons on the service list. The full exhibits are attached to the original Application filed with the Court, as well as the service copies to the United States Trustee and the Chapter 7 Trustee. The full exhibits may be viewed in the bankruptcy case at www.mnb.uscourts.gov. Upon request, Applicant will furnish a copy of the full exhibits to any entity.

6. By Order entered July 23, 2003, the Court approved the retention of KWGC as attorneys for the trustee in this case and in the related case of Cimarron Printing, Inc., Bky. No. 01-44479. At the time of the bankruptcy filings, Watt/Peterson, Inc., and Cimarron Printing, Inc., were related corporations, each subsidiaries of Printing Partners of America, Inc. The entities shared certain common creditors. The two cases had been jointly administered under Chapter 11, and after conversion to Chapter 7, John R. Stoebner was appointed trustee in each case. A copy of the Application, Recommendation, and Order is attached as Exhibit A.

7. Applicant's services to date have included general investigation and services in connection with numerous adversary proceedings commenced on behalf of the trustee. A listing of all adversary proceedings commenced by Applicant to date on behalf of the trustee in this case is attached as Exhibit B.

8. As of this date, all but one of the adversary proceedings and actions which have been filed have been settled. Pursuant to the settlements, the total monetary amount paid or to be paid to the trustee in the Watt/Peterson case is \$261,049.

9. A substantial portion of Applicant's duties in this case has now been completed. This application is limited to pending and concluded matters, and to Applicant's general investigation and related time; it does not include time recorded on matters not yet commenced, and does not include time related to preparation of this fee application. Some time recorded prior to approval of Applicant's retention is reflected in the attached time records (Exhibit C-1), but is excluded from the amount of compensation requested.

10. When Applicant was retained in 2003, the Chapter 7 cases were essentially no-asset cases, and were administratively insolvent. The timing of the Debtors' bankruptcy filings was such that many potentially preferential payments had been made outside the bankruptcy preference period, and various business records of the Debtors obtained by the trustee appeared to be incomplete and inconsistent. In recognition of the risk, the terms of Applicant's retention in the two cases as reflected in Exhibit A provide for Applicant's compensation in pursuit of recoveries for the two estates to be based upon one-half of Applicant's normal hourly rates, plus a contingent fee of one-third of aggregate recoveries obtained in excess of \$50,000.

Because certain of the settlements resulted in allocation of proceeds to the Cimarron Printing bankruptcy estate (Adv. Nos. 03-4313 and 03-4311 against James P. Koehler and Steven M. Pfeiffer), and others involved a percentage allocation between the two estates (Adv. Nos. 03-4312 and 04-4157 against Universal Pensions, Inc.), Applicant requests, consistent with the provision of the retention in the jointly administered cases, that the \$50,000 threshold for application of the contingent fee component be allocated equally between the two bankruptcy estates, such that Applicant be awarded the contingent fee component for recoveries to this estate in excess of \$25,000, with the contingent fee allowance in the Cimarron Printing case likewise to be applicable for aggregate recoveries to that estate in excess of \$25,000.

11. Because of the poor state of Debtors' business records, Applicant conducted extensive investigation through Rule 2004 orders for examination of the Debtors' accountants, Ernst & Young, LLP, and Carlson, Lundquist & Company, LLP., as well as U.S. Bank National Association.

12. Based upon what could be pieced together from investigation, and the Debtors' business records possessed by the trustee, Applicant filed various adversary proceedings in this Court. The effort proved to be somewhat frustrating, as alleged preference claims against various creditors were determined after discovery to be subject to absolute new-value or contemporaneous-exchange defenses, and those actions were voluntarily dismissed. The various adversary proceedings commenced by Applicant in this case are described below.

13. Stoebner v. On-Time Assembly, Inc., Adv. No. 03-4326. The trustee sought avoidance and recovery of \$40,463.44 in alleged preferential transfers. After discovery and while the trustee's motion for summary judgment was pending, the proceeding was settled for \$19,000.

14. Stoebner v. Creoscitex America, Inc., Adv. No. 03-4325. The trustee sought avoidance and recovery of \$4,527.00 in alleged preferential transfers. After discovery, the proceeding was settled for \$2,999.00.

15. Stoebner v. D. L.'s Diecutting, Inc., Adv. No. 03-4324. Based upon the Debtor's schedules and various business records, the trustee sought avoidance and recovery of \$26,274.82 in alleged preferential transfers. Discovery obtained to date indicates that the alleged transfers were prepayments or contemporaneous exchanges for product, and this proceeding likely will be dismissed.

16. Stoebner v. Toyo Ink North America, Inc., Adv. No. 03-4323. Based upon the Debtor's schedules and various business records, the trustee sought avoidance and recovery of \$69,191.52 in alleged preferential transfers. Discovery demonstrated that the alleged transfers were prepayments or contemporaneous exchanges for product, and the proceeding was dismissed by stipulation.

17. Stoebner v. C. J. Duffey Paper Company, Inc., Adv. No. 03-4322. Based upon the Debtor's schedules and various business records, the trustee sought avoidance and recovery of \$69,794.55 in alleged preferential transfers. Discovery demonstrated that the alleged transfers were prepayments or contemporaneous exchanges for product, and the proceeding was dismissed by stipulation.
18. Stoebner v. Primesource Corporation, Adv. No. 03-4321. Based upon the Debtor's schedules and various business records, the trustee sought avoidance and recovery of \$49,133.00 in alleged preferential transfers. Discovery demonstrated that the alleged transfers were prepayments or contemporaneous exchanges for product, and the proceeding was voluntarily dismissed.
19. Stoebner v. International Paper Company, Adv. No. 03-4320. Based upon the Debtor's schedules and various business records, the trustee sought avoidance and recovery of \$236,952.40 in alleged preferential transfers. Discovery demonstrated that the all but \$11,000 of the alleged transfers were prepayments or contemporaneous exchanges for product; the proceeding was settled for \$8,500.00.
20. Stoebner v. Avaya, Inc., Adv. No. 03-4319. The trustee sought avoidance and recovery of \$3,885.75 in alleged preferential transfers. After discovery, the proceeding was settled for \$1,800.00.
21. Stoebner v. Dorsey & Whitney, LLP, Adv. No. 03-4317. The trustee sought avoidance and recovery of \$35,801.00 in alleged preferential transfers. After discovery and while the trustee's motion for summary judgment was pending, the proceeding was settled for \$12,250.00.
22. Stoebner v. Dennis Watt, et al., Adv. No. 03-4316. In this action, the trustee seeks, among other things, avoidance and recovery of various transfers made by the Debtor to affiliated entities. Defendants have denied any liability; discovery is continuing, and the matter is scheduled for trial in January 2005.
23. Stoebner v. Harber Industries, Inc., Adv. No. 03-4315. The trustee sought avoidance and recovery of \$7,107.00 in alleged preferential transfers. After entry of default judgment and financial disclosures by Defendant, the matter was settled for Defendant's payment of \$3,500.00 in two installments.
24. Stoebner v. Acordia of Minnesota, Inc., Adv. No. 03-4314. Based upon the Debtor's schedules and various business records, the trustee sought avoidance and recovery of \$193,020.00 in alleged avoidable transfers. Discovery demonstrated that the

Defendant had valid defenses to most of the claims, and the matter was settled for \$24,000.00.

25. Stoebner v. Dacotah Bank, U.S. Bank National Association, and Universal Pensions, Inc., Adv. No. 03-4312. In this proceeding, the trustee alleged that transfers of an aggregate of \$4,981,071 to Dacotah Bank, U.S. Bank National Association, and Universal Pensions, Inc., as secured creditors of Cimarron Printing, Inc., from the proceeds of loan financing for which the Debtor became jointly liable with Cimarron Printing, Inc., constituted constructive fraudulent transfers to the extent that the collateral of Cimarron Printing, Inc., was not sufficient to support the payments. After a lengthy private mediation, the claims in this adversary proceeding were settled, with the Defendants to pay an aggregate of \$184,000.00 to the Watt/Peterson bankruptcy estate.

26. Stoebner v. James P. Koehler and Steven M. Pfeiffer, Adv. No. 03-4311. The trustee commenced adversary proceedings in this case and in Cimarron Printing, Inc., Adv. No. 03-4313, alleging that \$489,800 paid to former shareholders of Cimarron Printing, Inc., in redemption of stock constituted a constructive fraudulent transfer. After extensive discovery and contested motions, and after Applicant had incurred considerable expense for expert witnesses retained by Applicant in the litigation, the parties agreed to private mediation, held in conjunction with the mediation described above. Following the mediation, the adversary proceedings were settled, with the Defendants to pay \$165,000.00 to the Cimarron Printing, Inc., bankruptcy estate.

27. Stoebner v. Zonne Bookbinders, Inc., Adv. No. 03-4294. The trustee sought avoidance and recovery of \$14,025.00 in alleged preferential transfers. After discovery, the proceeding was settled for \$5,000.00, plus the Defendant's withdrawal of its \$7,148.37 proof of claim.

28. Through August 31, 2004, Applicant has provided 397.8 hours of professional services in matters covered in this Application, having a value at one-half of Applicant's standard rates of \$55,339.25, as described more particularly below.

29. Stoebner v. On-Time Assembly, Inc., Adv. No. 03-4326.

Hours:	Conn	29.50
Total Hours:		29.50
Total Services:		\$4,277.50

A detailed statement of Applicant's time entered at one-half normal hourly rates respecting the foregoing services is attached hereto as Exhibit C-1.

30. Stoebner v. Creoscitex America, Inc., Adv. No. 03-4325.

Hours:	Conn	2.90
Total Hours:		2.90
Total Services:		\$688.25

A detailed statement of Applicant's time entered at one-half normal hourly rates respecting the foregoing services is attached hereto as Exhibit C-2.

31. Stoebner v. D. L.'s Diecutting, Inc., Adv. No. 03-4324.

Hours:	Conn	8.50
Total Hours:		8.50
Total Services:		\$1,232.50

A detailed statement of Applicant's time entered at one-half normal hourly rates respecting the foregoing services is attached hereto as Exhibit C-3.

32. Stoebner v. Toyo Ink North America, Inc., Adv. No. 03-4323.

Hours:	Conn	5.60
	Engkjer	.20
Total Hours:		5.80
Total Services:		\$827.00

A detailed statement of Applicant's time entered at one-half normal hourly rates respecting the foregoing services is attached hereto as Exhibit C-4.

33. Stoebner v. C. J. Duffey Paper Company, Inc., Adv. No. 03-4322.

Hours:	Conn	9.40
	Engkjer	1.80
Total Hours:		11.20
Total Services:		\$1,498.00

A detailed statement of Applicant's time entered at one-half normal hourly rates respecting the foregoing services is attached hereto as Exhibit C-5.

34. Stoebner v. Primesource Corporation, Adv. No. 03-4321.

Hours:	Conn	5.30
	Engkjer	.20
Total Hours:		5.50
Total Services:		\$783.50

A detailed statement of Applicant's time entered at one-half normal hourly rates respecting the foregoing services is attached hereto as Exhibit C-6.

35. Stoebner v. International Paper Company,, Adv. No. 03-4320.

Hours:	Conn	8.60
	Engkjer	4.60
Total Hours:		13.20
Total Services:		\$1,592.00

A detailed statement of Applicant's time entered at one-half normal hourly rates respecting the foregoing services is attached hereto as Exhibit C-7.

36. Stoebner v. Avaya, Inc., Adv. No. 03-4319.

Hours:	Conn	3.90
	Engkjer	.80
Total Hours:		4.70
Total Services:		\$625.50

A detailed statement of Applicant's time entered at one-half normal hourly rates respecting the foregoing services is attached hereto as Exhibit C-8.

37. Stoebner v. Dorsey & Whitney, LLP, Adv. No. 03-4317.

Hours:	Conn	22.20
Total Hours:		22.20
Total Services:		\$3,219.00

A detailed statement of Applicant's time entered at one-half normal hourly rates respecting the foregoing services is attached hereto as Exhibit C-9.

38. Stoebner v. Dennis Watt, et al., Adv. No. 03-4316.

Hours:	Conn	18.80
Total Hours:		18.80
Total Services:		\$2,726.00

A detailed statement of Applicant's time entered at one-half normal hourly rates respecting the foregoing services is attached hereto as Exhibit C-10.

39. Stoebner v. Harber Industries, Inc., Adv. No. 03-4315.

Hours:	Conn	8.60
	Isakson	2.75
Total Hours:		11.35
Total Services:		\$1,506.75

A detailed statement of Applicant's time entered at one-half normal hourly rates respecting the foregoing services is attached hereto as Exhibit C-11.

40. Stoebner v. Acordia of Minnesota, Inc., Adv. No. 03-4314.

Hours:	Conn	19.70
	Glover	.10
	Engkjer	.60
Total Hours:		20.40
Total Services:		\$2,854.00

A detailed statement of Applicant's time entered at one-half normal hourly rates respecting the foregoing services is attached hereto as Exhibit C-12.

41. Stoebner v. Dacotah Bank, U.S. Bank National Association, and Universal Pensions, Inc., Adv. No. 03-4312.

Hours:	Conn	95.40
	Glover	.10
	Engkjer	1.20
Total Hours:		96.70
Total Services:		\$13,527.50

A detailed statement of Applicant's time entered at one-half normal hourly rates respecting the foregoing services is attached hereto as Exhibit C-13.

42. Stoebner v. James P. Koehler and Steven M. Pfeiffer, Adv. No. 03-4311.

Hours:	Conn	2.80
	Engkjer	.20
Total Hours:		3.00
Total Services:		\$421.00

A detailed statement of Applicant's time entered at one-half normal hourly rates respecting the foregoing services is attached hereto as Exhibit C-14.

43. Stoebner v. Zonne Bookbinders, Inc., Adv. No. 03-4294.

Hours:	Conn	6.80
Total Hours:		6.80
Total Services:		\$986.00

A detailed statement of Applicant's time entered at one-half normal hourly rates respecting the foregoing services is attached hereto as Exhibit C-15.

44. General investigation, administration, and litigation time not allocated to particular proceedings. A substantial amount of Applicant's time entered was of general applicability to all adversary proceedings, such as general research, investigation of business and financial records, third-party investigation, applications for Rule 2004 examinations and related time, such that the time could not reasonably be allocated among separate adversary files.

Applicant entered 137.25 hours, having a value at one-half normal hourly rates of \$18,574.75; the total hours and services at one-half normal hourly rates are allocated by subject matter as follows:

- A. Review of petition and schedules, plan, disclosure statement, claims register, claims, and other materials in main bankruptcy case:

Hours:	Conn	9.70
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Total Hours:		9.70
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Total Services:		\$1,406.50
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- B. Preparation of applications for 2004 examinations and related time:

Hours:	Conn	30.70
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Total Hours:		30.70
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Total Services:		\$4,451.50
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- C. Review of company records, various third-party records, and related time and investigation re identification and analysis of potential avoidance claims and other possible claims:

Hours:	Conn	54.80
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Total Hours:		54.80
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Total Services:		\$7,946.00
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- D. Drafting pattern complaints for each adversary proceeding, form discovery, and related materials of general application:

Hours:	Conn	9.60
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Total Hours:		9.60
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Total Services:		\$1,392.00
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- E. Miscellaneous telephone conferences, correspondence, and other activity not allocable to individual adversary files:

Hours:	Conn	13.50
	Engkjer	16.70
	James	2.25

Total Hours:		32.45
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Total Services:		\$3,378.75
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A detailed statement of Applicant's time entered at one-half normal hourly rates respecting the foregoing services is attached hereto as Exhibit C-16.

45. On the matters set forth above, through August 31, 2004, Applicant has entered 397.8 hours in services, in the total amount of \$ 55,339.25 at one-half of Applicant's standard hourly rates. Normal hourly rates in effect at times entered for persons included in this Application are as follows:

Gordon B. Conn, Jr.	\$290.00
Michael C. Glover	\$210.00
Carole Clark Isakson	\$210.00
Jill A. James	\$150.00
Jason E. Engkjer	\$150.00

46. Hours entered by timekeeper included in this application are as follows:

Gordon B. Conn, Jr.	363.55
Michael C. Glover	.20
Carole Clark Isakson	4.80
Jill A. James	2.25
Jason E. Engkjer	27.00

47. Under the compensation arrangement set forth in the Order approving Applicant's retention, and as allocated between the two bankruptcy estates as requested in Paragraph 10 above, Applicant requests allowance of compensation for the matters included in this application calculated as follows:

-One-half regular hourly rates:	\$ 55,339.25
-One-third contingent fee on aggregate recoveries to date in excess of \$25,000:	\$ 78,683.00
Total:	\$134,022.25

48. In addition to the professional services set forth above, Applicant has incurred actual and necessary expenses in the amount of \$7,238.61 for which it has not been reimbursed. Expenses by category are set forth in Exhibit D hereto. Detailed individual expense entries are contained in Exhibit C-1. In addition, Applicant incurred \$4,827.75 as the trustee's share of the Mediator's fee; the mediation resulted in settlement payments of \$184,000 to the Watt/Peterson estate and \$191,000 to the Cimarron Printing estate, and the mediation expense of \$2,368.82 reflected in Exhibit D is allocated in proportion to those mediated settlements in the two cases.

49. Applicant has received no retainer in this case, and has made no previous application for fees and expenses.

50. To the best of Applicant's knowledge, there may be other Chapter 7 administrative expenses to be paid by the trustee. These include fees and expenses which may be allowed to Lapp, Libra, Thomson, Stoebner & Pusch, Chartered, and to Linda Berreau, C.P.A. On information and belief, the estate currently has sufficient funds to pay all Chapter 7 administrative expenses.

51. All services for which compensation is requested by Applicant were performed for and on behalf of the trustee and not on behalf of any committee, creditor, or other person.

52. The amount requested herein constitutes reasonable compensation for actual necessary services rendered by Applicant based on the nature, the extent, and the value of such services, the time spent on such services, the risk involved, and the cost of comparable services in matters other than a case under Title 11.

53. Applicant has not entered into any agreement, express or implied, with any other party in interest including debtors, any creditor, receiver, or any representative of any of them, or with attorneys for any such party in interest in the proceedings, for the purpose of fixing fees or other compensation to be paid to such party in interest in the proceedings for services rendered or expenses incurred in connections therewith from the assets of the Estate in excess of the compensation allowed by law.

WHEREFORE, Applicant respectfully requests that the Court enter its Order:

1. Allowing compensation to Kalina, Wills, Gisvold & Clark, P.L.L.P., in the amount of \$134,022.25;

2. Allowing reimbursement to Kalina, Wills, Gisvold & Clark, P.L.L.P., for its expenses in the amount of \$7,238.61;

3. Authorizing the Trustee to pay the reimbursement for expenses to Kalina, Wills, Gisvold & Clark, P.L.L.P., from funds of the Estate;
4. Authorizing the Trustee to pay the allowed compensation to Kalina, Wills, Gisvold & Clark, P.L.L.P., from funds of the Estate; and,
5. For such other and further relief as may be equitable and just.

Dated: September 23, 2004.

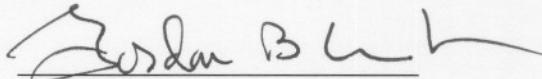
Kalina, Wills, Gisvold & Clark, P.L.L.P.

/s/ Gordon B. Conn, Jr.
Gordon B. Conn, Jr. (#18375)
6160 Summit Drive, Suite 560
Minneapolis, MN 55430
Telephone: (612) 789-9000
Facsimile: (763) 503-7070

VERIFICATION

I, Gordon B. Conn, Jr., a partner in the law firm of Kalina, Wills, Gisvold & Clark, P.L.L.P., Applicant and the moving party named in the foregoing Notice of Hearing and Interim Application for Fees and Expenses, declare under penalty of perjury that the foregoing is true and correct according to the best of my knowledge, information, and belief.

Executed on September 23, 2004

A handwritten signature in cursive script, appearing to read "Gordon B. Conn, Jr.", written over a horizontal line.

Gordon B. Conn, Jr.

EXHIBIT A

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF MINNESOTA**

In re:

**Watt/Peterson, Inc., and
Cimarron Printing, Inc.,**

Debtors.

**BKY Case No. 01-44137-NCD; and
BKY Case No. 01-44479-NCD
Chapter 7
Jointly Administered**

APPLICATION FOR APPROVAL OF EMPLOYMENT OF ATTORNEY

1. Applicant is the trustee in each of these cases.
2. Applicant believes that the employment of an attorney is necessary to represent or assist the trustee in carrying out the trustee's duties as follows: to investigate and to pursue, by litigation if necessary, possible avoidable transfers made by the Debtor, and other causes of action which may be available to the estate.
3. Gordon B. Conn, Jr. and the law firm of Kalina, Wills, Gisvold & Clark, P.L.L.P., 6160 Summit Drive, Suite 560, Minneapolis, MN 55430; 763-789-9000, are qualified by reason of practice and experience to render such representation or assistance. Mr. Conn is certified as a business bankruptcy specialist by the American Board of Certification, and has extensive experience in bankruptcy litigation and other civil litigation. Other lawyers in his firm are experienced in bankruptcy, civil litigation, and intellectual property matters.
4. The compensation will be as follows:
 - A. For matters involving investigation and pursuit of claims on behalf of the estate, one-half of the normal hourly rates for attorneys, law clerks, or legal assistants of the firm, plus a contingent fee equal to one-third of the amount of aggregate recoveries to the estate in excess of \$50,000 which may be obtained by or through the services of Mr. Conn and his law firm.
 - B. For other matters, such as claim objections and the defense of the estate or its interest or property, the normal hourly rates for attorneys, law clerks, or legal assistants of the firm.
 - C. Reimbursement for normal and customary expenses incurred by the firm, including but not limited to long-distance telephone tolls, photocopy expenses, computer research and investigation through on-line services such as LEXIS, WESTLAW, and PACER, filing fees, process servers, witness and subpoena fees, public records searches and investigation

expenses, and court reporter fees.

Mr. Conn's current normal hourly rate is \$290.00, and current billing rates for other lawyers in the firm who may provide services range from \$140.00 to \$240.00. The firm's current charges for law clerks, legal assistants, and other non-lawyer personnel range from \$45.00 to \$70.00. Billing rates are adjusted from time to time, generally in January of each calendar year.

5. Said professional has disclosed to the undersigned that he has the following connections with the debtor(s), creditors, any other party-in-interest, their respective attorneys and accountants, the United States Trustee or any person employed in the Office of the United States Trustee: None.
6. The trustee has made the following efforts to recover the asset prior to submitting this Application: Has investigated various financial transactions and determined that an attorney with Gordon Conn's expertise is necessary to pursue potential complex claims.

WHEREFORE, applicant prays that the Court approve such employment by the trustee.

Dated: July 18, 2003

/s/ John R. Stoebner

John R. Stoebner, Trustee
One Financial Plaza, Suite 2500
120 South Sixth Street
Minneapolis, MN 55402
(612) 338-5815

UNITED STATES BANKRUPTCY COURT
DISTRICT OF MINNESOTA

In re:

Watt/Peterson, Inc., and
Cimarron Printing, Inc.,

Debtors.

BKY Case No. 01-44137-NCD; and
BKY Case No. 01-44479-NCD
Chapter 7
Jointly Administered

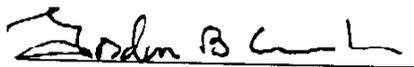
VERIFIED STATEMENT PURSUANT TO FEDERAL RULE 2014(a)

I, Gordon B. Conn, Jr., of Kalina, Wills, Gisvold & Clark, P.L.L.P., the professional named in the application for employment on behalf of each of the above named bankruptcy estates, declare under penalty of perjury the following:

1. I do not hold or represent any interest adverse to the estates and am disinterested as required by 11 U.S.C. § 327.
2. I do not have any connections to the debtor, creditors, any other party in interest, their respective attorneys and accountants, the United States trustee, or any person employed in the offices of the United States Trustee, except for the following: None.

Dated: July 10, 2003

By:



Gordon B. Conn, Jr.
Kalina, Wills, Gisvold & Clark, P.L.L.P.
6160 Summit Drive, Suite 560
Minneapolis, MN 55430
763-789-9000

UNITED STATES BANKRUPTCY COURT
DISTRICT OF MINNESOTA

In re:

**Watt/Peterson, Inc., and
Cimarron Printing, Inc.,**

Debtors.

**BKY Case No. 01-44137-NCD; and
BKY Case No. 01-44479-NCD
Chapter 7
Jointly Administered**

Debtor(s)

UNSWORN CERTIFICATE OF SERVICE

I, Lori A. Frey, declare under penalty of perjury that on July 18, 2003, I e-mailed copies of the attached **Application for Approval of Employment of Attorney, Verified Statement, and proposed Order** to each entity named below at the address stated below for each entity:

USTPRegion12.MN.ECF@usdoj.gov

U.S. Trustee
1015 U.S. Courthouse
300 South Fourth Street
Minneapolis, MN 55415

Executed on: July 18, 2003

/e/ Lori A. Frey _____
Lori A. Frey, Paralegal
Lapp, Libra, Thomson, Stoebner &
Pusch, Chartered
120 South Sixth Street, Suite 2500
Minneapolis, MN 55402
612/338-5815

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF MINNESOTA**

In re:

**Watt/Peterson, Inc., and
Cimarron Printing, Inc.,**

Debtors.

**BKY Case No. 01-44137-NCD; and
BKY Case No. 01-44479-NCD
Chapter 7
Jointly Administered**

ORDER

On _____, 2003, the Application to Employ Gordon B. Conn, Jr., of Kalina, Wills, Gisvold & Clark, P.L.L.P. as attorney for each of the bankruptcy estates came before the undersigned. Based on the Application, the Recommendation of the United States Trustee, and pursuant to the provisions of Title 11, United States Code, § 327,

IT IS HEREBY ORDERED the professional employment applied for is hereby approved subject to the limitations on compensation provided by Title 11, United States Code, § 328.

Dated: _____

United States Bankruptcy Judge

UNITED STATES BANKRUPTCY COURT
DISTRICT OF MINNESOTA

In re:

Watt/Peterson, Inc., and
Cimarron Printing, Inc.,

Debtors.

BKY Case No. 01-44137-NCD; and
BKY Case No. 01-44479-NCD
Chapter 7
Jointly Administered

ORDER

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IT IS HEREBY ORDERED the professional employment applied for is hereby approved subject to the limitations on compensation provided by Title 11, United States Code, § 328.

Dated: July 23, 2003

/s/ Nancy C. Dreher

United States Bankruptcy Judge

e188-1

NOTICE OF ELECTRONIC ENTRY AND
FILING ORDER OR JUDGMENT
Filed and Docket Entry made on 8/12/03
Patrick G. De Wane, Clerk, By KK

STATE OF MINNESOTA

ss.

COUNTY OF HENNEPIN

I, Karen Krouch, hereby certify: I am a Deputy Clerk of the United States Bankruptcy Court for the District of Minnesota; on August 12, 2003, I placed copies of the attached

ORDER

in envelopes addressed to each of the following persons, corporations, and firms at their last known addresses, and had them metered through the court's mailing equipment:

Habbo Fokkena, United States Trustee, 1015 U.S. Courthouse, 300 South Fourth Street,
Minneapolis, MN 55415

John R. Stuebner, Esq.
120 South Sixth Street, Suite 2500
Minneapolis, MN 55402

Michael L. Meyer, Esq.
4545 IDS Center
80 South Eighth Street
Minneapolis, MN 55402

Gordon B. Conn, Jr., Esq.
Kalina, Wills, Gisvold, PLLP
941 Hillwind Rd. NE, Suite 200
Minneapolis, MN 55432

I sealed and placed the envelopes in the United States Mail at Minneapolis, Minnesota.

/e/ Karen Krouch

Karen Krouch

EXHIBIT B

Adversary Proceedings

Stoebner v. On-Time Assembly, Inc., Adv. No. 03-4326

Stoebner v. Creoscitex America, Inc., Adv. No. 03-4325.

Stoebner v. D. L.'s Diecutting, Inc., Adv. No. 03-4324.

Stoebner v. Toyo Ink North America, Inc., Adv. No. 03-4323

Stoebner v. C. J. Duffey Paper Company, Inc., Adv. No. 03-4322.

Stoebner v. Primesource Corporation, Adv. No. 03-4321

Stoebner v. International Paper Company., Adv. No. 03-4320

Stoebner v. Avaya, Inc., Adv. No. 03-4319.

Stoebner v. Dorsey & Whitney, LLP, Adv. No. 03-4317.

Stoebner v. Dennis Watt, et al., Adv. No. 03-4316

Stoebner v. Harber Industries, Inc., Adv. No. 03-4315

Stoebner v. Acordia of Minnesota, Inc., Adv. No. 03-4314

Stoebner v. Dacotah Bank, U.S. Bank National Association, and Universal Pensions, Inc., Adv. No. 03-4312.

Stoebner v. James P. Koehler and Steven M. Pfeiffer, Adv. No. 03-4311.

Stoebner v. Zonne Bookbinders, Inc., Adv. No. 03-4294

EXHIBIT C-1

KALINA, WILLS, GISVOLD & CLARK, P.L.L.P.
6160 Summit Drive No., Suite 560
Minneapolis, MN 55430-2145
612/789-9000
Federal ID #: 41-1709762

September 9, 2004

Invoice# 18455 GBC
Our file# 18846 00009
Billing through 08/31/2004

John Stoebner, Trustee
Lapp, Libra, Thomson, Stoebner & Pusch
One Financial Plaza, Suite 2500
Minneapolis, MN 55402

RE: On Time Assembly, Inc.

PROFESSIONAL SERVICES

10/15/2003	GBC	Review files, prepare and file complaint.	0.60 Hrs.	145.00	\$87.00
11/25/2003	GBC	Review scheduling order, time re discovery.	0.60 Hrs.	145.00	\$87.00
12/29/2003	GBC	Review file, prepare and serve discovery demands.	1.10 Hrs.	145.00	\$159.50
01/24/2004	GBC	Review discovery responses.	0.10 Hrs.	145.00	\$14.50
02/19/2004	GBC	Review scheduling order, review records; Telephone conference with John Stoebner, work on motion for summary judgment.	1.60 Hrs.	145.00	\$232.00
02/20/2004	GBC	Work on summary judgment; Telephone conference with John Stoebner re affidavit.	0.80 Hrs.	145.00	\$116.00
02/21/2004	GBC	Work on summary judgment material, prepare John Stoebner affidavit, send to Stoebner.	2.00 Hrs.	145.00	\$290.00
02/23/2004	GBC	Telephone conference with calendar clerk; prepare, serve and file motion for summary judgment, work on answers to interrogatories.	2.90 Hrs.	145.00	\$420.50
02/24/2004	GBC	Work on answers to interrogatories.	1.10 Hrs.	145.00	\$159.50
02/25/2004	GBC	Review files, prepare and serve answers to interrogatories and request for production of documents, research contemporaneous exchange issues, work on settlement proposal.	4.90 Hrs.	145.00	\$710.50
02/26/2004	GBC	Research contemporaneous exchange, prepare and send	1.20 Hrs.	145.00	\$174.00

18846	Stoebner, John -Watt Peterson	Invoice# 18455	Page 2		
	settlement proposal, voice mail from Renz re document review.				
02/28/2004	GBC Letter to Horton with verification.	0.10 Hrs.	145.00		\$14.50
03/02/2004	GBC Review new decision re contemporaneous exchange, research.	2.10 Hrs.	145.00		\$304.50
03/03/2004	GBC Review Canfor decision re contemporaneous exchange, update research.	1.60 Hrs.	145.00		\$232.00
03/16/2004	GBC Review response brief, work on reply, research contemporaneous exchange issue.	1.40 Hrs.	145.00		\$203.00
03/17/2004	GBC Update research re contemporaneous exchange defense, prepare, serve and file reply brief; email to Renz re settlement.	2.90 Hrs.	145.00		\$420.50
03/18/2004	GBC Review case law, prepare for hearing; Telephone conference with Renz re settlement (3); Telephone conference with Stoebner (2); call clerk.	2.40 Hrs.	145.00		\$348.00
03/19/2004	GBC Prepare settlement stipulation, letter to Renz.	1.10 Hrs.	145.00		\$159.50
04/22/2004	GBC Review order approving settlement, letter to counsel regarding notice of court approval.	0.30 Hrs.	145.00		\$43.50
06/17/2004	GBC Review notes, settlement agreement, e-file same.	0.70 Hrs.	145.00		\$101.50
					\$4,277.50

Billing Summary

Total professional services	\$4,277.50
Total of new charges for this invoice	\$4,277.50
Total balance now due	\$4,277.50

PLEASE RETURN A COPY OF THIS INVOICE WITH YOUR PAYMENT OR NOTE THE FILE NUMBER AND INVOICE NUMBER SHOWN ABOVE ON YOUR CHECK. THANK YOU.

EXHIBIT C-2

KALINA, WILLS, GISVOLD & CLARK, P.L.L.P.
6160 Summit Drive No., Suite 560
Minneapolis, MN 55430-2145
612/789-9000
Federal ID #: 41-1709762

September 9, 2004

Invoice# 18458 GBC
Our file# 18846 00013
Billing through 08/31/2004

John Stuebner, Trustee
Lapp, Libra, Thomson, Stuebner & Pusch
One Financial Plaza, Suite 2500
Minneapolis, MN 55402

RE: CreoScitex America, Inc.

PROFESSIONAL SERVICES

10/15/2003	GBC	Review file, prepare and file complaint.	0.60 Hrs.	145.00	\$87.00
10/30/2003	GBC	Review materials from defendant, time re settlement.	0.60 Hrs.	145.00	\$87.00
10/30/2003	JEE	Telephone call with Andrew White regarding preference issues. Conference with Gordon Conn regarding settlement. Review defense documents.	0.70 Hrs.	75.00	\$52.50
11/07/2003	GBC	Telephone conference with White re issues, settlement.	0.30 Hrs.	145.00	\$43.50
11/12/2003	GBC	Review CreoScitex transactions with Watt/Peterson.	0.40 Hrs.	145.00	\$58.00
11/15/2003	GBC	Email White with stipulation.	0.20 Hrs.	145.00	\$29.00
11/18/2003	GBC	Review stipulation from White, email White.	0.20 Hrs.	145.00	\$29.00
11/19/2003	GBC	Prepare order, file stipulation.	0.20 Hrs.	145.00	\$29.00
05/10/2004	CCI	Read/Review client file. Telephone conference with Andrew White. Briefly calculate OCB.	0.80 Hrs.	105.00	\$84.00
05/11/2004	CCI	Fax correspondence to Mr. White with Debtor records and settlement offer.	0.25 Hrs.	105.00	\$26.25
05/17/2004	CCI	Pursue settlement of claim; E-mail correspondence to Mr. White. Draft settlement agreement and forward to Mr. White.	0.90 Hrs.	105.00	\$94.50
05/18/2004	CCI	Review and respond to e-mail correspondence from Attorney White approving form of settlement	0.10 Hrs.	105.00	\$10.50

18846	Stoebner, John -Watt Peterson	Invoice# 18458	Page 2	
	agreement.			
05/18/2004	GBC Office conference with Carole Clark Isakson re status, settlement.	0.20 Hrs.	145.00	\$29.00
05/19/2004	GBC E-mail to Trustee with settlement agreement, review same.	0.20 Hrs.	145.00	\$29.00
			\$688.25	

Billing Summary

Total professional services	\$688.25
Total of new charges for this invoice	\$688.25
Total balance now due	\$688.25

PLEASE RETURN A COPY OF THIS INVOICE WITH YOUR PAYMENT OR NOTE THE FILE NUMBER AND INVOICE NUMBER SHOWN ABOVE ON YOUR CHECK. THANK YOU.

EXHIBIT C-3

KALINA, WILLS, GISVOLD & CLARK, P.L.L.P.
6160 Summit Drive No., Suite 560
Minneapolis, MN 55430-2145
612/789-9000
Federal ID #: 41-1709762

September 9, 2004

Invoice# 18460 GBC
Our file# 18846 00017
Billing through 08/31/2004

John Stoebner, Trustee
Lapp, Libra, Thomson, Stoebner & Pusch
One Financial Plaza, Suite 2500
Minneapolis, MN 55402

RE: D L's Die Cutting, Inc.

PROFESSIONAL SERVICES

10/15/2003	GBC	Review file, prepare and file complaint.	0.90 Hrs.	145.00	\$130.50
11/06/2003	GBC	Voice mail Flynn re time for answer, reply.	0.10 Hrs.	145.00	\$14.50
11/07/2003	GBC	Email to Flynn re stipulation.	0.10 Hrs.	145.00	\$14.50
11/25/2003	GBC	Review answer and discovery demands.	0.40 Hrs.	145.00	\$58.00
11/26/2003	GBC	Review scheduling order and order for trial, time re discovery.	0.20 Hrs.	145.00	\$29.00
12/30/2003	GBC	Review documents from defendant.	1.10 Hrs.	145.00	\$159.50
01/02/2004	GBC	Review materials from Defendant, work on response.	0.90 Hrs.	145.00	\$130.50
01/05/2004	GBC	Work on discovery responses.	0.90 Hrs.	145.00	\$130.50
02/12/2004	GBC	Review Defendant documents, draft letter to counsel.	1.80 Hrs.	145.00	\$261.00
02/16/2004	GBC	Review file and Defendant materials, letter to counsel re dismissal.	0.90 Hrs.	145.00	\$130.50
02/28/2004	GBC	Review additional documents from Defendant.	0.50 Hrs.	145.00	\$72.50
03/26/2004	GBC	Voice mail from John Stoebner re trial; Telephone conference with Edstrom re trial, settlement, conference call with calendar clerk, voice mail to John Stoebner re status.	0.60 Hrs.	145.00	\$87.00
07/14/2004	GBC	Email Frey regarding status, review file.	0.10 Hrs.	145.00	\$14.50

\$1,232.50

Billing Summary

Total professional services

\$1,232.50

Total of new charges for this invoice

\$1,232.50

Total balance now due

\$1,232.50

PLEASE RETURN A COPY OF THIS INVOICE WITH YOUR PAYMENT OR NOTE THE FILE NUMBER AND INVOICE NUMBER SHOWN ABOVE ON YOUR CHECK. THANK YOU.

EXHIBIT C-4

KALINA, WILLS, GISVOLD & CLARK, P.L.L.P.
6160 Summit Drive No., Suite 560
Minneapolis, MN 55430-2145
612/789-9000
Federal ID #: 41-1709762

September 9, 2004

Invoice# 18461 GBC
Our file# 18846 00018
Billing through 08/31/2004

John Stuebner, Trustee
Lapp, Libra, Thomson, Stuebner & Pusch
One Financial Plaza, Suite 2500
Minneapolis, MN 55402

RE: Toyo Ink North America Inc.

PROFESSIONAL SERVICES

10/15/2003	GBC	Review file, prepare and file complaint.	0.90 Hrs.	145.00	\$130.50
11/12/2003	GBC	Telephone conference with counsel re defenses, review stipulation for extension, file same.	0.20 Hrs.	145.00	\$29.00
11/13/2003	JEE	Telephone call with Michelle Novick regarding extension of time to answer.	0.20 Hrs.	75.00	\$15.00
11/15/2003	GBC	Review file, prepare and file stipulation and order.	0.10 Hrs.	145.00	\$14.50
12/03/2003	GBC	Telephone conference with Novick re issues, review payment records.	0.30 Hrs.	145.00	\$43.50
12/04/2003	GBC	Telephone conference with Novick, email re transfers.	0.10 Hrs.	145.00	\$14.50
12/09/2003	GBC	Telephone conference with counsel re issues.	0.10 Hrs.	145.00	\$14.50
12/22/2003	GBC	Telephone conference with Novick, review files.	0.20 Hrs.	145.00	\$29.00
12/29/2003	GBC	Telephone conference with Novick re data.	0.10 Hrs.	145.00	\$14.50
12/31/2003	GBC	Review files re transfer, letter Novick.	0.90 Hrs.	145.00	\$130.50
01/09/2004	GBC	Review and revise stipulation and order, e-file same.	0.50 Hrs.	145.00	\$72.50
01/14/2004	GBC	Telephone conference with Novick re preference issues, dollar discrepancy.	0.50 Hrs.	145.00	\$72.50
01/15/2004	GBC	Review material from defendant, letter to John Stuebner re facts, demand, draft stipulation.	0.80 Hrs.	145.00	\$116.00

18846	Stoebner, John -Watt Peterson	Invoice# 18461	Page 2	
01/22/2004	GBC Telephone conference with Novick re dismissal, various email re same, send stipulation.	0.50 Hrs.	145.00	\$72.50
01/31/2004	GBC Prepare order, e-file dismissal, letter to Novick.	0.30 Hrs.	145.00	\$43.50
02/04/2004	GBC Email Novick re status.	0.10 Hrs.	145.00	\$14.50
			<hr/>	\$827.00

Billing Summary

Total professional services	\$827.00
Total of new charges for this invoice	<hr/> \$827.00
Total balance now due	<hr/> \$827.00

PLEASE RETURN A COPY OF THIS INVOICE WITH YOUR PAYMENT OR NOTE THE FILE NUMBER AND INVOICE NUMBER SHOWN ABOVE ON YOUR CHECK. THANK YOU.

EXHIBIT C-5

KALINA, WILLS, GISVOLD & CLARK, P.L.L.P.
6160 Summit Drive No., Suite 560
Minneapolis, MN 55430-2145
612/789-9000

Federal ID #: 41-1709762

September 9, 2004

Invoice# 18462 GBC
Our file# 18846 00019
Billing through 08/31/2004

John Stoebner, Trustee
Lapp, Libra, Thomson, Stoebner & Pusch
One Financial Plaza, Suite 2500
Minneapolis, MN 55402

RE: C.J. Duffey Paper Company

PROFESSIONAL SERVICES

10/15/2003	GBC	Review file, prepare and file complaint.	0.80 Hrs.	145.00	\$116.00
10/31/2003	GBC	Email Jason Engkjer re wire transfer information, review schedules.	0.20 Hrs.	145.00	\$29.00
11/03/2003	JEE	Review creditor payment schedules. Telephone call with Steve Wytech regarding debtor wire transfers.	0.30 Hrs.	75.00	\$22.50
11/04/2003	JEE	Review Michael McGrath correspondence. Review answer status. Draft response to Mr. McGrath regarding answer status. Review antecedent debt and contemporaneous exchange defense issues.	1.30 Hrs.	75.00	\$97.50
11/05/2003	GBC	Duffey - Review McGrath email, review Duffey claims and pleading.	0.50 Hrs.	145.00	\$72.50
11/05/2003	JEE	Review answer to adversary complaint. Correspondence with Mr. Conn regarding status of proceeding and research issues.	0.20 Hrs.	75.00	\$15.00
11/15/2003	GBC	Review scheduling order and pleadings.	0.20 Hrs.	145.00	\$29.00
11/16/2003	GBC	Review file, prepare and serve interrogatories and document requests.	1.90 Hrs.	145.00	\$275.50
12/22/2003	GBC	Review discovery responses and trial order.	0.60 Hrs.	145.00	\$87.00
01/05/2004	GBC	Work on discovery responses.	1.10 Hrs.	145.00	\$159.50
01/10/2004	GBC	Review files, work on discovery	0.60 Hrs.	145.00	\$87.00

18846 Stoebner, John -Watt Peterson

Invoice# 18462

Page 2

		responses.			
02/03/2004	GBC	Review defendants' summary judgment motion and order for trial.	0.50 Hrs.	145.00	\$72.50
02/04/2004	GBC	Review files, letter to Tansey re dismissal.	0.90 Hrs.	145.00	\$130.50
02/10/2004	GBC	Review Tansey correspondence; Telephone conference with John Stoebner re dismissal of wire transfer actions.	1.10 Hrs.	145.00	\$159.50
02/24/2004	GBC	Prepare stipulation; Letter to Tansey.	0.40 Hrs.	145.00	\$58.00
02/25/2004	GBC	Review affidavit and material from Tansey re dismissal.	0.20 Hrs.	145.00	\$29.00
02/27/2004	GBC	Review materials from Tansey.	0.10 Hrs.	145.00	\$14.50
02/28/2004	GBC	Prepare order, file stipulation for dismissal.	0.30 Hrs.	145.00	\$43.50

\$1,498.00

Billing Summary

Total professional services

\$1,498.00

Total of new charges for this invoice

\$1,498.00

Total balance now due

\$1,498.00

PLEASE RETURN A COPY OF THIS INVOICE WITH YOUR PAYMENT OR NOTE THE FILE NUMBER AND INVOICE NUMBER SHOWN ABOVE ON YOUR CHECK. THANK YOU.

EXHIBIT C-6

KALINA, WILLS, GISVOLD & CLARK, P.L.L.P.
6160 Summit Drive No., Suite 560
Minneapolis, MN 55430-2145
612/789-9000
Federal ID #: 41-1709762

September 9, 2004

Invoice# 18463 GBC
Our file# 18846 00020
Billing through 08/31/2004

John Stuebner, Trustee
Lapp, Libra, Thomson, Stuebner & Pusch
One Financial Plaza, Suite 2500
Minneapolis, MN 55402

RE: Primesource Corporation

PROFESSIONAL SERVICES

10/15/2003	GBC	Review file, prepare and file complaint.	0.50 Hrs.	145.00	\$72.50
12/09/2003	JEE	Telephone call with Mr. Hallenby regarding preferential payment issues.	0.20 Hrs.	75.00	\$15.00
12/30/2003	GBC	Review documents from defendant.	0.90 Hrs.	145.00	\$130.50
01/15/2004	GBC	Review defendant material re prepayment.	1.10 Hrs.	145.00	\$159.50
02/11/2004	GBC	Review materials from Defendant.	0.90 Hrs.	145.00	\$130.50
02/12/2004	GBC	Review records, prepare and file notice of dismissal and order.	1.90 Hrs.	145.00	\$275.50
					\$783.50

Billing Summary

Total professional services	\$783.50
Total of new charges for this invoice	\$783.50
Total balance now due	\$783.50

PLEASE RETURN A COPY OF THIS INVOICE WITH YOUR PAYMENT OR NOTE THE FILE NUMBER AND INVOICE NUMBER SHOWN ABOVE ON YOUR CHECK. THANK YOU.

EXHIBIT C-7

KALINA, WILLS, GISVOLD & CLARK, P.L.L.P.
6160 Summit Drive No., Suite 560
Minneapolis, MN 55430-2145
612/789-9000
Federal ID #: 41-1709762

September 9, 2004

Invoice# 18464 GBC
Our file# 18846 00021
Billing through 08/31/2004

John Stoebner, Trustee
Lapp, Libra, Thomson, Stoebner & Pusch
One Financial Plaza, Suite 2500
Minneapolis, MN 55402

RE: International Paper Company

PROFESSIONAL SERVICES

10/15/2003	GBC	Review file, prepare and file complaint.	0.60 Hrs.	145.00	\$87.00
10/30/2003	JEE	Telephone call with Dawn Myles regarding complaint assignment. Review file documents to ascertain company contact information. Correspondence with Mr. Conn regarding company contact information.	0.50 Hrs.	75.00	\$37.50
11/03/2003	JEE	Review payment schedules. Telephone call with Dawn Myles regarding creditor contact information.	0.30 Hrs.	75.00	\$22.50
11/13/2003	JEE	Multiple telephone calls with Rick Barnett regarding answer extension. Conference with Mr. Conn regarding extension stipulation. Telephone call with Mr. Conn regarding extension stipulation signature issues. Draft stipulation for extension.	0.80 Hrs.	75.00	\$60.00
11/14/2003	GBC	Telephone conference with Jason Engkjer re stipulation, filing.	0.30 Hrs.	145.00	\$43.50
11/14/2003	JEE	Telephone call with Rick Barnett regarding extension of time to answer. Draft stipulation for extension and order for Watt Peterson and Cimarron adversary proceedings. Electronically file stipulation and proposed orders for Watt Peterson and Cimarron.	1.90 Hrs.	75.00	\$142.50

18846	Stoebner, John -Watt Peterson	Invoice# 18464	Page 2
	Confirm filing.		
12/09/2003	JEE Research antecedent debt issues.	0.40 Hrs.	75.00 \$30.00
12/11/2003	JEE Telephone call with Rick Barnett regarding antecedent debt issues. Research antecedent debt issues.	0.70 Hrs.	75.00 \$52.50
12/22/2003	GBC Review documents from defendant.	0.80 Hrs.	145.00 \$116.00
12/30/2003	GBC Review documents from defendant, work on discovery.	1.20 Hrs.	145.00 \$174.00
02/11/2004	GBC Telephone conference with Manty, call defense counsel, leave voice mail.	0.60 Hrs.	145.00 \$87.00
02/13/2004	GBC Telephone conference with Manty, call Childress re documents.	0.30 Hrs.	145.00 \$43.50
02/16/2004	GBC Telephone conference with Childress re issues, background, documents to supply.	0.50 Hrs.	145.00 \$72.50
03/15/2004	GBC Voice mail to Childress re status of documents, review trial calendar.	0.20 Hrs.	145.00 \$29.00
03/16/2004	GBC Telephone conference with Childress re documents to be produced, settlement.	0.80 Hrs.	145.00 \$116.00
03/18/2004	GBC Telephone conference with calendar clerk re settlement; email to Childress re settlement, tax ID, draft stipulation.	0.40 Hrs.	145.00 \$58.00
03/19/2004	GBC Prepare settlement stipulation, letter to Manty.	1.20 Hrs.	145.00 \$174.00
03/26/2004	GBC Review and e-file signed settlement agreement.	0.20 Hrs.	145.00 \$29.00
03/27/2004	GBC Review settlement agreement, send to Trustee.	0.10 Hrs.	145.00 \$14.50
04/22/2004	GBC Review order approving settlement, letter to counsel regarding notice of court approval.	0.30 Hrs.	145.00 \$43.50
06/22/2004	GBC Review Childress letter and payment, letter to Frey regarding settlement payment, prepare stipulation for dismissal, email Childress, Monty, e-file stipulation.	1.10 Hrs.	145.00 \$159.50
			<u>\$1,592.00</u>

Billing Summary

Total professional services	\$1,592.00
Total of new charges for this invoice	<u>\$1,592.00</u>
Total balance now due	<u>\$1,592.00</u>

PLEASE RETURN A COPY OF THIS INVOICE WITH YOUR PAYMENT OR NOTE THE FILE NUMBER AND INVOICE NUMBER SHOWN ABOVE ON YOUR CHECK. THANK YOU.

EXHIBIT C-8

KALINA, WILLS, GISVOLD & CLARK, P.L.L.P.
 6160 Summit Drive No., Suite 560
 Minneapolis, MN 55430-2145
 612/789-9000
 Federal ID #: 41-1709762

September 9, 2004

Invoice# 18453 GBC
 Our file# 18846 00006
 Billing through 08/31/2004

John Stoebner, Trustee
 Lapp, Libra, Thomson, Stoebner & Pusch
 One Financial Plaza, Suite 2500
 Minneapolis, MN 55402

RE: Avaya, Inc.

PROFESSIONAL SERVICES

10/15/2003	GBC	Review file, prepare and file complaint.	0.60 Hrs.	145.00	\$87.00
11/06/2003	JEE	Telephone call with Wendy Beck regarding preference documentation and answer extension. Correspondence with Mr. Conn regarding conversation with Ms. Beck. Gather and send requested documentation.	0.60 Hrs.	75.00	\$45.00
12/18/2003	JEE	Telephone call with Steve Sass regarding settlement issues. Correspondence with Mr. Conn regarding settlement strategy.	0.20 Hrs.	75.00	\$15.00
01/15/2004	GBC	Review defendant material, analyze defenses.	0.70 Hrs.	145.00	\$101.50
01/22/2004	GBC	Letter to Beck re settlement, email John Stoebner, email Beck re settlement; telephone conference re claims.	0.50 Hrs.	145.00	\$72.50
01/31/2004	GBC	Review file, prepare settlement agreement, email to Beck.	0.90 Hrs.	145.00	\$130.50
02/04/2004	GBC	Email Beck re settlement.	0.10 Hrs.	145.00	\$14.50
02/10/2004	GBC	Email John Stoebner re status of settlement.	0.10 Hrs.	145.00	\$14.50
02/12/2004	GBC	Email Beck re status, review settlement fax.	0.60 Hrs.	145.00	\$87.00
02/13/2004	GBC	File settlement stipulation, email to John Stoebner.	0.20 Hrs.	145.00	\$29.00
02/24/2004	GBC	Review settlement material from Defendant; Letter to John Stoebner	0.20 Hrs.	145.00	\$29.00

18846

Stoebner, John -Watt Peterson
with agreement and check.

Invoice# 18453

Page 2

\$625.50

Billing Summary

Total professional services

\$625.50

Total of new charges for this invoice

\$625.50

Total balance now due

\$625.50

PLEASE RETURN A COPY OF THIS INVOICE WITH YOUR PAYMENT OR NOTE THE FILE NUMBER AND INVOICE NUMBER SHOWN ABOVE ON YOUR CHECK. THANK YOU.

EXHIBIT C-9

KALINA, WILLS, GISVOLD & CLARK, P.L.L.P.
6160 Summit Drive No., Suite 560
Minneapolis, MN 55430-2145
612/789-9000
Federal ID #: 41-1709762

September 9, 2004

Invoice# 18459 GBC
Our file# 18846 00014
Billing through 08/31/2004

John Stoebner, Trustee
Lapp, Libra, Thomson, Stoebner & Pusch
One Financial Plaza, Suite 2500
Minneapolis, MN 55402

RE: Dorsey & Whitney

PROFESSIONAL SERVICES

10/15/2003	GBC	Review file, prepare and file complaint.	0.60 Hrs.	145.00	\$87.00
11/15/2003	GBC	Review answer.	0.10 Hrs.	145.00	\$14.50
01/15/2004	GBC	Review pleadings and file materials, analyze settlement.	1.20 Hrs.	145.00	\$174.00
01/31/2004	GBC	Review file, prepare and serve written discovery.	1.00 Hrs.	145.00	\$145.00
02/17/2004	GBC	Review Pearson settlement letter, analyze facts and defense, work on response, letter to Trustee.	2.10 Hrs.	145.00	\$304.50
02/18/2004	GBC	Review Pearson material, research issues, prepare, serve and file motion for summary judgment, email to John Stoebner.	5.10 Hrs.	145.00	\$739.50
02/19/2004	GBC	Analyze payment records, letter to John Stoebner re settlement; Telephone conference with John Stoebner re authority, letter to Pearson re settlement.	1.90 Hrs.	145.00	\$275.50
03/11/2004	GBC	Review response to summary judgment motion, work on points for reply.	1.10 Hrs.	145.00	\$159.50
03/12/2004	GBC	Review and analyze settlement offer, prepare and send response.	0.90 Hrs.	145.00	\$130.50
03/15/2004	GBC	Review response brief, research ordinary course issues, work on reply brief.	2.10 Hrs.	145.00	\$304.50
03/16/2004	GBC	Research case law, prepare, serve and file reply brief; Telephone conference with Stoebner re	3.20 Hrs.	145.00	\$464.00

18846

Stoebner, John -Watt Peterson

Invoice# 18459

Page 2

settlement, exchange e-mails with Pearson re settlement.

03/17/2004

GBC

Email Pearson, prepare for hearing, email Pearson re settlement; Telephone conference with Stoebner re settlement; Telephone conference with calendar clerk.

1.10 Hrs.

145.00

\$159.50

03/18/2004

GBC

Time re settlement stipulation.

0.40 Hrs.

145.00

\$58.00

03/19/2004

GBC

Complete settlement stipulation, letter to Pearson.

0.90 Hrs.

145.00

\$130.50

04/22/2004

GBC

Review order approving settlement, letter to counsel regarding notice of court approval.

0.30 Hrs.

145.00

\$43.50

05/12/2004

GBC

Review docket, e-mail Pearson re court approval of settlement.

0.20 Hrs.

145.00

\$29.00

\$3,219.00

Billing Summary

Total professional services

\$3,219.00

Total of new charges for this invoice

\$3,219.00

Total balance now due

\$3,219.00

PLEASE RETURN A COPY OF THIS INVOICE WITH YOUR PAYMENT OR NOTE THE FILE NUMBER AND INVOICE NUMBER SHOWN ABOVE ON YOUR CHECK. THANK YOU.

EXHIBIT C-10

KALINA, WILLS, GISVOLD & CLARK, P.L.L.P.
6160 Summit Drive No., Suite 560
Minneapolis, MN 55430-2145
612/789-9000
Federal ID #: 41-1709762

September 9, 2004

Invoice# 18465 GBC
Our file# 18846 00022
Billing through 08/31/2004

John Stoebner, Trustee
Lapp, Libra, Thomson, Stoebner & Pusch
One Financial Plaza, Suite 2500
Minneapolis, MN 55402

RE: Dennis Watt, David Peterson et al

PROFESSIONAL SERVICES

10/15/2003	GBC	Review file, prepare and file complaint.	2.10 Hrs.	145.00	\$304.50
10/17/2003	GBC	Review email from Jason Engkjer; call Trucano, leave voice mail.	0.20 Hrs.	145.00	\$29.00
10/20/2003	GBC	Telephone conference with Constantine re acceptance of service, request for delay.	0.20 Hrs.	145.00	\$29.00
10/21/2003	GBC	Telephone conference with Stoebner re Dorsey request re service, draft letter to Constantine.	0.40 Hrs.	145.00	\$58.00
11/03/2003	GBC	Review Carlson files re leases, other issues.	1.10 Hrs.	145.00	\$159.50
11/05/2003	GBC	Superior - Review Dorsey email, email to Constantine re meeting.	0.20 Hrs.	145.00	\$29.00
12/01/2003	GBC	Telephone conference with John Stoebner re Dorsey documents.	0.10 Hrs.	145.00	\$14.50
01/30/2004	GBC	Review files, obtain summons for service; time re acceptance of service.	1.90 Hrs.	145.00	\$275.50
02/03/2004	GBC	Review files, prepare acceptance of service, letter to Constantine, review Complaint re amendment.	1.20 Hrs.	145.00	\$174.00
02/05/2004	GBC	Voice mail to Constantine re acceptance of service.	0.10 Hrs.	145.00	\$14.50
02/06/2004	GBC	Voice mail Constantine; Telephone conference with Pearson re acceptance of service, update research re address, service agent, prepare and serve Summons and Complaint by mail.	2.90 Hrs.	145.00	\$420.50

		Invoice# 18465	Page 2	
18846	Stoebner, John -Watt Peterson			
02/11/2004	GBC Prepare and file certificate of service, review certified mail returns, email Pearson re time for answer.	1.10 Hrs.	145.00	\$159.50
02/16/2004	GBC Review acceptance of service and stipulation, e-file same.	0.20 Hrs.	145.00	\$29.00
04/26/2004	GBC Exchange e-mails with Pearson regarding time for answer, revise Stipulation, e-mail to Pearson.	0.30 Hrs.	145.00	\$43.50
04/27/2004	GBC Revise and file Stipulation.	0.10 Hrs.	145.00	\$14.50
06/03/2004	GBC Review Defendants' answer.	0.50 Hrs.	145.00	\$72.50
06/07/2004	GBC E-mail Pearson regarding accounting records, other issues.	0.30 Hrs.	145.00	\$43.50
06/14/2004	GBC Review amended answer.	0.60 Hrs.	145.00	\$87.00
06/22/2004	GBC Review Pearson e-mail, time re response.	0.40 Hrs.	145.00	\$58.00
06/30/2004	GBC Review Pearson e-mail, review pleadings, analyze issues.	1.20 Hrs.	145.00	\$174.00
07/01/2004	GBC Review Pearson emails, review pleadings and files, time regarding discovery issues.	2.60 Hrs.	145.00	\$377.00
07/14/2004	GBC Review files, draft memorandum regarding issues.	1.10 Hrs.	145.00	\$159.50
			\$2,726.00	

Billing Summary

Total professional services	\$2,726.00
Total of new charges for this invoice	\$2,726.00
Total balance now due	\$2,726.00

PLEASE RETURN A COPY OF THIS INVOICE WITH YOUR PAYMENT OR NOTE THE FILE NUMBER AND INVOICE NUMBER SHOWN ABOVE ON YOUR CHECK. THANK YOU.

EXHIBIT C-11

KALINA, WILLS, GISVOLD & CLARK, P.L.L.P.
6160 Summit Drive No., Suite 560
Minneapolis, MN 55430-2145
612/789-9000
Federal ID #: 41-1709762

September 9, 2004

Invoice# 18456 GBC
Our file# 18846 00010
Billing through 08/31/2004

John Stuebner, Trustee
Lapp, Libra, Thomson, Stuebner & Pusch
One Financial Plaza, Suite 2500
Minneapolis, MN 55402

RE: Harber

PROFESSIONAL SERVICES

10/14/2003	GBC	Review files, prepare and file complaint.	0.40 Hrs.	145.00	\$58.00
02/23/2004	GBC	Review files, work on default.	0.40 Hrs.	145.00	\$58.00
02/27/2004	GBC	Review file, work on default application.	1.10 Hrs.	145.00	\$159.50
03/18/2004	GBC	Time re application for default judgment.	0.50 Hrs.	145.00	\$72.50
05/10/2004	CCI	Draft Motion for Default Judgment, Draft Affidavit of Default, Identification and on the Merits. Check corporate status of defendant with Minnesota Secretary of State's office. Revise pleadings.	1.75 Hrs.	105.00	\$183.75
05/12/2004	CCI	E-mail correspondence to Trustee Stuebner with default pleadings; Exchange e-mail correspondence with Trustee. Search for applicable prejudgment interest rate.	0.60 Hrs.	105.00	\$63.00
05/13/2004	CCI	Exchange e-mail correspondence with Mr. Stuebner and obtain executed affidavit.	0.20 Hrs.	105.00	\$21.00
05/14/2004	CCI	Telephone conference with staff and direct filing of Default Judgment Motion, service of same.	0.20 Hrs.	105.00	\$21.00
05/26/2004	GBC	Telephone conference with Harris re settlement, check court file.	0.90 Hrs.	145.00	\$130.50
05/27/2004	GBC	Telephone conference with Harris, check court status.	0.40 Hrs.	145.00	\$58.00
06/01/2004	GBC	Telephone conference with Harris regarding settlement, call Trustee.	0.50 Hrs.	145.00	\$72.50

		Invoice# 18456	Page 2	
18846	Stoebner, John -Watt Peterson			
06/02/2004	GBC Check court docket, voicemail to calendar clerk, office conference with Jason Engkjer regarding hearing, status.	0.50 Hrs.	145.00	\$72.50
06/04/2004	GBC Review default order; Telephone conference with trustee regarding settlement.	0.50 Hrs.	145.00	\$72.50
06/07/2004	GBC Telephone conference with Harris regarding settlement, procedures.	0.50 Hrs.	145.00	\$72.50
06/08/2004	GBC Review court file, draft settlement stipulation.	1.10 Hrs.	145.00	\$159.50
06/14/2004	GBC Telephone conference with Tammy regarding settlement agreement, initial payment.	0.40 Hrs.	145.00	\$58.00
06/16/2004	GBC Review and e-file Settlement Agreement; Telephone conference with Frey re settlement, notice, payment; e-mail Frey re settlement, notice.	0.90 Hrs.	145.00	\$130.50
07/21/2004	GBC Review Harber payment, check to trust account.	0.10 Hrs.	145.00	\$14.50
07/26/2004	GBC Review file, email Frey re status.	0.20 Hrs.	145.00	\$29.00
			145.00	\$1,506.75

Billing Summary

Total professional services	\$1,506.75
Total of new charges for this invoice	\$1,506.75
Total balance now due	\$1,506.75

PLEASE RETURN A COPY OF THIS INVOICE WITH YOUR PAYMENT OR NOTE THE FILE NUMBER AND INVOICE NUMBER SHOWN ABOVE ON YOUR CHECK. THANK YOU.

EXHIBIT C-12

KALINA, WILLS, GISVOLD & CLARK, P.L.L.P.
6160 Summit Drive No., Suite 560
Minneapolis, MN 55430-2145
612/789-9000
Federal ID #: 41-1709762

September 9, 2004

Invoice# 18454 GBC
Our file# 18846 00008
Billing through 08/31/2004

John Stoebner, Trustee
Lapp, Libra, Thomson, Stoebner & Pusch
One Financial Plaza, Suite 2500
Minneapolis, MN 55402

RE: Acordia

PROFESSIONAL SERVICES

10/14/2003	GBC	Review files, prepare and file complaint.	0.50 Hrs.	145.00	\$72.50
10/24/2003	JEE	Telephone call with Steven Meyer regarding summons and complaint. Draft transmittal letter to Mr. Meyer regarding service of summons and complaint.	0.40 Hrs.	75.00	\$30.00
11/12/2003	GBC	Telephone conference with Galle re case, answer time.	0.20 Hrs.	145.00	\$29.00
11/14/2003	MCG	Attention to issues relating to extensions to answer.	0.10 Hrs.	105.00	\$10.50
11/15/2003	GBC	Prepare and file stipulation and order.	0.10 Hrs.	145.00	\$14.50
11/19/2003	JEE	Telephone call with Corporation Service Company regarding service of process.	0.20 Hrs.	75.00	\$15.00
01/10/2004	GBC	Review files, prepare and serve interrogatories and document requests.	1.20 Hrs.	145.00	\$174.00
02/10/2004	GBC	Telephone conference and email with Galle re discovery time extension.	0.20 Hrs.	145.00	\$29.00
02/16/2004	GBC	Telephone conference with Galle re extension of time.	0.10 Hrs.	145.00	\$14.50
02/20/2004	GBC	Voice mail Galle re discovery, email to Galle re time.	0.30 Hrs.	145.00	\$43.50
02/28/2004	GBC	Review documents furnished by Defendant.	1.10 Hrs.	145.00	\$159.50
03/08/2004	GBC	Review documents produced by defendant, work on settlement	2.40 Hrs.	145.00	\$348.00

18846	Stoebner, John -Watt Peterson		Invoice# 18454	Page 2	
		analyses.			
03/29/2004	GBC	Review documents produced by Acordia, review Trustee records, prepare settlement analysis, letter to Galle re settlement.	4.10 Hrs.	145.00	\$594.50
03/30/2004	GBC	Review answers to interrogatories; Telephone conference with Galle re settlement, trial scheduling.	0.90 Hrs.	145.00	\$130.50
03/31/2004	GBC	Telephone conference with Galle regarding settlement, trial date; Telephone conference with calendar clerk regarding trial date.	0.50 Hrs.	145.00	\$72.50
04/01/2004	GBC	Telephone conference with Galle, review letter to clerk regarding trial date.	0.10 Hrs.	145.00	\$14.50
04/21/2004	GBC	Review Galle settlement response, fax to Stoebner, research new-value issue; Telephone conference with Stoebner, draft letter.	1.90 Hrs.	145.00	\$275.50
04/22/2004	GBC	Revise and send settlement proposal; Telephone conference with calendar clerk regarding trial status.	1.20 Hrs.	145.00	\$174.00
04/23/2004	GBC	E-mail Galle regarding settlement status.	0.10 Hrs.	145.00	\$14.50
04/27/2004	GBC	E-mail to Galle regarding settlement, Telephone conference with Galle regarding same, review settlement analysis.	0.80 Hrs.	145.00	\$116.00
04/29/2004	GBC	Telephone conference with Stoebner; Telephone conference with Galle regarding settlement; Telephone conference with Galle; E-mail to Stoebner regarding settlement.	0.90 Hrs.	145.00	\$130.50
04/30/2004	GBC	E-mail to John Stoebner regarding settlement, prepare settlement agreement, review claim, e-mail to Galle; Telephone conference with Stoebner regarding same.	1.50 Hrs.	145.00	\$217.50
06/07/2004	GBC	Review Galle revisions to settlement agreement, letter to Galle re same.	0.80 Hrs.	145.00	\$116.00
06/14/2004	GBC	Review signed settlement and notice.	0.20 Hrs.	145.00	\$29.00
06/15/2004	GBC	E-file Settlement Agreement, letter Galle regarding Order, letter Frey regarding same.	0.40 Hrs.	145.00	\$0.00
06/30/2004	GBC	Review Galle letter, letter to Frey	0.20 Hrs.	145.00	\$29.00

EXHIBIT C-13

KALINA, WILLS, GISVOLD & CLARK, P.L.L.P.
6160 Summit Drive No., Suite 560
Minneapolis, MN 55430-2145
612/789-9000
Federal ID #: 41-1709762

September 9, 2004

Invoice# 18466 GBC
Our file# 18846 00023
Billing through 08/31/2004

John Stoebner, Trustee
Lapp, Libra, Thomson, Stoebner & Pusch
One Financial Plaza, Suite 2500
Minneapolis, MN 55402

RE: Dacotah Bank, U.S. Bank, Universal Pensions

PROFESSIONAL SERVICES

10/13/2003	GBC	Draft complaint; voice mail Stoebner re same.	3.50 Hrs.	145.00	\$507.50
10/14/2003	GBC	Review files, prepare and file complaint.	2.90 Hrs.	145.00	\$420.50
11/13/2003	GBC	Review pleadings; Telephone conference with Runck re UPI, background, stipulation.	0.50 Hrs.	145.00	\$72.50
11/14/2003	GBC	Email from Runck, review and revise proposed stipulation.	0.70 Hrs.	145.00	\$101.50
11/14/2003	MCG	Attention to issues relating to extensions to answer.	0.10 Hrs.	105.00	\$10.50
11/15/2003	GBC	Review answers of defendants, review and revise stipulation re cross-claims.	0.40 Hrs.	145.00	\$58.00
11/16/2003	GBC	Review and revise stipulation, fax to Runck.	0.70 Hrs.	145.00	\$101.50
11/17/2003	GBC	Review answer, work on discovery.	1.20 Hrs.	145.00	\$174.00
11/24/2003	GBC	Telephone conference with Runck, revise stipulation.	0.50 Hrs.	145.00	\$72.50
12/03/2003	GBC	Telephone conference with Runck re status, service of process.	0.20 Hrs.	145.00	\$29.00
12/09/2003	GBC	Telephone conference with Runck re stipulation, service of process issues.	0.10 Hrs.	145.00	\$14.50
12/22/2003	GBC	Time re stipulation, review pleadings re issues, discovery.	0.80 Hrs.	145.00	\$116.00
12/23/2003	GBC	Review Runck material and revised stipulation, review pleadings, work on discovery.	1.20 Hrs.	145.00	\$174.00
12/24/2003	GBC	Review show-cause order, email to	0.10 Hrs.	145.00	\$14.50

18846	Stoebner, John -Watt Peterson	Invoice# 18466	Page 2		
	John Stoebner.				
12/29/2003	GBC	Email John Stoebner re jury waiver.	0.10 Hrs.	145.00	\$14.50
03/05/2004	GBC	Telephone conference with Runck re settlement conference.	0.20 Hrs.	145.00	\$29.00
03/10/2004	GBC	Review file, email Runck re settlement, conference call.	0.30 Hrs.	145.00	\$43.50
03/11/2004	GBC	Review pleadings, conference call with Runck, et al, re settlement, issues, email to Runck re briefing in other adversary.	1.20 Hrs.	145.00	\$174.00
03/12/2004	GBC	Telephone conference with Runck re settlement call, review files, time re settlement issues.	1.20 Hrs.	145.00	\$174.00
03/24/2004	GBC	Telephone conference with Runck re settlement, status, review files, time re settlement analysis.	1.10 Hrs.	145.00	\$159.50
03/25/2004	GBC	Westlaw research re secured status, other issues.	1.20 Hrs.	145.00	\$174.00
03/26/2004	GBC	Review financial material re secured status, work on settlement analyses re UPI.	2.10 Hrs.	145.00	\$304.50
03/27/2004	GBC	Review valuation files, work on settlement analysis, draft letter to Runck, review US Bank motion, send to John Stoebner.	3.10 Hrs.	145.00	\$449.50
03/30/2004	GBC	Work on drafting settlement analyses and letter to Runck, time regarding response to US Bank motion.	1.90 Hrs.	145.00	\$275.50
03/31/2004	GBC	Work on UPI settlement proposal.	0.90 Hrs.	145.00	\$130.50
04/01/2004	GBC	Work on response to US Bank motion.	4.20 Hrs.	145.00	\$609.00
04/02/2004	GBC	Review research, prepare, serve and file response to motion for judgment on pleadings, work on settlement analyses regarding Universal Pensions.	4.60 Hrs.	145.00	\$667.00
04/13/2004	GBC	Review US Bank reply brief, review research, prepare for hearing.	3.60 Hrs.	145.00	\$522.00
04/14/2004	GBC	Prepare for and attend hearing regarding US Bank motion.	1.90 Hrs.	145.00	\$275.50
04/19/2004	GBC	Review pleadings and financial records, work on settlement analyses regarding Universal Pensions, drafting letter.	2.90 Hrs.	145.00	\$420.50
04/20/2004	GBC	Review Order regarding motion to dismiss, e-mail to John Stoebner regarding same; draft discovery to	1.40 Hrs.	145.00	\$203.00

18846	Stoebner, John -Watt Peterson	Invoice# 18466	Page 3		
	US Bank.				
04/21/2004	GBC Telephone conference with Stoebner regarding status, obtain reissued Summons, service letter to Anderson, work on drafting discovery.	1.60 Hrs.	145.00		\$232.00
04/22/2004	GBC Prepare and file proof of service of Complaint, review financial information, work on settlement proposal to Universal.	2.90 Hrs.	145.00		\$420.50
04/30/2004	GBC Review bank documents re UPI; Telephone conference with Stoebner regarding status, issues.	1.20 Hrs.	145.00		\$174.00
05/04/2004	GBC Work on response to third party motion, draft brief; office conference with Jason Engkjer re research, issues.	2.00 Hrs.	145.00		\$290.00
05/05/2004	GBC Office conference with Jason Engkjer re issues, research; telephone conference with Kluz re request to change hearing date; review US Bank documents for delivery to experts.	3.50 Hrs.	145.00		\$507.50
05/05/2004	JEE Review third party motion papers. Research case law regarding "related to" jurisdiction and supplemental jurisdiction.	1.20 Hrs.	75.00		\$90.00
05/06/2004	GBC Office conference with Jason Engkjer re jurisdiction research, review cases, work on response memo.	1.80 Hrs.	145.00		\$261.00
05/07/2004	GBC Telephone conference with Runck re re-set hearing; Telephone conference with Kluz re 3rd party issue, defenses; Telephone conference with Stoebner re status, review guaranty.	1.20 Hrs.	145.00		\$174.00
05/10/2004	GBC Review revised motion papers, review UPI material from Stoebner.	1.40 Hrs.	145.00		\$203.00
05/12/2004	GBC Telephone conference with Runck re settlement, mediation; review US Bank discovery, send to trustee, time re response; work on response to UPI motion.	3.90 Hrs.	145.00		\$565.50
05/13/2004	GBC Prepare, serve and file response brief; Telephone conference with Kluz re mediator, send list of mediators; Telephone conference with Stoebner.	2.50 Hrs.	145.00		\$362.50

18846	Stoebner, John -Watt Peterson	Invoice# 18466	Page 4		
05/17/2004	GBC	Review Universal reply brief.	0.60 Hrs.	145.00	\$87.00
05/18/2004	GBC	Time re response to U.S. Bank discovery, prepare for and attend hearing on UPI motion for 3rd party complaint, conference with various counsel re settlement, mediation.	3.10 Hrs.	145.00	\$449.50
05/19/2004	GBC	Work on mediation statement.	1.50 Hrs.	145.00	\$217.50
05/20/2004	GBC	Finalize mediation statement, review and assemble documents for submission to mediator.	2.10 Hrs.	145.00	\$304.50
05/24/2004	GBC	Review and assemble files for mediation, review defendant document submission, prepare for mediation, analyze for settlement, e-mail to John Stoebner, conference call with mediator.	1.40 Hrs.	145.00	\$203.00
05/25/2004	GBC	Prepare for and attend settlement mediation (11 hours divided with Cimarron/Koehler).	5.50 Hrs.	145.00	\$797.50
05/26/2004	GBC	Drafting settlement stipulation, e-mail Trustee re allocation.	2.90 Hrs.	145.00	\$420.50
06/07/2004	GBC	Review UPI revisions to settlement agreement; Review USB email regarding changes; Telephone conference with Trustee re same.	1.40 Hrs.	145.00	\$203.00
06/08/2004	GBC	Review email from Pearson, Anderson, and Runck, revise settlement agreement.	1.10 Hrs.	145.00	\$159.50
06/14/2004	GBC	Review emails, work on settlement agreement.	1.30 Hrs.	145.00	\$188.50
06/16/2004	GBC	Revise settlement stipulation.	1.40 Hrs.	145.00	\$203.00
06/17/2004	GBC	Further revisions to stipulation for settlement; letter to counsel regarding stipulation, revisions.	1.50 Hrs.	145.00	\$217.50
06/30/2004	GBC	Review e-mail from counsel, finalize and circulate settlement agreement; Telephone conference with Stoebner regarding status.	0.90 Hrs.	145.00	\$130.50
07/07/2004	GBC	Emails with Anderson regarding status of settlement execution, review bank copy.	0.40 Hrs.	145.00	\$58.00
07/08/2004	GBC	Review Runck email regarding settlement.	0.10 Hrs.	145.00	\$14.50
07/14/2004	GBC	Email counsel regarding settlement agreement.	0.10 Hrs.	145.00	\$14.50
07/15/2004	GBC	Email Pearson regarding status of settlement.	0.10 Hrs.	145.00	\$14.50
07/20/2004	GBC	Email Roberstean regarding Schulz execution of settlement agreement.	0.10 Hrs.	145.00	\$14.50

18846	Stoebner, John -Watt Peterson	Invoice# 18466	Page 5	
07/23/2004	GBC Telephone conference with John Stoebner regarding status of settlement, notice; email Runck regarding same.	0.10 Hrs.	145.00	\$14.50
07/26/2004	GBC Email Stoebner, counsel regarding status of settlement.	0.30 Hrs.	145.00	\$43.50
			\$13,527.50	

Billing Summary

Total professional services	\$13,527.50
Total of new charges for this invoice	\$13,527.50
Total balance now due	\$13,527.50

PLEASE RETURN A COPY OF THIS INVOICE WITH YOUR PAYMENT OR NOTE THE FILE NUMBER AND INVOICE NUMBER SHOWN ABOVE ON YOUR CHECK. THANK YOU.

EXHIBIT C-14

KALINA, WILLS, GISVOLD & CLARK, P.L.L.P.
6160 Summit Drive No., Suite 560
Minneapolis, MN 55430-2145
612/789-9000
Federal ID #: 41-1709762

September 9, 2004

Invoice# 18467 GBC
Our file# 18846 00024
Billing through 08/31/2004

John Stoebner, Trustee
Lapp, Libra, Thomson, Stoebner & Pusch
One Financial Plaza, Suite 2500
Minneapolis, MN 55402

RE: James Koehler, Steven Pfeiffer

PROFESSIONAL SERVICES

10/14/2003	GBC	Review files, prepare and file complaint.	2.00 Hrs.	145.00	\$290.00
10/24/2003	GBC	Telephone conference with Koehler re lawsuit, letter to Koehler with claims register.	0.80 Hrs.	145.00	\$116.00
04/06/2004	JEE	Review letter from Steve Kluz regarding discovery issues. E-mail correspondence with Mr. Conn regarding supplementation of interrogatory and deposition responses.	0.20 Hrs.	75.00	\$15.00
				<hr/>	\$421.00

Billing Summary

Total professional services	\$421.00
Total of new charges for this invoice	<hr/> \$421.00
Total balance now due	<hr/> \$421.00

PLEASE RETURN A COPY OF THIS INVOICE WITH YOUR PAYMENT OR NOTE THE FILE NUMBER AND INVOICE NUMBER SHOWN ABOVE ON YOUR CHECK. THANK YOU.

EXHIBIT C-15

KALINA, WILLS, GISVOLD & CLARK, P.L.L.P.
6160 Summit Drive No., Suite 560
Minneapolis, MN 55430-2145
612/789-9000
Federal ID #: 41-1709762

September 9, 2004

Invoice# 18457 GBC
Our file# 18846 00011
Billing through 08/31/2004

John Stoebner, Trustee
Lapp, Libra, Thomson, Stoebner & Pusch
One Financial Plaza, Suite 2500
Minneapolis, MN 55402

RE: Zonne Bookbinders, Inc.

PROFESSIONAL SERVICES

09/22/2003	GBC	Review file, draft complaint.	1.60 Hrs.	145.00	\$232.00
09/24/2003	GBC	Work on complaint, review file.	0.80 Hrs.	145.00	\$116.00
10/22/2003	GBC	Review service returns; office conference with Jason Engkjer re status.	0.40 Hrs.	145.00	\$58.00
11/12/2003	GBC	Voice mail to Gutfeld re answer time.	0.10 Hrs.	145.00	\$14.50
11/15/2003	GBC	Prepare and file stipulation and order.	0.10 Hrs.	145.00	\$14.50
11/19/2003	GBC	Telephone conference with counsel, check docket, email counsel re order.	0.30 Hrs.	145.00	\$43.50
12/18/2003	GBC	Review fax, email to Ginsberg.	0.10 Hrs.	145.00	\$14.50
12/19/2003	GBC	Email with Ginsburg, Stoebner re settlement, analyze claim re settlement.	0.60 Hrs.	145.00	\$87.00
12/29/2003	GBC	Revise settlement papers, email to Ginsburg.	0.60 Hrs.	145.00	\$87.00
01/02/2004	GBC	Review settlement stipulation from Ginsburg, fax back.	0.20 Hrs.	145.00	\$29.00
01/03/2004	GBC	Fax stipulation to John Stoebner, re-send to Ginsburg, update docket.	0.10 Hrs.	145.00	\$14.50
01/05/2004	GBC	Finalize settlement, letter to Ginsburg, file stipulation, fax to John Stoebner.	1.20 Hrs.	145.00	\$174.00
02/10/2004	GBC	Telephone conference with calendar clerk re status, check docket.	0.10 Hrs.	145.00	\$14.50
02/20/2004	GBC	Email from Trustee, review file, letter to Ginsburg re approval of settlement, payment.	0.40 Hrs.	145.00	\$58.00

18846	Stoebner, John -Watt Peterson	Invoice# 18457	Page 2	
02/28/2004	GBC Fax copy of settlement check to Trustee.	0.10 Hrs.	145.00	\$14.50
03/18/2004	GBC Review fax re payment, check status.	0.10 Hrs.	145.00	\$14.50
			<hr/>	\$986.00

Billing Summary

Total professional services	\$986.00
Total of new charges for this invoice	<hr/> \$986.00
Total balance now due	<hr/> \$986.00

PLEASE RETURN A COPY OF THIS INVOICE WITH YOUR PAYMENT OR NOTE THE FILE NUMBER AND INVOICE NUMBER SHOWN ABOVE ON YOUR CHECK. THANK YOU.

EXHIBIT C-16

KALINA, WILLS, GISVOLD & CLARK, P.L.L.P.
6160 Summit Drive No., Suite 560
Minneapolis, MN 55430-2145
612/789-9000
Federal ID #: 41-1709762

September 9, 2004

Invoice# 18452 GBC
Our file# 18846 00001
Billing through 08/31/2004

John Stoebner, Trustee
Lapp, Libra, Thomson, Stoebner & Pusch
One Financial Plaza, Suite 2500
Minneapolis, MN 55402

RE: Watt/Peterson Bankruptcy Estate

PROFESSIONAL SERVICES

07/10/2003	GBC	Telephone conference with Stoebner re new case, background, issues.	1.10 Hrs.	145.00	\$159.50
07/15/2003	GBC	Meeting with Stoebner re Watt/Peterson engagement.	1.50 Hrs.	145.00	\$217.50
07/16/2003	GBC	Telephone conference with Stoebner re Watt/Peterson; Telephone conference with Berreau re case background.	0.40 Hrs.	145.00	\$58.00
07/17/2003	GBC	Telephone conference with Stoebner re status, issues, review bankruptcy court documents.	0.50 Hrs.	145.00	\$72.50
07/18/2003	GBC	Telephone conference with Stoebner re background, meeting, review and revise application for employment.	0.60 Hrs.	145.00	\$87.00
07/22/2003	GBC	Telephone conference with John Stoebner re Dorsey meeting, other matters.	0.50 Hrs.	145.00	\$72.50
07/24/2003	GBC	Review schedules, meeting with Stoebner and Berreau re general background, issues.	2.00 Hrs.	145.00	\$290.00
07/24/2003	JEE	Conference with Mr. Conn, John Stoebner and Linda Berreau regarding potential preference and fraudulent conveyance claims.	1.70 Hrs.	75.00	\$127.50
08/11/2003	GBC	Review Dorsey material from John Stoebner, review materials from court files.	0.60 Hrs.	145.00	\$87.00
08/13/2003	GBC	Review schedules, meeting with	4.10 Hrs.	145.00	\$594.50

18846	Stoebner, John -Watt Peterson	Invoice# 18452	Page 2		
	John Stoebner, Berreau, meeting at Dorsey, outline areas for examination, possible action.				
08/13/2003	JEE	Prepare for Dorsey Whitney meeting. Dorsey Whitney meeting with Mr. Conn and Mr. Stoebner.	3.10 Hrs.	75.00	\$232.50
08/14/2003	GBC	Research re corporate status of various entities, time re 2004 application, review Trucano email to Stoebner re Dorsey documents.	2.40 Hrs.	145.00	\$348.00
08/15/2003	GBC	Review court filings re equipment sales, work on 2004 application.	1.20 Hrs.	145.00	\$174.00
08/18/2003	GBC	Review files, prepare 2004 application for US Bank, Carlson, and Ernst; email Stoebner re same.	1.60 Hrs.	145.00	\$232.00
08/21/2003	GBC	Telephone conference with John Stoebner re Dorsey file review, review bankruptcy court materials.	1.50 Hrs.	145.00	\$217.50
08/22/2003	GBC	Telephone conference with John Stoebner, review files at Dorsey, work on subpoenas and document requests for 2004 exams.	4.50 Hrs.	145.00	\$652.50
08/23/2003	GBC	Review bankruptcy court pleadings and files, review bank claims, review other claims, work on subpoena and document requests.	4.00 Hrs.	145.00	\$580.00
08/24/2003	GBC	Revise 2004 document list, email to John Stoebner.	0.30 Hrs.	145.00	\$43.50
08/25/2003	GBC	Review claims and leases, review bank documentation, work on 2004 document requests, subpoena; Telephone conference with John Stoebner re Dorsey files.	2.90 Hrs.	145.00	\$420.50
08/26/2003	GBC	Prepare 2004 subpoenas and document requests, letter to Anderson re US Bank subpoena, review claims.	2.00 Hrs.	145.00	\$290.00
08/27/2003	GBC	Telephone conference with John Stoebner re document review, issues, work on 2004 subpoenas, prepare document list for accountants.	1.20 Hrs.	145.00	\$174.00
09/02/2003	GBC	Review Anderson response to Rule 2004 subpoena; Telephone conference with Stoebner re Dorsey document review.	0.50 Hrs.	145.00	\$72.50
09/08/2003	GBC	Telephone conference with Berreau re documents, status of 2004 exams.	0.30 Hrs.	145.00	\$43.50

18846	Stoebner, John -Watt Peterson	Invoice# 18452	Page 3		
09/13/2003	GBC	Prepare document request and subpoenas to Carlson, Lundquist and Ernst & Young.	1.50 Hrs.	145.00	\$217.50
09/16/2003	GBC	Review files, meeting with Trustee re various preference claims, review files, time re same.	3.50 Hrs.	145.00	\$507.50
09/16/2003	GBC	Time re 2004 exams, letter to Constantine re consent.	1.00 Hrs.	145.00	\$145.00
09/17/2003	GBC	Review preference files and claims filed by defendants, draft form complaint.	1.20 Hrs.	145.00	\$174.00
09/18/2003	GBC	Telephone conference with Stoebner re document review, Office conference with Jason Engkjer re new cases.	0.50 Hrs.	145.00	\$72.50
09/23/2003	GBC	Telephone conference with Tim Kelly re Ernst and Young subpoenas, review letter re confidentiality.	0.50 Hrs.	145.00	\$72.50
09/24/2003	GBC	Review Anderson objection, letter to Constantine re consent to production of client data.	1.00 Hrs.	145.00	\$145.00
09/25/2003	GBC	Telephone conference with Kelly re Ernst documents, review Bushnell material, e-mail Constantine re bank records.	1.10 Hrs.	145.00	\$159.50
09/30/2003	GBC	E-mail Bushnell re Ernst and Young documents, review list; Letter to Constantine re bank documents.	0.80 Hrs.	145.00	\$116.00
09/30/2003	GBC	Work on general complaints.	0.90 Hrs.	145.00	\$130.50
10/01/2003	GBC	Time re confidentiality stipulation re: Ernst & Young documents; Telephone conference with Bushnell, revise stipulation.	0.60 Hrs.	145.00	\$87.00
10/01/2003	GBC	Letter to Henley re: receipt of Carlson documents, review Carlson files.	4.20 Hrs.	145.00	\$609.00
10/02/2003	GBC	Telephone conference with Anderson re: U.S. Bank documents; Telephone conference with Bushnell re: Ernst & Young inspection.	0.90 Hrs.	145.00	\$130.50
10/06/2003	GBC	Telephone conference with Anderson re subpoena, objections, bank records; Telephone conference with Bushnell re Ernst & Young records, fax stipulation.	0.90 Hrs.	145.00	\$130.50
10/07/2003	GBC	Review files at Ernst & Young;	6.10 Hrs.	145.00	\$884.50

18846	Stoebner, John -Watt Peterson	Invoice# 18452	Page 4		
					work on analysis for avoidance action.
10/08/2003	GBC	Work on drafting complaints.	1.40 Hrs.	145.00	\$203.00
10/09/2003	GBC	Review files at Dorsey, work on Watt, Pfeiffer actions; Telephone conference with Anderson re bank documents.	4.20 Hrs.	145.00	\$609.00
10/09/2003	JEE	Obtain adversary proceeding defendants' registered address information.	1.60 Hrs.	75.00	\$120.00
10/10/2003	GBC	Review notes and schedules, work on avoidance claims.	3.20 Hrs.	145.00	\$464.00
10/10/2003	JEE	Obtain adversary proceeding Defendant incorporation and registered agent information.	0.50 Hrs.	75.00	\$37.50
10/13/2003	GBC	Review Carlson documents, general file review re: analysis of further avoidance claims; Telephone conference with John Stoebner re wire transfers.	6.10 Hrs.	145.00	\$884.50
10/16/2003	JEE	Telephone call with Mike Trucano regarding personal service and litigation issues. Conference with Mr. Conn regarding Mr. Trucano's telephone call.	0.30 Hrs.	75.00	\$22.50
10/21/2003	GBC	Office conference with Jason Engkjer re service of process, other matters, draft pattern discovery, work on docket control chart and procedure.	1.90 Hrs.	145.00	\$275.50
10/21/2003	GBC	Telephone conference with Carlson Lundquist re: tax file, review files, obtain file for return.	0.90 Hrs.	145.00	\$130.50
10/22/2003	GBC	Review adversary filings, review each file for service information; office conference with Jason Engkjer re: service issues, defendant locations, work on docket control set up.	3.10 Hrs.	145.00	\$449.50
10/22/2003	GBC	Review Carlson files, letter to Reineke re: tax files.	1.20 Hrs.	145.00	\$174.00
10/22/2003	JAJ	Research creditor officers and service agents. Prepare documents for service of summons and complaint.	2.25 Hrs.	75.00	\$168.75
10/22/2003	JEE	Conference with Mr. Conn regarding summons and complaint service issues. Organize for service adversary proceeding summons and	3.40 Hrs.	75.00	\$255.00

18846	Stoebner, John -Watt Peterson	Invoice# 18452	Page 5		
					complaints. Obtain service information on adversary proceeding defendants.
10/23/2003	GBC	Review Ernst & Young files.	3.10 Hrs.	145.00	\$449.50
10/23/2003	GBC	Draft pattern discovery form.	1.20 Hrs.	145.00	\$174.00
10/23/2003	JEE	Obtain registered address information. Organize adversary proceeding documents for service. Draft defendant service letters. Draft courtesy copy transmittal letters. File court documents.	3.90 Hrs.	75.00	\$292.50
10/24/2003	GBC	Review Carlson files.	2.90 Hrs.	145.00	\$420.50
10/28/2003	GBC	Work on status chart, review adversary filings.	0.90 Hrs.	145.00	\$130.50
10/28/2003	JEE	Review adversary proceeding summons and complaint service status for all files.	0.60 Hrs.	75.00	\$45.00
10/29/2003	GBC	Time re completion of service of process, filing affidavit of service in various adversary files.	1.30 Hrs.	145.00	\$188.50
10/30/2003	JEE	Review adversary proceeding summons and complaint status on all files. Review file documents and potential defense issues on all files.	1.40 Hrs.	75.00	\$105.00
11/03/2003	GBC	Revise pattern discovery forms.	1.10 Hrs.	145.00	\$159.50
11/04/2003	JEE	Review adversary proceeding answer status of all cases.	0.20 Hrs.	75.00	\$15.00
11/10/2003	GBC	Telephone conference with John Stoebner re document review matters.	0.50 Hrs.	145.00	\$72.50
11/11/2003	GBC	Telephone conference with John Stoebner; Telephone conference with Oyum re document review at Dorsey.	0.50 Hrs.	145.00	\$72.50
11/12/2003	GBC	Meeting with John Stoebner, review files at Dorsey.	3.20 Hrs.	145.00	\$464.00
11/13/2003	GBC	Draft form interrogatories.	0.90 Hrs.	145.00	\$130.50
11/15/2003	GBC	Review status of various matters, update docket.	1.00 Hrs.	145.00	\$145.00
01/06/2004	GBC	Review records produced by accountants, attention to docket, status review of adversaries.	1.40 Hrs.	145.00	\$203.00
01/10/2004	GBC	Review Debtor's bank and pension files.	3.10 Hrs.	145.00	\$449.50
02/12/2004	GBC	Email Pearson re service, review Carlson files re leases.	1.90 Hrs.	145.00	\$275.50
03/04/2004	GBC	Telephone conference with Henley re documents, arrangements, time	0.20 Hrs.	145.00	\$29.00

		re review for copying.			
03/08/2004	GBC	Review files re Printech leases, review clauses, work on bases for recovery, claim objection.	2.10 Hrs.	145.00	\$304.50
03/09/2004	GBC	Review Carlson files, designate for copying.	3.10 Hrs.	145.00	\$449.50
03/15/2004	GBC	Review Dorsey documents at John Stoebner's office.	1.40 Hrs.	145.00	\$203.00
03/18/2004	GBC	Time re revised 2004 subpoena to US Bank.	0.30 Hrs.	145.00	\$43.50
03/24/2004	GBC	Work on revised subpoena to US Bank, office conference with R. Marino re case background, insolvency analyses.	3.10 Hrs.	145.00	\$449.50
03/29/2004	GBC	Work on revisions to US Bank subpoena.	0.60 Hrs.	145.00	\$87.00
04/22/2004	GBC	Voicemail to Hofman regarding Carlson documents, available for pick up.	0.10 Hrs.	145.00	\$14.50
04/23/2004	GBC	Voicemail from Hofman regarding Carlson documents.	0.10 Hrs.	145.00	\$14.50
04/29/2004	GBC	Organize Carlson files for return.	1.20 Hrs.	145.00	\$174.00
04/30/2004	GBC	Assemble and return files to Carlson headquarters; voicemail Henley regarding same.	1.50 Hrs.	145.00	\$217.50
06/04/2004	GBC	Telephone conference with calendar clerk re Dorsey, On-Time dismissals, review files re settlements.	0.50 Hrs.	145.00	\$72.50
06/15/2004	GBC	Letter to Henley regarding Carlson compensation claim.	1.50 Hrs.	145.00	\$217.50
06/16/2004	GBC	Telephone conference with Frey re Carlson, Lundquist matters.	0.20 Hrs.	145.00	\$29.00
06/17/2004	GBC	Review forms 1 and 2 from Trustee, review status of settlements and collections.	1.40 Hrs.	145.00	\$203.00
08/20/2004	GBC	General review of files regarding status of adversaries and settlements.	1.10 Hrs.	145.00	\$159.50
					\$19,082.25

EXPENSES

08/26/2003	Vendor U.S. Bank National Association; Witness Fees	\$50.00
08/26/2003	Vendor Carlson, Lundquist & Company, Ltd.; Witness Fees	\$50.00
08/26/2003	Vendor Ernst & Young LLP; Witness Fees	\$50.00
08/29/2003	Photocopy Expense	\$5.20
09/24/2003	Vendor Metro Legal Services, Inc; Process Service - Ernst & Young, 9/16, Mpls.; Carlson Lundquist & Company, 9/16, Brooklyn Park	\$75.00

18846	Stoebner, John -Watt Peterson	Invoice# 18452	Page 7
09/30/2003	Miscellaneous Expense - Secretary of States - User Fees		\$12.00
09/30/2003	Photocopy Expense		\$2.80
10/07/2003	Vendor Metro Legal Services, Inc; Courier Costs - S. Bushnell, Mpls.		\$11.00
10/31/2003	Miscellaneous Expense - Secretary of State - User Fees		\$110.00
10/31/2003	Photocopy Expense		\$0.80
10/31/2003	Photocopy Expense		\$2.40
10/31/2003	Photocopy Expense		\$1.20
10/31/2003	Photocopy Expense		\$0.80
10/31/2003	Photocopy Expense		\$0.40
10/31/2003	Photocopy Expense		\$5.00
10/31/2003	Photocopy Expense		\$31.60
10/31/2003	Photocopy Expense		\$2.80
10/31/2003	Photocopy Expense		\$3.00
10/31/2003	Photocopy Expense		\$3.40
10/31/2003	Photocopy Expense		\$1.60
10/31/2003	Photocopy Expense		\$2.40
10/31/2003	Photocopy Expense		\$1.60
10/31/2003	Photocopy Expense		\$6.80
10/31/2003	Postage		\$14.50
10/31/2003	Postage		\$2.90
10/31/2003	Postage		\$5.80
10/31/2003	Postage		\$2.90
10/31/2003	Postage		\$4.65
10/31/2003	Postage		\$5.80
10/31/2003	Postage		\$9.30
10/31/2003	Postage		\$7.00
10/31/2003	Postage		\$5.80
10/31/2003	Postage		\$4.65
10/31/2003	Postage		\$5.80
10/31/2003	Postage		\$4.65
10/31/2003	Postage		\$9.30
10/31/2003	Postage		\$2.90
10/31/2003	Postage		\$6.08
11/14/2003	Vendor Thomson West; Technical Support 10/03		\$255.74
12/31/2003	Photocopy Expense		\$28.00
12/31/2003	Photocopy Expense		\$27.80
01/02/2004	Vendor Metro Legal Services, Inc; Process Service (1/2) - Ben Campbell, 12/3, Mpls. - includes 2 affidavits		\$22.50
01/02/2004	Vendor Thomson West; Technical Support 11/03		\$110.32
01/02/2004	Vendor Thomson West; Technical Support 11/03		\$261.89
01/15/2004	Vendor Thomson West; Technical Support 12/03		\$23.92
01/30/2004	Photocopy Expense		\$17.60
02/27/2004	Photocopy Expense		\$85.60

18846	Stoebner, John -Watt Peterson	Invoice# 18452	Page 8
02/27/2004	Postage		\$57.10
03/18/2004	Vendor U.S. Bank National Association; Witness Fees		(\$50.00)
03/18/2004	Vendor U.S. Bank National Association; Witness Fees		\$50.00
03/22/2004	Vendor Metro Legal Services, Inc; Courier Costs - Steven Kluz Sr., Mpls.		\$13.00
03/31/2004	Miscellaneous Expense - Secretary of State - User fees		\$15.00
03/31/2004	Photocopy Expense		\$186.60
03/31/2004	Photocopy Expense		\$556.60
04/15/2004	Vendor NightOwl Document Management Services; Copy Charge - 8936 Heavy Litigation; 118 Litigation 11x17		\$1,763.30
04/15/2004	Vendor Thomson West; Technical Support 3/04		\$190.66
04/21/2004	Vendor Briggs and Morgan; ; Copy Charge - duplicating costs associated with documents produced		\$337.50
04/30/2004	Photocopy Expense		\$154.80
04/30/2004	Postage		\$2.97
04/30/2004	Postage		\$5.80
05/14/2004	Vendor Metro Legal Services, Inc; Process Service - David Runck, 5/13, Mpls.		\$25.00
05/17/2004	Vendor Metro Legal Services, Inc; Process Service - Todd Pearson, 5/13, Mpls.		\$25.00
05/17/2004	Vendor Metro Legal Services, Inc; Process Service - Richard Anderson, 5/13, Mpls.		\$25.00
05/18/2004	Vendor Metro Legal Services, Inc; Process Service - Steven Kluz, 5/13, Mpls.		\$25.00
05/18/2004	Vendor Thomson West; Technical Support 4/04		\$13.00
05/18/2004	Vendor Thomson West; Technical Support 4/04		\$16.94
05/18/2004	Vendor Thomson West; Technical Support 4/04		\$40.50
05/31/2004	Miscellaneous Expense - Secretary of State - User Fee		\$4.00
05/31/2004	Miscellaneous Expense - Secretary of State - User Fee		\$4.00
05/31/2004	Photocopy Expense		\$1.80
05/31/2004	Photocopy Expense		\$27.80
05/31/2004	Photocopy Expense		\$56.80
05/31/2004	Photocopy Expense		\$2.80
05/31/2004	Postage		\$2.90
06/09/2004	Vendor Thomson West; Technical Support 5/04		\$20.00
06/09/2004	Vendor Thomson West; Technical Support 5/04		\$16.82
06/30/2004	Photocopy Expense		\$8.60
07/30/2004	Photocopy Expense		\$10.00
08/04/2004	Vendor U.S. Bank National Association; Witness Fees		(\$50.00)
08/04/2004	Vendor Ernst & Young LLP; Witness Fees		(\$50.00)
08/31/2004	Postage		\$5.30
			\$4,869.79

Billing Summary

Total professional services

\$19,082.25

18846 Stoebner, John -Watt Peterson

Invoice# 18452 Page 9

Total expenses incurred

\$4,869.79

Total of new charges for this invoice

\$23,952.04

Total balance now due

\$23,952.04

PLEASE RETURN A COPY OF THIS INVOICE WITH YOUR PAYMENT OR NOTE THE FILE NUMBER AND INVOICE NUMBER SHOWN ABOVE ON YOUR CHECK. THANK YOU.

EXHIBIT D

Expenses

Copy charges – off-site	\$2,100.80
Courier costs	24.00
Photocopy expense	1,236.60
Postage	166.10
Process Service	197.50
Technical Support—Westlaw	949.79
Witness Fees	50.00
Mediation expense*	2,368.82
Miscellaneous expense	<u>145.00</u>
	\$7,238.61

*Watt/Peterson bankruptcy estate share of \$4,827.75 mediation expense.

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF MINNESOTA**

In re:

Watt/Peterson, Inc.,

Bky. No. 01-44137

Debtor.

CERTIFICATE OF SERVICE BY MAIL

Gordon B. Conn, Jr., under penalty of perjury, deposes and says that on the 23rd day of September, 2004, he served by United States mail upon each person on the attached service list the following:

1. Notice of Hearing and Interim Application of Kalina, Wills, Gisvold & Clark, P.L.L.P., for Fees and Expenses as Attorneys for the Trustee.
2. Proposed Order.

/e/ Gordon B. Conn, Jr.
Gordon B. Conn, Jr.

SERVICE LIST

Watt/Peterson Inc.

BKY Case No. 01-44137-NCD

Watt/Peterson Inc.
15020 27th Avenue North
Plymouth, MN 55447-4816

U.S. Trustee
1015 U.S. Courthouse
300 South 4th Street
Minneapolis, MN 55415

David B. Peterson and Dennis E. Watt
c/o Katherine A. Constantine, Esq. and
Jessica A. Palmer-Denig, Esq.
Dorsey & Whitney LLP
50 South 6th Street, Suite 1500
Minneapolis, MN 55402-1498

John A. Halpern, Esq.
for Lakeville Motor Express
500 Plymouth Building
12 South 6th Street
Minneapolis, MN 55402

Michael L. Meyer, Esq.
Ravich Meyer Kirkman & McGrath
80 South 8th Street, Suite 4545
Minneapolis, MN 55402

U.S. Bank National Association
c/o Richard D. Anderson, Esq.
Briggs and Morgan
2200 First National Bank Building
332 Minnesota Street
St. Paul, MN 55101

Michael H. Traison, Esq., for The
Official Committee of Unsecured Creditors
Miller Canfield Paddock and Stone, P.L.C.
150 West Jefferson, Suite 2500
Detroit, MI 48226

Bruce Schulz
c/o James Rubenstein, Esq.
Moss & Barnett
90 South 7th Street, Suite 4800
Minneapolis, MN 55402

United States Attorney for the
District of Minnesota
600 U.S. Courthouse
300 South 7th Street
Minneapolis, MN 55415

SEC-Chicago Region
NW Atrium Center, Suite 1400
500 West Madison
Chicago, IL 60661-2511

IRS District Counsel
650 Galtier Plaza
175 East 5th Street
St. Paul, MN 55101

Internal Revenue Service
Attn: Special Procedures
316 No. Robert Street, STOP 5700
St. Paul, MN 55101-1423

Chapter 7 Trustee
c/o John R. Stoebner
Lapp Libra Thomson Stoebner & Pusch
One Financial Plaza, Suite 2500
120 South 6th Street
Minneapolis, MN 55402

Vicksburg 55 Partnership
c/o Peter Huch, Esq.
Brunelle & Huch, Ltd.
5010 IDS Center, 80 South 8th Street
Minneapolis, MN 55402

Elliot H. Herskowitz
Regen Capital I, Inc.
P.O. Box 6826
Planetarium Station
New York, NY 10024-0540

K:\GBC\WATTPETE\CIMARRON\SERV-LST.WPD

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF MINNESOTA**

In re:

Watt/Peterson, Inc.,

Bky. No. 01-44137

Debtor.

**ORDER ALLOWING INTERIM FEES AND EXPENSES
FOR ATTORNEYS FOR THE TRUSTEE**

The Application for allowance of interim fees and expenses for attorneys for the Trustee came on before the undersigned United States Bankruptcy Judge on October 27, 2004.

Appearances were as noted on the record.

Based on the Application, the argument of counsel, and all the files, records and proceedings herein,

IT IS HEREBY ORDERED:

1. The Application of Kalina, Wills, Gisvold & Clark, P.L.L.P., for fees in the amount of \$134,022.25 and for reimbursement of expenses in the amount of \$7,238.61 is hereby approved.
2. The trustee is authorized to pay the reimbursement for expenses in the amount of \$7,238.61 to Kalina, Wills, Gisvold & Clark, P.L.L.P., from funds of the Estate;
3. The trustee is authorized to pay \$134,022.25 to Kalina, Wills, Gisvold & Clark, P.L.L.P., from funds of the Estate.

Dated: October __, 2004.

Nancy C. Dreher
United States Bankruptcy Judge