

UNITED STATES BANKRUPTCY COURT
DISTRICT OF MINNESOTA

In re

Bky. No. 03-33611
Chapter 11 case

Virgil Moeller,
Debtor.

**NOTICE OF HEARING AND MOTION FOR ALLOWANCE OF ADMINISTRATIVE
CLAIM OR ALTERNATIVELY FOR ALLOWANCE OF GENERAL UNSECURED
CLAIM**

1. Kurt M. Anderson, attorney for Debtors, moves the Court on his own behalf for allowance of an administrative claim or alternatively for allowance of a general unsecured claim, as follows:

Kurt M. Anderson, Attorney at Law (including Brian L. Boysen, of counsel)
\$27,450.46.

2. The Court will hold a hearing on this motion on October 26, 2004, at 11:00 a.m. or as soon thereafter as counsel may be heard at the United States Bankruptcy Court, Hon. Gregory F. Kishel, Bankruptcy Courtroom No. 228B, United States Bankruptcy Court, 316 North Robert Street, St. Paul, Minnesota 55101. If necessary, Kurt M. Anderson will testify as a witness at this matter.

3. Any response to this motion must be filed and delivered not later than October 19, 2004, which is seven days (including weekends and holidays) before the time set for the hearing, or filed and served by mail not later than October 16, 2004, which is ten days (including weekends and holidays) before the time set for the hearing. **UNLESS A RESPONSE OPPOSING THE MOTION IS TIMELY FILED, THE COURT MAY GRANT THE MOTION WITHOUT A HEARING.**

4. This Court has jurisdiction under 28 U.S.C. Sections 157 and 1334. This motion is filed under 11 U.S.C. §§ 501-03 (and specifically 503(b)(1)(a) as to the requested administrative claim¹), the Fifth Amendment to the United States Constitution, and Bankruptcy Rule 9014.

5. This case was commenced by the filing of a voluntary Chapter 11 Petition on May 19, 2003.

6. The operating trustee's plan of reorganization was confirmed on August 20, 2004.

Orders Approving Employment; Subsequent Developments

7. On June 24, 2003, the Court approved the debtor's employment of the undersigned (including his of-counsel, Brian L. Boysen) as attorneys for the debtor as Debtor in Possession (DIP). The Debtor was no longer DIP following an order dated March 24, 2004, appointing an operating trustee. Thereafter, however, the Debtor continued to require the movant's professional services in order to comply with his obligations in this case and to participate in the case. To the best of the movant's knowledge, the Debtor had no liquid assets from which to pay for such services. Although the movant rendered services, the claim for payment for the same appears to have been discharged upon confirmation of the plan.

Payments Promised or Received to Date

8. Prior to filing this case, the debtor paid \$23,000.00 to Kurt Anderson, a portion of which was applied to prepetition preparation directly related to this bankruptcy case. On July 20, 2004, the Court approved a fee application for DIP and post-DIP transitional services, all of which has been paid. Thus, the only amounts in issue are for post-DIP, preconfirmation services.

¹ Although this application follows the format of a fee and expense application under 11 U.S.C. § 330 and FRBP 2016, it is not based on those provisions.

Previous Motions

9. The debtor's DIP professionals filed fee and expense applications that were approved on July 20, 2004. The operating trustee also has filed administrative expense applications, which will be heard on September 27, 2004.

Unpaid Administrative Expenses

10. To movant's knowledge, there are no approved but unpaid administrative expenses in this case.

PARTICULARS AS TO ATTORNEY FEE AND EXPENSE MOTION

Narrative Summary of Current Motion

11. The non-DIP legal services provided to the debtor are summarized as follows:

a. Advising the debtor of his rights, obligations, and options in relation to the operating trustee, estate, creditors, and other interest holders, including numerous phone calls, conferences, and some litigation responses between the debtor and operating trustee.

a. Assisting the debtor in finalizing previous drafts of a plan, disclosure statement, liquidation analysis, and cash flow projections, involving numerous meetings and calls between debtor, cash flow consultant Gary Thome, tax consultant Lloyd Johnson, various creditors and the trustee and US Trustee, and related court hearings and service of proposed plans and disclosure statements.

b. Objections to and negotiations regarding the trustee's proposed plans.

Current Fee Motion Detail

12. Attached hereto are true billing statements through August 20, 2004 including a billing in normal billing format, and also a billing recap by type of activity.² The attached billings reflect the following hourly rates and prices:

<u>Initials</u>	<u>Description</u>	<u>Rate or price</u>
KMA	Kurt M. Anderson, Attorney	\$150.00

² Mailed versions of the attachments are being sent in 2-1 condensed format.

<u>Initials</u>	<u>Description</u>	<u>Rate or price</u>
BLB	Brian L. Boysen, Attorney	\$150.00
AMM	Alison Mischke, Legal Assistant	\$90.00
MGA	Meghan Anderson, Legal Assistant	\$60.00
Delivery	Messenger services	As billed by service
Fax LD	Unified messaging service for faxes	\$.20 per page for outgoing faxes and \$.08 per page for incoming faxes(based on average billing amounts from outside service)
Postage	Postage	Actual postal rates
Photocopies	Photocopies	\$.15 per page in-house; or as billed for outside copying services
Costs advanced	Filing fees, etc.	Amounts disbursed

13. Kurt M. Anderson, Attorney at Law requests allowance of an administrative claim or alternatively a general unsecured claim for post-DIP and pre-confirmation fees and expenses, of \$27,450.46 through August 20, 2004.

WHEREFORE, the movant requests allowance of an administrative claim and/or general unsecured claim, as indicated above.

Dated: September 20, 2004

/e/ Kurt M. Anderson
Kurt M. Anderson, #2148
On behalf of himself (including Brian L. Boysen, of counsel)
P.O. Box 2434
Minneapolis, MN 55402-0434
(612) 333-3185

Verification

I hereby declare under penalty of perjury that I have read the foregoing motion and that the facts stated therein are true and correct.

Executed on: September 20, 2004

/e/ Kurt M. Anderson

Kurt M. Anderson

BKY INFO STATEMENT

Attorney at Law EIN 41-1927007
 P.O. Box 2434
 Minneapolis, Minnesota 55402-0434
 Telephone (612) 333-3185

DATE

8/20/2004

"FYI" Statement to:

Virgil Moeller
(Post-DIP, Pre-confirmation of plan)

DATE	ITEM	DESCRIPTION	HOURS/CHARG...	AMOUNT	
03/31/2004		Balance forward		0.00	
04/01/2004	BLB	Post Trustee- TC: V. Moeller; left messages for J. Howard; TC: N. Manty and C. Ries re: various matters; email to N. Manty re: abstract and insurance; deliver abstract to trustee; TC: V. Moeller re: insurance and leasing; email to N. Manty re: phone discussion, KMA letter and ad for leasing land.	0.8	120.00	
04/01/2004	Fax LD	Long Distance, Broadcast, or other outside Fax Service today	6	1.20	
04/01/2004	PHOTOCOPIES	Photocopies this date	6	0.90	
04/01/2004	POSTAGE	Postage this date	2	1.20	
04/01/2004	KMA	Work on modified disclosure statement.	0.35	52.50	
04/01/2004	KMA	Letter to Gehling re: sales of exempt property.	1.2	180.00	
04/01/2004	AMM	Begin drafting amended schedule A.	0.7	63.00	
04/02/2004	BLB	TC: V. Moeller and J. Howard re: insurance; TC: N. Manty, leave message; emails from N. Manty re: lease auction and Pro Corn shares; numerous phone calls re: insurance; emails re: insurance coverage and replies; TC: V. Moeller re: lease auction and letter to trustee; email to V. Moeller; reply from Maguire Agency; emails to trustee re: G. Shimmer payment and Maguire Agency; review draft letter to trustee with client.	1.5	225.00	
04/02/2004	POSTAGE	Postage this date	1	0.37	
04/02/2004	KMA	Revise draft letter to trustee; finalize and sign letter.	0.3	45.00	
04/03/2004	Fax LD	Long Distance, Broadcast, or other outside Fax Service today	2	0.60	
04/03/2004	KMA	Work on plan and disclosure statement; memo to client re: same.	2.3	345.00	
CURRENT	1-30 DAYS PAST DUE	31-60 DAYS PAST DUE	61-90 DAYS PAST DUE	OVER 90 DAYS PAST DUE	AMOUNT DUE
25,395.13	0.00	0.00	0.00	0.00	\$25,395.13

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DATE	ITEM	DESCRIPTION	HOURS/CHARG...	AMOUNT	
04/05/2004	BLB	TC: J. Howard, left message re: insurance documents; TC: V. Moeller re: G. Shimmer check; TC: trustee; email to trustee re: insurance.	0.3	45.00	
04/05/2004	KMA	Call from Dick Noll re: Security State Bank claim.	0.05	7.50	
04/06/2004	BLB	Analyze insurance documents from J. Howard.	0.1	15.00	
04/06/2004	KMA	Draft alternative payment scenarios for plan and disclosure statement.	1.85	277.50	
04/07/2004	BLB	TC: V. Moeller; fax re: selling hay, paying G. Shimmer; email to trustee re: fax; reply from trustee, forward to clients.	0.5	75.00	
04/07/2004	Fax	Incoming Jfax Service	1	0.08	
04/08/2004	BLB	Fax from client re: hay sales; forward to trustee; reply from trustee, forward to client; TC: G. Olson re: insurance; email to client re: trustee letter; email to trustee re: haylage buyer; TC: client re: insurance.	0.6	90.00	
04/08/2004	Fax	Incoming Jfax Service	9	0.72	
04/08/2004	KMA	Phone conference with Gary Thome re: projections for disclosure statement; update and transmit debt amortizations.	3.4	510.00	
04/09/2004	BLB	TC: V. Moeller re: case information.	0.1	15.00	
04/09/2004	Fax	Incoming Jfax Service	26	2.08	
04/12/2004	BLB	TC: V. Moeller re: various matters, conservation plan, tax matters, etc.	0.2	30.00	
04/12/2004	Fax	Incoming Jfax Service	33	2.64	
04/12/2004	Fax LD	Long Distance, Broadcast, or other outside Fax Service today	6	1.80	
04/12/2004	KMA	Review updated cash flow information; draft and transmit 'final' plan and disclosure statement for client signature.	0.7	105.00	
04/12/2004	KMA	Review trustee motion to lease property.	0.25	37.50	
04/13/2004	BLB	TC's client re: conservation and motions from trustee.	0.2	30.00	
CURRENT	1-30 DAYS PAST DUE	31-60 DAYS PAST DUE	61-90 DAYS PAST DUE	OVER 90 DAYS PAST DUE	AMOUNT DUE
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DATE	ITEM	DESCRIPTION	HOURS/CHARG...	AMOUNT	
04/13/2004	Fax LD	Long Distance, Broadcast, or other outside Fax Service today	4	1.20	
04/13/2004	KMA	Notes to BLB/file re: trustee motion to lease; memo to client re: same.	0.35	52.50	
04/14/2004	BLB	Further analyze motions on leasing and sale; TC: client re: conservation concerns.	0.3	45.00	
04/14/2004	Fax	Incoming Jfax Service	4	0.32	
04/14/2004	Fax LD	Long Distance, Broadcast, or other outside Fax Service today	11	2.80	
04/14/2004	KMA	Call from client re: trustee sale motion and misc issues; draft declaration re: same and transmit it to client with cover memo.	1.75	262.50	
04/14/2004	KMA	Finalize and assemble plan and disclosure statement for filing; draft and transmit signature declaration.	0.9	135.00	
04/15/2004	BLB	TC: T. Fryda re: Claas baler; research re: conservation issues; revise declaration, email to client.	0.6	90.00	
04/15/2004	Fax	Incoming Jfax Service	1	0.08	
04/15/2004	Fax LD	Long Distance, Broadcast, or other outside Fax Service today	5	1.00	
04/15/2004	KMA	Work on response to lease motion.	0.35	52.50	
04/16/2004	BLB	Work on hearing response; email to client re: declaration; TC: client; work on response to trustee documents; TC: client.	0.7	105.00	
04/16/2004	Fax	Incoming Jfax Service	31	2.48	
04/16/2004	PHOTOCOPIES	Photocopies this date	30	4.50	
04/16/2004	Fax LD	Long Distance, Broadcast, or other outside Fax Service today	34	7.00	
04/16/2004	KMA	Finalize and file response to lease motion; related research re: provisions.	1.85	277.50	
04/16/2004	AMM	Work on fee application.	1	90.00	
CURRENT	1-30 DAYS PAST DUE	31-60 DAYS PAST DUE	61-90 DAYS PAST DUE	OVER 90 DAYS PAST DUE	AMOUNT DUE
25,395.13	0.00	0.00	0.00	0.00	\$25,395.13

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DATE	ITEM	DESCRIPTION	HOURS/CHARG...	AMOUNT	
04/17/2004	BLB	TC: client re: Claas baler serial number; finalize declaration.	0.5	75.00	
04/17/2004	Fax	Incoming Jfax Service	2	0.16	
04/17/2004	Fax LD	Long Distance, Broadcast, or other outside Fax Service today	71	15.60	
04/17/2004	KMA	Memo to client re: plan; memo to D. Rutgers re: trustee sale motion; assemble and file plan and disclosure statement; respond to trustee report.	4.1	615.00	
04/19/2004	BLB	TC: client re: hearing.	0.1	15.00	
04/19/2004	TRANSIT	Transit Fee	1	4.50	
04/19/2004	KMA	Prep for hearing; attend hearing; conferences with client.	2.15	322.50	
04/19/2004	KMA	Travel time (rate discounted.)	1.8	135.00	
04/20/2004	BLB	Analyze letter from trustee, forward to client with email.	0.2	30.00	
04/20/2004	PHOTOCOPIES	Photocopies this date	66	9.90	
04/20/2004	Fax LD	Long Distance, Broadcast, or other outside Fax Service today	9	3.00	
04/20/2004	Fax	Incoming Jfax Service	3	0.24	
04/20/2004	KMA	Call court; notes to client and opposing attorneys re: distribution of rents; analyze options re: amended schedule C.	0.95	142.50	
04/20/2004	AMM	Work on fee application; draft declaration of service for disclosure statement and plan and prepare mass mailing re: same.	1.6	144.00	
04/21/2004	BLB	TC: client re: trustee letter.	0.2	30.00	
04/21/2004	POSTAGE	Postage this date	5	1.85	
04/21/2004	PHOTOCOPIES	Photocopies this date	10	1.50	
04/21/2004	KMA	Calls re: continued hearing; draft, serve and file notice of continued hearing re: lease proceeds.	1	150.00	
04/22/2004	BLB	TC: V. Moeller re: various matters, taxes, etc.; analyze fax from V. Moeller re: March deposit.	0.2	30.00	
04/22/2004	Fax	Incoming Jfax Service	1	0.08	
CURRENT	1-30 DAYS PAST DUE	31-60 DAYS PAST DUE	61-90 DAYS PAST DUE	OVER 90 DAYS PAST DUE	AMOUNT DUE
25,395.13	0.00	0.00	0.00	0.00	\$25,395.13

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DATE	ITEM	DESCRIPTION	HOURS/CHARG...	AMOUNT	
04/23/2004	BLB	TC: client re: insurance and other matters to respond to trustee.	0.2	30.00	
04/23/2004	PHOTOCOPIES	Photocopies this date - Kinkos	1,742	149.12	
04/23/2004	POSTAGE	Postage this date	1	50.05	
04/23/2004	AMM	File declaration of service for plan and disclosure statement; assemble, file and serve the same.	1.55	139.50	
04/26/2004	BLB	Email/fax to D. Rutgers, attorney for K. Moeller re: income tax return release; TC: V. Moeller; email to trustee to reply to 4/20/04 letter.	0.5	75.00	
04/26/2004	Fax LD	Long Distance, Broadcast, or other outside Fax Service today	5	1.00	
04/27/2004	BLB	TC: V. Moeller re: building sites and tax matters; email to D. Rutgers re: 2002 tax return.	0.3	45.00	
04/27/2004	AMM	Work on fee application; call to J. Welch re: same, left message.	0.25	22.50	
04/28/2004	BLB	TC: L. Johnson re: V. Moeller; TC: D. Rutgers re: 2002 tax returns; TC: T. Fryda re: Claas baler; TC: V. Moeller re: accounts receivable and homestead issues; email to trustee with 2002 tax returns; emails to D. Rutgers; email to trustee re: T. Fryda re: Claas baler; email from T. Fryda and email from D.Rutgers.	1	150.00	
04/28/2004	Fax	Incoming Jfax Service	3	0.24	
04/28/2004	Fax LD	Long Distance, Broadcast, or other outside Fax Service today	4	0.80	
04/29/2004	BLB	TC: T. Fryda re: attorney will be Steve Grinnell; fax from T. Fryda.	0.1	15.00	
04/29/2004	Fax	Incoming Jfax Service	3	0.24	
04/29/2004	KMA	Draft comprehensive memo to trustee (first draft for client review.)	0.55	82.50	
04/29/2004	Fax LD	Long Distance, Broadcast, or other outside Fax Service today	3	0.80	
CURRENT	1-30 DAYS PAST DUE	31-60 DAYS PAST DUE	61-90 DAYS PAST DUE	OVER 90 DAYS PAST DUE	AMOUNT DUE
25,395.13	0.00	0.00	0.00	0.00	\$25,395.13

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8/20/2004

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 (Post-DIP, Pre-confirmation of plan)**

DATE	ITEM	DESCRIPTION	HOURS/CHARG...	AMOUNT	
04/30/2004	BLB	Email to L. Johnson; TC: V. Moeller and L. Johnson re: tax issues and other matters; TC: trustee, leave message; additional TC: V. Moeller.	0.6	90.00	
04/30/2004	Qwest	Qwest long distance through last 23rd of month	335	35.74	
04/30/2004	Fax LD	Long Distance, Broadcast, or other outside Fax Service today	4	1.00	
05/01/2004	BLB	TC: V. Moeller re: information needed, status of case.	0.1	15.00	
05/02/2004	BLB	TC: V. Moeller re: exemption issues and reply to trustee letter; email to V. Moeller re: various matters including sale motion.	0.6	90.00	
05/03/2004	Fax LD	Long distance, broadcast, or other outside fax service today	5	1.00	
05/03/2004	BLB	TC: Fillmore County Recorder re: real estate questions; TC: V. Moeller; TC's D. Luhmann re: accounts receivable; email/fax to D. Luhmann re: receivables; email to trustee re: tax issues and Lloyd Johnson related questions; email to trustee re: accounts receivable; email to V. Moeller re: continued hearing date; emails to client re: leasing issue, exempt property; TC: Lloyd Johnson.	1.2	180.00	
05/05/2004	BLB	TC: G. Thome re: information; email to V. Moeller re: hay and haylage sales, equipment sale issues, etc.; TC: L. Johnson re: financial matters; TC: V. Moeller.	0.5	75.00	
05/06/2004	BLB	TC: Lloyd Johnson; attempt to reach trustee, informed she is not available; TC: Gary Thome re: financial information.	0.2	30.00	
05/07/2004	BLB	TC's V. Moeller re: life insurance, exemptions etc.; fax from V. Moeller; TC: V. Moeller and Gary Thome re: financial matters.	0.4	60.00	
05/11/2004	BLB	Email from Trustee re: Wells Fargo debt and cash on hand; forward to client; TC: G. Thome; TC: L. Johnson.	0.4	60.00	
CURRENT	1-30 DAYS PAST DUE	31-60 DAYS PAST DUE	61-90 DAYS PAST DUE	OVER 90 DAYS PAST DUE	AMOUNT DUE
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DATE	ITEM	DESCRIPTION	HOURS/CHARG...	AMOUNT	
05/12/2004	BLB	TC: V. Moeller re: cash balances and reports to U.S. Trustee.	0.1	15.00	
05/14/2004	KMA	Call from Lloyd Johnson re: transitional (DIP to trustee) tax issues.	0.15	22.50	
05/14/2004	BLB	TC: V. Moeller re: response to sale motion and other matters.	0.1	15.00	
05/17/2004	KMA	Work on amended schedules A and C.	2	300.00	
05/17/2004	Fax LD	Long distance, broadcast, or other outside fax service today	7	2.00	
05/17/2004	BLB	Fax from G. Thome re: Wells Fargo payments and cash balance.	0.1	15.00	
05/18/2004	KMA	Revise amended schedules A-C; memo to client re: same.	0.65	97.50	
05/18/2004	AMM	Work on amended schedules A-C; call to client re: same.	1.3	117.00	
05/18/2004	Fax LD	Long distance, broadcast, or other outside fax service today	12	2.80	
05/18/2004	BLB	TC: L. Johnson re: financial reporting and other issues; TCs: V. Moeller re: sale motion response.	0.3	45.00	
05/19/2004	KMA	Call from client re: response to trustee sale motion; revisions to sale motion response; assemble and file response.	2.15	322.50	
05/19/2004	Fax LD	Long distance, broadcast, or other outside fax service today	22	4.80	
05/19/2004	BLB	Work on response to sale motion; numerous telephone calls to V. Moeller to review declaration and exhibits, sale motion documents; emails and faxes to V. Moeller re: sale motion and response; send revised declaration and exhibits for review; TC: L. Johnson re: tax return issues and billing.	2	300.00	
CURRENT	1-30 DAYS PAST DUE	31-60 DAYS PAST DUE	61-90 DAYS PAST DUE	OVER 90 DAYS PAST DUE	AMOUNT DUE
25,395.13	0.00	0.00	0.00	0.00	\$25,395.13

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05/23/2004	BLB	TC: V. Moeller, left message; email to Trustee re: Reiland sale; email to V. Moeller re: hay and haylage sales; email to Trustee re: hay and haylage and cash balance.	0.4	60.00	
05/24/2004	BLB	Emails from Trustee re: Reiland sale and cash balance; emails & TC: V. Moeller, left message; TC: V. Moeller re: life insurance; email from Trustee re: Wells Fargo consent; replies to Trustee; draft email to Trustee re: insurance; send to V. Moeller.	0.6	90.00	
05/25/2004	BLB	Emails from Trustee re: Reiland sale with draft stipulation and approval; TC: V. Moeller; email to Trustee re: VIN and another buyer; replies from Trustee; TC: V. Moeller to fax titles to Trustee; confirming email to V. Moeller; email to Trustee re: cash balance and financial reporting; forward to V. Moeller re: Gary Thome.	0.7	105.00	
05/26/2004	BLB	Email from Trustee with draft of stipulation and order re: Reiland sale, forward to V. Moeller; email from Trustee re: cash balance, forward to V. Moeller; email from G. Thome; email to Trustee re: financial info; TC: V. Moeller re: tax issues; reply from Trustee re: financial info; email/fax to L. Johnson; TC: U.S. Trustee re: property insurance; L. Wencil gone until 5/28.	1	150.00	
05/26/2004	KMA	Letter to trustee re: tax issues; related case review; review disclosure objections; work on response to bank's objections.	3.8	570.00	
05/26/2004	Fax LD	Long distance, broadcast, or other outside fax service today	7	1.40	
05/26/2004	Fax LD	Long distance, broadcast, or other outside fax service today	11	2.60	
CURRENT	1-30 DAYS PAST DUE	31-60 DAYS PAST DUE	61-90 DAYS PAST DUE	OVER 90 DAYS PAST DUE	AMOUNT DUE
25,395.13	0.00	0.00	0.00	0.00	\$25,395.13

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BKY INFO STATEMENT

Attorney at Law EIN 41-1927007
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 Minneapolis, Minnesota 55402-0434
 Telephone (612) 333-3185

DATE
8/20/2004

"FYI" Statement to:

Virgil Moeller
(Post-DIP, Pre-confirmation of plan)

DATE	ITEM	DESCRIPTION	HOURS/CHARG...	AMOUNT	
05/27/2004	BLB	TC: V. Moeller; work on amended schedules and valuation, particularly real estate and receivables.	1	150.00	
05/27/2004	KMA	Work on responses to disclosure statement objections; memo to client and G. Thome re: same.	3.1	465.00	
05/27/2004	KMA	Revise and transmit amended schedules A through D; general status memo to client.	2.7	405.00	
05/27/2004	Fax LD	Long distance, broadcast, or other outside fax service today	25	6.20	
05/28/2004	PHOTOCOPIES	Photocopies this date - Kinkos	4,450	380.92	
05/28/2004	BLB	TC: S. Wencil re: insurance issues and other matters, work on amended schedules, TC: V. Moeller, TC: G. Thome re: financial issues and disclosure statement response to objections of U.S. Trustee and Wells Fargo; assist with disclosure statement response; email to trustee re: amended schedules and lease of farmland and exemption issues.	1.5	225.00	
05/28/2004	KMA	Work on schedules; call from Lloyd Johnson re: tax returns.	3.55	532.50	
05/28/2004	Fax LD	Long distance, broadcast, or other outside fax service today	45	10.60	
05/28/2004	POSTAGE	Postage this date	1	92.70	
05/31/2004	KMA	work on liquidation analyses' finalize, serve, and file response To WF and UST Disclosure objections	2.45	367.50	
05/31/2004	KMA	respond to Lloyd Johnson inquiry re: bankruptcy estate tax rates	0.15	22.50	
05/31/2004	Qwest	Qwest long distance through last 23rd of month	282.9	29.80	
05/31/2004	Fax LD	Long distance, broadcast, or other outside fax service today	39	8.80	
06/01/2004	Fax LD	Long distance, broadcast, or other outside fax service today	2	0.60	
06/01/2004	KMA	preparation for 6/2 hearing	0.55	82.50	
CURRENT	1-30 DAYS PAST DUE	31-60 DAYS PAST DUE	61-90 DAYS PAST DUE	OVER 90 DAYS PAST DUE	AMOUNT DUE
25,395.13	0.00	0.00	0.00	0.00	\$25,395.13

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06/01/2004	Fax LD	Long distance, broadcast, or other outside fax service today	2	0.60	
06/02/2004	PHOTOCOPIES	Photocopies this date	65	5.56	
06/02/2004	KMA	travel time (rate discounted)	1.85	138.75	
06/02/2004	KMA	hearing and conferences on disclosure statement and other motions	3.25	487.50	
06/03/2004	Fax LD	Long distance, broadcast, or other outside fax service today	3	0.70	
06/03/2004	KMA	call W. Wassweiler (trustee attorney) and court re: plan and disclosure scheduling; memo to client re: same	0.7	105.00	
06/03/2004	KMA	call from US Bank Manifest; memo to client re: same	0.6	90.00	
06/03/2004	BLB	TC: Virgil Moeller re: US Bancorp (Manifest Funding) lease, TC: V Moeller re: payments and disclosure statement; TC: V Moeller re: various tax and financial issues, email to Trustee and counsel re: leasing farmland; email to Trustee and counsel re: disclosure and FSA claim, reply from Trustee, reply to Trustee	0.9	135.00	
06/03/2004	Fax LD	Long distance, broadcast, or other outside fax service today	3	1.00	
06/04/2004	TRANSIT	Transit Expenses to and from St. Paul	1	4.25	
06/04/2004	Fax LD	Long distance, broadcast, or other outside fax service today	1	0.40	
06/04/2004	KMA	work on revised disclosure statement; related research	1.1	165.00	
06/04/2004	BLB	TC: V Moeller re: equipment issues, TC: V Moeller re: FSA issues, TC: K O'Donohoe	0.2	30.00	
06/04/2004	Fax LD	Long distance, broadcast, or other outside fax service today	1	0.40	
06/06/2004	Fax LD	Long distance, broadcast, or other outside fax service today	1	4.00	
06/06/2004	KMA	redraft disclosure statement; review case law re: tax claims; memo to client re: disclosure statement	3.25	487.50	
CURRENT	1-30 DAYS PAST DUE	31-60 DAYS PAST DUE	61-90 DAYS PAST DUE	OVER 90 DAYS PAST DUE	AMOUNT DUE
25,395.13	0.00	0.00	0.00	0.00	\$25,395.13

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06/06/2004	Fax LD	Long distance, broadcast, or other outside fax service today	1	0.40	
06/07/2004	Fax LD	Long distance, broadcast, or other outside fax service today	32	7.80	
06/07/2004	KMA	call from client re: draft disclosure statement and tax issues; forward disclosure statement and attachemtns to UST, Ries, and trustee	0.4	60.00	
06/07/2004	BLB	email from Trustee re: contact with US Atty, voice message from V Moeller, TC's: K O'Donohoe, left message, TC: V Moeller re: hay and haylage prices	0.2	30.00	
06/07/2004	Fax LD	Long distance, broadcast, or other outside fax service today	33	8.20	
06/08/2004	BLB	email to attorney for Trustee and Trustee, TC's K O'Donohoe, TC: V Moeller re: semi tractor, trailer and baler	0.3	45.00	
06/09/2004	BLB	email from Trustee re: leasing questions; TC's: K O'Donohoe and V Moeller re: FSA, email to V Moeller re: leasing of land and quipment issues, cattle feeding etc.	0.3	45.00	
06/10/2004	KMA	followup re: comments to our disclosure statement	0.15	22.50	
06/10/2004	BLB	TC: Virgil Moeller re: cattle feeding and leasing exempt land, real estate taxes, TC: Diane at USB Manifest Funding	0.2	30.00	
06/10/2004	Fax LD	Long distance, broadcast, or other outside fax service today	8	1.60	
06/14/2004	BLB	TC: V Moeller re: tax issues, property valuation issues, TC: V Moeller re: cattle feeding, email to Trustee	0.3	45.00	
06/15/2004	BLB	TC: V Moeller re: lease with USB Manifest Funding and TC: Diane at USB Manifest Funding, left message, fax from V Moeller re: baler bid	0.2	30.00	
CURRENT	1-30 DAYS PAST DUE	31-60 DAYS PAST DUE	61-90 DAYS PAST DUE	OVER 90 DAYS PAST DUE	AMOUNT DUE
25,395.13	0.00	0.00	0.00	0.00	\$25,395.13

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06/16/2004	KMA	work on disclosure statement; review trustee disclosure statement	2.3	345.00	
06/16/2004	BLB	TC: from Diane at USB Manifest Funding, email from Trustee re: cattle feeding; TC: V Moeller, reply to Trustee, reply from Trustee, TC: V Moeller re: cattle count, email to V Moeller, email to Trustee re: financial matters and monthly reports, email from Trustee on baler bid, forward to V Moeller; email from Trustee on baler sale, email to Trustee on sale, analyze First National claim, email claim to D Rutgers	1.2	180.00	
06/16/2004	Fax LD	Long distance, broadcast, or other outside fax service today	11	2.40	
06/17/2004	KMA	work on disclosure statement revisions	7.45	1,117.50	
06/17/2004	BLB	emails from Trustee re: baler sale, email from C Ries; forward to V Moeller and D Rutgers, reply to Trustee, email from H Wang and Trustee re: stipulation, TC: V Moeller, TC: D Rutgers, left message, email to Trustee, emails from D Rutgers assistant, H Wang, C Ries, and reply from H Wang	1.4	210.00	
06/17/2004	Fax LD	Long distance, broadcast, or other outside fax service today	100	20.20	
06/18/2004	Fax LD	Long distance, broadcast, or other outside fax service today	17	3.40	
06/18/2004	BLB	TC: D Rutgers, left message, email to D Rutgers, reply from D Rutgers, reply to D Rutgers, email to parties re: baler sale; email from H Wang, email from D Rutgers; TC: G Thome; fax from V Moeller re: C. Ries correspondence	0.9	135.00	
06/19/2004	KMA	work on disclosure statement and respond to C Ries comments; various memo to clients and professionals re: same	4.7	705.00	
CURRENT	1-30 DAYS PAST DUE	31-60 DAYS PAST DUE	61-90 DAYS PAST DUE	OVER 90 DAYS PAST DUE	AMOUNT DUE
25,395.13	0.00	0.00	0.00	0.00	\$25,395.13

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06/19/2004	Fax LD	Long Distance, Broadcast, or other outside Fax Service today	9	1.00
06/21/2004	KMA	phone conference with Gary Thome re: confirming projections to plan terms; draft AgStar - WF real estate scenario	6.9	1,035.00
06/21/2004	BLB	TC: V Moeller and extensive discussion of personal property issues, what has been sold, not sold, etc., cattle feeding issues	0.3	45.00
06/21/2004	Fax LD	Long distance, broadcast, or other outside fax service today	7	1.40
06/22/2004	KMA	call Gary Thome re: Balance sheets; cal L Johnson re: disclosure statement attachment; assemble and file disclosure statement; and comment on it; draft, serve and file notice of continued hearing;	3.8	570.00
06/22/2004	BLB	email to interested persons re: status of baler sale; email to Trustee re: cattle count.	0.2	30.00
06/22/2004	Fax LD	Long distance, broadcast, or other outside fax service today	47	9.40
06/23/2004	KMA	call from client re: disclosure statement; draft modified plan conforming to disclosure statement; review trustee disclosure statement; prepare for 6/24 hearing	1	150.00
06/23/2004	BLB	TC: V. Moeller; email to interested parties re: baler; email from client re: disclosure statement; reply email.	0.3	45.00
06/23/2004	Fax LD	Long distance, broadcast, or other outside fax service today	3	0.60
06/24/2004	KMA	preparation for hearing; client settlement conferences; hearing on disclosure statement	2.45	367.50
06/24/2004	KMA	travel time (rate discounted)	1.8	135.00
06/24/2004	BLB	TC: H. Wang re: baler sale.	0.1	15.00
06/25/2004	BLB	email from client re: FSA issue; reply email to client.	0.2	30.00

CURRENT	1-30 DAYS PAST DUE	31-60 DAYS PAST DUE	61-90 DAYS PAST DUE	OVER 90 DAYS PAST DUE	AMOUNT DUE
25,395.13	0.00	0.00	0.00	0.00	\$25,395.13

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DATE	ITEM	DESCRIPTION	HOURS/CHARG...	AMOUNT	
06/26/2004	KMA	draft proposed cover letter for plan and disclosure; draft proposed ballots; memo to trustee re: same	2.15	322.50	
06/26/2004	BLB	TC: V. Moeller, left message.	0.05	7.50	
06/28/2004	BLB	TCs: V. Moeller re: baler, insurance, land leasing and other matters.	0.3	45.00	
06/29/2004	POSTAGE	Postage this date	1	4.24	
06/29/2004	POSTAGE	Postage this date	1	0.37	
06/29/2004	KMA	respond to Wassweiler re: order approving disclosure statement	0.15	22.50	
06/29/2004	BLB	TC: client re: operating reports; TC: G. Thome; email to client re: various matters; work on spreadsheet re: proceeds from leasing farmland for 2004.	0.5	75.00	
06/30/2004	KMA	review trustee's revised ballot and transmittal letter, make edits and memo to Wassweiler and trustee re: same	0.7	105.00	
06/30/2004	Qwest	Qwest long distance through last 23rd of month	112.6	15.52	
06/30/2004	BLB	fax from Wells Fargo; TC: V. Moeller, left message; TC: Court reporter re: transcript; TC: L. Johnson, not able to get through; email to client re: transcript and insurance; reply from V. Moeller.	0.4	60.00	
07/01/2004	KMA	memo to cl re order of sale if trustee plan is confirmed	0.35	52.50	
07/01/2004	BLB	email from Court Reporter re: transcript, Forward to V Moeller, TC: Diane at USB Manifest Funding; analyze court documents re: lease assumption, TC: V Moeller re: wheat sale and other matters, email to N Manty	0.5	75.00	
07/02/2004	BLB	email from Trustee re: wheat sale, email to Trustee re: KMA availability	0.2	30.00	
07/06/2004	BLB	TC: C Ries, TC: V Moeller re: wheat sale, TC: V Moeller re: unsecured claims and insurance info	0.3	45.00	
07/07/2004	BLB	TC: V Moeller, left message, TC: C Ries re: wheat sale, TC: V Moeller re: land rental proceeds, insurance costs, etc, wheat sale, TC: C Ries re: wheat sale, tax issues	0.5	75.00	
CURRENT	1-30 DAYS PAST DUE	31-60 DAYS PAST DUE	61-90 DAYS PAST DUE	OVER 90 DAYS PAST DUE	AMOUNT DUE
25,395.13	0.00	0.00	0.00	0.00	\$25,395.13

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07/08/2004	Fax LD	Long distance, broadcast, or other outside fax service today	3	0.60	
07/08/2004	KMA	Call from Lloyd Johnson re analysis of Wells Fargo claim and re tax issues	0.2	30.00	
07/08/2004	BLB	analyze documents re: vehicles and unsecured creditors, email from court reporter, forward to V Moeller, email from V Moeller, reply to V Moeller, TC: V Moeller re: land rent issues, Wells Fargo, and tax issues; email from V Moeller, work on land rental analysis, email pdf to V Moeller; TC: R Champeaux re: FSA and V Moeller; TC's V Moeller re: various claims, taxes, cattle, etc; email to V Moeller re:FSA and False Claims Act	1	150.00	
07/09/2004	PHOTOCOPIES	Photocopies this date	1	0.15	
07/09/2004	BLB	work on revised spreadsheet re: land rental, email to V Moeller with pdf, email from V Moeller, exchange of emails; fax spreadsheet	0.5	75.00	
07/12/2004	PHOTOCOPIES	Photocopies this date	1	0.15	
07/12/2004	BLB	email and fax re: land rental spreadsheets, email re: Pro Corn, TC's V Moeller re: taxes, Pro Corn and A & K proceeds, cattle, wheat; TC: C Ries re: wheat sale and A & K	0.6	90.00	
07/13/2004	BLB	email from V Moeller re: Pro Corn and A & K, email from V Moeller re: Data Privacy and transcript, reply email regarding court reporter address; TC: C Ries re: corn check, email from C Ries email to V Moeller, replies from V Moeller	0.5	75.00	
07/14/2004	BLB	TC: V Moeller re: cattle and Pro Corn	0.1	15.00	
07/15/2004	Fax LD	Long distance, broadcast, or other outside fax service today	3	0.60	
07/16/2004	Fax LD	Long distance, broadcast, or other outside fax service today	2	0.40	
CURRENT	1-30 DAYS PAST DUE	31-60 DAYS PAST DUE	61-90 DAYS PAST DUE	OVER 90 DAYS PAST DUE	AMOUNT DUE
25,395.13	0.00	0.00	0.00	0.00	\$25,395.13

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DATE	ITEM	DESCRIPTION	HOURS/CHARG...	AMOUNT	
07/16/2004	BLB	TC: L. Johnson; email from Trustee re: Baler: reply to Trustee, reply from Trustee re: Baler; email to C. Ries regarding discrepancy in Wells Fargo and V. Moeller records; revise spreadsheet on rentals.	0.6	90.00	
07/18/2004	Fax LD	Long distance, broadcast, or other outside fax service today	1	0.40	
07/18/2004	KMA	Memo to cl re prime rate change	0.1	15.00	
07/19/2004	Fax LD	Long distance, broadcast, or other outside fax service today	6	1.60	
07/19/2004	KMA	Call from Lloyd Johnson re coordination with trustee's tax adviser; Review ballot register and first ballot cast; memo to client re same; Call ct re default status of fee app	0.65	97.50	
07/20/2004	BLB	email to Trustee re: land rental.	0.2	30.00	
07/22/2004	KMA	Call from cl re PACCAR intentions on plan; call Bill Fisher, Paul Bucher office, and send status memo to client; Call from client re plan and claims issues; review ballot register; analyze possible amended ballots	1.55	232.50	
07/22/2004	BLB	email to V. Moeller; TC: V. Moeller re: cattle, taxes, wheat, claims; email to Trustee re: cattle.	0.4	60.00	
07/23/2004	Fax LD	Long distance, broadcast, or other outside fax service today	4	0.80	
07/23/2004	KMA	Ph conf w client to confirm no agreement to sell exempt land	0.1	15.00	
07/23/2004	BLB	email from Trustee re: cattle; email to V. Moeller; TC: V. Moeller re: cattle and wheat; TC: V. Moeller re: claims; email to Trustee re: cattle; email to C. Ries re: wheat; fax to A&K re: wheat; reply from C. Ries re: wheat sale; email from V. Moeller re: various claim and voting matters; analyze order approving Baler sale.	1.1	165.00	
CURRENT	1-30 DAYS PAST DUE	31-60 DAYS PAST DUE	61-90 DAYS PAST DUE	OVER 90 DAYS PAST DUE	AMOUNT DUE
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07/23/2004	Fax LD	Long distance, broadcast, or other outside fax service today	4	0.80	
07/25/2004	BLB	email to V. Moeller re: C. Ries reply on wheat, email to V. Moeller re: questions on claims and voting.	0.2	30.00	
07/26/2004	Fax LD	Long distance, broadcast, or other outside fax service today	3	0.60	
07/26/2004	KMA	Call from C Ries re 2002 wheat; memo to cl re same; Ret call to Tri County Electric and client re TCE's abstention; Memo to trustee re no agreement on order of sales	0.35	52.50	
07/26/2004	BLB	Emails from Trustee re: wheat, cattle feeding; TC: C. Ries re: wheat; email to reply on claim and voting questions; email to V. Moeller re: wheat sale; forward Trustee inquiry on cattle feeding to V. Moeller; reply to Trustee; reply from V. Moeller.	0.8	120.00	
07/27/2004	POSTAGE	Postage this date	1	0.37	
07/27/2004	Fax LD	Long distance, broadcast, or other outside fax service today	9	2.60	
07/27/2004	Fax LD	Long distance, broadcast, or other outside fax service today	4	0.80	
07/27/2004	KMA	Respond to A&K re signature request; Ltr from and response to trustee counsel and re plan solicitations	0.65	97.50	
07/27/2004	BLB	TC: V. Moeller re: wheat sale; email to C. Ries re: wheat sale; TC: C. Ries; email to V. Moeller re: Katherine consent; email/fax to A&K re: wheat sale; TC: V. Moeller re: cattle; email to Trustee re: Pro Corn.	0.8	120.00	
07/27/2004	Fax LD	Long distance, broadcast, or other outside fax service today	4	0.80	
07/28/2004	KMA	Return call to Lloyd Johnson re disclosure statement and tax issues; call Paul Bucher office re AgStar support for Virgil's plan	0.5	75.00	
CURRENT	1-30 DAYS PAST DUE	31-60 DAYS PAST DUE	61-90 DAYS PAST DUE	OVER 90 DAYS PAST DUE	AMOUNT DUE
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**Virgil Moeller
 (Post-DIP, Pre-confirmation of plan)**

DATE	ITEM	DESCRIPTION	HOURS/CHARG...	AMOUNT	
07/28/2004	BLB	Email from Trustee re: corn and ProCorn, email to V. Moeller.	0.2	30.00	
07/30/2004	BLB	TC's V. Moeller re: wheat, cattle and Pro Corn; email to Trustee re: corn and Pro Corn, wheat and other matters; email to Trustee re: cattle feeding.	0.5	75.00	
07/31/2004	Qwest	Qwest long distance through last 23rd of month	114.4	13.34	
08/04/2004	BLB	TC: V. Moeller re: payments; TC: Diane Nelson, U.S. Bank re: lease payments.	0.2	30.00	
08/05/2004	BLB	TC: V. Moeller re: various matters, claim objections, cattle feeding, USB Manifest Funding, set up appointment for V. Moeller; email to C. Ries.	0.2	30.00	
08/06/2004	BLB	TC: V. Moeller re: various matters; TC's G. Thome re: confirmation hearing; TC: Lloyd Johnson re: confirmation hearing.	0.4	60.00	
08/09/2004	KMA	Review trustee plan for possible objections; call from client re: plan issues.	0.6	90.00	
08/10/2004	BLB	TC: A. Khaldi re: Caterpillar vote on plan; obtain ballot register; analyze ballot register and send to V. Moeller with analysis.	0.3	45.00	
08/10/2004	KMA	Call from Lloyd Johnson re liquidation tax issues; Return call to atty David Frundt re Katherine's interests; Call from Alpha Khaldi re Caterpillar plan treatment	0.85	127.50	
08/11/2004	Fax LD	Long distance, broadcast, or other outside fax service today	62	33.00	
08/11/2004	Fax	Incoming Jfax Service	7	0.56	
08/11/2004	BLB	Analyze AgStar objection to plan; TC's L. Johnson re: tax issues and declaration; TC: V. Moeller re: various matters; TC: D. Frundt; work on L. Johnson declaration and objection to trustee's plan; email to trustee re: vehicles; email to D. Frundt re: L. Johnson declaration.	2	300.00	
08/11/2004	KMA	Draft, serve, and file objections to trustee plan;	3.9	585.00	
CURRENT	1-30 DAYS PAST DUE	31-60 DAYS PAST DUE	61-90 DAYS PAST DUE	OVER 90 DAYS PAST DUE	AMOUNT DUE
25,395.13	0.00	0.00	0.00	0.00	\$25,395.13

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******* AS OF THE ABOVE DATE, THE FOLLOWING AMOUNT HAS BEEN APPROVED BY THE COURTS. THIS IS THE AMOUNT THAT IS DUE AND PAYABLE NOW: \$ _____**

THANK YOU FOR YOUR BUSINESS !

Kurt M. Anderson

BKY INFO STATEMENT

Attorney at Law EIN 41-1927007
 P.O. Box 2434
 Minneapolis, Minnesota 55402-0434
 Telephone (612) 333-3185

DATE
8/20/2004

"FYI" Statement to:

Virgil Moeller
(Post-DIP, Pre-confirmation of plan)

DATE	ITEM	DESCRIPTION	HOURS/CHARG...	AMOUNT	
08/12/2004	Fax LD	Long distance, broadcast, or other outside fax service today	7	1.40	
08/12/2004	BLB	Emails from trustee re: vehicles and A and K billing; TC: V. Moeller re: various matters, left message; email to V. Moeller; email reply to trustee re: A and K; email to trustee and C. Ries re: wheat sale; additional email to trustee re: A and K checks.	0.8	120.00	
08/12/2004	KMA	Call from client and to Lloyd Johnson re prep for hearing	0.5	75.00	
08/13/2004	BLB	Office conference with client; analyze claim objection questions; assist in revising letter to trustee; email to trustee; deliver letter and objection information; reply from trustee.	0.4	60.00	
08/13/2004	KMA	Work on ballot tabulation; meet with client re 8/16 hearing;	4.5	675.00	
08/13/2004	COST ADV	Minnesota Secretary of State Search Fee re Moeller Farms Inc.	1	4.00	
08/15/2004	Fax LD	Long distance, broadcast, or other outside fax service today	4	0.80	
08/15/2004	BLB	Email re: remaining equipment and exempt items; email to trustee.	0.2	30.00	
08/15/2004	KMA	Review trustee response to our plan objection; analyze reply arguments we can make	0.7	105.00	
08/16/2004	BLB	Work on payoff numbers for refinance.	0.1	15.00	
08/16/2004	KMA	Travel time (rate discounted)	1.4	105.00	
08/16/2004	TRANSIT	Transit costs	1	4.00	
08/16/2004	KMA	Settlement conferences; court hearing on stipulated plan; Begin calculation of refinance amount	3.7	555.00	
08/17/2004	Fax LD	Long distance, broadcast, or other outside fax service today	26	5.60	
08/17/2004	Fax LD	Long distance, broadcast, or other outside fax service today	3	0.60	
CURRENT	1-30 DAYS PAST DUE	31-60 DAYS PAST DUE	61-90 DAYS PAST DUE	OVER 90 DAYS PAST DUE	AMOUNT DUE
25,395.13	0.00	0.00	0.00	0.00	\$25,395.13

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DATE	ITEM	DESCRIPTION	HOURS/CHARG...	AMOUNT	
08/17/2004	BLB	Analyze trustee revisions to plan; analyze responses from Wells Fargo and trustee; TC's V. Moeller re: refinancing and claim objections; work on refinance calculation; email to trustee re: refinance; forward to Lloyd Johnson re: taxes.	0.6	90.00	
08/17/2004	KMA	Return call to David Frundt re Katherine Moeller agreement; draft and transmit proposed revisions; review and respond to C. Ries comments; update calculations on refinance amount.	2.65	397.50	
08/18/2004	BLB	Reply from C. Ries re: taxes; email from truster with proposed document to file; work on payoff information; forward trustee documents to client; update payoff information and email to client; email to C. Ries re: payoff detail; TC: client, left message; email to K. Jans re: AgStar payoff.	0.8	120.00	
08/19/2004	POSTAGE	Postage this date	1	0.37	
08/19/2004	BLB	Email from C. Ries re: payoff; email from K. Jans re: payoff; reply to C. Ries; reply from C. Ries re: escrow; emails from trustee re: escrow; TC: client; email to trustee re: escrow; email to client re: financing; email to K. Jans re: prepayment penalty; TC: L. Johnson re: payoff; reply from AgStar attorney; email from C. Ries re:escrow.	0.9	135.00	
08/20/2004	BLB	TC: L. Johnson re: payoff estimates; TC: K. Moeller re: appraiser; email to L. Johnson re: trustee balances.	0.4	60.00	
08/24/2004	BLB	Email from C. Ries; analyze case on court website; forward to V. Moeller and L. Johnson re: payoff amounts.	0.3	45.00	
08/30/2004	BLB	Email from K. Moeller re: Rabo Bank; email to V. Moeller re: funding commitment, claims, etc.; reply from V. Moeller; reply to V. Moeller re: claims.	0.3	45.00	
CURRENT	1-30 DAYS PAST DUE	31-60 DAYS PAST DUE	61-90 DAYS PAST DUE	OVER 90 DAYS PAST DUE	AMOUNT DUE
25,395.13	0.00	0.00	0.00	0.00	\$25,395.13

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8/20/2004

"FYI" Statement to:

Virgil Moeller
(Post-DIP, Pre-confirmation of plan)

DATE	ITEM	DESCRIPTION	HOURS/CHARG...	AMOUNT	
08/31/2004	Qwest	Qwest long distance through last 23rd of month	116	14.09	
08/31/2004	BLB	Email from trustee re: unconditional commitment; email to trustee re: lack of funding and claim objections; TC: Diane at USB Manifest Funding, leave message.	0.3	45.00	
CURRENT	1-30 DAYS PAST DUE	31-60 DAYS PAST DUE	61-90 DAYS PAST DUE	OVER 90 DAYS PAST DUE	AMOUNT DUE
25,395.13	0.00	0.00	0.00	0.00	\$25,395.13

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Virgil Moeller

Fee and Expense Recap

Kurt M. Anderson, Attorney
April 1, 2004 through August 20, 2004

Virgil Moeller (Post-Trustee) Billings by type of activity

Subaccount 01: Micellaneous Matters

Date	Memo	Item	Qty	Sales Price	Amount
04/01/2004	Long Distance, Broadcast, or other outside Fax Service today	Fax LD	6.00	0.20	1.20
04/01/2004	Photocopies this date	PHOTOCOPIES	6.00	0.15	0.90
04/01/2004	Postage this date	POSTAGE	2.00	0.60	1.20
04/01/2004	Letter to Gehling re: sales of exempt property.	KMA	1.20	150.00	180.00
04/01/2004	Begin drafting amended schedule A.	AMM	0.70	90.00	63.00
04/02/2004	TC: V. Moeller and J. Howard re: insurance; TC: N. Manty, leave message; emails from N. Manty re...	BLB	1.50	150.00	225.00
04/02/2004	Postage this date	POSTAGE	1.00	0.37	0.37
04/02/2004	Revise draft letter to trustee; finalize and sign letter.	KMA	0.30	150.00	45.00
04/05/2004	TC: J. Howard, left message re: insurance documents; TC: V. Moeller re: G. Shimmer check; TC: tr...	BLB	0.30	150.00	45.00
04/05/2004	Call from Dick Noll re: Security State Bank claim.	KMA	0.05	150.00	7.50
04/06/2004	Analyze insurance documents from J. Howard.	BLB	0.10	150.00	15.00
04/07/2004	TC: V. Moeller; fax re: selling hay, paying G. Shimmer; email to trustee re: fax; reply from tru...	BLB	0.50	150.00	75.00
04/07/2004	Incoming Jfax Service	Fax	1.00	0.08	0.08
04/08/2004	Fax from client re: hay sales; forward to trustee; reply from trustee, forward to client; TC: G....	BLB	0.60	150.00	90.00
04/09/2004	TC: V. Moeller re: case information.	BLB	0.10	150.00	15.00
04/09/2004	Incoming Jfax Service	Fax	26.00	0.08	2.08
04/12/2004	TC: V. Moeller re: various matters, conservation plan, tax matters, etc.	BLB	0.20	150.00	30.00
04/12/2004	Review trustee motion to lease property.	KMA	0.25	150.00	37.50
04/13/2004	TC's client re: conservation and motions from trustee.	BLB	0.20	150.00	30.00
04/13/2004	Long Distance, Broadcast, or other outside Fax Service today	Fax LD	4.00	0.30	1.20
04/13/2004	Notes to BLB/file re: trustee motion to lease; memo to client re: same.	KMA	0.35	150.00	52.50
04/14/2004	Further anlyaze motions on leasing and sale; TC: client re: conservation concerns.	BLB	0.30	150.00	45.00
04/14/2004	Incoming Jfax Service	Fax	4.00	0.08	0.32

Virgil Moeller
Fee and Expense Recap

Kurt M. Anderson, Attorney
April 1, 2004 through August 20, 2004

04/14/2004	Call from client re: trustee sale motion and misc issues; draft declaration re: same and transmi...	KMA	1.75	150.00	262.50
04/15/2004	TC: T. Fryda re: Claas baler; research re: conservation issues; revise declaration, email to cli...	BLB	0.60	150.00	90.00
04/15/2004	Incoming Jfax Service	Fax	1.00	0.08	0.08
04/15/2004	Long Distance, Broadcast, or other outside Fax Service today	Fax LD	5.00	0.20	1.00
04/15/2004	Work on response to lease motion.	KMA	0.35	150.00	52.50
04/16/2004	Work on hearing response; email to client re: declaration; TC: client; work on response to trust...	BLB	0.70	150.00	105.00
04/16/2004	Incoming Jfax Service	Fax	31.00	0.08	2.48
04/16/2004	Photocopies this date	PHOTOCOPIES	30.00	0.15	4.50
04/16/2004	Long Distance, Broadcast, or other outside Fax Service today	Fax LD	34.00	0.20588	7.00
04/16/2004	Finalize and file response to lease motion; related research re: provisions.	KMA	1.85	150.00	277.50
04/16/2004	Work on fee application.	AMM	1.00	90.00	90.00
04/17/2004	TC: client re: Claas baler serial number; finalize declaration.	BLB	0.50	150.00	75.00
04/19/2004	TC: client re: hearing.	BLB	0.10	150.00	15.00
04/19/2004	Transit Fee	EXPENSES:TRANSIT	1.00	4.50	4.50
04/19/2004	Prep for hearing; attend hearing; conferences with client.	KMA	2.15	150.00	322.50
04/19/2004	Travel time (rate discounted.)	KMA	1.80	75.00	135.00
04/20/2004	Analyze letter from trustee, forward to client with email.	BLB	0.20	150.00	30.00
04/20/2004	Photocopies this date	PHOTOCOPIES	66.00	0.15	9.90
04/20/2004	Long Distance, Broadcast, or other outside Fax Service today	Fax LD	9.00	0.33333	3.00
04/20/2004	Incoming Jfax Service	Fax	3.00	0.08	0.24
04/20/2004	Call court; notes to client and opposing attorneys re: distribution of rents; analyze options re...	KMA	0.95	150.00	142.50
04/21/2004	TC: client re: trustee letter.	BLB	0.20	150.00	30.00
04/21/2004	Postage this date	POSTAGE	5.00	0.37	1.85
04/21/2004	Photocopies this date	PHOTOCOPIES	10.00	0.15	1.50
04/21/2004	Calls re: continued hearing; draft, serve and file notice of continued hearing re: lease proceeds.	KMA	1.00	150.00	150.00
04/22/2004	TC: V. Moeller re: various matters, taxes, etc.; analyze fax from V. Moeller re: March deposit.	BLB	0.20	150.00	30.00
04/22/2004	Incoming Jfax Service	Fax	1.00	0.08	0.08
04/23/2004	TC: client re: insurance and other matters to respond to trustee.	BLB	0.20	150.00	30.00
04/26/2004	Email/fax to D. Rutgers, attorney for K. Moeller re: income tax return release; TC: V. Moeller; ...	BLB	0.50	150.00	75.00
04/26/2004	Long Distance, Broadcast, or other outside Fax Service today	Fax LD	5.00	0.20	1.00
04/27/2004	TC: V. Moeller re: building sites and tax matters; email to D. Rutgers re: 2002 tax return.	BLB	0.30	150.00	45.00

Virgil Moeller
Fee and Expense Recap

Kurt M. Anderson, Attorney
April 1, 2004 through August 20, 2004

04/27/2004	Work on fee application; call to J. Welch re: AMM same, left message.		0.25	90.00	22.50
04/28/2004	TC: L. Johnson re: V. Moeller; TC: D. Rutgers re: 2002 tax returns; TC: T. Fryda re: Claas baler...	BLB	1.00	150.00	150.00
04/28/2004	Incoming Jfax Service	Fax	3.00	0.08	0.24
04/28/2004	Long Distance, Broadcast, or other outside Fax Service today	Fax LD	4.00	0.20	0.80
04/29/2004	TC: T. Fryda re: attorney will be Steve Grinnell; fax from T. Fryda.	BLB	0.10	150.00	15.00
04/29/2004	Incoming Jfax Service	Fax	3.00	0.08	0.24
04/29/2004	Draft comprehensive memo to trustee (first draft for client review.)	KMA	0.55	150.00	82.50
04/29/2004	Long Distance, Broadcast, or other outside Fax Service today	Fax LD	3.00	0.26667	0.80
04/30/2004	Email to L. Johnson; TC: V. Moeller and L. Johnson re: tax issues and other matters; TC: trustee...	BLB	0.60	150.00	90.00
04/30/2004	Qwest long distance through last 23rd of month	LD PHONE:Qwest	335.00	0.10669	35.74
04/30/2004	Long Distance, Broadcast, or other outside Fax Service today	Fax LD	4.00	0.25	1.00
05/01/2004	TC: V. Moeller re: information needed, status of case.	BLB	0.10	150.00	15.00
05/02/2004	TC: V. Moeller re: exemption issues and reply to trustee letter; email to V. Moeller re: various...	BLB	0.60	150.00	90.00
05/03/2004	Long distance, broadcast, or other outside fax service today	Fax LD	5.00	0.20	1.00
05/03/2004	TC: Fillmore County Recorder re: real estate questions; TC: V. Moeller; TC's D. Luhmann re: acco...	BLB	1.20	150.00	180.00
05/05/2004	TC: G. Thome re: information; email to V. Moeller re: hay and haylage sales, equipment sale issu...	BLB	0.50	150.00	75.00
05/06/2004	TC: Lloyd Johnson; attempt to reach trustee, informed she is not available; TC: Gary Thome re: f...	BLB	0.20	150.00	30.00
05/07/2004	TC's V. Moeller re: life insurance, exemptions etc.; fax from V. Moeller; TC: V. Moeller and Gar...	BLB	0.40	150.00	60.00
05/11/2004	Email from Trustee re: Wells Fargo debt and cash on hand; forward to client; TC: G. Thome; TC: L...	BLB	0.40	150.00	60.00
05/12/2004	TC: V. Moeller re: cash balances and reports to U.S. Trustee.	BLB	0.10	150.00	15.00
05/14/2004	Call from Lloyd Johnson re: transitional (DIP to trustee) tax issues.	KMA	0.15	150.00	22.50
05/14/2004	TC: V. Moeller re: response to sale motion and other matters.	BLB	0.10	150.00	15.00
05/17/2004	Work on amended schedules A and C.	KMA	2.00	150.00	300.00
05/17/2004	Long distance, broadcast, or other outside fax service today	Fax LD	7.00	0.2857	2.00

Virgil Moeller
Fee and Expense Recap

Kurt M. Anderson, Attorney
April 1, 2004 through August 20, 2004

05/18/2004	Revise amended schedules A-C; memo to client re: same.	KMA	0.65	150.00	97.50
05/18/2004	Work on amended schedules A-C; call to client re: same.	AMM	1.30	90.00	117.00
05/18/2004	Long distance, broadcast, or other outside fax service today	Fax LD	12.00	0.233	2.80
05/18/2004	TC: L. Johnson re: financial reporting and other issues; TCs: V. Moeller re: sale motion response.	BLB	0.30	150.00	45.00
05/19/2004	Call from client re: response to trustee sale motion; revisions to sale motion response; assembl...	KMA	2.15	150.00	322.50
05/19/2004	Long distance, broadcast, or other outside fax service today	Fax LD	22.00	0.218	4.80
05/19/2004	Work on response to sale motion; numerous telephone calls to V. Moeller to review declaration an...	BLB	2.00	150.00	300.00
05/23/2004	TC: V. Moeller, left message; email to Trustee re: Reiland sale; email to V. Moeller re: hay and...	BLB	0.40	150.00	60.00
05/24/2004	Emails from Trustee re: Reiland sale and cash balance; emails & TC: V. Moeller, left message; TC...	BLB	0.60	150.00	90.00
05/25/2004	Emails from Trustee re: Reiland sale with draft stipulation and approval; TC: V. Moeller; email ...	BLB	0.70	150.00	105.00
05/26/2004	Email from Trustee with draft of stipulation and order re: Reiland sale, forward to V. Moeller; ...	BLB	1.00	150.00	150.00
05/27/2004	TC: V. Moeller; work on amended schedules and valuation, particularly real estate and receivables.	BLB	1.00	150.00	150.00
05/27/2004	Revise and transmit amended schedules A through D; general status memo to client.	KMA	2.70	150.00	405.00
05/27/2004	Long distance, broadcast, or other outside fax service today	Fax LD	25.00	0.248	6.20
05/28/2004	Photocopies this date - Kinkos	PHOTOCOPIES	4,450.00	0.0856	380.92
05/28/2004	TC: S. Wencil re: insurance issues and other matters, work on amended schedules, TC: V. Moeller,...	BLB	1.50	150.00	225.00
05/28/2004	Work on schedules; call from Lloyd Johnson re: tax returns.	KMA	3.55	150.00	532.50
05/28/2004	Long distance, broadcast, or other outside fax service today	Fax LD	45.00	0.23556	10.60
05/28/2004	Postage this date	POSTAGE	1.00	92.70	92.70
05/31/2004	respond to Lloyd Johnson inquiry re: bankruptcy estate tax rates	KMA	0.15	150.00	22.50
05/31/2004	Qwest long distance through last 23rd of month	LD PHONE:Qwest	282.90		29.80
06/04/2004	TC: V Moeller re: equipment issues, TC: V Moeller re: FSA issues, TC: K O'Donohoe	BLB	0.20	150.00	30.00

Virgil Moeller
Fee and Expense Recap

Kurt M. Anderson, Attorney
April 1, 2004 through August 20, 2004

06/07/2004	email from Trustee re: contact with US Atty, BLB voice message from V Moeller, TC's: K O'Donohoe, le...		0.20	150.00	30.00
06/08/2004	email to attorney for Trustee and Trustee, BLB TC's K O'Donohoe, TC: V Moeller re: semi tractor, tra...		0.30	150.00	45.00
06/09/2004	email from Trustee re: leasing questions; BLB TC's: K O'Donohoe and V Moeller re: FSA, email to V Mo...		0.30	150.00	45.00
06/10/2004	TC: Virgil Moeller re: cattle feeding and BLB leasing exempt land, real estate taxes, TC: Diane at U...		0.20	150.00	30.00
06/10/2004	Long distance, broadcast, or other outside Fax LD fax service today		8.00	0.20	1.60
06/14/2004	TC: V Moeller re: tax issues, property BLB valuation issues, TC: V Moeller re: cattle feeding, email...		0.30	150.00	45.00
06/15/2004	TC: V Moeller re: lease with USB Manifest BLB Funding and TC: Diane at USB Manifest Funding, left me...		0.20	150.00	30.00
06/16/2004	TC: from Diane at USB Manifest Funding, BLB email from Trustee re: cattle feeding; TC: V Moeller, re...		1.20	150.00	180.00
06/16/2004	Long distance, broadcast, or other outside Fax LD fax service today		11.00	0.21818	2.40
06/17/2004	emails from Trustee re: baler sale, email BLB from C Ries; forward to V Moeller and D Rutgers, reply...		1.40	150.00	210.00
06/17/2004	Long distance, broadcast, or other outside Fax LD fax service today		100.00	0.202	20.20
06/18/2004	Long distance, broadcast, or other outside Fax LD fax service today		17.00	0.20	3.40
06/18/2004	TC: D Rutgers, left message, email to D BLB Rutgers, reply from D Rutgers, reply to D Rutgers, email...		0.90	150.00	135.00
06/21/2004	TC: V Moeller and extensive discussion of BLB personal property issues, what has been sold, not sold...		0.30	150.00	45.00
06/21/2004	Long distance, broadcast, or other outside Fax LD fax service today		7.00	0.20	1.40
06/22/2004	email to interested persons re: status of BLB baler sale; email to Trustee re: cattle count.		0.20	150.00	30.00
06/22/2004	Long distance, broadcast, or other outside Fax LD fax service today		47.00	0.20	9.40
06/24/2004	TC: H. Wang re: baler sale. BLB		0.10	150.00	15.00
06/25/2004	email from client re: FSA issue; reply email BLB to client.		0.20	150.00	30.00
06/28/2004	TCs: V. Moeller re: baler, insurance, land BLB leasing and other matters.		0.30	150.00	45.00

Virgil Moeller

Fee and Expense Recap

Kurt M. Anderson, Attorney
April 1, 2004 through August 20, 2004

06/29/2004	TC: client re: operating reports; TC: G. Thome; email to client re: various matters; work on spr...	BLB	0.50	150.00	75.00
06/30/2004	fax from Wells Fargo; TC: V. Moeller, left message; TC: Court reporter re: transcript; TC: L. Jo...	BLB	0.40	150.00	60.00
07/01/2004	email from Court Reporter re: transcript, Forward to V Moeller, TC: Diane at USB Manifest Fundin...	BLB	0.50	150.00	75.00
07/02/2004	email from Trustee re: wheat sale, email to Trustee re: KMA availability	BLB	0.20	150.00	30.00
07/06/2004	TC: C Ries, TC: V Moeller re: wheat sale, TC: V Moeller re: unsecured claims and insurance info	BLB	0.30	150.00	45.00
07/07/2004	TC: V Moeller, left message, TC: C Ries re: wheat sale, TC: V Moeller re: land rental proceeds, ...	BLB	0.50	150.00	75.00
07/08/2004	Long distance, broadcast, or other outside fax service today	Fax LD	3.00	0.20	0.60
07/08/2004	Call from Lloyd Johnson re analysis of Wells Fargo claim and re tax issues	KMA	0.20	150.00	30.00
07/09/2004	Photocopies this date	PHOTOCOPIES	1.00	0.15	0.15
07/09/2004	work on revised spreadsheet re: land rental, email to V Moeller with pdf, email from V Moeller, ...	BLB	0.50	150.00	75.00
07/12/2004	Photocopies this date	PHOTOCOPIES	1.00	0.15	0.15
07/12/2004	email and fax re: land rental spreadsheets, email re: Pro Corn, TC's V Moeller re: taxes, Pro Co...	BLB	0.60	150.00	90.00
07/13/2004	email from V Moeller re: Pro Corn and A & K, email from V Moeller re: Data Privacy and transcrip...	BLB	0.50	150.00	75.00
07/14/2004	TC: V Moeller re: cattle and Pro Corn	BLB	0.10	150.00	15.00
07/15/2004	Long distance, broadcast, or other outside fax service today	Fax LD	3.00	0.20	0.60
07/16/2004	Long distance, broadcast, or other outside fax service today	Fax LD	2.00	0.20	0.40
07/16/2004	TC: L. Johnson; email from Trustee re: Baler; reply to Trustee, reply from Trustee re: Baler; em...	BLB	0.60	150.00	90.00
07/18/2004	Long distance, broadcast, or other outside fax service today	Fax LD	1.00	0.40	0.40
07/18/2004	Memo to cl re prime rate change	KMA	0.10	150.00	15.00
07/19/2004	Long distance, broadcast, or other outside fax service today	Fax LD	6.00	0.26667	1.60
07/19/2004	Call from Lloyd Johnson re coordination with trustee's tax adviser; Review ballot register and f...	KMA	0.65	150.00	97.50
07/20/2004	email to Trustee re: land rental.	BLB	0.20	150.00	30.00

Virgil Moeller

Fee and Expense Recap

Kurt M. Anderson, Attorney
April 1, 2004 through August 20, 2004

07/22/2004	email to V. Moeller; TC: V. Moeller re: cattle, taxes, wheat, claims; email to Trustee re: cattle.	BLB	0.40	150.00	60.00
07/23/2004	Long distance, broadcast, or other outside fax service today	Fax LD	4.00	0.20	0.80
07/23/2004	Ph conf w client to confirm no agreement to sell exempt land	KMA	0.10	150.00	15.00
07/23/2004	email from Trustee re: cattle; email to V. Moeller; TC: V. Moeller re: cattle and wheat; TC: V. ...	BLB	1.10	150.00	165.00
07/23/2004	Long distance, broadcast, or other outside fax service today	Fax LD	4.00	0.20	0.80
07/25/2004	email to V. Moeller re: C. Ries reply on wheat, email to V. Moeller re: questions on claims and ...	BLB	0.20	150.00	30.00
07/26/2004	Long distance, broadcast, or other outside fax service today	Fax LD	3.00	0.20	0.60
07/26/2004	Call from C Ries re 2002 wheat; memo to cl re same; Ret call to Tri County Electric and client r...	KMA	0.35	150.00	52.50
07/26/2004	Emails from Trustee re: wheat, cattle feeding; TC: C. Ries re: wheat; email to reply on claim an...	BLB	0.80	150.00	120.00
07/27/2004	Postage this date	POSTAGE	1.00	0.37	0.37
07/27/2004	Long distance, broadcast, or other outside fax service today	Fax LD	9.00	0.28889	2.60
07/27/2004	Long distance, broadcast, or other outside fax service today	Fax LD	4.00	0.20	0.80
07/27/2004	TC: V. Moeller re: wheat sale; email to C. Ries re: wheat sale; TC: C. Ries; email to V. Moeller...	BLB	0.80	150.00	120.00
07/27/2004	Long distance, broadcast, or other outside fax service today	Fax LD	4.00	0.20	0.80
07/28/2004	Email from Trustee re: corn and ProCorn, email to V. Moeller.	BLB	0.20	150.00	30.00
07/30/2004	TC's V. Moeller re: wheat, cattle and Pro Corn; email to Trustee re: corn and Pro Corn, wheat an...	BLB	0.50	150.00	75.00
07/31/2004	Qwest long distance through last 23rd of month	LD PHONE:Qwest	114.40	0.1166	13.34
08/05/2004	TC: V. Moeller re: various matters, claim objections, cattle feeding, USB Manifest Funding, set ...	BLB	0.20	150.00	30.00
08/10/2004	Call from Lloyd Johnson re liquidation tax issues; Return call to atty David Frundt re Katherine...	KMA	0.85	150.00	127.50
08/12/2004	Long distance, broadcast, or other outside fax service today	Fax LD	7.00	0.20	1.40
08/12/2004	Emails from trustee re: vehicles and A and K billing; TC: V. Moeller re: various matters, left m...	BLB	0.80	150.00	120.00

Virgil Moeller

Fee and Expense Recap

Kurt M. Anderson, Attorney
April 1, 2004 through August 20, 2004

08/13/2004	Office conference with client; analyze claim objection questions; assist in revising letter to t...	BLB	0.40	150.00	60.00
08/13/2004	Minnesota Secretary of State Search Fee re Moeller Farms Inc.	EXPENSES:COST AC	1.00	4.00	4.00
08/15/2004	Long distance, broadcast, or other outside fax service today	Fax LD	4.00	0.20	0.80
08/15/2004	Email re: remaining equipment and exempt items; email to trustee.	BLB	0.20	150.00	30.00
08/19/2004	Postage this date	POSTAGE	1.00	0.37	0.37
08/19/2004	Email from C. Ries re: payoff; email from K. Jans re: payoff; reply to C. Ries; reply from C. Ri...	BLB	0.90	150.00	135.00
08/20/2004	TC: L. Johnson re: payoff estimates; TC: K. Moeller re: appraiser; email to L. Johnson re: trust...	BLB	0.40	150.00	60.00

Subaccount 01: Micellaneous Matters

10,493.09

Subaccount 02: Plan and Disclosure Statement

Date	Description	Item	Qty	Rate	Amount
04/01/2004	Work on modified disclosure statement.	KMA	0.35	150.00	52.50
04/01/2004	TC: V. Moeller; left messages for J. Howard; TC: N. Manty and C. Ries re: various matters; email...	BLB	0.80	150.00	120.00
04/03/2004	Long Distance, Broadcast, or other outside Fax Service today	Fax LD	2.00	0.30	0.60
04/03/2004	Work on plan and disclosure statement; memo to client re: same.	KMA	2.30	150.00	345.00
04/06/2004	Draft alternative payment senarios for plan and disclosure statement.	KMA	1.85	150.00	277.50
04/08/2004	Incoming Jfax Service	Fax	9.00	0.08	0.72
04/08/2004	Phone conference with Gary Thome re: projections for disclosure statement; update and transmit d...	KMA	3.40	150.00	510.00
04/12/2004	Incoming Jfax Service	Fax	33.00	0.08	2.64
04/12/2004	Long Distance, Broadcast, or other outside Fax Service today	Fax LD	6.00	0.30	1.80
04/12/2004	Review updated cash flow information; draft and transmit 'final' plan and disclosure statement f...	KMA	0.70	150.00	105.00
04/14/2004	Long Distance, Broadcast, or other outside Fax Service today	Fax LD	11.00	0.25455	2.80
04/14/2004	Finalize and assemble plan and disclosure statement for filing; draft and transmit signature dec...	KMA	0.90	150.00	135.00
04/17/2004	Incoming Jfax Service	Fax	2.00	0.08	0.16

Virgil Moeller

Fee and Expense Recap

Kurt M. Anderson, Attorney
April 1, 2004 through August 20, 2004

04/17/2004	Long Distance, Broadcast, or other outside Fax Service today	Fax LD	71.00	0.21972	15.60
04/17/2004	Memo to client re: plan; memo to D. Rutgers re: trustee sale motion; assemble and file plan and ...	KMA	4.10	150.00	615.00
04/20/2004	Work on fee application; draft declaration of service for disclosue statement and plan and pre...	AMM	1.60	90.00	144.00
04/23/2004	Photocopies this date - Kinkos	PHOTOCOPIES	1,742.00	0.0856	149.12
04/23/2004	Postage this date	POSTAGE	1.00	50.05	50.05
04/23/2004	File declaration of service for plan and disclosure statement; assemble, file and serve the same.	AMM	1.55	90.00	139.50
05/17/2004	Fax from G. Thome re: Wells Fargo payments and cash balance.	BLB	0.10	150.00	15.00
05/26/2004	Letter to trustee re: tax issues; related case review; review disclosure objections; work on res...	KMA	3.80	150.00	570.00
05/26/2004	Long distance, broadcast, or other outside fax service today	Fax LD	7.00	0.20	1.40
05/26/2004	Long distance, broadcast, or other outside fax service today	Fax LD	11.00	0.23636	2.60
05/27/2004	Work on responses to disclosure statement objections; memo to client and G. Thome re: same.	KMA	3.10	150.00	465.00
05/31/2004	work on liquidation analyses' finalize, serve, and file response To WF and UST Disclosure object...	KMA	2.45	150.00	367.50
05/31/2004	Long distance, broadcast, or other outside fax service today	Fax LD	39.00	0.22564	8.80
06/01/2004	Long distance, broadcast, or other outside fax service today	Fax LD	2.00	0.30	0.60
06/01/2004	preparation for 6/2 hearing	KMA	0.55	150.00	82.50
06/01/2004	Long distance, broadcast, or other outside fax service today	Fax LD	2.00	0.30	0.60
06/02/2004	Photocopies this date	PHOTOCOPIES	65.00	0.08554	5.56
06/02/2004	travel time (rate discounted)	KMA	1.85	75.00	138.75
06/02/2004	hearing and conferences on disclosure statement and other motions	KMA	3.25	150.00	487.50
06/03/2004	Long distance, broadcast, or other outside fax service today	Fax LD	3.00	0.23333	0.70
06/03/2004	call W. Wassweiler (trustee attorney) and court re: plan and disclosure scheduling; memo to clie...	KMA	0.70	150.00	105.00
06/03/2004	call from US Bank Manifest; memo to client re: same	KMA	0.60	150.00	90.00
06/03/2004	TC: Virgil Moeller re: US Bancorp (Manifest Funding) lease, TC: V Moeller re: payments and discl...	BLB	0.90	150.00	135.00
06/03/2004	Long distance, broadcast, or other outside fax service today	Fax LD	3.00	0.33333	1.00
06/04/2004	Transit Expenses to and from St. Paul	EXPENSES:TRANSIT	1.00	4.25	4.25

Virgil Moeller
Fee and Expense Recap

Kurt M. Anderson, Attorney
April 1, 2004 through August 20, 2004

06/04/2004	Long distance, broadcast, or other outside fax service today	Fax LD	1.00	0.40	0.40
06/04/2004	work on revised disclosure statement; related research	KMA	1.10	150.00	165.00
06/04/2004	Long distance, broadcast, or other outside fax service today	Fax LD	1.00	0.40	0.40
06/06/2004	Long distance, broadcast, or other outside fax service today	Fax LD	1.00	4.00	4.00
06/06/2004	redraft disclosure statement; review case law re: tax claims; memo to client re: disclosure stat...	KMA	3.25	150.00	487.50
06/06/2004	Long distance, broadcast, or other outside fax service today	Fax LD	1.00	0.40	0.40
06/07/2004	Long distance, broadcast, or other outside fax service today	Fax LD	32.00	0.24375	7.80
06/07/2004	call from client re: draft disclosure statement and tax issues; forward disclosure statement and...	KMA	0.40	150.00	60.00
06/07/2004	Long distance, broadcast, or other outside fax service today	Fax LD	33.00	0.24848	8.20
06/10/2004	followup re: comments to our disclosure statement	KMA	0.15	150.00	22.50
06/16/2004	work on disclosure statement; review trustee disclosure statement	KMA	2.30	150.00	345.00
06/17/2004	work on disclosure statement revisions	KMA	7.45	150.00	1,117.50
06/19/2004	work on disclosure statement and respond to C Ries comments; various memo to clients and profess...	KMA	4.70	150.00	705.00
06/19/2004	Long Distance, Broadcast, or other outside Fax Service today	Fax LD	9.00	0.11111	1.00
06/21/2004	phone conference with Gary Thome re: confirming projections to plan terms; draft AgStar - WF rea...	KMA	6.90	150.00	1,035.00
06/22/2004	call Gary Thome re: Balance sheets; cal L Johnson re: disclosure statement attachment; assemble ...	KMA	3.80	150.00	570.00
06/23/2004	call from client re: disclosure statement; draft modified plan conforming to disclosure statemen...	KMA	1.00	150.00	150.00
06/23/2004	TC: V. Moeller; email to interested parties re: baler; email from client re: disclosure statemen...	BLB	0.30	150.00	45.00
06/23/2004	Long distance, broadcast, or other outside fax service today	Fax LD	3.00	0.20	0.60
06/24/2004	preparation for hearing; client settlement conferences; hearing on disclosure statement	KMA	2.45	150.00	367.50
06/24/2004	travel time (rate discounted)	KMA	1.80	75.00	135.00
06/26/2004	draft proposed cover letter for plan and disclosure; draft proposed ballots; memo to trustee re:...	KMA	2.15	150.00	322.50

Virgil Moeller

Fee and Expense Recap

Kurt M. Anderson, Attorney
April 1, 2004 through August 20, 2004

06/26/2004	TC: V. Moeller, left message.	BLB	0.05	150.00	7.50
06/29/2004	Postage this date	POSTAGE	1.00	4.235	4.24
06/29/2004	Postage this date	POSTAGE	1.00	0.37	0.37
06/29/2004	respond to Wassweiler re: order approving disclosure statement	KMA	0.15	150.00	22.50
06/30/2004	review trustee's revised ballot and transmittal letter, make edits and memo to Wassweiler and tr...	KMA	0.70	150.00	105.00
06/30/2004	Qwest long distance through last 23rd of month	LD PHONE:Qwest	112.60	0.1378	15.52
07/01/2004	memo to cl re order of sale if trustee plan is confirmed	KMA	0.35	150.00	52.50
07/08/2004	analyze documents re: vehicles and unsecured creditors, email from court reporter, forward to V ...	BLB	1.00	150.00	150.00
07/22/2004	Call from cl re PACCAR intentions on plan; call Bill Fisher, Paul Bucher office, and send status...	KMA	1.55	150.00	232.50
07/27/2004	Respond to A&K re signature request; Ltr from and response to trustee counsel and re plan solici...	KMA	0.65	150.00	97.50
07/28/2004	Return call to Lloyd Johnson re disclosure statement and tax issues; call Paul Bucher office re ...	KMA	0.50	150.00	75.00
08/04/2004	TC: V. Moeller re: payments; TC: Diane Nelson, U.S. Bank re: lease payments.	BLB	0.20	150.00	30.00
08/06/2004	TC: V. Moeller re: various matters; TC's G. Thome re: confirmation hearing; TC: Lloyd Johnson re...	BLB	0.40	150.00	60.00
08/09/2004	Review trustee plan for possible objections; call from client re: plan issues.	KMA	0.60	150.00	90.00
08/10/2004	TC: A. Khaldi re: Caterpillar vote on plan; obtain ballot register; analyze ballot register and ...	BLB	0.30	150.00	45.00
08/11/2004	Long distance, broadcast, or other outside fax service today	Fax LD	62.00	0.53226	33.00
08/11/2004	Incoming Jfax Service	Fax	7.00	0.08	0.56
08/11/2004	Analyze AgStar objection to plan; TC's L. Johnson re: tax issues and declaration; TC: V. Moeller...	BLB	2.00	150.00	300.00
08/11/2004	Draft, serve, and file objections to trustee plan;	KMA	3.90	150.00	585.00
08/12/2004	Call from client and to Lloyd Johnson re prep for hearing	KMA	0.50	150.00	75.00
08/13/2004	Work on ballot tabulation; meet with client re 8/16 hearing;	KMA	4.50	150.00	675.00
08/15/2004	Review trustee response to our plan objection; analyze reply arguments we can make	KMA	0.70	150.00	105.00
08/16/2004	Work on payoff numbers for refinance.	BLB	0.10	150.00	15.00

Virgil Moeller
Fee and Expense Recap

Kurt M. Anderson, Attorney
April 1, 2004 through August 20, 2004

08/16/2004	Travel time (rate discounted)	KMA	1.40	75.00	105.00
08/16/2004	Transit costs	EXPENSES:TRANSIT	1.00	4.00	4.00
08/16/2004	Settlement conferences; court hearing on stipulated plan; Begin calculation of refinance amount	KMA	3.70	150.00	555.00
08/17/2004	Long distance, broadcast, or other outside fax service today	Fax LD	26.00	0.21538	5.60
08/17/2004	Long distance, broadcast, or other outside fax service today	Fax LD	3.00	0.20	0.60
08/17/2004	Analyze trustee revisions to plan; analyze responses from Wells Fargo and trustee; TC's V. Moell...	BLB	0.60	150.00	90.00
08/17/2004	Return call to David Frundt re Katherine Moeller agreement; draft and transmit proposed revision...	KMA	2.65	150.00	397.50
08/18/2004	Reply from C. Ries re: taxes; email from trustor with proposed document to file; work on payoff ...	BLB	0.80	150.00	120.00

Subaccount 02: Plan and Disclosure Statement

14,752.93

Subaccount 03: Estimated Additional Fees and Expenses for Motion For Administrative Claim

Date	Description	Item	Qty	Rate	Amount
09/20/2004	Work on motion for administrative claim	AMM	3.25	90.00	292.50
09/20/2004	Estimated time for work on motion for administrative claim	KMA	10.00	150.00	1,500.00
09/20/2004	Estimated postage expenses related to motion for administrative claim	POSTAGE	104.00	0.37	38.48
09/20/2004	Estimated postage expenses related to motion for administrative claim	POSTAGE	28.00	2.21	61.88
09/20/2004	Estimated photocopying (Kinkos) expenses related to motion for administrative claim	PHOTOCOPIES	3,640.00	0.0856	311.58

Subaccount 03: Estimated Additional Fees and Expenses for Motion For Administrative Claim

2,204.44

Total Fees

26,019.75

Total Expenses

1,430.71

Total

27,450.46

UNITED STATES BANKRUPTCY COURT
DISTRICT OF MINNESOTA

In re Bky. No. 03-33611
Chapter 11 case

Virgil Moeller,

Debtor.

**NOTICE TO CREDITORS OF MOTIONS FOR ALLOWANCE OF ADMINISTRATIVE
CLAIMS OR ALTERNATIVELY FOR ALLOWANCE OF GENERAL UNSECURED
CLAIMS**

To: Matrix

PLEASE TAKE NOTICE, that based upon the file and all proceedings herein to date, and upon the Motions filed with the Court, the undersigned will move the Court on October 26, 2004, at 11:00 a.m. or as soon thereafter as counsel may be heard at the United States Bankruptcy Court, Hon. Gregory F. Kishel, Bankruptcy Courtroom No. 228B, United States Bankruptcy Court, 316 North Robert Street, St. Paul, Minnesota 55101, for allowance administrative and/or general unsecured claims as follows:

Kurt M. Anderson, Attorney at Law (including Brian L. Boysen, of counsel)
\$27,450.46.

Lloyd Johnson, Certified Public Accountant, \$3,747.51.

The full motions including supporting time records and ledgers are filed with the Court and are viewable via the Court's website, www.mnb.uscourts.gov¹. Any response to these

¹ From the Court's home page at the above address:

a) Select "Case Search"

b) Opt to search by name (moeller,virgil – no spaces), or the present case number (03-33611)

c) The next screen will give general information on the case. Click the button "Docket Entries" for links to actual document images.

Please note that the Court's website is closed for maintenance from 9:00-10:30 PM on weekdays. Please review the website's instructions on obtaining the necessary document viewing software, free of charge.

motions must be filed and delivered not later than October 19, 2004, which is seven days (including weekends and holidays) before the time set for the hearing, or filed and served by mail not later than October 16, 2004, which is ten days (including weekends and holidays) before the time set for the hearing. UNLESS A RESPONSE OPPOSING THE MOTIONS IS TIMELY FILED, THE COURT MAY GRANT THE MOTIONS WITHOUT A HEARING.

Dated: September 20, 2004

/e/ Kurt M. Anderson
Kurt M. Anderson, #2148
On behalf of himself and Lloyd D. Johnson
P.O. Box 2434
Minneapolis, MN 55402-0434
(612) 333-3185

UNITED STATES BANKRUPTCY COURT
DISTRICT OF MINNESOTA

In Re:

Bky. No.: 03-33611
Chapter 11 Case

Virgil Moeller,

Debtor.

**NOTICE TO U.S. ATTORNEY GENERAL ET AL.
(CONSTITUTIONALITY OF STATUTE)**

To John Ashcroft, Attorney General, and Thomas Heffelfinger, United States Attorney for the District of Minnesota:

Please take notice that the motions, summarized in the enclosed notices and as further described in the enclosed memorandum of law, raise issues as to whether certain federal statutes, specifically 11 U.S.C. § 501, 502, and 1141, may be unconstitutional under the equal protection and due process requirements of the Fifth Amendment to the United States Constitution.

Dated: September 20, 2004.

/e/ Kurt M. Anderson

Kurt M. Anderson # 2148

On behalf of himself and Lloyd D. Johnson

P.O. Box 2434

Minneapolis, Minnesota 55402-0434

(612) 333-3185

UNITED STATES BANKRUPTCY COURT
DISTRICT OF MINNESOTA

In Re:

Bky. No.: 03-33611
Chapter 11 Case

Virgil Moeller,

Debtor.

**MEMORANDUM OF LAW IN SUPPORT OF MOTIONS OF KURT ANDERSON AND
LLOYD JOHNSON FOR APPROVAL OF ADMINISTRATIVE CLAIMS, OR
ALTERNATIVELY FOR ALLOWANCE OF GENERAL UNSECURED CLAIMS**

A gap in the Bankruptcy Code appears to have left the debtor's post-Debtor in Possession (post-DIP) professionals in a legal limbo. Because their claims for payment did not arise prepetition, they are not "creditor" claims and therefore, on the face of the statute, are not allowable claims. 11 U.S.C. §§ 101(10)(a) and 501(a). However, the claims fit within the broad language of claims discharged by confirmation of the plan. 11 U.S.C. 1141(d)(1)(a).

This gap appears to be inadvertent:

[I]n enacting § 1141(d)(1)(A), Congress gave no indication in the legislative history that it was aware that the statute's plain language would apply not only to prepetition and administrative claims against the estate, but also to those postpetition-preconfirmation claims against the debtor that are non-estate liabilities. Indeed, at first glance, § 1141(d)(1)(A)(i) through (iii) might lead one to think that in order for a claim to be discharged by § 1141(d)(1)(A), the claim must be one that (i) could be asserted via a proof of claim, (ii) could be allowed under § 502 (unless § 502 requires disallowance of the claim), and (iii) gives rise to a right to vote on the plan. Read that way, § 1141(d)(1)(A)(i) through (iii) would make § 1141(d)(1)(A) inapplicable to a postpetition non-administrative claim, for such a claim (i) is not one for which a proof of claim can be filed; (ii) would not be an allowed claim under § 502 in any event; and (iii) does not give the holder of the claim a right to vote on a plan. However, administrative claims share the same three characteristics: they (i) are not asserted via a proof of claim (but via a § 503(a) request); (ii) are not allowed under § 502 (but under § 503(b)); and (iii) do not give rise to a right to vote on the plan (*see* § 1126(a)). As already noted, § 1141(d)(1)(A) was intended to discharge administrative expense claims allowed under 11 U.S.C. § 503(b). It logically follows that § 1141(d)(1)(A)(i) through (iii) do not through implication except either administrative claims or the debtor's postpetition non-administrative debts from the reach of a discharge under § 1141(d)(1)(A). * * *

The applicability of § 1141(d)(1)(A) to postpetition non-administrative debts is disturbing, as Congress appears to have overlooked such debts in enacting chapter 11, making no provision for their treatment under a plan, and leaving them in a wilderness of neglect . . .

In re Shin, 306 B.R. 397, 401-02 (Bankr. D.D.C. 2004) (footnotes omitted). In *Shin*, the problem came to the court's and parties' attention before plan confirmation, and the court required the plan to except these types of debts from discharge. In the present case, in the course of vigorous representation of the debtor, it did not occur to counsel that it might be necessary to assert a position directly adverse to the debtor personally in the course of the plan confirmation contest.

There are two ways to resolve this issue:

1. The Court should recognize that when an operating trustee is appointed and the debtor is deprived of access to his liquid assets, the estate has an obligation to provide reasonable funds for the debtor's tax and legal advice and representation; therefore, the post-DIP services of counsel and his tax adviser are necessary services rendered in the preservation of the estate. 11 U.S.C. § 503(b)(1)(a). The estate's obligation arises both from due process considerations, and also from the practical need to be sure the debtor (a) has proper legal (and other professional) advice as to his obligations and (b) is able to contribute to the adversarial process that leads to the optimum result. This would result in allowance of the fees and expenses as an administrative claim.

2. To the extent that the Court does not fully allow the requested administrative claims, it should hold that the inclusion of prepetition claims and of almost all postpetition claims (*see* 11 U.S.C. 501(d)), while omitting postpetition nonadministrative Chapter 11 claims, is a statutory classification without a rational basis, which therefore violates the equal protection requirement of the Fifth Amendment. This would place the movants' claims in the class of general unsecured claims.

Allowance of administrative claims

The administrative claim requests confront the general rule that once a debtor is ousted as DIP, the debtor's counsel and professionals do not have a claim against the estate for subsequent services rendered. *E.g., In re Pine Valley Mach., Inc.*, 172 B.R. 481 (Bankr. D. Mass. 1994). The typical scenario, however, involves either a corporate debtor, which has no separate existence or interest except as a bankruptcy estate, or an individual whose case has been converted from Chapter 11 to Chapter 7. In those cases, the estate may compensate the prior DIP professionals for transitional services (and this has happened in the present case), but there either is no further need for the services of debtor's professionals; or debtor's professionals will have claims, against an individual debtor, that survive a Chapter 7 discharge. Appointment of an operating trustee in a Chapter 11 individual case provides neither of these alternatives to the ex-DIP's professionals, although inevitably the debtor personally has further need of their services.

In the present case, the trustee took control of all liquid assets of the estate and aggressively asserted control of exempt as well as nonexempt assets, proceeding to sell or rent them. Except for minimal compensation to the debtor for specific personal services, none of those funds have been paid to the debtor. The debtor was deprived of the means to retain professionals without being relieved of the need for their services. In analogous albeit more extreme situations, such as imprisonment, this has given rise to a due process requirement that the deprived person be provided the services. *See, e.g., Smith v. Robbins*, 528 U.S. 259, 268 (2000) (prison law libraries); *Youngberg v. Romeo*, 457 U.S. 307 (1982) (medical treatment and generally safe living conditions). The present movants remained involved and filled the gap, and they are entitled to compensation from the estate, as administrative claimants, for performing services that the estate had a duty to make available.

Without raising the issue to constitutional grounds, the Court must also recognize that the duties, obligations, and rights of an ousted individual DIP remain factually and legally complex, and that depriving the debtor of access to counsel (and in this case, a tax professional) would result in a morass of frustration, misunderstanding, and unnecessary conflict. Simply stated, the individual debtor needs competent and independent advice as to when it is necessary to accede to a position asserted by the operating trustee, and when there are grounds for disputing it.

In addition, the debtor's ability to propose a plan not only brought to fruition a great deal of pre-trustee work by himself and his professionals, but it gave the creditors an opportunity to choose between two different approaches to paying their claims. It also supplied the core of the operating trustee's disclosure statement text. Lloyd Johnson's tax analysis was echoed, with some different numbers and assumptions, by the trustee's tax expert. The advocacy of the debtor's legal and tax professionals also kept the trustee's feet to the fire in her own plan drafting process and, in the end, resulted in substantial changes to her confirmed plan. These are the types of refinements one expects to result from informed and well-counseled participation in a contested legal process – they reflect a fundamental tenet of our adversarial system of justice.

Whether based on due process grounds or lower level practical considerations, the Court should recognize that the movants have provided value to the estate, and allow their applications for administrative claims.

Allowance of general unsecured claims

As recognized in *Shin, supra*, the statutory problem giving rise to the present issue apparently resulted from legislative inadvertence rather than a considered decision to pursue a policy goal. On its face, the Bankruptcy Code arbitrarily excludes the movants' claims from consideration or relief, while allowing virtually all prepetition claims and a virtually every other

conceivable type of postpetition claim. As derived from the Fifth Amendment, equal protection requires that there be a rational basis for such a classification. “The rational basis standard . . . instructs that a classification must be upheld against equal protection challenge if there is any reasonably conceivable state of facts that could provide a rational basis for the classification.” *Tuan Anh Nguyen v. I.N.S.*, 533 U.S. 53, 76-77 (2001) (internal quotation marks omitted). It is difficult to imagine why Congress would choose to leave a class of bankruptcy interests completely in the “wilderness of neglect,” *Shin, supra* at 306 B.R. 402, and where the classification resulted from inadvertence it obviously has no rational basis.

Therefore, the Court should hold that the exclusion of the movants’ claims violates equal protection, and should allow them as general unsecured claims.

CONCLUSION

For these reasons, the Court should allow the movants’ administrative claims, or alternatively allow them general unsecured claims.

Respectfully submitted,

/e/ Kurt M. Anderson

Kurt M. Anderson # 2148

On behalf of himself and Lloyd D. Johnson

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DECLARATION OF SERVICE BY MAIL

Kurt M. Anderson respectfully declares to the Court that on September 20, 2004, he served the following:

Notice of Hearing and Motion for Allowance of Administrative Claim or General Unsecured Claim
Notice to Creditors of Motion for for Allowance of Administrative Claim or General Unsecured Claim
Notice to Attorney General et al.
Memorandum of Law
Proposed Order
This Proof of Service

Upon Service List (see below)

Directed at the addresses indicated thereon by mailing copies thereof, enclosed in an envelope, postage prepaid, and by depositing the same in the Post Office in Minneapolis, Minnesota, directed at each entity at the addresses indicated thereon.

VERIFICATION

I hereby declare under penalty of perjury that I have read the foregoing Declaration of Service and that the facts stated therein are true and correct.

Executed on: September 20, 2004

/e/ Kurt M. Anderson

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DECLARATION OF SERVICE BY MAIL

Kurt M. Anderson respectfully declares to the Court that on September 20, 2004, he served the following:

Notice to Creditors of Interim Motions for Approval and Payment of Fees and Expenses
Memorandum of Law
Proposed Orders
This Proof of Service

Upon Matrix (see below and on next page)

Directed at the addresses indicated thereon by mailing copies thereof, enclosed in an envelope, postage prepaid, and by depositing the same in the Post Office in Minneapolis, Minnesota, directed at each entity at the addresses indicated thereon.

VERIFICATION

I hereby declare under penalty of perjury that I have read the foregoing Declaration of Service and that the facts stated therein are true and correct.

Executed on: September 20, 2004 /e/ Kurt M. Anderson

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AMERPRIDE LINEN 1290 S VICTORY DR MANKATO MN 56001-5308	CASE CREDIT CORPORATION PO BOX 3600 LANCASTER PA 17604-3600	COMMODITY SERVICES 406 KRAHMER FAIRMONT MN 56031	FEATHERLITE GRAPHICS PO BOX 176 GRAND MEADOW MN 55936-0176
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UNITED STATES BANKRUPTCY COURT
DISTRICT OF MINNESOTA

In re

Bky. No. 03-33611
Chapter 11 case

Virgil Moeller,

Debtor.

ORDER

On the motion of Kurt M. Anderson, the Court hereby allows movant an administrative expense claim through August 20, 2004, of \$27,450.46.

So Ordered this _____ day of _____, 20__.

Hon. Gregory F. Kishel
Chief United States Bankruptcy Judge