

16) plus the average oil and gas income of \$68,495.67 as per CPA, Lou Rolfes' raw data, (PE-50) results in a fee of \$31,68.00 for the land \$4,109.74 for the oil and gas and \$500.00 per property per year or \$7,319.40 (+, -) per year, not \$60,000.00 per year as Bell took.

Coincidentally this is close to but about \$390.00 less per month than the \$1,000.00 per month that Bell and CPA, Martin agreed to in March 1999 as a reasonable compensation and to what Bell actually received until Mr. Marcantel's July 2001 inquiry prompted preparation of the 58 page invoice. Yet on her own Bell secretly took \$4,000.00 more per month and the property in the Dation! These facts alone supported the Bankruptcy Court's and Disputing decision.

ii. **Bell's Invoice Lacks Credibility.**

The instances in which the entries on Sue Bell's invoice were false are too numerous to fully discuss. Her invoice was nothing if not incredible. Even her trust expert testified that he "did not give much credence to the individual entries" after he saw entries for more than 24 hours in a day. (Hood pg. 136-137, PACER 118) Over and over again Bell had to admit to what she explained as "mistakes" where she billed in excess of 24 hours in one day. A small sample of the numerous anomalies are; Bell could not explain the difference between those duties she labeled "Trust Duties" versus "Extraordinary Professional Services" (Bell 2/20 pg 84-86, PACER 120); Bell could not delineate what tasks fit in the \$25.00 an hour category versus the \$55.00 an hour category, (Bell 2/20 pg 86, PACER 120); Bell charged 30 hours a month at \$55.00 an hour for accounting, banking and management when the bank statements showed an account with an average of no more than one (1) check a day written, (Bell 2/20 pg 90, PACER 120) and the bank statements for the whole year of 2000 were missing, (Bell 2/20 pg 91, PACER 120); Bell billed for the period 8/13/96 - 10/7/96, for a total of \$48,203.00 before the Trust was even formed, (Bell 2/20 pg 94, PACER 120); Bell sometimes charged for medical care of her parents and other times did not, (Bell 2/20 pg 99-100, PACER 120); Bell charged \$55.00 an hour

~~*~~

[Handwritten scribble]

points only to 72 hrs

