

FIRST CHICAGO—OPERATING

Tyler Corporation

MOON	INV DATE	INVOICE #				AMT PAID
1957	10/20/91	SEPT 24				32,456.16
1956	11/20/91	OCT. 22				13,697.54
				CHECK	TOTAL	\$46,154.00

3200 San Jacinto Tower
Dallas, Texas 75201, Tel: 214/754-7800

Tyler Corporation



FIRST CHICAGO
THE FIRST NATIONAL BANK OF CHICAGO
CHICAGO, ILLINOIS 60670

2-1
710

No. 0000241

12/18/91

*****46,154 DOLLARS AND 00 CENTS

*****46,154.00

PAY _____ DOLLARS

TO THE
ORDER OF

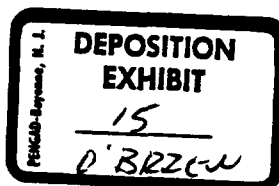
GARDNER & WYNNE
3000 THANKSGIVING TOWER
1601 ELM STREET
DALLAS, TX 75201

OPERATING ACCOUNT

NON-NEGOTIABLE

AUTHORIZED SIGNATURE

⑈0000241⑈ ⑆071000013⑆ 57 5723⑈



CONFIDENTIAL
T-57397

November 20, 1991

For services rendered by Mr. O'Brien and Ms. Phillips regarding environmental, including telephone conference in preparation for meeting with client regarding discussion of the issues relative to potential environmental concerns at Tyler Pipe facility; prepare for meeting with Tyler by research OSHA standards on blood lead levels; conference regarding same; review OSHA standards on blood lead contamination; meeting with Tyler regarding environmental issues at Tyler Pipe; travel to Tyler, Texas for meeting; attend meeting regarding environmental issues in preparation for report to the Board of Directors of Tyler Corp. regarding same.

Total For Services

\$4,940.00 *Pm*

For services rendered by Mr. Craig regarding Acquisitions/dispositions, including review of audit letter response for potential acquisition.

Total For Services

\$235.00 *ms*

For services rendered by Messrs. O'Brien, Craig, Dethrow, Gaswirth and Good and Ms. Early regarding acquisition of Forest City Auto Parts, including telephone conference with Rick Margerison; telephone conference with Ron Penner; telephone conference with Vicky Butler regarding new draft of Ernst & Young valuation; review of same; telephone conference with Rick Margerison, and Mike Kipphut; telephone conferences with Vicky Butler and Matt Clark of Ernst & Young; review of Ernst & Young's valuation in preparation for same; telephone conference with accountant regarding tax controversy; conference regarding state tax issues; review letter regarding same; review file and cases; research regarding effect of contest on tax deduction; telephone conference with Stanley Olejarski regarding same; Telephone conference with Linda Hill; telephone conference with claimant's counsel to obtain information

November 20, 1991

on claim; prepare memorandum regarding same; review materials regarding accident sent by Bakker's attorney; telephone conferences with Sandy Shepherd regarding Forest City Auto Parts.

Total For Services

\$2,525.00 *RM*

Total Fees:

\$13,315.00

DISBURSEMENTS

Reproduction Costs	47.60
Long Distance Telephone	81.68
Postage	1.96
Delivery Service	23.00
Telecopy	26.00
One Hour Delivery Service	25.75
Federal Express/Courier	20.75
Book Purchases	151.55
Parking Validations	4.25

Disbursements Total

\$ 382.54

TOTAL THIS STATEMENT

\$13,697.54

****PLEASE RETURN ONE COPY OF THIS INVOICE WITH REMITTANCE****

October 20, 1991

For services rendered by Messrs. O'Brien, Craig, Dethrow, Hardage and Good regarding acquisition of Forest City Auto Parts, including telephone conference with Vickie Butler with reference to timeline on Ernst & Young's performance; review of valuation; preparation of timeline regarding Ernst & Young performance; telephone conference with Mike Kipphut and Vickie Butler with reference to same; telephone conferences with Mike Kipphut with reference to Form 866, etc; telephone conference with Linda Hill; review purchase agreement and amendment; conference regarding New York tax adjustment; telephone conference with Rick Margerison, and Linda Hill; telephone conference with Ron Penner; review of new draft of Ernst & Young valuation in preparation of conference; telephone conference with and Rob Malone; conference regarding timing of deduction for prior year accrual; telephone conference with Mike Kipphut regarding same; conference regarding research issues; conference regarding deduction issues; legal research regarding same; preparation for and conference regarding draft of Ernst & Young valuation; review of allocations; conference relating thereto; review research regarding accrual of deduction for taxes; legal research regarding accrual of sales taxes; preparation of file memorandum regarding same; telephone conference with Vicky Butler with regard to E&Y fee statement; review of same; conference regarding tax indemnity calculation; telephone conference with Vicky Butler with regard to Forest City valuation; preparation of notice letter to shareholders; telephone conferences with Vicky Butler with regard to Ernst & Young valuation; review of same with Don Erickson by telephone; preparation of letter to shareholders; review of correspondence.

Total For Services

270-16 WMK
\$5,365.00