

Citibank - Operating

536

Tyler Corporation

3-7-91		SERVICES THROUGH 12/22	#199-08	\$50,780.52		
		SERVICES THROUGH 1/22	#236-00	4,040.89		
			#199-08	12,288.28		
			#236-00	8,946.29		
						\$76,055.98

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

CITIBANK, N.A.
399 PARK AVE NEW YORK, N. Y.

Tyler Corporation



No. 18707

MARCH 7, 1991

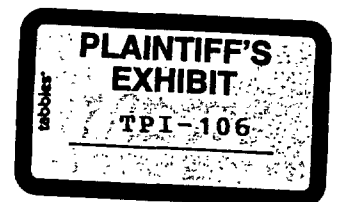
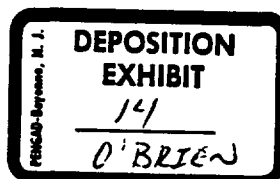
PAY SEVENTY SIX THOUSAND FIFTY FIVE AND 98/100 DOLLARS \$76,055.98

TO THE ORDER OF GARDERE & WYNNE

OPERATING ACCOUNT
NON-NEGOTIABLE
AUTHORIZED SIGNATURE

#018707

163



CONFIDENTIAL
T-57383

478

Wmk ix
LKH ✓
Rwm ✓
(214) 999-3000

FEB 08 1991

GARDERE & WYNNE
Attorneys and Counselors
3000 Thanksgiving Tower
Dallas, Texas 75201

APPROVED FOR PAYMENT

By 149-00 50 700 52
Code # 236-00
GARDERE & WYNNE

Tyler Corporation
3200 San Jacinto Tower
Dallas, Texas 75201

OK to pay
RwMargerison

January 20, 1991

Attn: Mr. Richard W. Margerison

TAX I.D. 75-0730814

For services rendered through December 21, 1990.

For services rendered by Messrs. O'Brien and Craig and Ms. Luhnnow regarding board meetings, including review of letter from CT Corporation System regarding Certificate of Change of Registered Agent of Tyler Pipe Industries (Penn Division), Inc.; filing of Certificate in Minute Book; draft resolution; attend Board and various committee meetings; preparation of minutes of meeting of Tyler Board and Compensation Audit Committee held on 12/7/90; preparation of letter to Mr. McKinney relating thereto; revision of minutes of Tyler Board and Compensation Audit Committee meetings held 12/7/90; preparation of letter to Mr. Meyer forwarding Compensation Audit minutes for signature.

Wmk

Total For Services \$1,260.00

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January 20, 1991

For services rendered by Mr. O'Brien regarding tax audit of years 1987 through 1989, including telephone conference with Mr. Kipphut regarding audit; review of DOL suit file.

Wmk

Total For Services \$610.00

For services rendered by Mr. Pleasant regarding TCC, Inc./Incorporation, including telephone conferences with Mike Kipphut regarding lease with Winthrop Resources Corp; telephone conferences with Kirk McKenzie regarding lease; review lease agreement; preparation of Addendum to Lease.

Wmk

Total For Services \$575.00

For services rendered by Mr. Edwards regarding retirement plan, including conferences with Eddie Holmes and Danny Struble regarding increase to Plan's minimum benefit and amendment relating thereto.

Wmk

Total For Services \$305.00

For services rendered by Messrs. Nihill and Dethrow regarding disposition of Atlas Powder to ICI, including telephone conference with Bob Taylor; telephone conferences with Willard Taylor regarding tax consequences of Akzo post-merger transactions; telephone conference with Vickie Butler; preparation of memorandum regarding Tyler Pipe recapitalization.

Wmk

Total For Services \$270.00

January 20, 1991

For services rendered by Mr. Dethrow regarding holding company dissolution, including telephone conference with Vickie Butler; preparation of memorandum regarding Tyler Pipe recap.

Total For Services \$170.00

1/21/91

For services rendered by Messrs. Craig and O'Brien regarding proxy statement, including telephone conference with Mike Meyers.

Total For Services \$85.00

1/21/91

For services rendered by Messrs. Craig and O'Brien regarding 10-K, including telephone conference with Mike Meyers regarding annual report.

Total For Services \$65.00

1/21/91

For services rendered by Mr. O'Brien regarding SEC v. Kidde, et al, including telephone conference with Ms. Hill and preparation of letter to Mr. Breslow, counsel for Mr. Sullivan.

Total For Services \$205.00

Pm

January 20, 1991

For services rendered by Messrs. O'Brien, Craig, Gaba and Ms. Smith and Ms. Luhnnow and others regarding acquisition of Forest City Auto Parts Company, including conference regarding employment agreements; conference regarding due diligence; telephone conference with Rob Malone and Ron Penner regarding revisions to Stock Purchase Agreement and Employment Agreement; revise Employment Agreement; review stock purchase agreement; conference regarding status of filing; telephone conference with Dunia Safady; telephone conference with Mike Kipphut regarding acquisition; telephone conference with Tyler group regarding employment agreement; telephone conferences with Ron Penner and Rob Malone regarding revision to Stock Purchase Agreement; revise Stock Purchase Agreement; revise Employment Agreement; review Hart-Scott-Rodino form for ET transactions; travel to Akron, Ohio; preparation of H-S-R filing; telephone conference with Jim Kraus regarding same; review minute books of the Companies; review all store leases in Akron; complete review of lease files and conference with Ron Penner regarding same; conference regarding trademarks identified in properties to be acquired; conference regarding projects and due diligence; telephone conference with Dunia Safady regarding filing Hart-Scott-Rodino form; telephone conference with John Kraus regarding same; review SIC Code information regarding same; review Ohio incorporation law and merger law; review due diligence materials; review contractor proposals for environmental audit; conference regarding Kearney; review material received from Ron Penner last week; review schedules and materials received with schedules; mail execution package to Ron Penner; conference regarding trademark issue; review Environmental Audit Contracts; telephone conference to discuss underground storage tank issues; review asset agreement; telephone call to ERM on audit proposal; telephone conference with Mike Kipphut on UST corrective action costs; telephone conference regarding lease provisions; review H-S-R draft comments; conference regarding exhibits and due diligence; review mortgages and related purchase agreements; conference regarding indemnification language; telephone conference

January 20, 1991

with Dunia Safady regarding timing of filing H-S-R; preparation of draft of filing for Jim Kraus; review materials from ERM-Southwest and AT Kearney; telephone conference with Gary Donnan and Kenneth Kamlet; conference call with Mike Kipphut and Gary Donnan on scope of contract for audit; telephone conference regarding environmental issues; preparation of memorandum regarding due diligence; preparation of resolution to approve Employment Agreement; conference with Tyler group regarding various leases and properties; preparation of correspondence to Ron Penner; preparation of letter to each signatory to employment agreements; telephone conference with Rick Margerison; preparation of organization documents for Evergreen, Inc; telephone conference with Ken Kamlet of A.T. Kearney; revise proposal; telephone conference with Jim Kraus regarding H-S-R filing; review stock purchase; conference with Messrs. Margerison and Kipphut; telephone conference with Rob Malone regarding opinion; telephone conferences with Ron Penner; telephone conference with Jim Kraus regarding their H-S-R filing; telephone conference with Jim Kraus regarding H-S-R filing; preparation of letter to A.T. Kearney on proposal; preparation of letter to Michael Kipphut; preparation of filing with the Federal Trade Commission and the Department of Justice; review of documents; conference regarding HSR filing; review correspondence from Rob Malone; preparation of H-S-R filing and prepared for filing; telephone conferences with Dunia Safady regarding filing; telephone conference with Jim Kraus' office regarding their filing; review of documents; telephone conferences with Jim Kraus regarding same; review letter from Kearney; conference regarding H-S-R filing; review of HSR filing; attention to forwarding of check for representation fee and representations questionnaire to Danny Cosby of CT Corporation.

Total For Services

1977-08
\$46,600.00 *RM*

January 20, 1991

Total Fees:

\$50,145.00

DISBURSEMENTS

Reproduction Costs	1,488.20
Long Distance Telephone	50.96
Postage	14.90
Automated Research	89.18
Delivery Service	650.00
Secretary Overtime	653.02
Business Meal	103.30
Local Travel Expense (Mileage/Parking/Cab)	5.00
Air Fare	662.00
CT Corporation	205.00
Secretary of State	50.00
Telecopy	490.00
One Hour Delivery Service	30.85
Filing Fees	3.00
Federal Express/Courier	134.00
Parking Validations	20.00
Miscellaneous Disbursement - Recorder of Deeds - State of Delaware	27.00

Disbursements Total \$ 4,676.41

TOTAL THIS STATEMENT \$54,821.41

PLEASE RETURN ONE COPY OF THIS INVOICE WITH REMITTANCE

4183

(214) 999-3000

FEB 28 1991

GARDERE & WYNNE
Attorneys and Counselors
3000 Thanksgiving Tower
Dallas, Texas 75201

WMK ☒

LKH ☒

FWM ☒

OK to Pay
RW Margerison

Tyler Corporation
3200 San Jacinto Tower
Dallas, Texas 75201

February 20, 1991

APPROVED FOR PAYMENT

Attn: Mr. Richard W. Margerison

By 236-03 8946.27
Code # 199-08 1228.28

GARDERE
TAX I.D. 75-0730814 K.R.

For services rendered through January 22, 1991.

For services rendered by Messrs. O'Brien and Craig regarding board meetings, including telephone conferences with Sandie Shepherd regarding agenda for meeting; telephone conferences with Linda Hill regarding meeting date and record date.

Total For Services

\$250.00

For services rendered by Messrs. O'Brien and Craig and Ms. Luhn timer regarding audit letters, including telephone conference with Terry Alford at Tyler regarding audit letter; preparation of memorandum to appropriate attorneys regarding unasserted claims to be reported to Tyler in connection with its audit letter; telephone conference with Dale Stapleton regarding audit letter; telephone conference with Terry Alford regarding letter setting forth assertions; conferences with attorneys regarding responses; conference

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February 20, 1991

regarding the audit letter response; telephone conference regarding audit letter; telephone conferences with Dunia Safady relating thereto; telephone conference regarding Hetherington case; preparation of audit letter.

Total For Services

\$640.00 *llt*

For services rendered by Messrs. O'Brien, Harrison and others regarding tax advise, including telephone conference with Mike Kipphut and research regarding various tax matters.

Total For Services

\$900.00 *WNY*

For services rendered by Messrs. Luxen and King regarding employee matters, including research and preparation of memorandum regarding workers' compensation and unemployment compensation experience ratings in four states; telephone conference regarding acquisition of three companies and effect on unemployment compensation rates; conference regarding research on acquiring rates; preparation of memorandum regarding unemployment and workers compensation transfers; telephone conference with Ohio Bureau of Workers Compensation; telephone conference with New York Rate Determination Board; conference regarding revision of memorandum; telephone conference with Rick Margerison regarding acquisition of companies; review laws on acquiring rates; preparation of memorandum; review state laws on unemployment benefits rates.

Total For Services

\$1,475.00 *FCAP*199-08 *WNY*

February 20, 1991

For services rendered by Mr. Craig regarding defensive tactics, including telephone conference with Mike Meyers regarding new developments.

Total For Services

\$20.00 *MPM*

For services rendered by Mr. Dethrow and Ms. Luhnow regarding incorporation of Forest City Auto Parts Company and qualification in various states; telephone conferences with respective States' offices to obtain sales tax numbers;.

Total For Services

\$1,075.00 *WMP*
199.08

For services rendered by Mr. Dethrow and Ms. Luhnow and others regarding upstream/downstream merger of Forest City and other acquired companies into Evergreen, including meeting and telephone conferences with Mike Kipphut and Vicki Butler

Total For Services

\$600.00 *WMP*
199.08

For services rendered by Mr. Edwards regarding general employee benefits matters, including research of methods of compensating highly compensated employees with stock and possible uses of SAR's.

Total For Services

\$400.00 *WMP*

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February 20, 1991

For services rendered by Mr. Edwards regarding retirement plan, including conference with Eddie Holmes regarding forms of benefit under plan; review documents relating to same; review benefit calculations for Norma Jean Cox's early retirement pension; conference with Eddie Holmes and Dan Struble regarding same; conference with Eddie Holmes regarding tax reporting forms and distributions where beneficiary predeceases participant; conference with Mike Kipphut and Sarah Reynolds regarding pension trust; review restatement of pension trust; revise same and discuss with Mike Kipphut and Sara Reynolds; conferences with Sarah Reynolds regarding restatement of trust document.

Total For Services

\$645.00 *WPH*

For services rendered by Mr. Edwards regarding pooled trust, including conference with Carolyn McCune pooled trust's tax exemption letter; review file regarding same.

Total For Services

\$75.00 *WPH*

For services rendered by Messrs. O'Brien, Nihill and Craig regarding disposition of Atlas Powder to ICI Americas Inc., including telephone conference regarding tax aspects of restrictions on purchase of substantial block of stock; discussion regarding sale of shares by C.A. Rundell; preparation of closing volumes; telephone conference with Dale Matthews regarding Atlas Powder stock certificate.

Total For Services

\$1,400.00 *WPH*

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CONFIDENTIAL
1-57393

February 20, 1991

For services rendered by Messrs. O'Brien and Nihill regarding disposition of Akzo/ICI stock, including review of memorandum regarding sale of stock and review ICI agreements regarding same; review files regarding officer's certificates and director's representations regarding sale of shares; telephone conference with Mr. Margerison regarding stock purchases; review of Tyler/Akzo indemnification agreement.

Total For Services

\$590.00 *PM*

For services rendered by Messrs. O'Brien and Craig regarding general securities regulations, including telephone conference with Mike Meyers regarding share repurchases; conference regarding stock purchases.

Total For Services

\$185.00 *MPM*

For services rendered by Messrs. Craig, Gilles and Edwards and Ms. Herauf regarding proxy statement, including telephone conferences with Dunia Safady regarding proxy disclosure; telephone conferences with Terri Alford regarding option plan disclosure; legal research regarding disclosure of plan ownership; review draft proxy statement; telephone conference with Dunia Safady regarding directors; telephone conferences with Mike Meyers regarding notices to record holders of stock; telephone conference with Linda Hill relating thereto; preparation of proxy for shareholders meeting and conference with Dunia Safady; telephone conference regarding S&I plan; review plan disclosures for proxy;

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February 20, 1991

discuss same with Dunia Safady; review Proxy Statement for 1990 Annual Meeting; conferences regarding S-K check and directors and officers questionnaires; telephone conference with Dunia Safady relating thereto; telephone conference with Linda Hill regarding record date; review D&O questionnaires; conference regarding shareholders disclosure requirements regarding golden parachutes; review Officers and Directors questionnaires; edit proxy statement.

Total For Services \$1,850.00 *lll*

For services rendered by Mr. Craig regarding 10-K, including telephone conference with Terri Alford; preparation of 10-K; telephone conferences with Dunia Safady regarding 10-K; telephone conference with Dunia Safady regarding revisions to Part I of 10-K.

Total For Services \$380.00 *lll*

For services rendered by Messrs. O'Brien and Gaba regarding Jadco-Hughes Superfund Site, including review of documents; telephone conference with Barbara Benoy in Region IV; review documents and prepare response to EPA; telephone conference regarding status of EPA inquiry; preparation of draft of correspondence to Peter Gold (Akzo) relating thereto; telephone conference with Mr. Margerison relating thereto; preparation of letter to EPA on PRP notice; telephone conference with Peter Gold; preparation of letter to Peter Gold; preparation of letter to EPA and letter from Tyler to EPA advising on PRP status; preparation of letter to Richard Margerison.

Total For Services \$1,475.00 *lll*

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CONFIDENTIAL
T-57395

February 20, 1991

For services rendered by Messrs. O'Brien,
Craig, Sterling and Dethrow and Ms. Smith and
others regarding acquisition of Forest City
Auto Parts.

FMAP

Total For Services

\$7,200.00

199-08

Pm

Total Fees:

\$19,160.00

DISBURSEMENTS

Reproduction Costs	191.80 -
Long Distance Telephone	85.79 -
Postage	14.80
Automated Research	69.83
Business Meal	105.82 -
Travel Expense	723.41 -
Local Travel Expense (Mileage/Parking/Cab)	50.66
Telecopy	148.00 -
One Hour Delivery Service	90.30 -
Federal Express/Courier	593.16 -
Incorporation	1.00

Disbursements Total \$ 2,074.57

TOTAL THIS STATEMENT \$21,234.57

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