

# EXHIBIT 14

# Wiand Guerra King P.L.

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Burton W. Wiand

**Attention: Burton W. Wiand**

Wiand Guerra King, P.L.

5505 W. Gray Street

Tampa, FL 33609

June 14, 2013

Client: 025305

Matter: 091021

Invoice #: 5326

Page: 1

RE: Scoop Legal Team - Recovery of Commissions

For Professional Services Rendered Through February 28, 2013

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## SERVICES

Date	TKPR	Description of Services	Hours	Amount
	<b>ASSET</b>	<b>Asset Analysis and Recovery</b>		
10/1/2012	ML	ELLIS: Telephone calls with counsel regarding settlement (.4); ELLIS: consider settlement issues with Receiver (.2); ROWE: draft motion for summary judgment (2.7); ROWE: telephone call to M. Yip's office regarding declaration (.3).	3.6	\$972.00
10/1/2012	JJP	ROWE: Communications with Francis and Taylor regarding declarations in support of motion for summary judgment (1.0); ROWE: draft motion for summary judgment (3.0).	4.0	\$990.00
10/1/2012	MRS	ROWE: Prepare exhibit list (4.7).	4.7	\$658.00
10/2/2012	GM	ELLIS: Revise motion for summary judgment (1.2); ROWE: revise motion for summary judgment (1.0).	2.2	\$693.00
10/2/2012	ML	ELLIS: Draft motion for summary judgment (.7); ROWE: draft motion for summary judgment (1.5).	2.2	\$594.00
10/2/2012	JJP	ROWE: Draft motion for summary judgment (7.5).	7.5	\$1,856.25
10/2/2012	MRS	ROWE: Prepare exhibit list (3.0).	3.0	\$420.00
10/3/2012	ML	ROWE: Telephone call with M. Yip's office regarding fees (.4); ROWE: analyze documents regarding fees (1.0); ROWE: draft motion for summary judgment (.5).	1.9	\$513.00
10/3/2012	JJP	ROWE: Draft motion for summary judgment (7.5).	7.5	\$1,856.25

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**SERVICES**

<b>Date</b>	<b>TKPR</b>	<b>Description of Services</b>	<b>Hours</b>	<b>Amount</b>
<b>ASSET</b>	<b>Asset Analysis and Recovery</b>			
10/3/2012	JR	ROWE: Review of case documents for misc bank statements per request of Yip & Levi (.3); ELLIS: communicate with Mr. Lamont regarding defendant (.2).	0.5	\$70.00
10/4/2012	ML	ROWE: Draft motion for summary judgment (1.2); ELLIS: draft motion for summary judgment (.7).	1.9	\$513.00
10/5/2012	GM	ELLIS: Reviewed and considered draft expert declaration from M. Yip regarding summary judgment (.4); ROWE: continued work on motion for summary judgment (1.6).	2.0	\$630.00
10/5/2012	ML	ELLIS: Draft motion for summary judgment (1.5); ROWE: draft motion for summary judgment (3.7); ROWE/ELLIS: telephone calls with M. Yip's office regarding declarations (.5); ELLIS: analyze declaration (.4).	6.1	\$1,647.00
10/8/2012	GM	ROWE: Addressed matters regarding motion for summary judgment and motion to strike McFarland's testimony (.3).	0.3	\$94.50
10/8/2012	ML	ROWE: Work on summary judgment (1.3); ELLIS: work on summary judgment (.4).	1.7	\$459.00
10/8/2012	JJP	ROWE: Revise motion for summary judgment per G. Morello comments (1.3).	1.3	\$321.75
10/9/2012	ML	ROWE: Draft motion for summary judgment (2.5).	2.5	\$675.00
10/10/2012	JJP	ROWE: Draft Receiver's declaration in support of motion for summary judgment (1.5); ROWE: draft Morello declaration in support of motion for summary judgment (1.5); ROWE: revise motion for summary judgment (2.0).	5.0	\$1,237.50
10/11/2012	ML	ROWE: Analyze declaration regarding transfers (.7).	0.7	\$189.00
10/11/2012	JJP	ROWE: Revise motion for summary judgment (4.4).	4.4	\$1,089.00
10/12/2012	ML	ROWE: Draft motion for summary judgment (.5); ELLIS: draft motion for summary judgment (.5).	1.0	\$270.00
10/16/2012	GM	ROWE: Review and revise motion for summary judgment (3.6); ELLIS: work on motion for summary judgment (1.1).	4.7	\$1,480.50
10/16/2012	JJP	ELLIS: Draft motion for summary judgment (8.0).	8.0	\$1,980.00
10/17/2012	GM	ELLIS: Review draft motion for summary judgment (.5); ELLIS: discuss same with M. Lamont and J. Perez (.3).	0.8	\$252.00
10/17/2012	JJP	ELLIS: Draft motion for summary judgment (7.5).	7.5	\$1,856.25
10/22/2012	GM	ROWE: Revised motion for summary judgment (.3).	0.3	\$94.50
10/22/2012	ML	ROWE: Draft motion to strike (.5); ELLIS: draft motion for summary judgment (.8).	1.3	\$351.00
10/22/2012	JJP	ROWE: Revise motion for summary judgment in accordance with G. Morello edits (4.5).	4.5	\$1,113.75

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**SERVICES**

<b>Date</b>	<b>TKPR</b>	<b>Description of Services</b>	<b>Hours</b>	<b>Amount</b>
<b>ASSET</b>	<b>Asset Analysis and Recovery</b>			
10/23/2012	GM	ROWE: Finalized second motion to strike McFarland declaration (.5).	0.5	\$157.50
10/23/2012	ML	ELLIS: Exchange correspondence with counsel regarding settlement (.7).	0.7	\$189.00
10/23/2012	JJP	ROWE: Draft motion for leave to file extra pages to summary judgment motion (3.0); ELLIS: draft motion for summary judgment (3.8).	6.8	\$1,683.00
10/24/2012	ML	ROWE: Draft motion for summary judgment (5.5); ROWE: analyze exhibits in support of motion (.7).	6.2	\$1,674.00
10/24/2012	JJP	ROWE: Revise motion for summary judgment (2.2); ELLIS: draft motion for summary judgment (3.3).	5.5	\$1,361.25
10/25/2012	GM	ROWE: Revised motion for summary judgment (2.0); ROWE: receive and review order regarding pretrial conference (.1); ELLIS: receive and review order regarding pretrial conference (.1); ROWE: revise pretrial statement and exhibit list (1.2).	3.4	\$1,071.00
10/25/2012	ML	ROWE: Receive and review order regarding pretrial conference (.1); ELLIS: receive and review order regarding pretrial conference (.1); ELLIS: exchange correspondence with counsel regarding settlement (.2); ROWE: revise pretrial statement and exhibit list (1.7).	2.1	\$567.00
10/25/2012	JJP	ROWE: Revise motion for summary judgment (3.1); ELLIS: draft motion for summary judgment (1.5).	4.6	\$1,138.50
10/26/2012	JJP	ROWE: Revise motion for summary judgment (2.0); ELLIS: draft motion for summary judgment (2.0).	4.0	\$990.00
10/29/2012	GM	ELLIS: Revised motion for summary judgment (1.0); ROWE: revised motion for summary judgment and reviewed supporting declarations (2.0).	3.0	\$945.00
10/29/2012	JJP	ROWE: Revise motion for leave to file extra pages for summary judgment motion (2.7); ROWE: revise motion for summary judgment (2.0); ROWE: communications with Yip regarding revisions to declaration for summary judgment motion (1.2); ELLIS: revise motion for summary judgment (1.9).	7.8	\$1,930.50
10/30/2012	GM	ROWE: Revised motion for additional pages for motion for summary judgment (.2); ROWE: continue revisions to motion for summary judgment (3.0); ROWE: communications with Expert, M. Yip regarding revisions to declaration in support (.3); ROWE: reviewed defendants' response to motion to strike McFarland under Rule 26 and considered arguments (.6).	4.1	\$1,291.50

**SERVICES**

Date	TKPR	Description of Services	Hours	Amount
	<b>ASSET</b>	<b>Asset Analysis and Recovery</b>		
10/30/2012	ML	ROWE: Draft motion for summary judgment (3.5); ELLIS: draft motion for summary judgment (1.0); ROWE: telephone call with counsel regarding settlement and motion for more pages (.4); ROWE: receive and review response to motion to strike (.5).	5.4	\$1,458.00
10/30/2012	JJP	ROWE: Revise motion for summary judgment (5.0); ROWE: analyze response to motion to strike expert witness (1.0); ROWE: internal communications regarding same (.4).	6.4	\$1,584.00
10/31/2012	ML	ROWE: Revise joint pretrial statement (1.0).	1.0	\$270.00
10/31/2012	JJP	ROWE: Draft Receiver's declaration in support of motion for summary judgment (1.5); ROWE: revise motion for summary judgment (1.0); ROWE: review documents and select exhibits for declaration (4.0).	6.5	\$1,608.75
11/1/2012	GM	ROWE/ELLIS: Work on trial exhibit lists and other pre-trial matters (1.0); ELLIS: revise motion for leave to file motion for summary judgment and reviewed information in connection with settlement discussions (.8).	1.8	\$567.00
11/1/2012	JJP	ELLIS: Draft motion for leave to file motion for summary judgment (4.0); ELLIS: revise motion for summary judgment (2.0).	6.0	\$1,485.00
11/2/2012	GM	ROWE: Review exhibits for trial (1.0); ROWE: make revisions to joint pretrial statements (1.0); ELLIS: addressed matters regarding possible settlement and trial preparation (.4).	2.4	\$756.00
11/2/2012	ML	ELLIS: Telephone call with counsel regarding settlement (.3); ELLIS: consider settlement issues with Receiver (.2); ELLIS: draft correspondence to counsel regarding settlement (.1); ELLIS: draft correspondence to counsel regarding motion for leave (.1).	0.7	\$189.00
11/6/2012	GM	ROWE: Addressed pre-trial disclosures (2.0).	2.0	\$630.00
11/8/2012	GM	ROWE: Communications with M. Lamont, D. Band and D. Joy regarding settlement discussions (.1); ROWE: consider legal issues with Scoop Team on preparation for trial (.4); ROWE: reviewed defendants supplemental expert affidavit (.3).	0.8	\$252.00
11/8/2012	ML	ROWE: Receive and review notice of judicial notice and supplemental declaration (.5); ROWE: consider legal issues with Scoop team (.4); ROWE: draft pretrial statement and analyze exhibits for trial (1.5).	2.4	\$648.00
11/9/2012	GM	ELLIS: Settlement discussions with Receiver (.3); ROWE: review email communications from M. Livingston of D. Joy's office regarding scheduling conference call (.1).	0.4	\$126.00

**SERVICES**

Date	TKPR	Description of Services	Hours	Amount
<b>ASSET</b>	<b>Asset Analysis and Recovery</b>			
11/9/2012	ML	ELLIS: Telephone call with counsel regarding settlement (.2); ELLIS: consider settlement issues with Receiver (.3); ELLIS: legal research regarding waiver of homestead (.4).	0.9	\$243.00
11/12/2012	RJ	ELLIS: Confer with M. Lamont and Receiver regarding settlement (.2); ELLIS: telephone call and correspondence with H. Haskins regarding settlement (.2).	0.4	\$77.40
11/13/2012	ML	ROWE: Revise joint pretrial statement (.5); ELLIS: consider settlement issues with Receiver (.4).	0.9	\$243.00
11/14/2012	GM	ROWE: Communications with J. Rossan regarding request to receive documents (.2).	0.2	\$63.00
11/14/2012	RJ	ELLIS: Telephone call with H. Haskins regarding settlement offer (.2); ELLIS: prepare subpoena duces tecum to RBC Bank for documents related to Steve Ellis LLC accounts (.5).	0.7	\$135.45
11/15/2012	GM	ELLIS: Review interest calculations and amortization schedule of defendant (.3).	0.3	\$94.50
11/15/2012	RJ	ELLIS: Prepare promissory note and calculate applicable interest for settlement (1.5); ELLIS: prepare settlement agreement (.7).	2.2	\$425.70
11/16/2012	GM	ROWE: Settlement communications with D. Joy (.3).	0.3	\$94.50
11/16/2012	ML	ROWE: Telephone call with counsel regarding settlement (.4).	0.4	\$108.00
11/16/2012	RJ	ELLIS: Meet and confer with M. Lamont and Receiver regarding promissory note, mortgage, and settlement agreement (.2).	0.2	\$38.70
11/19/2012	GM	ROWE: Revised draft joint pretrial statement (1.3).	1.3	\$409.50
11/20/2012	RJ	ELLIS: Correspondence with H. Haskins regarding promissory note and settlement agreement (.1); ELLIS: revise promissory note and settlement agreement (.2).	0.3	\$58.05
11/21/2012	GM	ROWE: Revise joint pretrial statement (1.0).	1.0	\$315.00
11/21/2012	ML	ROWE: Draft joint pretrial statement (2.0); ROWE: analyze exhibits (1.0); ROWE: draft correspondence to counsel regarding pretrial statement (.2).	3.2	\$864.00
11/26/2012	GM	ROWE/ELLIS: Revisions to proposed trial exhibits (1.1).	1.1	\$346.50
11/26/2012	ML	ELLIS: Draft joint pretrial statement (.5); ROWE: analyze documents (1.0); ROWE: draft exhibit list (.5); ROWE: draft correspondence to counsel regarding exhibit list (.1); ROWE: draft correspondence to counsel regarding continuance (.1); ROWE: draft motion for continuance (.5).	2.7	\$729.00

**SERVICES**

<b>Date</b>	<b>TKPR</b>	<b>Description of Services</b>	<b>Hours</b>	<b>Amount</b>
<b>ASSET</b>	<b>Asset Analysis and Recovery</b>			
11/26/2012	JDM	ROWE/ELLIS: Phone conversations with T. Dearaujo from Yip/Levi regarding Ellis and Rowe transactions in expert report (.5).	0.5	\$96.75
11/26/2012	JJP	ROWE: Revise exhibit list for trial (2.0); ROWE: designate deposition testimony for trial (1.0).	3.0	\$742.50
11/26/2012	RJ	ELLIS: Review and revise promissory note, settlement agreement and mortgage for settlement (.9); ELLIS: telephone call with H. Haskins regarding continuance of matter (.1).	1.0	\$193.50
11/26/2012	MG	ELLIS: Compilation of exhibit lists in preparation for hearing (3.2).	3.2	\$448.00
11/27/2012	GM	ROWE: Continue revisions to joint pretrial statement (1.2); ROWE: reviewed additional declaration filed by H. McFarland and considered same (.6); ELLIS: addressed matters regarding structure of settlement (.2).	2.0	\$630.00
11/27/2012	JDM	ROWE: Review and revise exhibit list (2.1); ROWE: review merged exhibit lists (.2).	2.3	\$445.05
11/27/2012	JJP	ROWE: Select and coordinate addition of exhibits to trial exhibit list (5.0).	5.0	\$1,237.50
11/27/2012	RJ	ELLIS: Correspondence with H. Haskins regarding settlement (.4); ELLIS: meet and confer with Receiver regarding settlement (.1); ELLIS: revise settlement (.5); ELLIS: review and analyze mortgage on defendant's property (.5); ROWE: review and analyze joint pretrial statement (1.0).	2.5	\$483.75
11/27/2012	MG	ELLIS: Continued compilation of exhibits with transactions from Yip in preparation for hearing (6.8).	6.8	\$952.00
11/28/2012	GM	ROWE: Finalize parties' joint pretrial statement (1.8).	1.8	\$567.00
11/28/2012	ML	ROWE: Draft joint pretrial statements (4.5); ROWE: draft correspondence to counsel regarding joint pretrial. (.2).	4.7	\$1,269.00
11/28/2012	RJ	ELLIS: Telephone calls with H. Haskins regarding settlement (.2).	0.2	\$38.70
12/3/2012	ML	ROWE: Consider pendings issues regarding summary judgment (.3).	0.3	\$81.00
12/4/2012	GM	ROWE: Review and revise Receiver's motion for leave to file a motion for summary judgment (.4).	0.4	\$126.00
12/4/2012	JJP	ROWE: Draft motion for leave to file motion for summary judgment (1.5); ROWE: revise motion for summary judgment to meet page limitations after denial of motion for excess pages (6.0).	7.5	\$1,856.25

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<b>Date</b>	<b>TKPR</b>	<b>Description of Services</b>	<b>Hours</b>	<b>Amount</b>
<b>ASSET</b>	<b>Asset Analysis and Recovery</b>			
12/4/2012	RJ	ELLIS: Review and analyze mortgage proposed by H. Haskins, counsel for defendant (.6); ELLIS: meet and confer with Receiver and M. Lamont regarding mortgage (.2); ELLIS: revise mortgage and correspondence with H. Haskins regarding revisions (.5).	1.3	\$251.55
12/5/2012	GM	ROWE: Review and revise Receiver's summary judgment motion (1.7).	1.7	\$535.50
12/5/2012	ML	ROWE: Draft motion for summary judgment (1.3).	1.3	\$351.00
12/5/2012	JJP	ROWE: Revise summary judgment motion to 25 pages in light of order denying motion for leave to file excess pages (4.0).	4.0	\$990.00
12/6/2012	RJ	ELLIS: Confer with M. Lamont and G. Morello regarding settlement and correspondence with H. Haskins regarding same (.1).	0.1	\$19.35
12/7/2012	GM	ELLIS: Considered revisions to settlement documents (.2); ROWE: communications with D. Joy regarding summary judgment motion (.2).	0.4	\$126.00
12/7/2012	RJ	ELLIS: Correspondence with H. Haskins regarding note and mortgage (.2).	0.2	\$38.70
12/9/2012	GM	ROWE: Communications with D. Joy regarding Receiver seeking leave to file a second summary judgment motion (.1).	0.1	\$31.50
12/10/2012	GM	ROWE: Review and finalize motion for leave to file summary judgment motion and file same with court (.2).	0.2	\$63.00
12/10/2012	ML	ROWE: Receive and review correspondence from counsel regarding objection to motion for leave (.1); ROWE: draft motion for leave (.3); ROWE: analyze motion for summary judgment (.5).	0.9	\$243.00
12/17/2012	RJ	ELLIS: Telephone call and correspondence to H. Haskins regarding mortgage (.3).	0.3	\$58.05
12/17/2012	JR	ELLIS: Communicate with H. Haskins regarding wire instructions per request of Mr. Jamieson (.1).	0.1	\$14.00
12/18/2012	GM	ELLIS: Attention to escrow items provision on mortgage note (.2); ROWE: receive and review defendant's response in opposition to Receiver's motion for leave to file a motion for summary judgment (.2).	0.4	\$126.00
12/18/2012	ML	ROWE: Receive and review response to motion for leave (.2).	0.2	\$54.00
12/18/2012	RJ	ELLIS: Correspondence with H. Haskins regarding mortgage (.2).	0.2	\$38.70
12/31/2012	RJ	ELLIS: Correspondence with H. Haskins regarding mortgage (.1).	0.1	\$19.35



**SERVICES**

<b>Date</b>	<b>TKPR</b>	<b>Description of Services</b>	<b>Hours</b>	<b>Amount</b>
<b>ASSET</b>	<b>Asset Analysis and Recovery</b>			
1/3/2013	GM	ROWE: Continue revisions to pretrial statement and exhibit list (2.2); ROWE: receive and review court's order denying without prejudice Receiver's motion for leave to file summary judgment motion (.1).	2.3	\$724.50
1/3/2013	ML	ROWE: Receive and review order denying motion for leave to file motion for summary judgment (.1); ROWE: consider next steps regarding trial (.3).	0.4	\$108.00
1/4/2013	GM	ROWE: Continue revisions to pretrial statement and exhibit list and work on trial preparation (3.1).	3.1	\$976.50
1/4/2013	ML	ROWE: Exchange multiple correspondence with counsel regarding pre-trial statement (.4); ROWE: consider issues for trial (.3).	0.7	\$189.00
1/8/2013	GM	ROWE: Reviewed defendants' pretrial statement (.3).	0.3	\$94.50
1/8/2013	ML	ROWE: Analyze pretrial statement (.5).	0.5	\$135.00
1/9/2013	GM	ROWE: Reviewed report and recommendation, considered remaining claims, and prepared for pretrial conference (1.2).	1.2	\$378.00
1/9/2013	ML	ROWE: Analyze report and recommendation (.7); ROWE: prepare for pretrial conference (.5).	1.2	\$324.00
1/9/2013	JR	ROWE: Review of report and recommendation (.2); ROWE: review defendant's amended pre-trial statement (.2).	0.4	\$56.00
1/10/2013	GM	ROWE: Prepare for and attend pretrial conference (1.6); ROWE: communications with Receiver and M. Lamont regarding strategy, mediation, and trial (.9); ROWE: review defendants' amended pretrial statement (.2); ROWE: consider matters regarding mediating case (.3).	3.0	\$945.00
1/10/2013	ML	ROWE: Analyze pretrial statement (.3); ROWE: receive and review notice of hearing (.1); ROWE: draft correspondence to counsel regarding mediation (.2).	0.6	\$162.00
1/10/2013	RJ	ELLIS: Correspondence with H. Haskins regarding note and mortgage (.1).	0.1	\$19.35
1/10/2013	JR	ELLIS: Review of correspondence between Mr. Jamieson and Mr. Haskins regarding escrow items related to mortgage (.1).	0.1	\$14.00
1/11/2013	ML	ROWE: Exchange correspondence with counsel regarding mediation (.2); ROWE: draft motion for leave to amend complaint (.5); ROWE: legal research regarding motion for leave to amend (.5).	1.2	\$324.00
1/11/2013	MRS	ROWE: Prepare exhibits for second amended complaint (2.3).	2.3	\$322.00

**SERVICES**

Date	TKPR	Description of Services	Hours	Amount
	<b>ASSET</b>	<b>Asset Analysis and Recovery</b>		
1/14/2013	ML	ROWE: Exchange correspondence with counsel regarding mediation and motion for leave to amend complaint (.4); ROWE: draft motion for leave to amend complaint (5.3); ROWE: draft declaration of G. Morello (.5); ROWE: analyze revised exhibits to complaint (.5).	6.7	\$1,809.00
1/14/2013	JDM	ROWE: Review D. Rowe and J. Rowe depositions and draft parenthetical with citations to testimony regarding assertion of fifth amendment privilege in response to questions concerning fifth amendment (1.3).	1.3	\$251.55
1/14/2013	RJ	ELLIS: Correspondence with H. Haskins regarding status of note and mortgage (.1).	0.1	\$19.35
1/15/2013	GM	ROWE: Addressed matters regarding mediation of case (.2).	0.2	\$63.00
1/15/2013	ML	ROWE: Draft correspondence to counsel regarding motion for leave and mediation (.2); ROWE: draft motion for leave to amend complaint (2.5); ROWE: draft amended complaint (1.0); ROWE: draft correspondence to experts regarding status (.3); ROWE: prepare mediation statement (.5); ROWE: analyze expert reports (.4); ROWE: draft correspondence to counsel regarding reports (.2).	5.1	\$1,377.00
1/15/2013	JJP	ROWE: Research fee and commission cases regarding good faith and reasonably equivalent value in preparation for court-ordered mediation (6.0).	6.0	\$1,485.00
1/15/2013	KK	ELLIS: Review promissory note and mortgage to ensure compliance with proposed revisions (.6).	0.6	\$116.10
1/15/2013	KK	ELLIS: Draft/revise motion to approve settlement based on ability to pay (.2).	0.2	\$38.70
1/15/2013	JR	ELLIS: Communicate with Mr. Jamieson regarding recording note and mortgage related to settlement (.1).	0.1	\$14.00
1/15/2013	MRS	ROWE: Edit exhibits of the second amended complaint (.8).	0.8	\$112.00
1/16/2013	GM	ROWE: Addressed mediation matters (.1); ROWE: finalized motion for leave to file amended complaint, revised proposed amended complaint, and revised supporting declaration (.4).	0.5	\$157.50
1/16/2013	ML	ROWE: Telephone calls with M. Yip's office regarding transfers (.5); ROWE: analyze exhibits to complaint (.5); ROWE: draft motion for leave to amend complaint (1.3); ROWE: draft mediation statement (.5); ROWE: exchange correspondence with counsel regarding mediation (.2).	3.0	\$810.00
1/16/2013	KK	ELLIS: Revise motion to approve settlement (.2).	0.2	\$38.70
1/16/2013	RJ	ELLIS: Confer with M. Gura regarding Ellis mortgage documents (.2).	0.2	\$38.70

**SERVICES**

Date	TKPR	Description of Services	Hours	Amount
<b>ASSET</b>	<b>ASSET</b>	<b>Asset Analysis and Recovery</b>		
1/16/2013	MG	ELLIS: Revisions to the mortgage for Ellis and Greenbriar Homes (3.6).	3.6	\$504.00
1/16/2013	MRS	ROWE: Review and edit Exhibits A, B, C and D of the second amended complaint (3.2).	3.2	\$448.00
1/16/2013	MRS	ROWE: Redact exhibits (.9).	0.9	\$126.00
1/17/2013	GM	ROWE: Prepare for and attend telephonic status conference with Mag. Judge Pizzo (1.0); ROWE: receive and review court's order regarding same and filing of second amended complaint (.2); ROWE: review and revise mediation statement (.8); ROWE: review and revise pretrial statement and consider trial matters (1.6).	3.6	\$1,134.00
1/17/2013	ML	ROWE: Prepare for and attend pre-trial hearing (1.0); ROWE: receive and review order regarding motion for leave (.1); ROWE: draft mediation statement (4.0); ROWE: consider legal strategy with Receiver (.5); ROWE: revise pre-trial statement (1.7); ROWE: consider legal issues for trial (.5).	7.8	\$2,106.00
1/17/2013	MG	ELLIS: Revisions to the mortgage for Ellis and Greenbriar Homes (1.2).	1.2	\$168.00
1/18/2013	GM	ROWE: Work on trial preparation (2.1).	2.1	\$661.50
1/18/2013	ML	ROWE: Draft mediation statement (1.0); ROWE: prepare joint pretrial statement (1.0); ROWE: telephone call with investor regarding trial (.3); ROWE: consider issues for trial (1.0).	3.3	\$891.00
1/18/2013	JJP	BUHL/ROWE: Meeting to discuss preparation for trial with G. Morello and M. Lamont (1.0); ROWE: prepare for trial, including drafting "trial roadmap" detailing relevant law and all applicable evidence (7.1).	8.1	\$2,004.75
1/18/2013	RJ	ELLIS: Correspondence with H. Haskins regarding mortgage (.2); ELLIS: confer with M. Gura regarding same (.2).	0.4	\$77.40
1/21/2013	GM	ROWE: Continue trial preparation (3.0); ROWE: prepare for and participate in conference call with Expert J. Francis regarding trial preparation (.6); ROWE: finalize mediation statement (.4).	4.0	\$1,260.00
1/21/2013	ML	ROWE: Exchange correspondence with M. Yip regarding trial (.2); ROWE: revise joint pretrial statement and exhibit list (1.0); ROWE: consider issues for trial (.4).	1.6	\$432.00
1/21/2013	JJP	ROWE: Prepare for trial, including drafting "trial roadmap" detailing relevant law and all applicable evidence (8.0).	8.0	\$1,980.00
1/21/2013	MG	ROWE: Compilation of information on investors who had contact with D. Rowe (.9).	0.9	\$126.00

**SERVICES**

Date	TKPR	Description of Services	Hours	Amount
<b>ASSET</b>	<b>ASSET</b>	<b>Asset Analysis and Recovery</b>		
1/22/2013	GM	ROWE: Reviewed defendant's mediation statement and considered settlement strategy (.4).	0.4	\$126.00
1/22/2013	ML	ROWE: Revise joint pretrial statement (.5); ROWE: consider legal issues for trial (.5); ROWE: communication with investors regarding trial (.7); ELLIS: draft motion to approve settlement (.4); ELLIS: exchange correspondence with S. Masel regarding motion to approve settlement (.2); ROWE: review mediation statement (.5).	2.8	\$756.00
1/22/2013	JJP	ROWE: Prepare for trial, including additional research for "trial roadmap" regarding violation of securities laws (7.0).	7.0	\$1,732.50
1/22/2013	RJ	ELLIS: Review and revise motion to approve settlement (.7); ELLIS: revise mortgage (.3).	1.0	\$193.50
1/22/2013	JR	ELLIS: Review of motion to approve settlement (.1).	0.1	\$14.00
1/23/2013	GM	ROWE: Trial preparation (1.0); ROWE: prepare for and participate in conference call with Expert, M. Yip and T. Dearajo regarding trial preparation (.6); ROWE: finalize Receiver's response to court's report and recommendation (1.5); ROWE: prepare for mediation (.6).	3.7	\$1,165.50
1/23/2013	ML	ROWE: Prepare for mediation with Receiver (1.0); ROWE: revise joint pretrial statement (.7); ROWE: analyze exhibits for trial (.8).	2.5	\$675.00
1/24/2013	GM	ROWE: Prepare for and attend mediation and work on documents regarding settlement (6.1).	6.1	\$1,921.50
1/24/2013	ML	ROWE: Prepare for and attend mediation (5.0); ROWE: draft settlement agreement (1.5); ROWE: consider legal issues regarding settlement with Receiver (.7); ROWE: draft third amended complaint (1.5).	8.7	\$2,349.00
1/25/2013	GM	ROWE: Continue revisions to third amended complaint and other settlement documents (2.1).	2.1	\$661.50
1/25/2013	ML	ROWE: Draft correspondence to counsel regarding settlement (.2); ROWE: telephone call with counsel regarding settlement (.3); ROWE: revise settlement agreement (1.0); ROWE: draft amended complaint (4.0); ROWE: legal research regarding dischargeability and securities violations (2.0).	7.5	\$2,025.00
1/25/2013	JJP	ROWE: Research good faith in preparation for trial and drafting trial brief (3.5).	3.5	\$866.25
1/25/2013	KK	ROWE: Research regarding application of collateral estoppel to consent judgments (.4).	0.4	\$77.40
1/26/2013	GM	ROWE: Communications with defense counsel regarding settlement documents, communications with Receiver regarding same, considered next steps, and revised settlement documents (1.7).	1.7	\$535.50

**SERVICES**

<b>Date</b>	<b>TKPR</b>	<b>Description of Services</b>	<b>Hours</b>	<b>Amount</b>
<b>ASSET</b>	<b>Asset Analysis and Recovery</b>			
1/27/2013	GM	ROWE: Revised settlement documents and communications with defendants' counsel regarding settlement terms (1.8).	1.8	\$567.00
1/28/2013	GM	ROWE: Finalized settlement agreement (.4).	0.4	\$126.00
1/28/2013	ML	ROWE: Receive and review multiple correspondence regarding settlement (.5); ROWE: analyze revised settlement agreement (.5).	1.0	\$270.00
1/28/2013	JDM	Multiple telephone calls to Miami FCI prison regarding meeting with Risher (.4).	0.4	\$77.40
1/28/2013	RJ	ELLIS: Correspondence with H. Haskins regarding mortgage and settlement documents (.1); ELLIS: confer with J. Rizzo regarding recording of mortgage and note (.1).	0.2	\$38.70
1/28/2013	JR	ELLIS: Communicate with Mr. Lamont and Mr. Jamieson regarding recording note and mortgage (.1); ELLIS: communicate with Sarasota Clerk of Court's recording department regarding recording mortgage and note (.1).	0.2	\$28.00
1/29/2013	GM	ROWE: Review and finalize notice of settlement and communications with defense counsel regarding status of settlement approval process (.3); ROWE: communications with R. Levenson of SEC regarding proposed settlement (.2); ROWE: reviewed and revised draft motion to enjoin cases against Rowe defendants (2.8).	3.3	\$1,039.50
1/29/2013	ML	ROWE: Receive and review correspondence regarding motion to approve (.2); ROWE: receive and review notice of settlement (.1); ROWE: analyze executed agreement (.1).	0.4	\$108.00
1/29/2013	KK	ROWE: Draft and revise motion to enjoin court proceedings in connection with the consent judgment entered (.7); ROWE: additional research in connection with filing a motion to enjoin court proceedings following a consent judgment (.4).	1.1	\$212.85
1/30/2013	KK	ROWE: Research regarding enjoining court proceedings to preserve Receivership assets in preparation for motion to enjoin court proceedings (.7); ROWE: Draft and revise motion to enjoin court proceedings (1.3).	2.0	\$387.00
1/31/2013	KK	ROWE: Research all plaintiffs in Formica and Bell proceedings participating in claims process for motion to enjoin court proceedings (.4).	0.4	\$77.40
1/31/2013	MG	ROWE: Review claim information for any plaintiffs who have lawsuits against Rowe in preparation for motion to enjoin (2.6); ROWE: prepare spreadsheet regarding same (1.5).	4.1	\$574.00

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**SERVICES**

<b>Date</b>	<b>TKPR</b>	<b>Description of Services</b>	<b>Hours</b>	<b>Amount</b>
<b>ASSET</b>	<b>Asset Analysis and Recovery</b>			
2/1/2013	GM	ROWE: review and revise motion to approve settlement (.3).	0.3	\$94.50
2/4/2013	GM	ROWE: Review and finalize motion to approve settlement and communications with D. Joy regarding same (.5).	0.5	\$157.50
2/4/2013	ML	ROWE: Draft motion to approve settlement (.5).	0.5	\$135.00
2/4/2013	JR	ROWE: Communicate with Ron at KTek regarding updates to website with defendants' settlement motion (.1).	0.1	\$14.00
2/5/2013	GM	ROWE: Communications with D. Joy regarding settlement (.1); ROWE: receive and review court's order granting motion to approve settlement (.1); ROWE: considered motions to enjoin cases against defendants and communications with A. Clayton regarding same (.4).	0.6	\$189.00
2/5/2013	ML	ROWE: Receive and review order regarding motion to approve (.1); ROWE: consider legal issues (.3).	0.4	\$108.00
2/5/2013	JR	ROWE: Receipt and review of order granting motion for settlement with Rowe (.1); ELLIS: receipt of recorded (stamped) promissory note and mortgage and communicate with Ms. Rehus, Mr. Lamont and Mr. Jamieson regarding same (.1).	0.2	\$28.00
2/6/2013	KK	ROWE: Draft/revise motion to enjoin court proceedings in connection with the Settlement Agreement entered into between the Receiver and the Rowes (.6).	0.6	\$116.10
2/8/2013	JJP	ROWE: drafting motion to file amended complaint in furtherance of settlement agreement (1.0).	1.0	\$247.50
2/9/2013	KK	ROWE: Draft and revise motion to enjoin court proceedings in connection with court-approved settlement agreement entered into between Rowes and Receiver (5.0).	5.0	\$967.50
2/11/2013	GM	ROWE: Revised motion to enjoin Bell and Formica pleadings (2.1).	2.1	\$661.50
2/11/2013	ML	ROWE: Draft motion to amend complaint and for entry of judgment (1.8).	1.8	\$486.00
2/11/2013	JJP	ROWE: Drafting motion to file third amended complaint (5.0).	5.0	\$1,237.50
2/11/2013	KK	ROWE: Draft/revise motion to enjoin Bell and Formica court proceedings (3.6).	3.6	\$696.60
2/11/2013	KK	ROWE: Review/analyze Bell et al. and Formica et al. plaintiff investor information with respect to participation in the claims process (2.1).	2.1	\$406.35
2/11/2013	MG	ROWE: Meeting with K. Koves to discuss the claims status of the plaintiffs in the Bell and Formica vs. Rowe cases (1.1).	1.1	\$154.00

**SERVICES**

<b>Date</b>	<b>TKPR</b>	<b>Description of Services</b>	<b>Hours</b>	<b>Amount</b>
<b>ASSET</b>	<b>Asset Analysis and Recovery</b>			
2/12/2013	GM	ROWE: Revised motion to enjoin Bell and Formica proceedings (3.3); ROWE: revised motion for leave to file amended complaint (.6).	3.9	\$1,228.50
2/12/2013	KK	ROWE: Draft/revise motion to enjoin Bell and Formica proceedings (5.2).	5.2	\$1,006.20
2/14/2013	GM	ROWE: Review and revise motion to enjoin Bell and Formica proceedings (3.1).	3.1	\$976.50
2/14/2013	KK	ROWE: Review/analyze Bell and Formica plaintiffs' claim determinations in connection with motion to enjoin proceedings (.6).	0.6	\$116.10
2/14/2013	KK	ROWE: Draft/revise motion to enjoin Bell and Formica proceedings (.4).	0.4	\$77.40
2/14/2013	MG	ROWE: Communication with K. Koves regarding the claim determinations for the claimants in the Bell and Formica v. Rowe matters (.4).	0.4	\$56.00
2/18/2013	GM	ROWE: Communications with D. Joy regarding status of settlement (.1).	0.1	\$31.50
2/19/2013	GM	ROWE: Revised joint motion for leave to amend complaint and for entry of injunction (1.0); ROWE: communications with D. Joy regarding same and other settlement matters (.2); ROWE: communications with A. Clayton regarding motion to enjoin Bell proceeding (.1).	1.3	\$409.50
2/19/2013	ML	ROWE: Exchange correspondence with counsel regarding settlement and motion to enjoin proceedings (.3); ROWE: draft motion to amend complaint and entry of judgment (.5); ROWE: exchange correspondence with counsel regarding payment (.1).	0.9	\$243.00
2/19/2013	JJP	ROWE: Drafting motion for leave to file third amended complaint and for judgment in accordance with settlement agreement (5.5).	5.5	\$1,361.25
2/20/2013	RJ	ELLIS: Correspondence with H. Haskins regarding S. Ellis settlement payments (.1).	0.1	\$19.35
2/20/2013	JR	ROWE: Review of correspondence from D. Joy related to settlement payment (.1); ELLIS: communicate with Mr. Jamieson, Mr. Lamont and Miranda at Bay Cities regarding automatic payments by defendant (.2).	0.3	\$42.00
2/21/2013	GM	ROWE: Review and revise Receiver's second motion for leave to amend complaint and addressed matters regarding settlement (.3).	0.3	\$94.50
2/21/2013	ML	ROWE: Draft joint motion to amend complaint and for entry of a judgment (.2).	0.2	\$54.00

**SERVICES**

Date	TKPR	Description of Services	Hours	Amount
<b>ASSET</b>	<b>Asset Analysis and Recovery</b>			
2/21/2013	JJP	ROWE: Finalizing and filing motion for leave to file third amended complaint and for judgment on complaint in accordance with settlement orders (3.0).	3.0	\$742.50
2/22/2013	GM	ROWE: Receive and review court's orders granting motion for leave to file third amended complaint and for entry of judgment and addressed error in initial order (.3).	0.3	\$94.50
2/25/2013	GM	ROWE: Receive and review judgment (.1).	0.1	\$31.50
2/25/2013	ML	ROWE: Receive and review judgment (.1); ROWE: contact clerk's office regarding clerical error in judgment (.1); ROWE: consider issues with motion to enjoin cases (.4).	0.6	\$162.00
2/26/2013	GM	ROWE: Revised motion to enjoin Formica and Bell proceedings (1.2).	1.2	\$378.00
2/26/2013	JDM	ROWE: Review accurint reports of D. Rowe and J. Rowe regarding assets/real estate owned (1.4); ROWE: research Sarasota county property and official records regarding assets (.8).	2.2	\$425.70
2/26/2013	DMM	ROWE: Conduct research for Accurint Comprehensive Reports for D. Rowe and J. Rowe (.3).	0.3	\$42.00
2/26/2013	JR	ROWE: communicate with Ms. Mitchell regarding personal information on D. & J. Rowe (.1); ROWE: prepare judgment lien certificate and 55.10 affidavit for Rowe judgment (.3).	0.4	\$56.00
2/27/2013	GM	ROWE: Finalized motion to enjoin Bell and Formica proceedings and communications with SEC regarding same (2.3).	2.3	\$724.50
2/27/2013	ML	ROWE: Analyze documents produced by Rowe regarding judgment (6.0); ROWE: draft subpoenas to financial institutions (.5).	6.5	\$1,755.00
2/27/2013	KK	ROWE: Draft/revise motion to enjoin Bell and Formica Cases in connection with the settlement agreement (.2).	0.2	\$38.70
2/27/2013	JR	ROWE: Communicate with Mr. Lamont and Mr. Maglich regarding recording D. Rowe, et al judgment (.1); ROWE: communicate with Pam at Florida Division of Corporations regarding judgment lien certificate requirements (.1); ROWE: telephone call to F. Miller at Sarasota County recording department regarding recording fees for judgment and affidavit (.1); ROWE: preparation of correspondence to Sarasota County Recording Department regarding recording fees for judgment and affidavit (.3); ROWE: communicate with Mr. Lamont regarding subpoenas of records in aid of execution (.2); ROWE: prepare correspondence to State of Florida regarding judgment lien certificate (.3).	1.1	\$154.00



**SERVICES**

Date	TKPR	Description of Services	Hours	Amount
<b>ASSET</b>		<b>Asset Analysis and Recovery</b>		
2/28/2013	GM	ROWE: Finalized motion to enjoin court proceedings (1.9); ROWE: communications with R. Levenson regarding motion to enjoin Bell and Formica proceedings (.1); ROWE: addressed matters regarding settlement payment (.2); ROWE: communications with A. Clayton regarding enjoining Bell proceedings and C. Barker regarding Formica proceedings (.2).	2.4	\$756.00
2/28/2013	ML	ROWE: Prepare subpoenas and discovery in aid of execution (1.0); ROWE: consider legal issues regarding judgment (.4).	1.4	\$378.00
2/28/2013	KK	ROWE: Revise motion to enjoin Bell and Formica cases (.2).	0.2	\$38.70
2/28/2013	JR	ELLIS: Receipt and review of correspondence from Mr. Jamieson to S. Ellis regarding automatic payments (.1); ROWE: communicate with Ms. Nguyen regarding transfer of D. Rowe, et al. settlement funds to Receiver's account (.1).	0.2	\$28.00
<b>Total: Asset Analysis and Recovery</b>			<b>467.90</b>	<b>\$118,665.80</b>
<b>Total Professional Services:</b>			<b>467.9</b>	<b>\$118,665.80</b>

**DISBURSEMENTS**

Date	Description of Disbursements	Amount
<b>E106 On Line Research</b>		
1/8/2013	Westlaw	\$5.39
<b>E111 Meals</b>		
1/24/2013	American Express- Miscellaneous- Bayside Sandwich Shop - Rowe Mediation lunch 1/24/13	\$58.96
<b>E112 Court Fees</b>		
2/26/2013	Clerk, U.S. District Court- ROWE: 3 certified copies of Judgment in a Civil Case entered against defendants (\$11.00 each)	\$33.30
<b>E124 Other</b>		
1/25/2013	Professional Dispute Resolutions, Inc.- Mediation Services- Rowe Mediation	\$2,250.00
2/27/2013	State of Florida, Division of Corporation- Service of Process- Fees for recording D. Rowe, et al. Judgment Lien Certificate	\$40.00

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**DISBURSEMENTS**

Date	Description of Disbursements	<u>Amount</u>
	<b>Total Disbursements</b>	<b>\$2,387.65</b>
	Total Services	\$118,665.80
	Total Disbursements	\$2,387.65
	Total Current Charges	\$121,053.45
	Previous Balance	\$117,101.16
	<i>Less Payments</i>	(\$117,101.16)
	<b>PAY THIS AMOUNT</b>	<b>\$121,053.45</b>

**TASK RECAP**

**Services**

<u>Project No.</u>	<u>Hours</u>	<u>Amount</u>
NADEL - ASSET	467.9	\$118,665.80
	0	\$0.00
	0	\$0.00
	0	\$0.00
	<u>467.90</u>	<u>\$118,665.80</u>

**Disbursements**

<u>Project No.</u>	<u>Amount</u>
On Line Research	\$5.39
Meals	\$58.96
Court Fees	\$33.30
Other	\$2,290.00
	<u>\$2,387.65</u>

**BREAKDOWN BY PERSON**

<u>Person</u>	<u>Project No.</u>	<u>Hours</u>	<u>Amount</u>
ML Michael Lamont	NADEL - ASSET	124.2	\$33,534.00
GM Gianluca Morello	NADEL - ASSET	98.2	\$30,933.00
RJ Robert Jamieson	NADEL - ASSET	11.8	\$2,283.30
KK Kimberly Koves	NADEL - ASSET	22.8	\$4,411.80
JDM Jordan D. Maglich	NADEL - ASSET	6.7	\$1,296.45
JJP Jared J. Perez	NADEL - ASSET	163.9	\$40,565.25
MG Mary Gura	NADEL - ASSET	21.3	\$2,982.00
DMM Dione M. Mitchell	NADEL - ASSET	0.3	\$42.00
JR Jeffrey Rizzo	NADEL - ASSET	3.8	\$532.00
MRS Maria R. Santiago	NADEL - ASSET	14.9	\$2,086.00
		<u>467.90</u>	<u>\$118,665.80</u>