

EXHIBIT 16

James, Hoyer, Newcomer, &
Smiljanich, P.A.
4830 W. Kennedy Blvd.,
Suite 550
Tampa, FL 33609
Tax I.D.# 59-3479025

Invoice submitted to:
BURTON W WIAND
WIAND GUERRA KING, P.L.
3000 BAYPORT DRIVE SUITE 600
TAMPA, FL 33607

May 23, 2013
In Reference To: 2384

Invoice # 10684

ASSET DISPOSITION 10/1/12 - 2/28/13

	Hrs/Rate	Amount
12/7/2012 JBC Call w/ team re: Receiver's sale of Evergreen, Colorado property.	0.20 315.00/hr	63.00
12/12/2012 JBC Corresponded w/ team and Wells Fargo re: sale of Evergreen Property (0.2). Reviewed Evergreen Purchase and Sale Agreement (0.4).	0.60 315.00/hr	189.00
2/18/2013 JBC Corresponded w/ WGK re: potential sale of Evergreen Property.	0.20 315.00/hr	63.00
For professional services rendered	1.00	\$315.00
Previous balance		\$27,844.70
12/17/2012 Payment - thank you. Wire for Nadel to JHN for invoice 10523 payment. Check No. Wire		(\$27,844.70)
Total payments and adjustments		(\$27,844.70)
Balance due		\$315.00

Attorney Summary

Name	Hours	Rate	Amount
COHEN, JONATHAN	1.00	315.00	\$315.00

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CASE ADMINISTRATION 10/1/12 - 2/28/13

		<u>Hrs/Rate</u>	<u>Amount</u>
10/16/2012	JBC Reviewed Receiver's 12th Interim Report re: status of litigation against Wells Fargo (.20). Corresponded w/ team re: same (.10).	0.30 315.00/hr	94.50
10/25/2012	JBC Reviewed Motion to Dismiss Plf's Disgorgement and Civil Penalty Claims re: Nadel (.25). Reviewed Motion for Leave to Pay Arbitrators' Fees (.25).	0.50 315.00/hr	157.50
11/5/2012	JBC Reviewed Wiand declaration in opposition to statute of limitations summary judgment motions.	0.30 315.00/hr	94.50
11/14/2012	JBC Reviewed Motion to Approve Second Interim Distribution.	0.70 315.00/hr	220.50
11/29/2012	JBC Conference call w/ team re: authentication of subpoenaed documents to be used in clawback trials (0.4). Corresponded with opposing counsel re: authentication need (0.3).	0.70 315.00/hr	220.50
12/17/2012	JBC Reviewed records custodian affidavit and corresponded w/ team and Bank re: same.	0.40 315.00/hr	126.00
12/21/2012	JBC Corresponded w/ team and opposing counsel re: certification of docs produced by bank.	0.40 315.00/hr	126.00
1/17/2013	JBC Reviewed order entered re: deferral of ruling on WF's motion pending outcome of Wiand case.(.20). Phone call w/ Receiver (.20).	0.40 315.00/hr	126.00
1/18/2013	JBC Corresponded w/ team re: document request from opposing counsel in support of proposed records custodian affidavit.	0.20 315.00/hr	63.00

	<u>Hrs/Rate</u>	<u>Amount</u>
2/8/2013 JBC Reviewed and edited portion of Receiver's 13th Interim Report re: case against Wells Fargo (.3). Corresponded w/ WGK re same (.1).	0.40 315.00/hr	126.00
For professional services rendered	<u>4.30</u>	<u>\$1,354.50</u>
Previous balance		\$27,844.70
12/17/2012 Payment - thank you. Wire for Nadel to JHN for invoice 10523 payment. Check No. Wire		<u>(\$27,844.70)</u>
Total payments and adjustments		<u>(\$27,844.70)</u>
Balance due		<u><u>\$1,354.50</u></u>

Attorney Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
COHEN, JONATHAN	4.30	315.00	\$1,354.50

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CLAIMS ADMINISTRATION & OBJECTIONS 10/1/12 - 2/28/13

	<u>Hrs/Rate</u>	<u>Amount</u>
10/1/2012 JBC Corresponded w/ client and WF re: Bank's inquiry on Laurel Preserve Property.	0.30 315.00/hr	94.50
For professional services rendered	<u>0.30</u>	<u>\$94.50</u>
Previous balance		\$27,844.70
12/17/2012 Payment - thank you. Wire for Nadel to JHN for invoice 10523 payment. Check No. Wire		<u>(\$27,844.70)</u>
Total payments and adjustments		(\$27,844.70)
Balance due		<u><u>\$94.50</u></u>

Attorney Summary				
<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	
COHEN, JONATHAN	0.30	315.00	\$94.50	

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Total amount of previous bill \$27,844.70

Previous balance due \$27,844.70

Accounts Receivables

<u>Date/ID</u>	<u>Type</u>	<u>Description</u>	
12/17/2012	PAY	Payment – Thank you Nadel Etal Burton W Wiand to JHN for settlement.	(\$27,844.70)
ASSET DISPOSITION 10/1/2012 – 2/28/2013			\$315.00
CASE ADMINISTRATION 10/1/2012 – 2/28/2013			\$1,354.50
CLAIMS ADMINISTRATION & OBJECTIONS 10/1/2012 – 2/28/2013			\$94.50
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TOTAL DUE			<u>\$1,764.00</u>