

# EXHIBIT 23

JONES & KELLER, P.C.  
1999 BROADWAY  
SUITE 3150  
DENVER, CO 80202  
303-573-1600

FEDERAL ID: 84-1157986

BURTON WIAND, RECEIVER  
C/O WIAND GUERRA KING, PL  
5505 WEST GRAY STREET  
TAMPA, FL 33609

INVOICE DATE: 01/15/13  
CLIENT: 14502

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I N V O I C E

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MATTER: 14502.001 RSJ - MOODY  
INVOICE NUMBER: 73113

PROFESSIONAL SERVICES RENDERED THROUGH 12/31/12:

	DATE	HOURS	AMOUNT
RSJ Review of Contact of Sale.	12/10/12	0.40	126.00
RSJ Email to Jeff Rizzo regarding newspaper options for publication.	12/13/12	0.30	94.50
PROFESSIONAL SERVICES:		0.70	----- \$220.50
TOTAL CURRENT:			----- \$220.50
BALANCE FORWARD:			\$252.00
PAYMENTS AND ADJUSTMENTS:			\$252.00-
CHECK NO. 3027 DATED 12/20/12 FOR		\$252.00	-----
TOTAL DUE:			----- \$220.50 =====

**RECEIVED**  
MAY - 2 2013  
BY: \_\_\_\_\_

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!	0-30 DAYS	!	31-60 DAYS	!	61-90 DAYS	!	OVER 90 DAYS	!	TOTAL DUE	!
!	220.50	!	0.00	!	0.00	!	0.00	!	220.50	!

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PLEASE SHOW THE ABOVE MATTER NO. (EXAMPLE 55555.001 ABC) ON YOUR REMITTANCE TO ASSIST US IN PROPERLY CREDITING YOUR ACCOUNT. THANK YOU!