

EXHIBIT 24

In Account With



FILE NO.

Briggs and Morgan, Professional Association
Remittance Address:
P.O. Box 64591
St. Paul, MN 55164-0591
tel 651.808.6600
www.briggs.com
November 20, 2012

41262.1
Frank A. Taylor
04406
Invoice: 511278

Wiand, Burton W. as Receiver
3000 Bayport Drive, Suite 600
Tampa, Florida 33607

Terms: Payment Due
Upon Receipt

PLEASE DETACH TOP PORTION AND MAIL WITH PAYMENT - PLEASE MAKE CHECK PAYABLE TO BRIGGS AND MORGAN

For professional services rendered through October 31, 2012 with regard to the following matter:

Burns, Vernon - Recording Federal Judgment

<u>Date</u>	<u>Attorney</u>	<u>Hours</u>	<u>Description</u>
10/17/2012	Supalla, Daniel J.	0.30	Review garnishment papers; review garnishment procedures for financial institutions; correspondence with R. Jamieson regarding garnishment.
10/18/2012	Supalla, Daniel J.	1.00	Research Minnesota law regarding service for garnishment papers on garnishee versus debtor; identify resident agent for Pershing LLC in Minnesota to serve with garnishment papers; revise and finalize garnishment paperwork and serve on Pershing, Burns's attorney of record; correspondence with R. Jamieson regarding serve of papers.
10/19/2012	Supalla, Daniel J.	0.20	Correspondence with R. Jamieson regarding garnishment papers served on Plaintiff.
10/31/2012	Supalla, Daniel J.	0.20	Conference with R. Jamieson; review disclosures from Pershing; review brief bank for sample objections.

Professional Services 1.70 \$510.00

COSTS

Digital Reproduction 14.76
Garnishment 15.00

Total Costs Advanced \$29.76

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Wiand, Burton W. as Receiver

November 20, 2012

Page 2

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PLEASE DETACH TOP PORTION AND MAIL WITH PAYMENT - PLEASE MAKE CHECK PAYABLE TO BRIGGS AND MORGAN

Total Professional Services and Costs This Matter \$539.76

Total Due This Statement \$539.76

Please remit payment to: BRIGGS AND MORGAN, P. A.
P.O. Box 64591
St. Paul, Minnesota 55164-0591

In Account With

BRIGGS AND MORGAN[®]

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Briggs and Morgan, Professional Association

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41262.1
Frank A. Taylor
04406
Invoice: 513342

December 17, 2012

Wiand, Burton W. as Receiver
3000 Bayport Drive, Suite 600
Tampa, Florida 33607

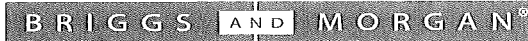
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PLEASE DETACH TOP PORTION AND MAIL WITH PAYMENT - PLEASE MAKE CHECK PAYABLE TO BRIGGS AND MORGAN

For professional services rendered through November 30, 2012 with regard to the following matter:

Burns, Vernon - Recording Federal Judgment

<u>Date</u>	<u>Attorney</u>	<u>Hours</u>	<u>Description</u>
11/01/2012	Supalla, Daniel J.	1.00	Review exemption papers from V. Burns; correspondence with R. Jamieson; research regarding time for objection and standard objection forms.
11/02/2012	Supalla, Daniel J.	0.10	Telephone conference with R. Jamieson regarding preparation of objection.
11/05/2012	Supalla, Daniel J.	0.50	Review cases sent by R. Jamieson regarding objection to exemption; correspondence with R. Jamieson regarding same.
11/06/2012	Supalla, Daniel J.	0.10	Correspondence with R. Jamieson regarding due date for objection filing.
11/07/2012	Supalla, Daniel J.	0.90	Review and revise memorandum in support of objection to Burns's exemption claim; correspondence with R. Jamieson regarding draft and filings.
11/08/2012	Supalla, Daniel J.	0.20	Correspondence with R. Jamieson regarding filings and hearing preparation.
11/13/2012	Supalla, Daniel J.	0.10	Correspondence with T. McCabe regarding Pershing's appearance at the objection hearing.
11/14/2012	Supalla, Daniel J.	0.30	Correspondence with M. Hennen regarding rescheduling hearing; correspondence with R. Jamieson regarding rescheduling hearing.
11/16/2012	Supalla, Daniel J.	0.20	Telephone conference with R. Jamieson regarding request for hearing extension; transmit papers and



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Briggs and Morgan, Professional Association

41262.1

Invoice: 513342

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Wiand, Burton W. as Receiver
December 17, 2012
Page 2

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PLEASE DETACH TOP PORTION AND MAIL WITH PAYMENT - PLEASE MAKE CHECK PAYABLE TO BRIGGS AND MORGAN

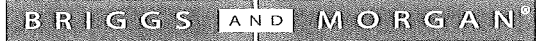
<u>Date</u>	<u>Attorney</u>	<u>Hours</u>	<u>Description</u>
			filing confirmations to R. Jamieson regarding hearing extension.
11/19/2012	Supalla, Daniel J.	0.10	Correspondence with R. Jamieson regarding rescheduled hearing notice.
11/28/2012	Supalla, Daniel J.	0.10	Telephone conference with R. Jamieson regarding hearing on objection to exemption.
11/29/2012	Supalla, Daniel J.	4.50	Prepare for hearing on Burns's exemption and Receiver's objection; correspondence with R. Jamieson and M. Lamont; telephone conference with R. Jamieson and M. Lamont; appearance at hearing on objection to exemption; review papers filed by Burns; telephone conference with R. Jamieson regarding hearing and follow-up letter.
Professional Services		8.10	\$2,430.00

COSTS

Digital Reproduction	34.92
Long Distance Telephone	1.05

Total Costs Advanced	\$35.97
Total Professional Services and Costs This Matter	\$2,465.97
Total Due This Statement	<u>\$2,465.97</u>

In Account With



FILE NO.

Briggs and Morgan, Professional Association

Remittance Address:
P.O. Box 64591
St. Paul, MN 55164-0591
tel 651.808.6600
www.briggs.com
January 25, 2013

41262.1
Frank A. Taylor
04406
Invoice: 515298

Wiand, Burton W. as Receiver
3000 Bayport Drive, Suite 600
Tampa, Florida 33607

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Upon Receipt

PLEASE DETACH TOP PORTION AND MAIL WITH PAYMENT - PLEASE MAKE CHECK PAYABLE TO BRIGGS AND MORGAN

For professional services rendered though December 31, 2012 with regard to the following matter:

Burns, Vernon - Recording Federal Judgment

<u>Date</u>	<u>Attorney</u>	<u>Hours</u>	<u>Description</u>
12/05/2012	Supalla, Daniel J.	0.10	Correspondence with R. Jamieson regarding letter to court.
12/06/2012	Supalla, Daniel J.	0.20	Revise letter; telephone conference with R. Jamieson; file letter with court.
12/07/2012	Supalla, Daniel J.	0.10	Correspondence with R. Jamieson transmitting accepted filing notices.
12/10/2012	Supalla, Daniel J.	0.10	Correspondence with R. Jamieson regarding V. Burns's letter to court.
Professional Services		0.50	\$150.00

COSTS

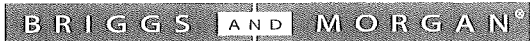
Filing Fee 2.00

Total Costs Advanced \$2.00

Total Professional Services and Costs This Matter \$152.00

Total Due This Statement \$152.00

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FILE NO.

Briggs and Morgan, Professional Association

Remittance Address:
P.O. Box 64591
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tel 651.808.6600
www.briggs.com
March 20, 2013

41262.1
Frank A. Taylor
04406
Invoice: 517926

Wiand, Burton W. as Receiver
3000 Bayport Drive, Suite 600
Tampa, Florida 33607

Terms: Payment Due
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PLEASE DETACH TOP PORTION AND MAIL WITH PAYMENT - PLEASE MAKE CHECK PAYABLE TO BRIGGS AND MORGAN

For professional services rendered through February 28, 2013 with regard to the following matter:

Burns, Vernon - Recording Federal Judgment

<u>Date</u>	<u>Attorney</u>	<u>Hours</u>	<u>Description</u>
02/04/2013	Supalla, Daniel J.	0.10	Correspondence with M. Lamont and R. Jamieson regarding status.
02/18/2013	Supalla, Daniel J.	1.00	Review court order denying exemption; review rules on executing on garnished funds; correspondence with M. Lamont and R. Jamieson regarding court's order; correspondence with T. McCabe at Pershing LLC regarding release of funds.
02/25/2013	Supalla, Daniel J.	0.30	Telephone conference with O. Pavez from Pershing LLC regarding checks; correspondence with M. Lamont regarding issuing check to receiver rather than wire transfer.
02/27/2013	Supalla, Daniel J.	0.10	Telephone conference with T. McCabe regarding tax withholding issues and check to receiver.
02/28/2013	Supalla, Daniel J.	0.20	Correspondence with M. Lamont regarding tax withholding; telephone conference with T. McCabe regarding tax withholding.

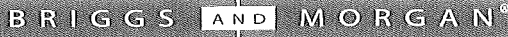
Professional Services 1.70 \$527.00

COSTS

Digital Reproduction 7.02

Total Costs Advanced \$7.02

In Account With



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Briggs and Morgan, Professional Association

41262.1

Invoice: 517926

Remittance Address:

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Wiand, Burton W. as Receiver

March 20, 2013

Page 2

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PLEASE DETACH TOP PORTION AND MAIL WITH PAYMENT - PLEASE MAKE CHECK PAYABLE TO BRIGGS AND MORGAN

Total Professional Services and Costs This Matter \$534.02

Total Due This Statement \$534.02

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