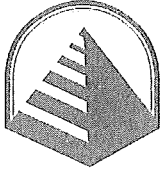


EXHIBIT 17



RIVERSIDE
FINANCIAL
GROUP

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312 North Avenue East, Suite 7

Cranford, NJ 07016

INVOICE FOR PROFESSIONAL SERVICES
RENDERED AND REIMBURSABLE EXPENSES

INVOICE NO: WG13003

(For Analysis Prepared from
4/01/13 - 5/31/13)

DATE: May 31, 2013

Whitlock / Nadel Hearing Analysis

Date	Activity Category	Timekeeper *	Description	Hours	Rate	Amount
<u>Charles Schwab</u> A/C 5193-1184	Data Analysis	JD	Data Entry Profit & Loss Analysis & Turnover Analysis	301.00	\$1.75/Line	\$526.75
4/17/2013	Data Analysis	JD	Create the following analysis: 1. A comparison graph & chart of the performance of the Schwab account vs. a similar cash flow investment in: The S&P 500 Index The NASDAQ Index The Nadel Victory Fund 2. A comparison graph & chart of the cumulative percentage return for: The S&P 500 Index The NASDAQ Index The Nadel Victory Fund The Nadel Valhalla Fund	3.50	\$175.00/Hour	\$612.50
4/18/2013	Data Analysis	JD	Update graph to include Viking & Viking IRA fund and the QQQ's. Remove NASDAQ from Whitlock graph and add QQQ's	2.00	\$175.00/Hour	\$350.00
4/22/2013	Data Analysis	JD SH	Calculate the ROR using the purported Nadel Victory Investment with the actual profit of the actual Speer Leeds Victory account.	3.50	\$175.00/Hour	\$612.50
4/23/2013	Data Analysis		Create an analysis showing the following: 1) The performance of the QQQ vs. Victory Fund from May 1999 to February 2003 2) The performance of the QQQ - S&P 500 - Victory Fund - Valhalla - Viking from May 1999 to February 2003	2.00	\$175.00/Hour	\$350.00
4/26/2013	Data Analysis	SH	Create a graph of Victory Fund Performance vs. Jolly Roger Fd from July 2004 through September 2007.	2.50	\$175.00/Hour	\$437.50
4/26/2013	Data Analysis	SH	Revise Whitlock Victory/Valhalla/Viking ROR Performance Comparison Graph vs. QQQ and S&P500 index - review and correct graphs	1.00	\$175.00/Hour	\$175.00

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		JD	Create a second chart which shows Nadel's purported return for Valhalla and Victory from May 1999 - February 2003 compared to the S&P and NASDAQ.	2.50	\$175.00/Hour	\$437.50
4/17 - 5/2/13	Data Analysis	JD SH	Various conference calls with Michael Lamont, Gianluca Morelli and Jared Perez to discuss analysis needed, exhibit formats and revisions, methodology and source material and overall process for testifying expert.	2.00	\$175.00/Hour	\$350.00
<u>Reimbursable Expenses</u>						
Copies, statement printing and Booklet preparation						\$37.65
Securities Research and Pricing from Interactive Data						\$8.85
Delivery of P&L analysis to Michael Lamont via email						\$0.00

Total Amount Due	\$3,898.25
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* Timekeeper Information

<u>Timekeeper</u>	SH - Susan Hodgins
<u>Rank</u>	Senior Analyst
<u>Rate</u>	\$175/Hour
<u>Timekeeper</u>	JD - Jerry DeNigris
<u>Rank</u>	Principal
<u>Rate</u>	\$175/Hour

Please make payment to:

Riverside Financial Group, LLC
 Tax ID (EIN) 45-2488424

If you have any questions concerning this invoice, please call:
 Jerry DeNigris
 (908) 272-5558
 Thank you.