

EXHIBIT 24

ALLEN DELL, P.A.
202 SOUTH ROME AVENUE
Suite 100
TAMPA, FLORIDA 33606
Telephone: 813-223-5351 Facsimile: 813-229-6682
Federal Tax ID: 59-3371099

Wland Guerra King
300 Bayport Drive
Suite 600
Tampa, FL 33607-3360
Attention: Burton W. Wland, Esquire., Receiver

May 01, 2013
Client: 003772
Matter: 000000
Invoice #: 79530

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RE: Research Licensure & CHOW Issues for Entity in Receivership

For Professional Services Rendered Through April 30, 2013

SERVICES

Date	Person	Description of Services	Hours	Rate	Amount
04/17/2013	CAM	Telephone conference with Mr. Guerra re DOH notification of need for CHOW. Review and summarize paperwork required to accomplish. Message to Mr. Dixon, DOH. Update Mr. Guerra on status.	0.6	\$365.00	\$219.00
Total Professional Services			0.6		\$219.00

PERSON RECAP

Person	Level	Hours	Rate	Amount
CAM CYNTHIA A. MIKOS	ATTORNEY	0.6	\$365.00	\$219.00

May 01, 2013
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Total Services	\$219.00	
Total Disbursements	\$0.00	
Total Current Charges		\$219.00
Previous Balance		\$2,413.32
PAY THIS AMOUNT		\$2,632.32

Payment is Due Upon Receipt of This Invoice

ALLEN DELL, P.A.
202 SOUTH ROME AVENUE
Suite 100
TAMPA, FLORIDA 33606
Telephone: 813-223-5351 Facsimile: 813-229-6682
Federal Tax ID: 59-3371099

Wiand Guerra King
300 Bayport Drive
Suite 600
Tampa, FL 33607-3360
Attention: **Burton W. Wiand, Esquire., Receiver**

June 01, 2013
Client: 003772
Matter: 000000
Invoice #: 79874

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RE: Research Licensure & CHOW Issues for Entity in Receivership

For Professional Services Rendered Through May 31, 2013

SERVICES

Date	Person	Description of Services	Hours	Rate	Amount
05/06/2013	CAM	Communicate with Mr. Guerra re status of DOH oxygen permit CHOW application.	0.1	\$365.00	\$36.50
05/08/2013	CAM	Telephone conference with Dione re application for O2 permit.	0.2	\$365.00	\$73.00
05/13/2013	CAM	Respond to Dione's question re officer and director status for Lyle on DOH application.	0.1	\$365.00	\$36.50
05/23/2013	CAM	Review and comment draft Oxygen Retail Establishment permit application.	0.2	\$365.00	\$73.00
05/30/2013	CAM	Review and approve cover letter to DOH for application.	0.1	\$365.00	\$36.50
05/31/2013	CAM	Receive message from AHCA. Return call to Mary Boortz re status of receivership. Update client.	0.2	\$365.00	\$73.00
Total Professional Services			0.9		\$328.50

PERSON RECAP

Person	Level	Hours	Rate	Amount
CAM CYNTHIA A. MIKOS	ATTORNEY	0.9	\$365.00	\$328.50

June 01, 2013

Client: 003772

Matter: 000000

Invoice #: 79874

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Total Services	\$328.50	
Total Disbursements	\$0.00	
Total Current Charges		\$328.50
Previous Balance		\$2,632.32
PAY THIS AMOUNT		\$2,960.82

Payment is Due Upon Receipt of This Invoice

ALLEN DELL, P.A.
202 SOUTH ROME AVENUE
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Telephone: 813-223-5351 Facsimile: 813-229-6682
Federal Tax ID: 59-3371099

Wiand Guerra King
300 Bayport Drive
Suite 600
Tampa, FL 33607-3360
Attention: **Burton W. Wiand, Esquire., Receiver**

September 01, 2013
Client: 003772
Matter: 000000
Invoice #: 80872

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RE: Research Licensure & CHOW Issues for Entity in Receivership

For Professional Services Rendered Through August 31, 2013

SERVICES

Date	Person	Description of Services	Hours	Rate	Amount
08/13/2013	CAM	Telephone call with Dionne re pending O2 CHOW application.	0.1	\$365.00	\$36.50
Total Professional Services			0.1		\$36.50

PERSON RECAP

Person	Level	Hours	Rate	Amount
CAM CYNTHIA A. MIKOS	ATTORNEY	0.1	\$365.00	\$36.50

September 01, 2013
Client: 003772
Matter: 000000
Invoice #: 80872

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Total Services	\$36.50	
Total Disbursements	\$0.00	
Total Current Charges		\$36.50
Previous Balance		\$2,960.82
Less Payments		(\$2,413.32)
PAY THIS AMOUNT		\$584.00

Payment Is Due Upon Receipt of This Invoice