

# EXHIBIT 25

7/29/2013

KIRBY NOONAN LANCE & HOGE LLP

LAWYERS

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FEDERAL TAX I.D. NO. 95-3047502

WIAND GUERRA KING  
ATTENTION: BURT WIAND, RECEIVER  
3000 BAY PORT DRIVE, SUITE 600  
TAMPA, FL 33607

STATEMENT NO.: 37651  
ACCOUNT NO.: 2313.0001  
FOR SERVICES RENDERED THROUGH: 6/30/2013  
PRIMARY ATTORNEY: MICHAEL L. KIRBY

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RE: SEC V. A. NADEL, ET AL.

			HOURS
3/7/2013	MLK	REVIEW EMAIL FROM J. RIZZO RE EXECUTION OF JUDGMENT; EMAIL RE STATUS; REVIEW EMAIL RESPONSE TO SAME	0.20
4/4/2013	RSK	RECEIPT AND REVIEW OF EMAIL FROM PARALEGAL RIZZO; DRAFT REPLY TO SAME; REVIEW OF CASE FILES RE SAME	0.60
4/5/2013	RSK	DRAFT EMAIL TO PARALEGAL RIZZO RE JUDGMENTS AGAINST CALIFORNIA RESIDENTS; REVIEW OF FILES RE SAME	0.80
4/10/2013	RSK	RECEIPT OF EMAIL TRAFFIC RE TELEPHONE CONFERENCE WITH PARALEGAL RIZZO; REVIEW OF FILES; LEGAL RESEARCH RE SAME; PREPARE FOR CONFERENCE CALL	0.70
4/11/2013	RSK	TELEPHONE CONFERENCE WITH PARALEGAL RIZZO RE JUDGMENTS; PREPARE FOR AND REVIEW OF NOTES RE SAME; LEGAL RESEARCH RE SAME	0.50
4/12/2013	RSK	REVIEW OF PARALEGAL RIZZO EMAIL WITH ATTACHMENTS RE TENG AND QUISENBERRY; DRAFT LENGTHY REPLY EMAIL RE SAME	0.90
4/17/2013	RSK	REVIEW OF FILES RE CASE STATUS; LEGAL RESEARCH RE SAME; DRAFT LENGTHY EMAIL TO PARALEGAL RIZZO RE GARNISHMENT	0.60
4/18/2013	RSK	REVIEW OF PARALEGAL RIZZO EMAIL; INTERNET RESEARCH RE SAME	0.20
4/29/2013	RSK	LEGAL RESEARCH RE GARNISHMENT ISSUES; INTERNET RESEARCH RE JUDGMENT DEBTOR ASSETS	0.50

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Sub-total Fees: \$ 1,290.00

RATE SUMMARY

MICHAEL L. KIRBY	0.20 hours at \$	450.00/hr	\$	90.00
RYAN S. KIRBY	4.80 hours at \$	250.00/hr	\$	1,200.00
Total hours:	5.00	258.00	\$	1,290.00

PAYMENTS

12/18/2012	Payment	PAYMENT FROM NADEL ET AL BY BURTON W. WIAND AS COURT APPOINTED RECEIVER	673.04
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Sub-total Payments: \$ 673.04

TOTAL CURRENT BILLING: \$ 1,290.00

PREVIOUS BALANCE DUE: \$ 822.30

TOTAL PAYMENTS: \$ ( 673.04 )

TOTAL NOW DUE: \$ 1,439.26

Current A/R	A/R Over 30	A/R Over 60	A/R Over 90
1,290.00	0.00	0.00	149.26

10/30/2012

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WIAND GUERRA KING  
ATTENTION: BURT WIAND, RECEIVER  
3000 BAY PORT DRIVE, SUITE 600  
TAMPA, FL 33607

STATEMENT NO.: 36717  
ACCOUNT NO.: 2313.0001  
FOR SERVICES RENDERED THROUGH: 9/30/2012  
PRIMARY ATTORNEY: MICHAEL L. KIRBY

RE: SEC V. A. NADEL, ET AL.

			<i>HOURS</i>
7/11/2012	KGD	E-MAIL FROM AND TO JEFF RIZZO RE CRESVALE; TELEPHONE CALL TO RIVERSIDE COUNTY RECORDER'S OFFICE RE RECORDING OF CRESVALE AMENDED JUDGEMENT	0.20
7/12/2012	KGD	TELEPHONE CALL TO RIVERSIDE COUNTY ASSESSOR'S OFFICE RE RECORDING OF CRESVAL JUDGMENT; E-MAIL TO JEFF RIZZO RE SAME; UPDATE CASE MANAGEMENT NOTEBOOK	0.20
7/19/2012	KGD	REVIEW OF CORRESPONDENCE FROM RIVERSIDE COUNTY RECORDER'S OFFICE; E-MAIL AND LETTER TO MR. RIZZO RE RECORDED AMENDED JUDGMENT AGAINST CRESVALE	0.40
Sub-total Fees: \$			128.00

RATE SUMMARY				
KATHERINE G. DILLON	0.80	hours at \$	160.00/hr	\$ 128.00
Total hours:	0.80		160.00	\$ 128.00

*CLIENT COSTS ADVANCED*

7/19/2012	FEDERAL EXPRESS DELIVERY TO JEFFREY C. RIZZO [KGD]	21.26
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STATEMENT NO.: 36717

ACCOUNT NO.: 2313.0001

Re: SEC V. A. NADEL, ET AL.

FOR SERVICES RENDERED THROUGH: 9/30/2012

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Sub-total Costs Advanced: \$ 21.26

PAYMENTS

9/17/2012	Payment	PAYMENT FROM NADEL ETAL BY BURTON W. WIAND AS COURT APPOINTED RECEIVER	265.20
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Sub-total Payments: \$ 265.20

TOTAL CURRENT BILLING: \$ 149.26

PREVIOUS BALANCE DUE: \$ 938.24

TOTAL PAYMENTS: \$ ( 265.20)

TOTAL NOW DUE: \$ 822.30

Current A/R	A/R Over 30	A/R Over 60	A/R Over 90
149.26	0.00	0.00	673.04