

EXHIBIT 26

KLAR & ASSOCIATES

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Invoice submitted to:

Burt Wiand
5505 W. Gray Street
Tampa, FL 33609

Invoice #	20734
Invoice Date	06/04/2013
For Services Through	05/31/2013
Terms:	Net 30

<u>Date</u>	<u>By</u>	<u>Service Summary</u>	<u>Hours/Rate</u>	<u>Amount</u>
In Reference To: Wiand v. Rowe (Time)				
04/16/2013	DK	A102 - Research Research re filing foreign judgment in CD Cal (.3); email to client re required certification and transmittal of necessary form (.3)	0.60 at \$475.00/hr	\$285.00
04/29/2013	DK	A104 - Review/analyze Attention to registration of judgment; brief research re matter; email to client re matter	1.00 at \$475.00/hr	\$475.00
04/29/2013	DK	A103 - Draft/revise Attention to filing registered judgment in federal court	1.00 at \$475.00/hr	\$475.00
04/30/2013	DK	A102 - Research Legal research re matter; review and respond to email re matter	1.30 at \$475.00/hr	\$617.50
05/07/2013	DK	A102 - Research Extensive legal research re CA Enforcement of Judgment Law (property in possession judgment debtor); commence draft of memo re same	5.40 at \$475.00/hr	\$2,565.00
05/08/2013	DK	A102 - Research Continue research re available California EJL based on federal judgment debtor owning property in CA	2.50 at \$475.00/hr	\$1,187.50
05/09/2013	DK	A103 - Draft/revise Draft memo re enforcement options	4.00 at \$475.00/hr	\$1,900.00
05/11/2013	DK	A106 - Communicate (with client) TC J. Maglich re matter re strategy going forward (.20); brief research re matter (.20)	0.40 at \$475.00/hr	\$190.00
05/13/2013	DK	A103 - Draft/revise Draft JLPP (1.0); attention to transmittal of same (.20); review and respond to email re matter (.30)	1.50 at \$475.00/hr	\$712.50
05/14/2013	DK	A102 - Research Research re procedure for debtor exam in federal court (property in possession of third party)	0.50 at \$475.00/hr	\$237.50
05/15/2013	DK	A104 - Review/analyze TC Client re matter (.20); commence review of documents (.50)	0.70 at \$475.00/hr	\$332.50
05/16/2013	DK	A104 - Review/analyze review and analysis of documents produced by Rowe re California business (2.0); commence draft of complaint and Maglich declaration (1.4); review and respond to email re matter (.4)	3.80 at \$475.00/hr	\$1,805.00
05/17/2013	DK	A103 - Draft/revise Attention to preparation of Maglich declaration (1.0); research re merged corporation (.4); emails to client re matter (.20); legal research re matter (.6); tc client re strategy going forward (.4)	2.60 at \$475.00/hr	\$1,235.00
In Reference To: Wiand v. Rowe (Expenses)				
04/29/2013	DK	E107 - Delivery services/messengers Messenger service, etc for filing certified judgment	\$95.48	\$95.48
05/13/2013	DK	E108 - Postage Transmittal of JLPP to CA Secretary of State	\$19.95	\$19.95
05/31/2013	DK	E124 - Other Non-itemized expenses per engagement letter	\$974.63	\$974.63

Total Hours: 25.30 hrs
Total Time: \$12,017.50
Total Expenses: \$1,090.06
Total Invoice Amount: \$13,107.56
Previous Balance: \$0.00
Balance (Amount Due): \$13,107.56