

EXHIBIT 28

In Account With

BRIGGS AND MORGAN

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
April 25, 2013

41262.1
Frank A. Taylor
04406
Invoice: 519625

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

APPROVED
Billing
Lawyer
Sect.
Head

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 with regard to the following matter:

Burns, Vernon - Recording Federal Judgment

<u>Date</u>	<u>Attorney</u>	<u>Hours</u>	<u>Description</u>
03/01/2013	Supalla, Daniel J.	0.20	Correspondence with T. McCabe regarding court case and settlement agreement example related to question on tax withholding.
03/11/2013	Supalla, Daniel J.	0.20	Review correspondence from Pershing regarding Burns IRA funds; correspondence with R. Jamieson and M. Lamont transmitting check.
03/13/2013	Supalla, Daniel J.	0.10	Correspondence with T. McCabe regarding uncashed check.
03/14/2013	Supalla, Daniel J.	0.10	Correspondence with T. McCabe regarding check.
Professional Services		0.60	\$186.00

COSTS

Delivery	15.23
Digital Reproduction	0.72

Total Costs Advanced	\$15.95
Total Professional Services and Costs This Matter	\$201.95
Total Due This Statement	\$201.95