

EXHIBIT 16

**Scoop Capital Consolidated
By Activity Category
September 1 - September 30, 2013**

<u>Activity Category</u>	<u>Amount</u>
Accounting & Auditing Total	\$ 6,108.75
Status Reports Total	\$ 756.25
Tax Issues Total	<u>\$ 1,856.25</u>
Grand Total	<u><u>\$ 8,721.25</u></u>

**PDR Certified Public Accountants
Total Hours and Dollars by Timekeeper
September 1 - September 30, 2013**

<u>Initials</u>	<u>Name</u>	<u>Level</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
WEP	William Price	Partner	275	12.00	3,300.00
GAH	Gail Heinold	Staff	120	12.00	1,440.00
CLM	Cindy McCloud	Staff	105	0.75	78.75
SAO	Sharon O'Brien	Staff	100	34.75	3,475.00
BMK	Brandi Kovacs	Staff	95	4.50	427.50
Total Billed for September				64.00	<u>\$ 8,721.25</u>

SCOOP CAPITAL, LLC
September 1 - September 30, 2013

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
9/3/2013	Accounting & Auditing	SAO	Updated accounting records	0.25	100	25.00
9/3/2013	Accounting & Auditing	SAO	Updated hangar spreadsheet	0.25	100	25.00
9/3/2013	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.25	100	25.00
9/6/2013	Accounting & Auditing	SAO	Updated hangar spreadsheet	0.25	100	25.00
9/6/2013	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.50	100	50.00
9/9/2013	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	100	25.00
9/9/2013	Accounting & Auditing	SAO	Reconciled American Momentum Shoreline bank statement	0.50	100	50.00
9/9/2013	Accounting & Auditing	SAO	Prepared and sent utility invoice to Garren Creek tenant	0.25	100	25.00
9/9/2013	Accounting & Auditing	SAO	Entered deposits, scanned backup, and updated spreadsheets	0.75	100	75.00
9/9/2013	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.50	100	50.00
9/9/2013	Accounting & Auditing	SAO	Updated accounting records	0.25	100	25.00
9/10/2013	Accounting & Auditing	SAO	Researched and responded to Respiro tax notice	0.50	100	50.00
9/10/2013	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.25	100	25.00
9/11/2013	Accounting & Auditing	SAO	Discussed fund accounting reports with staff	0.25	100	25.00
9/11/2013	Accounting & Auditing	SAO	Reconciled Bay City checking bank statement and scanned backup	0.50	100	50.00
9/11/2013	Accounting & Auditing	SAO	Reconciled Bay City MM bank statement and scanned backup	0.25	100	25.00
9/11/2013	Accounting & Auditing	SAO	Updated accounting records	0.25	100	25.00
9/11/2013	Accounting & Auditing	SAO	Sent copies of Tradewind invoices to asset manager	0.25	100	25.00
9/11/2013	Accounting & Auditing	SAO	Updated accounting records	0.25	100	25.00
9/12/2013	Accounting & Auditing	SAO	Prepared fund accounting reports	0.25	100	25.00
9/12/2013	Accounting & Auditing	SAO	Reconciled Bay City Rite-Aid bank statement and scanned backup	1.25	100	125.00
9/13/2013	Accounting & Auditing	SAO	Updated hangar spreadsheet	0.25	100	25.00
9/13/2013	Accounting & Auditing	SAO	Updated accounting records	0.25	100	25.00
9/13/2013	Accounting & Auditing	SAO	Sent daily bank balances to Receiver	0.25	100	25.00
9/13/2013	Accounting & Auditing	SAO	Entered deposits, scanned backup, and updated spreadsheets	0.50	100	50.00
9/13/2013	Accounting & Auditing	SAO	Prepared fund accounting reports	2.00	100	200.00
9/13/2013	Accounting & Auditing	SAO	Entered deposits, scanned backup, and updated spreadsheets	0.25	100	25.00
9/13/2013	Accounting & Auditing	SAO	Reviewed hangar balances and discussed with asset manager	0.25	100	25.00
9/16/2013	Accounting & Auditing	SAO	Updated hangar spreadsheet	0.25	100	25.00
9/16/2013	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.25	100	25.00
9/16/2013	Accounting & Auditing	SAO	Prepared fund accounting reports	0.25	100	25.00
9/16/2013	Accounting & Auditing	SAO	Prepared hangar invoices and scanned backup	1.00	100	100.00
9/16/2013	Accounting & Auditing	SAO	Entered deposits, scanned backup, and updated spreadsheets	0.25	100	25.00
9/16/2013	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.25	100	25.00
9/16/2013	Accounting & Auditing	SAO	Updated accounting records	0.25	100	25.00
9/16/2013	Accounting & Auditing	SAO	Entered deposits, scanned backup, and updated spreadsheets	0.25	100	25.00
9/18/2013	Accounting & Auditing	SAO	Updated accounting records	0.50	100	50.00
9/18/2013	Accounting & Auditing	SAO	Updated hangar spreadsheet	0.25	100	25.00
9/18/2013	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.25	100	25.00
9/19/2013	Accounting & Auditing	SAO	Updated accounting records	0.25	100	25.00
9/19/2013	Accounting & Auditing	SAO	Entered deposits, scanned backup, and updated spreadsheets	0.25	100	25.00
9/20/2013	Accounting & Auditing	SAO	Entered deposits, scanned backup, and updated spreadsheets	0.25	100	25.00
9/20/2013	Accounting & Auditing	SAO	Updated accounting records	0.50	100	50.00
9/20/2013	Accounting & Auditing	SAO	Updated hangar spreadsheet	0.25	100	25.00
9/20/2013	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.25	100	25.00
9/20/2013	Accounting & Auditing	SAO	Sent daily bank balances to Receiver	0.25	100	25.00
9/23/2013	Accounting & Auditing	SAO	Updated old Scoop QuickBooks files from CD for attorney	0.25	100	25.00
9/23/2013	Accounting & Auditing	SAO	Verified account balances per email	0.75	100	75.00
9/23/2013	Accounting & Auditing	SAO	Updated accounting records	0.25	100	25.00
9/23/2013	Accounting & Auditing	SAO	Scanned fund accounting reports to backup	0.25	100	25.00
9/23/2013	Accounting & Auditing	SAO	Updated Scoop QuickBooks CD to current per attorney	0.25	100	25.00
9/23/2013	Accounting & Auditing	SAO	Entered deposits, scanned backup, and updated spreadsheets	1.25	100	125.00
9/24/2013	Accounting & Auditing	SAO	Discussed QuickBooks CD received with staff	0.25	100	25.00
9/24/2013	Accounting & Auditing	SAO	Updated hangar spreadsheet	0.50	100	50.00

9/24/2013	Accounting & Auditing	SAO	Recorded upcoming tax bills in QuickBooks	0.25	100	25.00
9/24/2013	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.25	100	25.00
9/25/2013	Accounting & Auditing	SAO	Discussed fund accounting reports with attorney	0.50	100	50.00
9/25/2013	Accounting & Auditing	SAO	Updated fund accounting report per attorney	0.25	100	25.00
9/26/2013	Accounting & Auditing	CLM	Installed 2007 QuickBooks to restore files for attorney	0.75	105	78.75
9/26/2013	Accounting & Auditing	SAO	Updated hangar spreadsheet	0.25	100	25.00
9/26/2013	Accounting & Auditing	SAO	Prepared reports from old QuickBooks files for attorney	2.50	100	250.00
9/30/2013	Accounting & Auditing	SAO	Entered deposits, scanned backup, and updated spreadsheets	0.75	100	75.00
9/30/2013	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.50	100	50.00
9/30/2013	Accounting & Auditing	SAO	Sent fund accounting report to attorney	0.25	100	25.00
	Total Accounting & Auditing			26.25		2,628.75
9/19/2013	Status Reports	WEP	Reviewed interim fund report	2.75	275	756.25
	Total Status Reports			2.75		756.25
9/11/2013	Tax Issues	WEP	Worked on additional refund	6.75	275	1,856.25
	Total Tax Issues			6.75		1,856.25

Total Scoop Capital, LLC **35.75** **5,241.25**

BURTON WIAND AS RECEIVER, NADEL ET AL
September 1 - September 30, 2013

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
9/13/2013	Accounting & Auditing	GAH	Assisted with Respiro loan payments for fund accounting reports	0.75	120	90.00
9/16/2013	Accounting & Auditing	GAH	Reviewed reports through August	1.25	120	150.00
9/23/2013	Accounting & Auditing	GAH	Assisted with restoring QuickBooks files and password re-sets	0.50	120	60.00
9/24/2013	Accounting & Auditing	GAH	Restored and exported GL for all years and all entities for attorney	3.75	120	450.00
9/25/2013	Accounting & Auditing	GAH	Prepared reports for attorney and password re-sets for companies	2.25	120	270.00
9/26/2013	Accounting & Auditing	GAH	Assisted with restoring QuickBooks files and password re-sets	0.50	120	60.00
	Total Accounting & Auditing			9.00		1,080.00

Total Burton Wiand as Receiver, Nadel et al

9.00

1,080.00

QUEST ENERGY
September 1 - September 30, 2013

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
9/3/2013	Accounting & Auditing	BMK	Calculated payroll	1.25	95	118.75
9/4/2013	Accounting & Auditing	BMK	Calculated bonuses	0.50	95	47.50
9/4/2013	Accounting & Auditing	SAO	Updated QuickBooks with Quest information	2.25	100	225.00
9/4/2013	Accounting & Auditing	GAH	Reviewed 8/15/13 payroll	0.50	120	60.00
9/5/2013	Accounting & Auditing	WEP	Worked on Quest accounting	2.50	275	687.50
9/6/2013	Accounting & Auditing	GAH	Reviewed QuickBooks data for May to September	2.50	120	300.00
9/6/2013	Accounting & Auditing	SAO	Prepared Quest reports for attorney	1.50	100	150.00
9/6/2013	Accounting & Auditing	SAO	Updated QuickBooks with Quest activity and prepared reports for attorney	4.50	100	450.00
9/9/2013	Accounting & Auditing	BMK	Prepared 9/15/13 payroll	1.25	95	118.75
9/13/2013	Accounting & Auditing	SAO	Updated Quest activity in QuickBooks	0.50	100	50.00
9/18/2013	Accounting & Auditing	SAO	Updated Quest activity in QuickBooks	0.25	100	25.00
9/19/2013	Accounting & Auditing	BMK	Calculated third quarter payroll	1.50	95	142.50
9/30/2013	Accounting & Auditing	SAO	Updated Quest QuickBooks with activity	0.25	100	25.00
	Total Accounting & Auditing			19.25		2,400.00
	Total Quest Energy			19.25		2,400.00

GRAND TOTAL September 1 - September 30, 2013

64.00

\$ 8,721.25

**Scoop Capital Consolidated
By Activity Category
October 1 - October 31, 2013**

<u>Activity Category</u>	<u>Amount</u>
Accounting & Auditing Total	\$ 7,361.50
Status Reports Total	\$ 206.25
Tax Issues Total	<u>\$ 7,406.25</u>
Grand Total	<u><u>\$ 14,974.00</u></u>

**PDR Certified Public Accountants
Total Hours and Dollars by Timekeeper
October 1 - October 31, 2013**

<u>Initials</u>	<u>Name</u>	<u>Level</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
WEP	William Price	Partner	275	20.25	5,568.75
GAH	Gail Heinold	Staff	120	8.95	1,074.00
CJZ	CJ Zygadlo	Staff	115	23.75	2,731.25
SAO	Sharon O'Brien	Staff	100	42.75	4,275.00
BMK	Brandi Kovacs	Staff	100	13.00	1,300.00
LJF	Ladonna Francis	Staff	100	0.25	25.00
Total Billed for October				108.95	<u><u>\$ 14,974.00</u></u>

SCOOP CAPITAL, LLC
October 1 - October 31, 2013

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
10/1/2013	Accounting & Auditing	SAO	Sent daily bank balances to Receiver	0.25	100	25.00
10/1/2013	Accounting & Auditing	SAO	Updated accounting records	0.25	100	25.00
10/2/2013	Accounting & Auditing	SAO	Ordered new checks	0.25	100	25.00
10/2/2013	Accounting & Auditing	SAO	Prepared report on upcoming invoices for transfer amounts	0.50	100	50.00
10/3/2013	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.25	100	25.00
10/3/2013	Accounting & Auditing	SAO	Updated hangar spreadsheet	0.50	100	50.00
10/3/2013	Accounting & Auditing	SAO	Sent invoice for utility bill to Garren Creek resident	0.25	100	25.00
10/3/2013	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.50	100	50.00
10/3/2013	Accounting & Auditing	SAO	Discussed upcoming invoices with attorney	0.25	100	25.00
10/4/2013	Accounting & Auditing	SAO	Sent daily bank balances to Receiver	0.20	100	20.00
10/4/2013	Accounting & Auditing	SAO	Updated hangar spreadsheet	0.25	100	25.00
10/4/2013	Accounting & Auditing	SAO	Restored Respiro QuickBooks backup copy	0.25	100	25.00
10/4/2013	Accounting & Auditing	SAO	Recorded deposits, updated spreadsheets, and scanned backup	1.00	100	100.00
10/4/2013	Accounting & Auditing	SAO	Restored old QuickBooks files for attorney	3.00	100	300.00
10/4/2013	Accounting & Auditing	SAO	Recorded transfer and scanned backup	0.25	100	25.00
10/7/2013	Accounting & Auditing	SAO	Updated QuickBooks for attorney	0.25	100	25.00
10/7/2013	Accounting & Auditing	SAO	Reconciled American Momentum Shoreline bank statement	0.25	100	25.00
10/7/2013	Accounting & Auditing	SAO	Reconciled American Momentum bank statement and scanned backup	0.25	100	25.00
10/7/2013	Accounting & Auditing	SAO	Restored QuickBooks files for attorney	0.75	100	75.00
10/7/2013	Accounting & Auditing	SAO	Researched hangar renters balances per email	0.50	100	50.00
10/8/2013	Accounting & Auditing	SAO	Researched invoice per attorney	0.25	100	25.00
10/8/2013	Accounting & Auditing	SAO	Updated hangar spreadsheet	0.50	100	50.00
10/8/2013	Accounting & Auditing	SAO	Updated Respiro QuickBooks	0.50	100	50.00
10/8/2013	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.25	100	25.00
10/10/2013	Accounting & Auditing	WEP	Reviewed Tradewinds rental income	2.50	275	687.50
10/11/2013	Accounting & Auditing	SAO	Recorded deposits, updated spreadsheets, and scanned backup	0.75	100	75.00
10/11/2013	Accounting & Auditing	SAO	Updated hangar spreadsheet	0.25	100	25.00
10/11/2013	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.25	100	25.00
10/14/2013	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.25	100	25.00
10/14/2013	Accounting & Auditing	SAO	Updated accounting records	0.25	100	25.00
10/14/2013	Accounting & Auditing	SAO	Sent daily bank balances to Receiver	0.25	100	25.00
10/15/2013	Accounting & Auditing	SAO	Reconciled Bay City checking account statement and scanned backup	0.25	100	25.00
10/15/2013	Accounting & Auditing	SAO	Reconciled Bay City Rite-Aid MM account statement	0.50	100	50.00
10/15/2013	Accounting & Auditing	SAO	Prepared hangar invoices	0.25	100	25.00
10/16/2013	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.50	100	50.00
10/16/2013	Accounting & Auditing	SAO	Reviewed upcoming tax payments	0.25	100	25.00
10/16/2013	Accounting & Auditing	SAO	Prepared hangar invoices	1.00	100	100.00
10/17/2013	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.50	100	50.00
10/17/2013	Accounting & Auditing	SAO	Researched old invoice for asset manager	0.25	100	25.00
10/17/2013	Accounting & Auditing	SAO	Updated hangar spreadsheet and discussed with asset manager	0.75	100	75.00
10/17/2013	Accounting & Auditing	SAO	Updated Respiro QuickBooks and discussed with asset manager	0.25	100	25.00
10/18/2013	Accounting & Auditing	LJF	Reviewed Respiro checks	0.25	100	25.00
10/18/2013	Accounting & Auditing	SAO	Recorded Respiro checks	0.25	100	25.00
10/18/2013	Accounting & Auditing	SAO	Updated accounting records	0.25	100	25.00
10/18/2013	Accounting & Auditing	SAO	Recorded deposits, updated spreadsheets, and scanned backup	0.50	100	50.00
10/21/2013	Accounting & Auditing	SAO	Sent daily bank balances to Receiver	0.25	100	25.00
10/21/2013	Accounting & Auditing	SAO	Recorded deposits, updated spreadsheets, and scanned backup	0.25	100	25.00
10/21/2013	Accounting & Auditing	SAO	Recorded Respiro deposits	0.25	100	25.00
10/22/2013	Accounting & Auditing	SAO	Prepared Respiro payroll reports	1.50	100	150.00

10/22/2013	Accounting & Auditing	SAO	Researched Respiro tax notices	0.25	100	25.00
10/22/2013	Accounting & Auditing	SAO	Researched hangar tenant invoice	0.25	100	25.00
10/23/2013	Accounting & Auditing	SAO	Prepared Respiro payroll reports	1.50	100	150.00
10/23/2013	Accounting & Auditing	SAO	Updated Respiro QuickBooks per asset manager	0.25	100	25.00
10/25/2013	Accounting & Auditing	SAO	Sent daily bank balances to Receiver	0.30	100	30.00
10/25/2013	Accounting & Auditing	SAO	Recorded deposits, updated spreadsheets, and scanned backup	0.50	100	50.00
10/25/2013	Accounting & Auditing	SAO	Updated hangar spreadsheet	0.25	100	25.00
10/25/2013	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.25	100	25.00
10/25/2013	Accounting & Auditing	SAO	Prepared Respiro payroll reports	0.50	100	50.00
10/25/2013	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.25	100	25.00
10/28/2013	Accounting & Auditing	SAO	Updated Respiro QuickBooks	0.50	100	50.00
10/28/2013	Accounting & Auditing	SAO	Updated accounting records	0.25	100	25.00
10/28/2013	Accounting & Auditing	SAO	Researched Respiro sales tax notices received	0.50	100	50.00
10/28/2013	Accounting & Auditing	SAO	Recorded deposits, updated spreadsheets, and scanned backup	0.25	100	25.00
10/28/2013	Accounting & Auditing	SAO	Prepared Tradewind reports for attorney	1.50	100	150.00
10/28/2013	Accounting & Auditing	SAO	Discussed workers comp audit with asset manager	0.25	100	25.00
10/28/2013	Accounting & Auditing	SAO	Prepared accounting change form for Respiro for state	0.25	100	25.00
10/28/2013	Accounting & Auditing	SAO	Updated Respiro QuickBooks	0.75	100	75.00
10/29/2013	Accounting & Auditing	SAO	Updated accounting records	0.50	100	50.00
10/29/2013	Accounting & Auditing	SAO	Recorded deposits, updated spreadsheets, and scanned backup	0.25	100	25.00
10/30/2013	Accounting & Auditing	SAO	Recorded deposits, updated spreadsheets, and scanned backup	0.25	100	25.00
10/30/2013	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.25	100	25.00
10/30/2013	Accounting & Auditing	SAO	Prepared invoice for utilities for Garren Creek resident	0.25	100	25.00
10/30/2013	Accounting & Auditing	SAO	Recorded Respiro activity	0.25	100	25.00
10/30/2013	Accounting & Auditing	SAO	Updated hangar spreadsheet	0.25	100	25.00
10/31/2013	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.50	100	50.00
	Total Accounting & Auditing			35.25		3,962.50
10/21/2013	Status Reports	WEP	Updated report through September for filing with SEC	0.75	275	206.25
	Total Status Reports			0.75		206.25
10/1/2013	Tax Issues	CJZ	Worked on insiders refund from IRS	1.00	115	115.00
10/1/2013	Tax Issues	WEP	Followed up on insiders refund from IRS	3.50	275	962.50
10/3/2013	Tax Issues	WEP	Followed up on insiders refund from IRS	4.50	275	1,237.50
10/9/2013	Tax Issues	WEP	Followed up on tax refund issues	1.25	275	343.75
10/16/2013	Tax Issues	CJZ	Worked on 2007 vs. 2006 NOL carry back	1.00	115	115.00
10/16/2013	Tax Issues	CJZ	Reviewed IRS letter regarding insiders 2007 1040X	0.50	115	57.50
10/17/2013	Tax Issues	CJZ	Worked on 2006 1040X for insider and phone calls regarding same	6.00	115	690.00
10/18/2013	Tax Issues	CJZ	Determined additional refund potential	6.00	115	690.00
10/21/2013	Tax Issues	CJZ	Worked on 2006 individual tax return	3.50	115	402.50
10/22/2013	Tax Issues	CJZ	Worked on 2006 individual tax return	2.75	115	316.25
10/22/2013	Tax Issues	CJZ	Worked on 2006 1040X for insider	1.25	115	143.75
10/23/2013	Tax Issues	CJZ	Worked on 2006 1040X for insider	1.75	115	201.25
10/23/2013	Tax Issues	WEP	Reviewed insiders tax audit report for filing of spouse	4.00	275	1,100.00
	Total Tax Issues			37.00		6,375.00

Total Scoop Capital, LLC

73.00

10,543.75

BURTON WIAND AS RECEIVER, NADEL ET AL
 October 1 - October 31, 2013

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
10/1/2013	Accounting & Auditing	GAH	Sent final QuickBooks files to attorney	0.50	120	60.00
10/2/2013	Accounting & Auditing	GAH	Discussed QuickBooks files sent to attorney	0.25	120	30.00
10/3/2013	Accounting & Auditing	GAH	Researched QuickBooks for additional companies to sent to attorney	0.50	120	60.00
10/4/2013	Accounting & Auditing	GAH	Received call from asset manager regarding Respiro QuickBooks backup and restoring file	0.50	120	60.00
10/4/2013	Accounting & Auditing	GAH	Received call from attorney to discuss restored files sent and sent seven more company files	2.50	120	300.00
10/7/2013	Accounting & Auditing	GAH	Verified files and disk with staff	0.75	120	90.00
10/10/2013	Accounting & Auditing	GAH	Received phone call from asset manager to discuss tax return	0.25	120	30.00
10/21/2013	Accounting & Auditing	GAH	Assisted with Respiro payroll tax returns for 4th Qtr 2012 and 1st Qtr 2013	0.25	120	30.00
10/28/2013	Accounting & Auditing	GAH	Reviewed sales tax notices with staff	0.50	120	60.00
	Total Accounting & Auditing			6.00		720.00

Total Burton Wiand as Receiver, Nadel et al

6.00

720.00

QUEST ENERGY
October 1 - October 31, 2013

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
10/3/2013	Accounting & Auditing	SAO	Updated Quest activity into QuickBooks	0.50	100	50.00
10/4/2013	Accounting & Auditing	SAO	Reconciled Quest bank statements	1.00	100	100.00
10/8/2013	Accounting & Auditing	SAO	Recorded Quest wire transfer and scanned backup	0.25	100	25.00
10/9/2013	Accounting & Auditing	BMK	Calculated 10/15/13 payroll	1.50	100	150.00
10/9/2013	Accounting & Auditing	GAH	Reviewed 3rd quarter payroll returns for Quest Operating	0.45	120	54.00
10/11/2013	Accounting & Auditing	SAO	Updated Quest QuickBooks with payments made	0.50	100	50.00
10/14/2013	Accounting & Auditing	SAO	Updated Quest QuickBooks with payments made and ordered checks	0.75	100	75.00
10/16/2013	Accounting & Auditing	SAO	Updated Quest activity into QuickBooks	0.50	100	50.00
10/18/2013	Accounting & Auditing	SAO	Prepared gas royalty payments for Quest	4.50	100	450.00
10/21/2013	Accounting & Auditing	BMK	Prepared Power of Attorney	0.75	100	75.00
10/22/2013	Accounting & Auditing	BMK	Calculated payroll	1.00	100	100.00
10/22/2013	Accounting & Auditing	SAO	Updated Quest Quickbooks	0.50	100	50.00
10/22/2013	Accounting & Auditing	GAH	Assisted with 941 1st Qtr 2013 and corrected QuickBooks payroll amounts	0.75	120	90.00
10/23/2013	Accounting & Auditing	BMK	Followed up on emails regarding Quest	1.00	100	100.00
10/23/2013	Accounting & Auditing	SAO	Recorded Quest deposit and scanned backup	0.25	100	25.00
10/23/2013	Accounting & Auditing	GAH	Assisted with SUTA reports and discussed payroll totals for corrections	0.25	120	30.00
10/24/2013	Accounting & Auditing	BMK	Assisted with Workers Comp Audit - Texas Mutual	1.50	100	150.00
10/24/2013	Accounting & Auditing	BMK	Calculated 10/31/13 payroll	1.25	100	125.00
10/24/2013	Accounting & Auditing	GAH	Reviewed workers comp audit	0.25	120	30.00
10/24/2013	Accounting & Auditing	GAH	Reviewed unemployment returns for 4th Qtr 2012 and 1st - 3rd Qtrs 2013	1.00	120	120.00
10/25/2013	Accounting & Auditing	BMK	Assisted with Workers Comp Audit - Texas Mutual	1.00	100	100.00
10/25/2013	Accounting & Auditing	SAO	Recorded Quest activity	0.25	100	25.00
10/25/2013	Accounting & Auditing	SAO	Recorded Quest transfer and scanned backup	0.25	100	25.00
10/28/2013	Accounting & Auditing	BMK	Worked on response to IRS notice for 6/30/13 Form 941 for Quest Operating	1.00	100	100.00
10/29/2013	Accounting & Auditing	SAO	Updated Quest activity into QuickBooks	0.75	100	75.00
10/31/2013	Accounting & Auditing	BMK	Assisted with Workers Comp Audit - Texas Mutual	4.00	100	400.00
10/31/2013	Accounting & Auditing	SAO	Updated Quest activity into QuickBooks	0.25	100	25.00
10/31/2013	Accounting & Auditing	GAH	Assisted staff with Workers Comp Audit - Texas Mutual	0.25	120	30.00
	Total Accounting & Auditing			26.20		2,679.00
10/18/2013	Tax Issues	WEP	Followed up on payroll tax issues - penalty	0.75	275	206.25
	Total Tax Issues			0.75		206.25

Total Quest Energy

26.95

2,885.25

LAUREL MOUNTAIN PRESERVE, LLC
October 1 - October 31, 2013

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
10/18/2013	Tax Issues	WEP	Researched MFJ return with MFS carryback	1.75	275	481.25
	Total Tax Issues			1.75		481.25

Total Laurel Mountain Preserve, LLC

1.75

481.25

VALHALLA MANAGEMENT, INC.
 October 1 - October 31, 2013

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
10/17/2013	Tax Issues	WEP	Talked to counsel and amended carryback claim of insiders loss	1.25	275	343.75
	Total Tax Issues			1.25		343.75

Total Valhalla Management, Inc. 1.25 343.75

GRAND TOTAL October 1 - October 31, 2013 108.95 \$ 14,974.00

**Scoop Capital Consolidated
By Activity Category
November 1 - November 30, 2013**

<u>Activity Category</u>	<u>Amount</u>
Accounting & Auditing Total	\$ 6,241.25
Data Analysis Total	\$ 1,850.00
Litigation Consulting Total	\$ 780.00
Tax Issues Total	<u>\$ 2,970.00</u>
Grand Total	<u><u>\$ 11,841.25</u></u>

**PDR Certified Public Accountants
Total Hours and Dollars by Timekeeper
November 1 - November 30, 2013**

<u>Initials</u>	<u>Name</u>	<u>Level</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
WEP	William Price	Partner	300	17.75	5,325.00
JEW	Jay Wadsworth	Partner	300	1.25	375.00
BMK	Brandi Kovacs	Staff	120	10.00	1,200.00
SAO	Sharon O'Brien	Staff	105	38.75	4,068.75
JMF	Jeremy Flynn	Staff	100	1.25	125.00
MEP	Melanie Phillips	Staff	60	6.75	405.00
TJP	Tara Palmerton	Staff	60	4.00	240.00
VLJ	Victoria Jurco	Staff	60	2.25	135.00
Total Billed for November				82.00	<u><u>\$ 11,841.25</u></u>

SCOOP CAPITAL, LLC
November 1 - November 30, 2013

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
11/1/2013	Accounting & Auditing	SAO	Updated hangar spreadsheet	0.25	100	25.00
11/4/2013	Accounting & Auditing	SAO	Updated accounting records	0.25	105	26.25
11/4/2013	Accounting & Auditing	SAO	Sent daily bank balances to Receiver	0.25	105	26.25
11/4/2013	Accounting & Auditing	SAO	Recorded deposits, updated spreadsheets, and scanned backup	0.25	105	26.25
11/4/2013	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.25	105	26.25
11/4/2013	Accounting & Auditing	SAO	Reconciled old Respiro bank statements	2.50	105	262.50
11/4/2013	Accounting & Auditing	SAO	Researched prior payment per asset manager	0.50	105	52.50
11/4/2013	Accounting & Auditing	SAO	Recorded Respiro activity	0.25	105	26.25
11/4/2013	Accounting & Auditing	SAO	Reconciled bank statement and scanned backup	0.25	105	26.25
11/4/2013	Accounting & Auditing	SAO	Recorded deposits, updated spreadsheets, and scanned backup	0.50	105	52.50
11/4/2013	Accounting & Auditing	SAO	Researched old invoice	0.25	105	26.25
11/5/2013	Accounting & Auditing	SAO	Recorded upcoming tax payments	0.25	105	26.25
11/5/2013	Accounting & Auditing	SAO	Updated spreadsheet	0.25	105	26.25
11/5/2013	Accounting & Auditing	SAO	Updated accounting records	0.25	105	26.25
11/5/2013	Accounting & Auditing	SAO	Reconciled Bay City checking account statement	0.50	105	52.50
11/5/2013	Accounting & Auditing	SAO	Reconciled American Momentum Shoreline bank statement	0.25	105	26.25
11/5/2013	Accounting & Auditing	SAO	Reconciled American Momentum bank statement	0.25	105	26.25
11/5/2013	Accounting & Auditing	SAO	Updated hangar spreadsheet	0.50	105	52.50
11/5/2013	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.25	105	26.25
11/6/2013	Accounting & Auditing	SAO	Researched Respiro invoices per attorney	0.25	105	26.25
11/6/2013	Accounting & Auditing	SAO	Discussed distributions with staff	0.25	105	26.25
11/6/2013	Accounting & Auditing	SAO	Sent and resent daily bank balances to Receiver	0.50	105	52.50
11/6/2013	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.75	105	78.75
11/7/2013	Accounting & Auditing	SAO	Prepared hangar rent update for asset manager	0.25	105	26.25
11/7/2013	Accounting & Auditing	SAO	Discussed bank balance with attorney	0.25	105	26.25
11/7/2013	Accounting & Auditing	SAO	Researched invoice for attorney	0.25	105	26.25
11/8/2013	Accounting & Auditing	SAO	Recorded deposits, updated spreadsheets, and scanned backup	0.75	105	78.75
11/8/2013	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.25	105	26.25
11/8/2013	Accounting & Auditing	SAO	Updated hangar spreadsheet	0.25	105	26.25
11/8/2013	Accounting & Auditing	SAO	Recorded Respiro refund from FPL and scanned backup	0.25	105	26.25
11/11/2013	Accounting & Auditing	SAO	Reviewed Respiro IRS letter	0.25	5	1.25
11/12/2013	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.25	105	26.25
11/12/2013	Accounting & Auditing	SAO	Reconciled Bay City Rite Aid bank statement and scanned backup	0.25	105	26.25
11/12/2013	Accounting & Auditing	SAO	Reconciled Bay City MM statement and scanned backup	0.25	105	26.25
11/12/2013	Accounting & Auditing	SAO	Recorded deposits, updated spreadsheets, and scanned backup	0.25	105	26.25
11/12/2013	Accounting & Auditing	SAO	Updated accounting records	0.25	105	26.25
11/13/2013	Accounting & Auditing	SAO	Discussed investor payments with staff	0.25	105	26.25
11/13/2013	Accounting & Auditing	SAO	Updated hangar spreadsheet	0.50	105	52.50
11/13/2013	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.50	105	52.50
11/14/2013	Accounting & Auditing	SAO	Discussed bank balance with attorney	0.25	105	26.25
11/14/2013	Accounting & Auditing	SAO	Researched invoice for attorney	0.25	105	26.25
11/14/2013	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.25	105	26.25
11/15/2013	Accounting & Auditing	SAO	Sent daily bank balances to Receiver	0.25	105	26.25
11/15/2013	Accounting & Auditing	SAO	Recorded deposits, updated spreadsheets, and scanned backup	0.50	105	52.50
11/15/2013	Accounting & Auditing	SAO	Prepared report for attorney regarding upcoming invoices	0.50	105	52.50
11/15/2013	Accounting & Auditing	SAO	Prepared hangar invoices	1.00	105	105.00
11/15/2013	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.25	105	26.25
11/15/2013	Accounting & Auditing	SAO	Updated hangar spreadsheet for 2014	0.50	105	52.50
11/18/2013	Accounting & Auditing	SAO	Discussed 1099 with contractor	0.25	105	26.25

11/18/2013	Accounting & Auditing	SAO	Updated QuickBooks with 1099 information	0.75	105	78.75
11/18/2013	Accounting & Auditing	SAO	Reprint investor checks	0.25	105	26.25
11/18/2013	Accounting & Auditing	SAO	Discussed changes to investor checks with staff	0.25	105	26.25
11/18/2013	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.25	105	26.25
11/19/2013	Accounting & Auditing	SAO	Researched tax notice	0.25	105	26.25
11/19/2013	Accounting & Auditing	SAO	Recorded Respiro activity	0.25	105	26.25
11/19/2013	Accounting & Auditing	SAO	Processed property tax bills and scanned backup	1.25	105	131.25
11/19/2013	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.25	105	26.25
11/20/2013	Accounting & Auditing	SAO	Discussed hangar rent with tenant	0.25	105	26.25
11/20/2013	Accounting & Auditing	SAO	Updated accounting records	0.25	105	26.25
11/21/2013	Accounting & Auditing	SAO	Recorded deposits, updated spreadsheets, and scanned backup	0.25	105	26.25
11/21/2013	Accounting & Auditing	SAO	Sent daily bank balances to Receiver	0.25	105	26.25
11/21/2013	Accounting & Auditing	SAO	Responded to IRS notice	0.50	105	52.50
11/22/2013	Accounting & Auditing	SAO	Made correction to deposit info per attorney	0.25	105	26.25
11/22/2013	Accounting & Auditing	SAO	Updated accounting records	0.25	105	26.25
11/22/2013	Accounting & Auditing	SAO	Recorded transfers and scanned backup	0.25	105	26.25
11/23/2013	Accounting & Auditing	SAO	Recorded invoices to be paid	0.25	105	26.25
11/23/2013	Accounting & Auditing	SAO	Updated hangar spreadsheet	0.25	105	26.25
11/23/2013	Accounting & Auditing	SAO	Recorded Respiro deposit and scanned backup	0.25	105	26.25
11/23/2013	Accounting & Auditing	SAO	Researched hangar deposit for attorney	0.25	105	26.25
11/25/2013	Accounting & Auditing	SAO	Recorded deposits, updated spreadsheets, and scanned backup	0.25	105	26.25
11/25/2013	Accounting & Auditing	SAO	Updated hangar spreadsheet	0.50	105	52.50
11/25/2013	Accounting & Auditing	SAO	Updated accounting records	0.25	105	26.25
11/25/2013	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.25	105	26.25
11/26/2013	Accounting & Auditing	SAO	Paid fee invoices and scanned backup	0.50	105	52.50
11/26/2013	Accounting & Auditing	SAO	Discussed payments with attorney	0.25	105	26.25
11/26/2013	Accounting & Auditing	SAO	Prepared report for attorney regarding upcoming invoices	0.50	105	52.50
11/26/2013	Accounting & Auditing	WEP	Reviewed checks to investors	1.75	300	525.00
11/27/2013	Accounting & Auditing	SAO	Updated hangar spreadsheet	0.25	105	26.25
11/27/2013	Accounting & Auditing	SAO	Sent daily bank balances to Receiver	0.25	105	26.25
11/27/2013	Accounting & Auditing	SAO	Discussed courier with attorney	0.25	105	26.25
11/27/2013	Accounting & Auditing	SAO	Updated accounting records	0.25	105	26.25
11/27/2013	Accounting & Auditing	SAO	Recorded deposits, updated spreadsheets, and scanned backup	0.50	105	52.50
	Total Accounting & Auditing			31.25		3,596.25
11/6/2013	Data Analysis	JMF	Organized documents and prepared listing of same	1.25	100	125.00
11/14/2013	Data Analysis	WEP	Reviewed tax returns	5.75	300	1,725.00
	Total Data Analysis			7.00		1,850.00
11/6/2013	Litigation Consulting	MEP	Wrote checks for various funds/accounts	4.25	60	255.00
11/7/2013	Litigation Consulting	MEP	Wrote checks for various funds/accounts	2.50	60	150.00
11/7/2013	Litigation Consulting	VLJ	Verified check amounts for third distribution	2.25	60	135.00
11/8/2013	Litigation Consulting	TJP	Wrote disbursement checks for various funds/accounts	3.00	60	180.00
11/14/2013	Litigation Consulting	TJP	Updated dates on checks, printed, and arranged delivery of checks	0.75	60	45.00
11/18/2013	Litigation Consulting	TJP	Voided misprinted checks, re-entered checks, and arranged courier	0.25	60	15.00
	Total Litigation Consulting			13.00		780.00
11/4/2013	Tax Issues	WEP	Worked on amended carry back claim	1.75	300	525.00
	Total Tax Issues			1.75		525.00

Total Scoop Capital, LLC

53.00

6,751.25

QUEST ENERGY
November 1 - November 30, 2013

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
11/1/2013	Accounting & Auditing	SAO	Reconciled Quest bank statements and scanned backup	0.75	100	75.00
11/1/2013	Accounting & Auditing	SAO	Prepared Quest report for attorney	0.50	100	50.00
11/4/2013	Accounting & Auditing	SAO	Updated Quest activity	0.25	105	26.25
11/5/2013	Accounting & Auditing	SAO	Recorded Quest activity and updated spreadsheet	0.50	105	52.50
11/6/2013	Accounting & Auditing	SAO	Recorded Quest activity and updated spreadsheet	0.50	105	52.50
11/7/2013	Accounting & Auditing	WEP	Assisted with new company in receivership	2.00	300	600.00
11/8/2013	Accounting & Auditing	SAO	Prepared Quest report for asset manager	0.25	105	26.25
11/12/2013	Accounting & Auditing	SAO	Updated QuickBooks	0.25	105	26.25
11/12/2013	Accounting & Auditing	SAO	Recorded Quest activity	0.50	105	52.50
11/12/2013	Accounting & Auditing	SAO	Prepared 11/15/13 payroll	1.00	120	120.00
11/12/2013	Accounting & Auditing	BMK	Updated royalty payments spreadsheet	0.25	105	26.25
11/13/2013	Accounting & Auditing	SAO	Recorded Quest activity and updated spreadsheet	0.50	105	52.50
11/15/2013	Accounting & Auditing	SAO	Updated Quest activity	0.25	105	26.25
11/18/2013	Accounting & Auditing	SAO	Discussed Quest activity with staff	0.25	105	26.25
11/19/2013	Accounting & Auditing	SAO	Prepared and sent report to attorney regarding royalty payments	0.50	105	52.50
11/20/2013	Accounting & Auditing	SAO	Recorded Quest activity and updated spreadsheet	0.75	105	78.75
11/20/2013	Accounting & Auditing	SAO	Updated Quest activity	0.25	105	26.25
11/21/2013	Accounting & Auditing	SAO	Prepared 11/30/13 payroll	1.25	120	150.00
11/22/2013	Accounting & Auditing	BMK	Discussed Quest invoice with attorney	0.25	105	26.25
11/25/2013	Accounting & Auditing	SAO	Recorded Quest activity and updated spreadsheet	1.00	105	105.00
11/25/2013	Accounting & Auditing	SAO	Recorded Quest activity and scanned backup	0.50	105	52.50
11/27/2013	Accounting & Auditing	SAO	Sent report to attorney	0.25	105	26.25
11/27/2013	Accounting & Auditing	SAO	Discussed Quest payments with attorney	0.25	105	26.25
11/27/2013	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.50	105	52.50
	Total Accounting & Auditing			13.25		1,808.75
11/5/2013	Tax Issues	BMK	Worked on Texas franchise tax return	0.75	120	90.00
11/6/2013	Tax Issues	BMK	Worked on Texas franchise tax return	3.50	120	420.00
11/6/2013	Tax Issues	WEP	Assisted with Texas franchise tax return	1.25	300	375.00
11/19/2013	Tax Issues	BMK	Worked on Texas franchise tax return	2.50	120	300.00
11/19/2013	Tax Issues	JEW	Reviewed 2012 Texas return	0.50	300	150.00
11/20/2013	Tax Issues	JEW	Reviewed 2012 Texas return	0.75	300	225.00
11/20/2013	Tax Issues	BMK	Worked on 2012 corporate tax return	0.25	120	30.00
11/21/2013	Tax Issues	WEP	Worked on various returns for state of Texas	4.50	300	1,350.00
11/25/2013	Tax Issues	BMK	Worked on 2012 corporate tax return	0.75	120	90.00
	Total Tax Issues			14.75		3,030.00
	Total Quest Energy			28.00		4,838.75

LAUREL PRESERVE, LLC
 November 1 - November 30, 2013

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
11/5/2013	Tax Issues	WEP	Followed up on questions regarding filing tax returns	0.75	300	225.00
	Total Tax Issues			0.75		225.00

Total Laurel Mountain Preserve, LLC

0.75 225.00

SCOOP REAL ESTATE, L.P.
November 1 - November 30, 2013

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
11/11/2013	Accounting & Auditing	SAO	Recorded Respiro activity	0.25	105	26.25
	Total Accounting & Auditing			0.25		26.25

Total Scoop Real Estate, L.P. 0.25 26.25

GRAND TOTAL November 1 - November 30, 2013 82.00 \$ 11,841.25

**Scoop Capital Consolidated
By Activity Category
December 1 - December 31, 2013**

<u>Activity Category</u>	<u>Amount</u>
Accounting & Auditing Total	\$ 4,113.75
Data Analysis Total	\$ 375.00
Litigation Consulting Total	\$ 67.50
Tax Issues Total	<u>\$ 2,230.00</u>
Grand Total	<u><u>\$ 6,786.25</u></u>

**PDR Certified Public Accountants
Total Hours and Dollars by Timekeeper
December 1 - December 31, 2013**

<u>Initials</u>	<u>Name</u>	<u>Level</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
WEP	William Price	Partner	300	9.25	2,775.00
CJZ	Cynthia Zygadlo	Staff	125	2.00	250.00
BMK	Brandi Kovacs	Staff	120	3.00	360.00
SAO	Sharon O'Brien	Staff	105	31.75	3,333.75
LEF	Laura Fine	Staff	105	0.50	52.50
TJP	Tara Palmerton	Staff	60	0.25	15.00
Total Billed for December				46.75	<u>\$ 6,786.25</u>

SCOOP CAPITAL, LLC
December 1 - December 31, 2013

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
12/2/2013	Accounting & Auditing	SAO	Paid property taxes and scanned backup	1.25	105	131.25
12/2/2013	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.50	105	52.50
12/2/2013	Accounting & Auditing	SAO	Updated accounting records	0.25	105	26.25
12/2/2013	Accounting & Auditing	SAO	Updated hangar spreadsheet	0.50	105	52.50
12/4/2013	Accounting & Auditing	SAO	Updated accounting records	0.25	105	26.25
12/4/2013	Accounting & Auditing	SAO	Reviewed tax invoices	0.50	105	52.50
12/4/2013	Accounting & Auditing	SAO	Reconciled American Momentum Acct #0086 statement and scanned backup	0.25	105	26.25
12/4/2013	Accounting & Auditing	SAO	Reconciled American Momentum Shoreline statement and scanned backup	0.25	105	26.25
12/5/2013	Accounting & Auditing	SAO	Updated hangar spreadsheet	0.25	105	26.25
12/5/2013	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.50	105	52.50
12/5/2013	Accounting & Auditing	WEP	Reviewed QuickBooks and recorded investor distributions	1.75	300	525.00
12/6/2013	Accounting & Auditing	SAO	Recorded deposits, updated spreadsheet, and scanned backup	0.75	105	78.75
12/6/2013	Accounting & Auditing	SAO	Recorded stop payments and scanned backup	0.25	105	26.25
12/6/2013	Accounting & Auditing	SAO	Researched EIN numbers for year end 1099's	0.50	105	52.50
12/9/2013	Accounting & Auditing	SAO	Reconciled Bay City checking statement and scanned backup	0.50	105	52.50
12/9/2013	Accounting & Auditing	SAO	Reconciled Bay City MM statement and scanned backup	0.25	105	26.25
12/9/2013	Accounting & Auditing	SAO	Reconciled Bay City Rite Aid statement and scanned backup	0.25	105	26.25
12/9/2013	Accounting & Auditing	SAO	Recorded deposits, updated spreadsheet, and scanned backup	0.75	105	78.75
12/9/2013	Accounting & Auditing	SAO	Updated accounting records	0.25	105	26.25
12/9/2013	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.25	105	26.25
12/10/2013	Accounting & Auditing	SAO	Recorded Respiro activity	0.25	105	26.25
12/10/2013	Accounting & Auditing	SAO	Updated accounting records	0.25	105	26.25
12/10/2013	Accounting & Auditing	SAO	Voided check and scanned backup	0.25	105	26.25
12/10/2013	Accounting & Auditing	SAO	Paid invoices and scanned backup	1.00	105	105.00
12/10/2013	Accounting & Auditing	SAO	Updated hangar spreadsheet	0.50	105	52.50
12/10/2013	Accounting & Auditing	SAO	Discussed tax notice with asset manager	0.25	105	26.25
12/11/2013	Accounting & Auditing	SAO	Discussed hangar accounts receivable with asset manager	0.25	105	26.25
12/11/2013	Accounting & Auditing	SAO	Updated Respiro activity	0.25	105	26.25
12/12/2013	Accounting & Auditing	SAO	Recorded stop payments and scanned backup	0.25	105	26.25
12/12/2013	Accounting & Auditing	SAO	Prepared Respiro report for attorney	0.25	105	26.25
12/14/2013	Accounting & Auditing	SAO	Recorded deposits, updated spreadsheet, and scanned backup	0.25	105	26.25
12/16/2013	Accounting & Auditing	SAO	Recorded Respiro activity	0.25	105	26.25
12/16/2013	Accounting & Auditing	SAO	Sent report of bank balances to Receiver	0.25	105	26.25
12/16/2013	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.50	105	52.50
12/16/2013	Accounting & Auditing	SAO	Recorded deposits, updated spreadsheet, and scanned backup	1.25	105	131.25
12/16/2013	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.25	105	26.25
12/16/2013	Accounting & Auditing	SAO	Recorded Respiro payment and scanned backup	0.25	105	26.25
12/16/2013	Accounting & Auditing	SAO	Updated accounting records	0.25	105	26.25
12/17/2013	Accounting & Auditing	SAO	Updated hangar spreadsheet	0.75	105	78.75
12/17/2013	Accounting & Auditing	SAO	Prepared hangar invoices and discussed with asset manager	1.50	105	157.50
12/17/2013	Accounting & Auditing	SAO	Discussed 1099's with attorney	0.25	105	26.25
12/17/2013	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.25	105	26.25
12/18/2013	Accounting & Auditing	SAO	Prepared 1099's for year end	2.50	105	262.50
12/18/2013	Accounting & Auditing	SAO	Prepared late hangar rent report and discussed with asset manager	0.50	105	52.50
12/19/2013	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.25	105	26.25
12/19/2013	Accounting & Auditing	SAO	Updated accounting records	0.25	105	26.25
12/26/2013	Accounting & Auditing	SAO	Updated accounting records	0.25	105	26.25

12/26/2013	Accounting & Auditing	SAO	Updated hangar spreadsheet	0.25	105	26.25
12/26/2013	Accounting & Auditing	SAO	Recorded deposits, updated spreadsheet, and scanned backup	0.75	105	78.75
12/26/2013	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.50	105	52.50
12/27/2013	Accounting & Auditing	SAO	Prepared 1099's for year end	1.00	105	105.00
12/30/2013	Accounting & Auditing	SAO	Researched Respiro tax notice and called FL Dept of Revenue	0.50	105	52.50
	Total Accounting & Auditing			26.25		3,097.50
12/10/2013	Litigation Consulting	LEF	Researched old invoices for professional fee payments	0.25	105	26.25
12/13/2013	Litigation Consulting	LEF	Verified number of investors per fund	0.25	105	26.25
12/13/2013	Litigation Consulting	TJP	Voided checks considered lost in mail and rewrote disbursement checks for Claim #115 and Claim #377	0.25	60	15.00
	Total Litigation Consulting			0.75		67.50
12/16/2013	Tax Issues	WEP	Followed up on order and refund claim	1.00	300	300.00
12/26/2013	Tax Issues	CJZ	Reviewed emails and documents	0.25	125	31.25
12/26/2013	Tax Issues	WEP	Followed up on order for receiver to obtain refund and final 1040X	4.00	300	1,200.00
12/27/2013	Tax Issues	CJZ	Calculated difference between 2006 & 2007 NOL carrybacks	1.25	125	156.25
12/30/2013	Tax Issues	CJZ	Followed up on and sent email regarding difference between 2006 & 2007 NOL carrybacks	0.50	125	62.50
	Total Tax Issues			7.00		1,750.00

Total Scoop Capital, LLC

34.00

4,915.00

QUEST ENERGY
December 1 - December 31, 2013

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
12/2/2013	Accounting & Auditing	SAO	Reconciled Quest bank statement and scanned backup	0.25	105	26.25
12/2/2013	Accounting & Auditing	SAO	Updated Quest accounting records	0.50	105	52.50
12/2/2013	Accounting & Auditing	SAO	Reconciled Quest bank statement #124 and scanned backup	0.50	105	52.50
12/2/2013	Accounting & Auditing	SAO	Updated Quest accounting records	0.50	105	52.50
12/4/2013	Accounting & Auditing	SAO	Recorded Quest transfer	0.25	105	26.25
12/5/2013	Accounting & Auditing	SAO	Recorded Quest activity	0.50	105	52.50
12/6/2013	Accounting & Auditing	SAO	Updated Quest accounting records	0.25	105	26.25
12/9/2013	Accounting & Auditing	SAO	Updated Quest accounting records	0.75	105	78.75
12/10/2013	Accounting & Auditing	BMK	Prepared 12-15-13 payroll	1.75	120	210.00
12/10/2013	Accounting & Auditing	SAO	Recorded Quest activity and updated spreadsheet	0.50	105	52.50
12/14/2013	Accounting & Auditing	SAO	Recorded Quest activity and updated spreadsheet	0.50	105	52.50
12/17/2013	Accounting & Auditing	SAO	Recorded Quest activity and updated spreadsheet	0.50	105	52.50
12/19/2013	Accounting & Auditing	SAO	Updated Quest accounting records	0.25	105	26.25
12/19/2013	Accounting & Auditing	SAO	Recorded Quest transfer	0.25	105	26.25
12/20/2013	Accounting & Auditing	SAO	Recorded Quest activity	0.25	105	26.25
12/23/2013	Accounting & Auditing	BMK	Prepared 12-31-13 payroll	1.25	120	150.00
12/27/2013	Accounting & Auditing	SAO	Recorded Quest activity	0.50	105	52.50
12/27/2013	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.50	105	52.50
	Total Accounting & Auditing			10.25		1,121.25
12/2/2013	Tax Issues	WEP	Reviewed data for tax return for new receiver entity	1.25	300	375.00
	Total Tax Issues			1.25		375.00
12/16/2013	Data Analysis	WEP	Planning for tax return for 2013	1.25	300	375.00
	Total Data Analysis			1.25		375.00
	Total Quest Energy			12.75		1,871.25

GRAND TOTAL December 1 - December 31, 2013

\$ 6,786.25

**Scoop Capital Consolidated
By Activity Category
January 1 - January 31, 2014**

<u>Activity Category</u>	<u>Amount</u>
Accounting & Auditing Total	\$ 7,310.00
Corporate Finance Total	\$ 325.00
Data Analysis Total	\$ 800.00
Tax Issues Total	<u>\$ 4,708.75</u>
Grand Total	<u><u>\$ 13,143.75</u></u>

**PDR Certified Public Accountants
Total Hours and Dollars by Timekeeper
January 1 - January 31, 2014**

<u>Initials</u>	<u>Name</u>	<u>Level</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
WEP	William Price	Partner	300	19.75	5,925.00
AMP	Ann Paxton	Partner	250	1.30	325.00
MJZ	Milton Zuniga	Staff	155	1.50	232.50
GAH	Gail Heinold	Staff	130	4.00	520.00
JMB	Jean Bottone	Staff	130	1.75	227.50
CJZ	Cynthia Zygadlo	Staff	125	3.50	437.50
BMK	Brandi Kovacs	Staff	120	7.25	870.00
SAO	Sharon O'Brien	Staff	105	42.50	4,462.50
LJF	Ladonna Francis	Staff	105	0.75	78.75
JMF	Jeremy Flynn	Staff	100	0.50	50.00
TJP	Tara Palmerton	Staff	60	0.25	15.00
Total Billed for January				83.05	<u><u>\$ 13,143.75</u></u>

SCOOP CAPITAL, LLC
January 1 - January 31, 2014

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
1/2/2014	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.25	105	26.25
1/2/2014	Accounting & Auditing	SAO	Sent bank balances to receiver	0.25	105	26.25
1/2/2014	Accounting & Auditing	SAO	Recorded deposits, updated spreadsheet, and scanned backup	1.00	105	105.00
1/3/2014	Accounting & Auditing	SAO	Recorded deposits, updated spreadsheet, and scanned backup	0.50	105	52.50
1/3/2014	Accounting & Auditing	SAO	Updated accounting records	0.25	105	26.25
1/6/2014	Accounting & Auditing	SAO	Reconciled American Momentum Shoreline bank statement and scanned backup	0.25	105	26.25
1/6/2014	Accounting & Auditing	SAO	Reconciled American Momentum bank statement and scanned backup	0.25	105	26.25
1/6/2014	Accounting & Auditing	SAO	Updated accounting records	0.50	105	52.50
1/6/2014	Accounting & Auditing	SAO	Researched Respiro tax notice and called FL Dept of Revenue	0.75	105	78.75
1/6/2014	Accounting & Auditing	SAO	Recorded deposits, updated spreadsheet, and scanned backup	0.75	105	78.75
1/6/2014	Accounting & Auditing	SAO	Updated hangar spreadsheet	0.75	105	78.75
1/6/2014	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.75	105	78.75
1/6/2014	Accounting & Auditing	SAO	Researched and sent invoice for Garren Creek tenant	0.50	105	52.50
1/7/2014	Accounting & Auditing	SAO	Recorded deposits, updated spreadsheet, and scanned backup	0.25	105	26.25
1/7/2014	Accounting & Auditing	SAO	Updated accounting records	0.25	105	26.25
1/7/2014	Accounting & Auditing	SAO	Prepared year end payroll reports (W-2's)	1.75	105	183.75
1/7/2014	Accounting & Auditing	SAO	Reprinted distribution check	0.25	60	15.00
1/8/2014	Accounting & Auditing	TJP	Recorded deposits, updated spreadsheet, and scanned backup	0.75	105	78.75
1/9/2014	Accounting & Auditing	SAO	Updated hangar spreadsheet	0.25	105	26.25
1/9/2014	Accounting & Auditing	SAO	Reconciled Bay City checking account statement and scanned backup	0.50	105	52.50
1/9/2014	Accounting & Auditing	SAO	Recorded deposits, updated spreadsheet, and scanned backup	0.25	105	26.25
1/9/2014	Accounting & Auditing	WEP	Worked on QuickBooks	1.25	300	375.00
1/10/2014	Accounting & Auditing	SAO	Updated hangar spreadsheet	0.25	105	26.25
1/10/2014	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.50	105	52.50
1/13/2014	Accounting & Auditing	SAO	Prepared fund accounting reports	1.00	105	105.00
1/13/2014	Accounting & Auditing	SAO	Reconciled Bay City MM account statement and scanned backup	0.25	105	26.25
1/13/2014	Accounting & Auditing	SAO	Sent bank balances to receiver	0.25	105	26.25
1/13/2014	Accounting & Auditing	SAO	Reconciled Bay City Rite Aid bank statement and scanned backup	0.25	105	26.25
1/13/2014	Accounting & Auditing	SAO	Reissued investor check	0.25	105	26.25
1/13/2014	Accounting & Auditing	SAO	Updated accounting records	0.50	105	52.50
1/13/2014	Accounting & Auditing	SAO	Recorded deposits, updated spreadsheet, and scanned backup	0.25	105	26.25
1/16/2014	Accounting & Auditing	SAO	Recorded stop payment, updated spreadsheet and scanned backup	0.25	105	26.25
1/16/2014	Accounting & Auditing	SAO	Discussed email from hangar tenant with asset manager	0.25	105	26.25
1/16/2014	Accounting & Auditing	SAO	Updated hangar spreadsheet	0.50	105	52.50
1/16/2014	Accounting & Auditing	SAO	Recorded Respiro deposit	0.25	105	26.25
1/16/2014	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.75	105	78.75
1/16/2014	Accounting & Auditing	WEP	Reviewed QuickBooks	3.50	300	1,050.00
1/17/2014	Accounting & Auditing	GAH	Assisted with fund accounting reports	1.00	130	130.00
1/17/2014	Accounting & Auditing	SAO	Prepared hangar tenant invoices	1.25	105	131.25
1/17/2014	Accounting & Auditing	SAO	Followed up on tax documents received from attorney	0.50	105	52.50
1/17/2014	Accounting & Auditing	SAO	Updated hangar spreadsheet	0.25	105	26.25
1/17/2014	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.75	105	78.75
1/17/2014	Accounting & Auditing	SAO	Updated Respiro accounting records	0.50	105	52.50
1/20/2014	Accounting & Auditing	SAO	Prepared Tradewinds report for attorney	1.00	105	105.00
1/20/2014	Accounting & Auditing	SAO	Updated accounting records	0.25	105	26.25
1/20/2014	Accounting & Auditing	SAO	Researched Respiro tax notice and scanned backup	0.50	105	52.50
1/20/2014	Accounting & Auditing	SAO	Updated hangar spreadsheet	0.25	105	26.25
1/21/2014	Accounting & Auditing	SAO	Voided check per attorney	0.25	105	26.25

1/21/2014	Accounting & Auditing	SAO	Updated accounting records	0.25	105	26.25
1/21/2014	Accounting & Auditing	SAO	Recorded deposits, updated spreadsheet, and scanned backup	0.25	105	26.25
1/21/2014	Accounting & Auditing	SAO	Prepared fund accounting reports	3.00	105	315.00
1/21/2014	Accounting & Auditing	SAO	Prepared Tradewinds report for attorney	1.00	105	105.00
1/23/2014	Accounting & Auditing	SAO	Researched hangar tenant balance	0.25	105	26.25
1/23/2014	Accounting & Auditing	SAO	Updated hangar spreadsheet	0.25	105	26.25
1/23/2014	Accounting & Auditing	SAO	Documented tax information received	0.50	105	52.50
1/23/2014	Accounting & Auditing	SAO	Prepared Tradewinds report for attorney	0.25	105	26.25
1/24/2014	Accounting & Auditing	SAO	Recorded Respiro tax information received	0.25	105	26.25
1/24/2014	Accounting & Auditing	SAO	Recorded deposits, updated spreadsheet, and scanned backup	0.50	105	52.50
1/24/2014	Accounting & Auditing	SAO	Sent bank balances to receiver	0.25	105	26.25
1/24/2014	Accounting & Auditing	SAO	Recorded Respiro activity	0.25	105	26.25
1/25/2014	Accounting & Auditing	SAO	Prepared report of hangar payments for asset manager	0.75	105	78.75
1/27/2014	Accounting & Auditing	SAO	Documented tax information received	0.25	105	26.25
1/27/2014	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.25	105	26.25
1/27/2014	Accounting & Auditing	SAO	Updated accounting records	0.25	105	26.25
1/27/2014	Accounting & Auditing	SAO	Documented IRS notice received	0.25	105	26.25
1/28/2014	Accounting & Auditing	SAO	Updated hangar spreadsheet	0.50	105	52.50
1/28/2014	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.25	105	26.25
1/30/2014	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.50	105	52.50
1/30/2014	Accounting & Auditing	WEP	Worked on QuickBooks	2.50	300	750.00
1/31/2014	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.25	105	26.25
	Total Accounting & Auditing			40.50		5,680.00
1/14/2014	Corporate Finance	AMP	Discussed valuation issues with attorney	1.30	250	325.00
	Total Corporate Finance			1.30		325.00
1/8/2014	Data Analysis	JMF	Researched files for management analysis	0.50	100	50.00
1/13/2014	Data Analysis	WEP	Worked on management analysis	2.50	300	750.00
	Total Data Analysis			3.00		800.00
1/7/2014	Tax Issues	LEF	Printed W-2's	0.25	105	26.25
1/8/2014	Tax Issues	WEP	Worked on amended return for insider	0.75	300	225.00
1/14/2014	Tax Issues	MJZ	Prepared Power of Attorney and worked on allocation of amounts for insider	1.00	155	155.00
1/15/2014	Tax Issues	CJZ	Prepared 2006 amended return for insider's signature and mailing to IRS post-court order	1.00	125	125.00
1/15/2014	Tax Issues	MJZ	Prepared Power of Attorney for insider - new notice received	0.50	155	77.50
1/17/2014	Tax Issues	CJZ	Emailed 2006 amended return package	0.75	125	93.75
1/17/2014	Tax Issues	WEP	Worked on IRS carry back claim	1.75	300	525.00
1/20/2014	Tax Issues	WEP	Worked on IRS carry back claim	4.25	300	1,275.00
1/22/2014	Tax Issues	WEP	Reviewed carry back claim with receiver	2.50	300	750.00
1/31/2014	Tax Issues	WEP	Started work on new tax return	0.75	300	225.00
	Total Tax Issues			13.50		3,477.50

Total Scoop Capital, LLC

58.30

10,282.50

BURTON WIAND AS RECEIVER, NADEL ET AL
January 1 - January 31, 2014

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
1/18/2014	Accounting & Auditing	GAH	Reviewed 1099's	0.50	130	65.00
1/21/2014	Accounting & Auditing	GAH	Assisted staff with Respiro fund accounting reports	0.75	130	97.50
1/29/2014	Accounting & Auditing	GAH	Reviewed fund accounting reports	0.75	130	97.50
	Total Accounting & Auditing			2.00		260.00

Total Burton Wiand as Receiver, Nadel et al

2.00

260.00

QUEST ENERGY
January 1 - January 31, 2014

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
1/2/2014	Accounting & Auditing	SAO	Recorded Quest activity	0.25	105	26.25
1/2/2014	Accounting & Auditing	SAO	Updated Quest activity	0.50	105	52.50
1/7/2014	Accounting & Auditing	SAO	Updated Quest activity	0.25	105	26.25
1/7/2014	Accounting & Auditing	SAO	Reconciled Quest bank accounts and scanned backup	1.00	105	105.00
1/7/2014	Accounting & Auditing	SAO	Reviewed QuickBooks for year end 1099's	0.50	105	52.50
1/8/2014	Accounting & Auditing	GAH	Discussed 1099 - royalties	0.25	130	32.50
1/8/2014	Accounting & Auditing	SAO	Prepared year end reports - 1099's	2.75	105	288.75
1/8/2014	Accounting & Auditing	SAO	Recorded Quest activity and scanned backup	0.25	105	26.25
1/9/2014	Accounting & Auditing	SAO	Prepared 1099's	0.50	105	52.50
1/10/2014	Accounting & Auditing	SAO	Prepared 1099's	0.50	105	52.50
1/10/2014	Accounting & Auditing	SAO	Prepared Quest report for attorney	0.50	105	52.50
1/10/2014	Accounting & Auditing	SAO	Discussed Quest missing 1099 information with attorney and researched information	0.50	105	52.50
1/13/2014	Accounting & Auditing	BMK	Prepared Quest 1-15-14 payroll	1.25	120	150.00
1/16/2014	Accounting & Auditing	SAO	Recorded Quest activity	0.25	105	26.25
1/17/2014	Accounting & Auditing	SAO	Recorded Quest activity	0.50	105	52.50
1/20/2014	Accounting & Auditing	SAO	Updated Quest activity	0.50	105	52.50
1/21/2014	Accounting & Auditing	SAO	Recorded Quest activity	0.50	105	52.50
1/21/2014	Accounting & Auditing	SAO	Updated Quest activity	0.25	105	26.25
1/23/2014	Accounting & Auditing	BMK	Worked on Texas Mutual Insurance workman's compensation audit	0.25	120	30.00
1/24/2014	Accounting & Auditing	BMK	Worked on Texas Mutual Insurance workman's compensation audit	1.00	120	120.00
1/24/2014	Accounting & Auditing	SAO	Recorded Quest activity	0.50	105	52.50
1/28/2014	Accounting & Auditing	SAO	Recorded Quest activity	0.50	105	52.50
	Total Accounting & Auditing			13.25		1,435.00
1/3/2014	Tax Issues	BMK	Prepared 4th Quarter 2013 payroll tax returns	2.50	120	300.00
1/13/2014	Tax Issues	JMB	Reviewed year end 1099's and 1096	1.50	130	195.00
1/20/2014	Tax Issues	GAH	Reviewed payroll returns	0.50	130	65.00
1/20/2014	Tax Issues	JMB	Reviewed revised 1099's and 1096	0.25	130	32.50
1/21/2014	Tax Issues	BMK	Processed W-2's	1.25	120	150.00
1/21/2014	Tax Issues	LJF	Printed forms	0.50	105	52.50
1/22/2014	Tax Issues	GAH	Final review of payroll returns	0.25	130	32.50
1/24/2014	Tax Issues	BMK	Prepared 1-31-14 payroll	1.00	120	120.00
	Total Tax Issues			7.75		947.50
	Total Quest Energy			21.00		2,382.50

CARNEGIE MARKETING ASSOCIATES, INC.
 January 1 - January 31, 2014

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
1/27/2014	Tax Issues	CJZ	Worked on 2013 S corporation tax return	0.25	125	31.25
1/29/2014	Tax Issues	CJZ	Worked on 2013 S corporation tax return	0.25	125	31.25
1/30/2014	Tax Issues	CJZ	Worked on 2013 S corporation tax return	1.25	125	156.25
	Total Tax Issues			1.75		218.75

Total Carnegie Marketing Associates

1.75 **218.75**

GRAND TOTAL January 1 - January 31, 2014

83.05 **\$ 13,143.75**