

EXHIBIT 19



YIP ASSOCIATES

FORENSIC ACCOUNTING +
FINANCIAL INVESTIGATIONS

INVOICE DETAIL

Burton Wiand, Receiver
Wiand Guerra King
3000 Bayport Drive, Suite 600
Tampa, FL 33607

Invoice Number: 2028
Date: January 31, 2014

Re: Burton Wiand, Receiver for Securities and Exchange Commission vs. Arthur Nadel, et al.

For Professional Services Rendered September 1, 2013 through January 31, 2014.

*Rates have been reduced from the standard rates.

Date	Initials	Description	Hours	Rate*	Extension
09/30/13	TD	Conference call with J. Perez (0.1); preparation of schedule reflecting transfers of funds to to/from Viking Fund regarding Brian L. Meeker Trust, including gathering of source documentation re: same (1.6).	1.7	\$225.00	\$382.50
12/13/13	TD	Conference call with J. Rizzo (0.1); gathered information regarding investors pursuant to request from J. Rizzo (0.2).	0.3	\$225.00	\$67.50
Total Fees			<u>2.00</u>		<u>\$450.00</u>

For Costs Advanced and Expenses Incurred:

Date	Initials	Description	Amount
		None.	\$0.00
Total Expenses			<u>\$0.00</u>
Total Amount Due for Fees & Expenses			<u>\$450.00</u>

Please remit payment by mail to:

YIP ASSOCIATES
One Biscayne Tower
2 South Biscayne Boulevard, Suite 2690
Miami, FL, 33131