

EXHIBIT 20

12/31/2013

KIRBY NOONAN LANCE & HOGE LLP
LAWYERS

350 TENTH AVE. SUITE 1300
SAN DIEGO, CA 92101-8700

TELEPHONE (619) 231-8666
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.: 38215
ACCOUNT NO.: 2313.0001
FOR SERVICES RENDERED THROUGH: 11/30/2013
PRIMARY ATTORNEY: MICHAEL L. KIRBY

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

			<i>HOURS</i>
8/12/2013	MLK	ANALYSIS OF JUDGMENT LIEN ISSUES	0.20
8/12/2013	RSK	TELEPHONE CONFERENCE WITH PARALEGAL RIZZO RE JUDGMENT PAYMENT; CONFERENCE WITH ATTORNEY M. KIRBY RE SAME; WORK ON SATISFACTION OF JUDGMENT ISSUES; TELEPHONE CONFERENCE WITH RECORDERES OFFICE; HEAVY EMAIL TRAFFIC RE GETTING JUDGMENT LIEN REMOVED IN CENTRAL DISTRICT	2.00
8/14/2013	RSK	LENGTHY CALL WITH JASMINE SELLERS RE TENG LIEN; REVIEW FILE; DRAFT EMAIL TO PARALEGAL RIZZO RE SAME	1.20
8/21/2013	RSK	EMAIL TRAFFIC WITH PARALEGAL RIZZO; LEGAL RESEARCH RE UCC FILINGS	0.60
8/28/2013	RSK	EMAIL TRAFFIC RE PARALEGAL RIZZO WORK ON HAVING LIEN REMOVED	0.10
Sub-total Fees:			\$ 1,075.00

RATE SUMMARY

MICHAEL L. KIRBY	0.20	hours at \$	500.00/hr	\$	100.00
RYAN S. KIRBY	3.90	hours at \$	250.00/hr	\$	975.00
Total hours:	4.10		262.20	\$	1,075.00

