

EXHIBIT 21

REMINGER CO., L.P.A.

101 West Prospect Avenue, Suite 1400
Cleveland, Ohio 44115
(216) 687-1311
Fax: (216) 687-1841
Fed. Tax ID 34-1101394

Burton Wiand
Wiand Guerra King
5505 W. Gray Street
Tampa, FL 33609
727-460-4679

April 25, 2013
Client/Matter No. 8589.73175
Statement No. 1122500965

Re: Burton Wiand v. Brian L. Meeker
Claim No.: n/a

INTERIM STATEMENT FOR SERVICES RENDERED Through March 31, 2013

<u>Date</u>	<u>Atty.</u>	<u>Hours</u>	<u>Description</u>
03/08/13	AJD	0.10	Conference with Mr. Wiand re: our retention, subject to conflicts, to assist in collecting judgment in Toledo, Ohio.
03/08/13	AJD	0.10	Prepare memorandum re: conference with Mr. Wiand re: retention to assist in collecting judgment in Toledo, Ohio.
03/11/13	AJD	1.30	Review/analyze court docket, judgment entry, and complaint re: identification of theory of liability, available defenses, identity of judgment debtor and strategies for collection efforts.
03/11/13	AJD	0.20	Review file re: strategies and issues to resolve in preparation for strategy call with Mr. Jordan Maglich.
03/11/13	AJD	0.40	Conference with Mr. Jordan Maglich re: introduction, review of particulars, underlying proceedings, particulars as to judgment, and strategies re: collection of same.
03/11/13	AJD	0.10	Preparation of summary re: conference with Mr. Jordan Maglich re: review of particulars, underlying proceedings, particulars as to judgment, and strategies re: collection of same.
03/12/13	JBS	0.40	Participation in conference call with Jordan Maglich regarding strategy for collection of judgment against the Estate of Brian Meeker.
03/12/13	JBS	0.70	Analytical review of the Ohio Trust Code regarding creditor's rights against settlor and/or trustee of revocable trust.

<u>Date</u>	<u>Atty.</u>	<u>Hours</u>	<u>Description</u>
03/12/13	JBS	0.50	Analytical review of Ohio case law regarding registration of judgment in Northern District of Ohio Federal Court and authority for execution of trust assets.
03/13/13	DRH1	1.20	Conduct substantive legal research on particulars of registration of foreign judgments in the Northern District of Ohio Federal Court, particulars of proceedings in aid of execution in Northern District of Ohio Federal Court and collection against revocable trusts in preparation for further handling of file.
03/13/13	DRH1	0.80	Review of Complaint, Court Order, Accurint search information and case particulars provided by Jordan Maglich of Wiand Guerra King in preparation for further handling of file and future handling of proceedings in aid of execution on judgment
03/13/13	JBS	0.20	Receipt and analytical review of Accurant and other documents related to assets of Brian Meeker.
03/13/13	JBS	0.20	Correspondence to Jordan Maglich regarding receipt of documents, issues related to trust verse individual collectability, and recommended further handling.
03/15/13	DRH1	0.10	Receipt and review of correspondence from Jordan Maglich regarding legal memorandum concerning assets of Brian L. Meeker and collection efforts in preparation for conference to discuss further handling of file.
03/15/13	DRH1	0.20	Analytical review of legal memorandum regarding assets of Brian L. Meeker in preparation for conference to discuss further handling of file.
03/15/13	DRH1	0.40	Conference with Jordan Maglich regarding background on case particulars and strategy for further handling of collection efforts.
03/15/13	DRH1	0.20	Conference with attorney Stalzer regarding future handling of coordination of collection efforts and background research on assets of Brian Meeker.
03/15/13	JBS	0.50	Receipt and analytical review of memorandum prepared by Jordan Maglich regarding Brian Meeker's assets.
03/15/13	JBS	0.50	Conference call with Jordan Maglich regarding strategy for execution of judgment and issues related to judgment against trustee verse individual.
03/21/13	DRH1	0.60	Conduct substantive legal research of Lucas County Recorder's Office records for real property assets owned in the name of Brian L. Meeker Trust in preparation for further handling of collection efforts and strategy for further handling of file.

<u>Date</u>	<u>Atty.</u>	<u>Hours</u>	<u>Description</u>
03/21/13	DRH1	0.30	Analytical review of title documents obtained from Lucas County Recorder's Office concerning real property assets of Brian L. Meeker in preparation for strategy for further handling of file and collection efforts.

SERVICES SUMMARY

<u>Atty.</u>	<u>Name</u>	<u>Position</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
AJD	Dorman, Andrew J	Partner	2.20	275.00	605.00
DRH1	Hudson, David R.	Associate	3.80	225.00	855.00
JBS	Stalzer, John B	Partner	3.00	275.00	825.00
TOTAL FOR SERVICES			9.00		\$2,285.00

STATEMENT TOTAL **\$2,285.00**

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Tampa, FL 33609

October 16, 2013
Client/Matter No. 8589.73175
Statement No. 1122513172

Re: Burton Wiand v. Brian L. Meeker
Claim No.: n/a

**INTERIM STATEMENT SUMMARY
Through September 30, 2013**

Services Rendered	\$510.50
Disbursements	0.00
CURRENT STATEMENT	\$510.50

REMITTANCE PAGE

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Re: Burton Wiand v. Brian L. Meeker
Claim No.: n/a

INTERIM STATEMENT FOR SERVICES RENDERED Through September 30, 2013

<u>Date</u>	<u>Atty.</u>	<u>Hours</u>	<u>Description</u>
09/09/13	JBS	0.30	Preparation of writ of execution.
09/09/13	JBS	0.50	Preparation of revisions to First Set of Interrogatories and Aid of Execution and First Request to Produce in Aid of Execution.
09/10/13	HG	0.60	Analytical review of multiple resources regarding the banking institutions of defendant Brian L. Meeker as Trustee for the Brian L. Meeker Trust dtd 12/06/1991, including Key Bank, Fifth Third Bank, Charles Schwab, USAA, Scudder and T. Rowe Price.
09/10/13	HG	0.10	Preparation of Praecipe for Issuance of Certificate of Judgment Lien Upon Lands and Tenements.
09/10/13	HG	0.20	Preparation of Request for Certificate of Judgment Lien Upon Lands and Tenements.
09/10/13	HG	0.10	Preparation of Praecipe for Issuance of Writ of Execution.
09/10/13	HG	0.20	Preparation of Writ of Execution addressed to Key Bank.
09/10/13	HG	0.10	Preparation of Writ of Execution addressed to Fifth Third Bank.
09/10/13	HG	0.10	Preparation of Writ of Execution addressed to Charles Schwab.
09/10/13	HG	0.20	Preparation of Process Receipt and Return addressed to Key Bank.
09/10/13	HG	0.10	Preparation of Process Receipt and Return addressed to Fifth Third Bank.
09/10/13	HG	0.10	Preparation of Process Receipt and Return addressed to Charles Schwab.

<u>Date</u>	<u>Atty.</u>	<u>Hours</u>	<u>Description</u>
09/10/13	JBS	0.10	Receipt and review of correspondence from Jordan Maglich regarding status update.
09/10/13	JBS	0.20	Correspondence to Jordan Maglich regarding status update including filing Writs of Execution for Key Bank, Fifth Third Bank, and Charles Schwab and discovery requests.
09/13/13	JBS	0.20	Preparation of Certificate of Judgment Lien upon Lands and Tenements.

SERVICES SUMMARY

<u>Atty.</u>	<u>Name</u>	<u>Position</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
HG	Grabowy, Heather	Paralegal	1.80	85.00	153.00
JBS	Stalzer, John B	Partner	1.30	275.00	357.50
TOTAL FOR SERVICES			3.10		\$510.50

STATEMENT TOTAL

\$510.50

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Tampa, FL 33609

November 22, 2013
Client/Matter No. 8589.73175
Statement No. 1122516391

Re: Burton Wiand v. Brian L. Meeker
Claim No.: n/a

**INTERIM STATEMENT SUMMARY
Through October 31, 2013**

Services Rendered	\$557.50
Disbursements	11.00
CURRENT STATEMENT	\$568.50

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November 22, 2013
Client/Matter No. 8589.73175
Statement No. 1122516391

Re: Burton Wiand v. Brian L. Meeker
Claim No.: n/a

INTERIM STATEMENT FOR SERVICES RENDERED Through October 31, 2013

<u>Date</u>	<u>Atty.</u>	<u>Hours</u>	<u>Description</u>
10/01/13	JBS	0.20	Receipt and analytical review of notice of filing from clerk of courts regarding writs of execution issued to Charles Schwab, Fifth Third Bank and Key Bank.
10/10/13	JBS	0.50	Correspondence to Jordan Maglich regarding status update including filing of praecipes for issuance of writs of execution and strategy for propounding discovery.
10/21/13	DRH1	0.40	Conference with Attorney Stalzer regarding particulars of recent developments and strategy for further handling of collection efforts.
10/21/13	JBS	0.40	Conference with Key Bank regarding writ of execution.
10/21/13	JBS	0.30	Receipt and analytical review correspondence filed by Brian Meeker in Northern District of Ohio regarding assets and writs of execution.
10/21/13	JBS	0.30	Correspondence to Jordan Maglich regarding status update including correspondence from Brian Meeker, writ of execution to Key Bank, strategy for further handling including propounding discovery and filing transfer of assets.

SERVICES SUMMARY

<u>Atty.</u>	<u>Name</u>	<u>Position</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
DRH1	Hudson, David R.	Associate	0.40	225.00	\$90.00
JBS	Stalzer, John B	Partner	1.70	275.00	467.50
TOTAL FOR SERVICES			2.10		\$557.50

Burton Wiand v. Brian L. Meeker
8589.73175

Statement No. 1122516391
November 22, 2013
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DISBURSEMENTS:

10/21/13	Stalzer, John B; Filing Fee for writs	\$11.00
	TOTAL DISBURSEMENTS	<hr/> \$11.00
	STATEMENT TOTAL	\$568.50

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Tampa, FL 33609

April 23, 2014
Client/Matter No. 8589.73175
Statement No. 1122527603

Re: Burton Wiand v. Brian L. Meeker
Claim No.: n/a

INTERIM STATEMENT SUMMARY
Through January 31, 2014

Services Rendered	\$275.00
Disbursements	0.00
CURRENT STATEMENT	\$275.00

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April 23, 2014
Client/Matter No. 8589.73175
Statement No. 1122527603

Re: Burton Wiand v. Brian L. Meeker
Claim No.: n/a

INTERIM STATEMENT FOR SERVICES RENDERED Through January 31, 2014

<u>Date</u>	<u>Atty.</u>	<u>Hours</u>	<u>Description</u>
11/04/13	JBS	0.10	Receipt and review of answer of Garnishee Key Bank regarding no record/no funds.
11/04/13	JBS	0.10	Receipt and review of answer of garnishee Charles Schwab regarding no funds on behalf of Brian Meeker Trust.
11/22/13	JBS	0.20	Receipt and review of Marshall's return of Writ of Execution.
01/20/14	JBS	0.20	Correspondence to Jordan Maglich regarding status update.
01/30/14	JBS	0.40	Conference with Brian Meeker regarding discovery and refusal to respond pending appeal in Florida.

SERVICES SUMMARY

<u>Atty.</u>	<u>Name</u>	<u>Position</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
JBS	Stalzer, John B	Partner	1.00	275.00	275.00
TOTAL FOR SERVICES			1.00		\$275.00

STATEMENT TOTAL

\$275.00