

Exhibit 4

Wiand Guerra King P.L.

5505 West Gray Street

Tampa, FL 33609

Telephone: 813-347-5100

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Federal Tax ID # 27-0937962

Burton W. Wiand

Attention: Burton W. Wiand

Wiand Guerra King, P.L.

5505 W. Gray Street

Tampa, FL 33609

September 15, 2014

Client: 025305

Matter: 090245

Invoice #: 7395

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RE: Scoop Receivership - Representation of Scoop Receivership

For Professional Services Rendered Through June 30, 2014

SERVICES

Date	TKPR	Description of Services	Hours	Amount
	ASDIS	Asset Disposition		
2/4/2014	BWW	Communicate with J. Rizzo regarding calculation of value report for Tradewind and loan payoff (.1).	0.1	\$35.00
2/21/2014	BWW	Communicate with Sharon at PDR and J. Rizzo regarding balance sheet for Tradewind (.2).	0.2	\$70.00
2/26/2014	BWW	Office conference with J. Rizzo regarding sale of Tradewind (.3); review appraisal report (.4); review bank contract (.3).	1.0	\$350.00
3/13/2014	BWW	Review and revise Motion to sell Tradewind (.8).	0.8	\$280.00
3/27/2014	BWW	Communicate with J. Rizzo and buyer's counsel regarding Order granting motion to approve sale of Tradewind (.2).	0.2	\$70.00
4/3/2014	BWW	Telephone conference with P. Weatherhead and J. Rizzo regarding Arkansas Royal Fund Offshore Ltd (.4).	0.4	\$140.00
6/10/2014	BWW	Analyze proposal related to house purchase (.2).	0.2	\$70.00
		Total: Asset Disposition	2.90	\$1,015.00
	ASSET	Asset Analysis and Recovery		

SERVICES

Date	TKPR	Description of Services	Hours	Amount
ASSET	Asset Analysis and Recovery			
3/12/2014	BWW	Receipt and review subpoenas regarding new discovery (.3); telephone conference with T. Smiljanich regarding Wells Fargo subpoenas (.3); telephone conference with S. Keefe regarding same (.2); review property discovery emails (.4).	1.2	\$420.00
3/14/2014	BWW	Preparation of memorandum to S. Keefe and T. Smiljanich regarding suggested changes to Wells Fargo subpoena (1.0).	1.0	\$350.00
3/17/2014	BWW	Continue preparation of discovery memorandum to T. Smiljanich and S. Keefe (.8); prepare correspondence to T. Smiljanich and S. Keefe (.2); review of revised Exhibit A to Wells Fargo subpoena (.2); telephone conference with S. Keefe regarding Exhibit A changes (.3); review correspondence regarding tax sale on Vermont property (.1).	1.6	\$560.00
3/18/2014	BWW	ANNE NADEL: Discussions with G. Morello and R. Jernigan regarding tax related matters regarding Vermont property (.2).	0.2	\$70.00
4/7/2014	BWW	Exchange correspondence with T. Smiljanich regarding the possibility of an expert witness in Wells Fargo matter (.3).	0.3	\$105.00
5/5/2014	BWW	ANNE NADEL: Telephone conference with R. Jernigan regarding Vermont property (.5).	1.8	\$630.00
5/15/2014	BWW	Preparation for deposition in Wells Fargo matter (2.3).	2.3	\$805.00
5/21/2014	BWW	Prepare for and attend videotaped deposition at James Hoyer Newcomer & Smiljanich in Wells Fargo matter (4.0).	4.0	\$1,400.00
5/28/2014	BWW	Review strategy with J. Perez (.5); telephone conference with J. Perez regarding status of IRS claim and significance of examination and review IRS document (.5); communications with B. Price and G. Morello regarding A. Nadel tax related documents (.1).	1.1	\$385.00
6/2/2014	BWW	Telephone conference with S. Keefe and T. Smiljanich regarding depositions in Wells Fargo matter (.5).	0.5	\$175.00
6/11/2014	BWW	Meeting with J. Maglich and M. Lamont regarding call with A. Lim and D. Carapella (.4).	0.4	\$140.00
6/23/2014	BWW	Telephone conference with S. Keefe regarding Wells Fargo/Carrelage settlement (.3).	0.3	\$105.00
6/24/2014	BWW	Conference call with S. Keefe and G. Morello regarding Carrelage settlement and release (1.0).	1.0	\$350.00
Total: Asset Analysis and Recovery			15.70	\$5,495.00

BUSIN Business Operations

SERVICES

Date	TKPR	Description of Services	Hours	Amount
BUSIN Business Operations				
2/4/2014	BWW	Communications with R. Jernigan regarding administration of case (.3).	0.3	\$105.00
2/14/2014	BWW	Office conferences with J. Rizzo regarding administrative matters (.4).	0.4	\$140.00
2/17/2014	BWW	Work on administrative matters regarding Tradewind (1.0).	1.0	\$350.00
2/28/2014	BWW	Work on administrative matters (1.0).	1.0	\$350.00
3/7/2014	BWW	Review and approve checks (.5); review and approve other administrative matters (.5).	1.0	\$350.00
3/10/2014	BWW	Telephone conference with R. Jernigan (.2).	0.2	\$70.00
3/13/2014	BWW	Review real estate contract for Albany house (.3).	0.3	\$105.00
4/9/2014	BWW	Review administrative requests (.5).	0.5	\$175.00
4/24/2014	BWW	Review administrative requests (.5).	0.5	\$175.00
4/25/2014	BWW	Office meeting with R. Jernigan regarding administrative executions and status of property (1.0).	1.0	\$350.00
5/5/2014	BWW	Review check requests and execute checks (.5).	0.5	\$175.00
6/9/2014	BWW	Review check requests and execute checks (.5).	0.5	\$175.00
6/11/2014	BWW	Office meeting with R. Jernigan regarding administrative matters (.5).	0.5	\$175.00
Total: Business Operations			7.70	\$2,695.00
CASE Case Administration				
2/21/2014	BWW	Review interim report (2.0).	2.0	\$700.00
2/27/2014	BWW	Conference with J. Rizzo regarding assets (.5).	0.5	\$175.00
3/3/2014	BWW	Review, revise and comment on draft interim report (2.0).	2.0	\$700.00
3/6/2014	BWW	Telephone conference with S. Keefe regarding Order regarding Opposition to Motion for Leave to Amend Second Amended Complaint based on Newly Discovered Evidence (.6).	0.6	\$210.00
6/10/2014	BWW	Telephone conference with R. Jernigan regarding administrative matters (.3); telephone conference with S. Keefe regarding Motions and Declaration (.2).	0.5	\$175.00
Total: Case Administration			5.60	\$1,960.00
CLAIM Claims Administration and Objections				

SERVICES

Date	TKPR	Description of Services	Hours	Amount
CLAIM		Claims Administration and Objections		
4/9/2014	BWW	Receipt and review of fourth motion for distribution and accompanying documents (1.0); communications with M. Lockwood regarding same (.2).	1.2	\$420.00
4/10/2014	BWW	Review motion for distribution (.5); telephone conference and correspondence with M. Lockwood regarding distribution (.5).	1.0	\$350.00
4/24/2014	BWW	Office discussion with M. Lockwood regarding distribution (.5).	0.5	\$175.00
4/25/2014	BWW	Execution of disbursement checks and administrative approvals (3.0); prepare correspondence to M. Lockwood regarding distribution (.2); conference with M. Gura and M. Lockwood regarding three investors with special circumstances related to their claims (.5).	3.7	\$1,295.00
4/28/2014	BWW	Telephone conference with SEC and G. Morello (.5); review distribution and pro rata figures (1.0); prepare correspondence to in-house counsel regarding the same (.5).	2.0	\$700.00
5/20/2014	BWW	Communications with M. Gura regarding wire transfer requests (.2).	0.2	\$70.00
5/22/2014	BWW	Meeting with M. Gura regarding a check that is presumed lost in the mail (.2).	0.2	\$70.00
Total: Claims Administration and Objections			8.80	\$3,080.00
WFEE		Work on Fees Motions		
5/22/2014	BWW	NO CHARGE: Emails to S. Keefe and T. Smiljanich regarding fees motion (.5).	0.5	\$0.00
Total: Work on Fees Motions			0.50	\$0.00
Total Professional Services			41.2	\$14,245.00
Total Services			\$14,245.00	
Total Current Charges				\$14,245.00
Previous Balance				\$20,265.00
<i>Less Payments</i>				<i>(\$20,265.00)</i>
PAY THIS AMOUNT				\$14,245.00

TASK RECAP

Services

Disbursements

<u>Project No.</u>	<u>Hours</u>	<u>Amount</u>	<u>Project No.</u>	<u>Amount</u>
ASDIS - ASDIS	2.9	\$1,015.00		\$0.00
ASSET - ASSET	15.7	\$5,495.00		\$0.00
BUSIN - BUSIN	7.7	\$2,695.00		\$0.00
CASE - CASE	5.6	\$1,960.00		\$0.00
CLAIM - CLAIM	8.8	\$3,080.00		\$0.00
WFEE - WFEE	0.5	\$0.00		\$0.00
	<u>41.20</u>	<u>\$14,245.00</u>		<u>\$0.00</u>

BREAKDOWN BY PERSON

<u>Person</u>	<u>Project No.</u>	<u>Hours</u>	<u>Amount</u>
BWW Burton W. Wiand	ASDIS - ASDIS	2.9	\$1,015.00
BWW Burton W. Wiand	ASSET - ASSET	15.7	\$5,495.00
BWW Burton W. Wiand	BUSIN - BUSIN	7.7	\$2,695.00
BWW Burton W. Wiand	CASE - CASE	5.6	\$1,960.00
BWW Burton W. Wiand	CLAIM - CLAIM	8.8	\$3,080.00
BWW Burton W. Wiand	WFEE - WFEE	0.5	\$0.00
		<u>41.20</u>	<u>\$14,245.00</u>