Exhibit 5

Wiand Guerra King P.L. 5505 West Gray Street

5505 West Gray Street Tampa, FL 33609 Telephone: 813-347-5100 Facsimile: 813-347-5198

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: 090822 Invoice #: 7396

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RE: Scoop Receivership - Recovery from Investors

For Professional Services Rendered Through June 30, 2014

SERVICES

Date	TKPR	Description of Services	Hours	Amount
ASSET	Asset A	Analysis and Recovery		
2/4/2014	BWW	WOF: Office conference with M. Lamont regarding recovery strategy (.3).	0.3	\$105.00
2/6/2014	BWW	DANCING \$: Communications with G. Morello regarding oral argument (.1).	0.1	\$35.00
2/10/2014	BWW	WOF: Office conference with M. Lamont regarding BVI proceeding (1.2).	1.2	\$420.00
2/13/2014	BWW	V. LEE: Conference with G. Morello in preparation for status conference (.5).	0.5	\$175.00
2/14/2014	BWW	V. LEE: Office conferences with G. Morello and M. Lamont following status conference (.5).	0.5	\$175.00
3/11/2014	BWW	V. LEE: Office conference with G. Morello regarding legal strategy (.3).	0.3	\$105.00
3/12/2014	BWW	V. LEE: Conference with M. Lamont regarding pending issues (.3).	0.3	\$105.00
3/24/2014	BWW	WOF: Conference with M. Lamont regarding pending issues (.3).	0.3	\$105.00
4/3/2014	BWW	SCHNEIDERMAN (APPEAL): Communications regarding amicus brief by SEC (.2).	0.2	\$70.00
4/7/2014	BWW	SCHNEIDERMAN (APPEAL): Review correspondence regarding appellate briefing (.2).	0.2	\$70.00

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SERVICES

Date	TKPR	Description of Services	Hours	Amount
ASSET	Asset	Analysis and Recovery		
4/9/2014	BWW	WOF: Office conference with M. Lamont regarding BVI proceeding (.3).	0.3	\$105.00
4/10/2014	BWW	WOF: Review correspondence regarding hearing (.1).	0.1	\$35.00
4/16/2014	BWW	WOF: Conference with M. Lamont regarding collection efforts (.3).	0.3	\$105.00
4/18/2014	BWW	WOF: Consider settlement issues with M. Lamont (.3).	0.3	\$105.00
4/21/2014	BWW	WOF: Discuss settlement issues with M. Lamont (.3).	0.3	\$105.00
4/30/2014	BWW	WOF: Discuss settlement with M. Lamont (.3).	0.3	\$105.00
5/2/2014	BWW	WOF: Conference with M. Lamont regarding settlement (.2).	0.2	\$70.00
5/5/2014	BWW	WOF: Review documents in connection with BVI proceeding (.3) WOF: discuss settlement issues with M. Lamont (.3).	0.6	\$210.00
5/12/2014	BWW	WOF: Communications with M. Lamont regarding outstanding issues (.4).	0.4	\$140.00
5/14/2014	BWW	SCHNEIDERMAN (APPEAL): Conference call with SEC regarding appeal (.5); WOF: conference with M. Lamont regarding payment (.3).	8.0	\$280.00
5/15/2014	BWW	WOF: Office conference with M. Lamont regarding payment issues (.4); K. LAWRENCE: consider settlement issues with M. Lamont (.4).	0.8	\$280.00
5/16/2014	BWW	WOF: Consultation with M. Lamont regarding hearing (.5).	0.5	\$175.00
5/21/2014	BWW	WOF: Conference with M. Lamont regarding BVI (.4).	0.4	\$140.00
5/27/2014	BWW	WOF: Review payment issues with M. Lamont (.2).	0.2	\$70.00
5/28/2014	BWW	SCHNEIDERMAN (APPEAL): Review appellate brief (1.0).	1.0	\$350.00
5/29/2014	BWW	WOF: Conference with M. Lamont regarding satisfaction of judgment (.4).	0.4	\$140.00
5/30/2014	BWW	WOF: Office conference with M. Lamont regarding impleading FMC (.5); WOF: review documents produced (1.5).	2.0	\$700.00
6/2/2014	BWW	WOF: Office conference with M. Lamont to consider legal issues (.5); V. LEE: discussion with M. Lamont and G. Morello regarding appellate order (.3).	0.8	\$280.00
6/9/2014	BWW	WOF: Office conference with M. Lamont regarding status (.5).	0.5	\$175.00
6/13/2014	BWW	WOF: Office conference with M. Lamont regarding order on motion to compel (.4).	0.4	\$140.00

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SERVICES

Date	TKPR	Description of Services	Hours	Amount
ASSET	Asset /	Analysis and Recovery		
6/17/2014	BWW	WOF: Conference with M. Lamont regarding outstanding issues (.3).	0.3	\$105.00
6/20/2014	BWW	WOF: Consultation with M. Lamont regarding pending issues (.2).	0.2	\$70.00
6/23/2014	BWW	WOF: Telephone conference with M. Lamont regarding collection efforts and strategy for same (.3).	0.3	\$105.00
		Total: Asset Analysis and Recovery	15.30	\$5,355.00
		Total Professional Services	15.3	\$5,355.00
		Total Services	\$5,355.00	
		Total Current Charges		\$5,355.00
		Previous Balance		\$7,735.00
		Less Payments		(\$7,735.00)
		PAY THIS AMOUNT		\$5,355.00

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Services			Disbursements	
Project No.	Hours	Amount	Project No.	Amount
ASSET - ASSET	15.3	\$5,355.00		\$0.00
	15.30	\$5,355.00		\$0.00

BREAKDOWN BY PERSON

Person		Project No. Hours	<u>Amount</u>
BWW	Burton W. Wiand	ASSET - ASSET 15.5	\$5,355.00
		15.30	\$5,355.00