

Exhibit 15

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Burton W. Wiand
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December 09, 2014
Client: 025305
Matter: 091021
Invoice #: 7799

Page: 1

RE: Scoop Legal Team - Recovery of Commissions

For Professional Services Rendered Through October 31, 2014

SERVICES

Date	TKPR	Description of Services	Hours	Amount
ASDIS	Asset Disposition			
7/14/2014	JR	ROWE: Review of correspondence from Mr. Jernigan and M. Aubry regarding sale of Band artwork (.1).	0.1	\$14.00
8/18/2014	JR	ROWE: Review of correspondence from M. Aubry regarding sale of D. Band artwork (.1).	0.1	\$14.00
Total: Asset Disposition			0.20	\$28.00
ASSET	Asset Analysis and Recovery			
7/7/2014	JR	ROWE: Communicate with PDR regarding Hardin purchase of CMA in connection of preparation of tax return (.1); ROWE: review of case materials and retrieval of Hardin purchase of CMA agreement (.1).	0.2	\$28.00
7/9/2014	JR	ROWE: Review of order denying Receiver's motion for summary judgment and granting J. Rowe's Motion for summary judgment (.1).	0.1	\$14.00
7/10/2014	ML	ROWE: Analyze timeline regarding CMA (.3); drafted correspondence to CJ at PDR regarding timeline (.1); analyze pending collection issues (.4).	0.8	\$216.00
7/10/2014	JR	ROWE: Review of PDR timeline and correspondence from PDR and Mr. Lamont regarding timeline and tax refund for CMA (.1).	0.1	\$14.00

SERVICES

Date	TKPR	Description of Services	Hours	Amount
ASSET	Asset Analysis and Recovery			
7/11/2014	GM	J. ROWE: Receipt and review of court's order denying Receiver's summary judgment motion (.5); J. ROWE: analysis of filing appeal as to same and need for emergency stay (2.9); J. ROWE: communications with Receiver regarding strategy and next steps (.2).	3.6	\$1,134.00
7/11/2014	JJP	ROWE: Analyze order denying Receiver's motion for summary judgment regarding MetLife Annuity and granting summary judgment for J. Rowe, including Court's determination of the parties' arguments (.5); ROWE: review briefs and research to identify preliminary arguments for appeal (3.3).	3.8	\$940.50
7/11/2014	ML	ROWE: Receive and review order regarding denying motion for summary judgment, granting J. Rowe's motion for summary judgment and dissolving writ (.5); consider next steps with Receiver (.3); drafted emergency motion to stay (2.0).	2.8	\$756.00
7/11/2014	JDM	ROWE: Revise motion for possession of Shoreline accounts (1.8).	1.8	\$348.30
7/14/2014	GM	J. ROWE: Reviewed draft notice of appeal as to court's order denying summary judgment motion as to MetLife Annuity (.3); J. ROWE: reviewed case law regarding emergency stay (1.0).	1.3	\$409.50
7/14/2014	JJP	ROWE: Revise notice of appeal regarding MetLife Annuity (.2); ROWE: Review research regarding requirements for emergency stay of order dissolving writ of garnishment pending appeal (1.9); ROWE: Draft motion for emergency stay of order dissolving writ of garnishment pending appeal (4.0).	6.1	\$1,509.75
7/14/2014	ML	ROWE: Analyze order regarding MetLife annuity (.3); reviewed issues regarding appeal (.4).	0.7	\$189.00
7/14/2014	CLA	ROWE: Research requirements for an emergency motion to stay in the district court (.7); research regarding standard of law for a motion to stay in the district court, including cases in which courts grant an emergency motion for stay in similar factual scenarios (7.5).	8.2	\$1,586.70
7/15/2014	GM	ROWE: Discussions with Receiver and M. Lamont in connection with proceeding with appeal of Magistrate Pizzo's order denying summary judgment as to MetLife Annuity (.4); ROWE: review and revise Receiver's motion to stay order granting Rowe's summary judgment motion and dissolving writ of garnishment as to MetLife (1.5); ROWE: review and revise notice of appeal (.2); ROWE: correspondence with G. Dramis regarding Rowe appeal (.1).	2.2	\$693.00

SERVICES

Date	TKPR	Description of Services	Hours	Amount
ASSET	Asset Analysis and Recovery			
7/15/2014	JJP	ROWE: Draft motion for emergency stay of order dissolving writ of garnishment pending appeal (2.7); ROWE: Revise motion for emergency stay of order dissolving writ of garnishment pending appeal per comments from G. Morello and M. Lamont (2.6).	5.3	\$1,311.75
7/15/2014	ML	ROWE: Revise motion to stay order (2.3); legal research regarding laws incorporated into contract and stay of order pending appeal (1.0); ROWE: consider issues of appeal with Receiver (.4); ROWE: draft memo regarding writ of execution on household items (.8); ROWE: draft correspondence to counsel regarding motion (.2).	4.7	\$1,269.00
7/15/2014	CLA	ROWE: Research regarding standard of law and requirements for a motion to stay pending appeal (1.0); ROWE: draft portion of motion for stay pending appeal to incorporate standard of law and specific analagous case law (3.8); ROWE: research regarding whether filing a notice of appeal is a jurisdictional requirement for filing a motion for stay pending appeal in the district court (2.5).	7.3	\$1,412.55
7/16/2014	GM	ROWE: Receipt and review of J. Rowe's counsel's notice of unavailability (.1); ROWE: receipt and review of court's order granting Receiver's emergency motion to stay dissolution of Writ regarding MetLife (.2); ROWE: reviewed G. Dramis's request for extension to respond to same (.1).	0.4	\$126.00
7/16/2014	ML	ROWE: Receive and review order granting stay (.1); ROWE: telephone calls with counsel regarding stay, settlement, and stipulation (.6); ROWE: drafted stipulation (.4); ROWE: exchange multiple correspondence with counsel regarding stipulation (.4).	1.5	\$405.00
7/16/2014	CLA	ROWE: Research jurisdictional requirements for motion to stay pending appeal in the District Court (4.5).	4.5	\$870.75
7/16/2014	JR	ROWE: Receipt and review of Receiver's emergency motion to stay order on motion for summary judgment pending appeal and Order (.1); ROWE: review of Rowe's counsel's notice of unavailability (.1).	0.2	\$28.00
7/17/2014	GM	ROWE: Revised proposed stipulation resolving emergency motion to stay (.7); ROWE: reviewed motion for extension of time to respond to emergency motion (.1); ROWE: revised Receiver's response in opposition to Rowe's motion for extension of time (.4); ROWE: communications with S. Keefe regarding source of certain documents (.3); ROWE: reviewed Carrell performance comparisons prepared by J. DeNigris (.3); ROWE: reviewed correspondence from G. Dramis regarding tax returns in connection with Choice Direct and Carnegie (.2).	2.0	\$630.00

SERVICES

Date	TKPR	Description of Services	Hours	Amount
ASSET	Asset Analysis and Recovery			
7/17/2014	JJP	ROWE: Draft opposition to motion to extend deadline date to serve a response to Receiver's emergency motion to stay (1.9).	1.9	\$470.25
7/17/2014	ML	ROWE: Multiple telephone calls with counsel regarding stay of order and settlement (1.0); drafted stipulation (.7); ROWE: exchange multiple correspondence with counsel regarding stipulation (.5); ROWE: analyze proposed changes to stipulation (.2); ROWE: consider issues with Receiver regarding order, appeal, and settlement (.8); ROWE: drafted opposition to motion for extension of time (.5); ROWE: analyze claims regarding transfers from Rowes (.5); ROWE: revised complaint regarding D. Band (.5).	4.7	\$1,269.00
7/18/2014	GM	ROWE: Review and revised draft stipulation regarding stay pending appeal (.6).	0.6	\$189.00
7/18/2014	ML	ROWE: Multiple telephone calls with G. Dramis regarding settlement, stipulation, and appeal (.5); ROWE: consider settlement issues with Receiver (.3); ROWE: revised stipulation (.3); ROWE: legal research regarding aiding and abetting fraud and fraudulent transfers (1.5); ROWE: revised complaint regarding Band (.5).	3.1	\$837.00
7/21/2014	GM	ROWE: Reviewed order denying counsel for Rowe's motion to extend the deadline to respond to Receiver's motion to stay (.1); ROWE: review proposed Stipulation regarding same (.3); ROWE: receipt and review of correspondence from G. McLain inquiring of status regarding tax returns as to Choice Direct Mail and T. Hardin and considered responses same (.3).	0.7	\$220.50
7/21/2014	JJP	ROWE: Draft motion for permission to appeal order regarding MetLife Annuity (2.9).	2.9	\$717.75
7/21/2014	ML	ROWE: Multiple telephone calls with counsel regarding stipulation and settlement (.5); ROWE: receive and review order denying motion for extension (.1); ROWE: consider settlement issues with Receiver (.2); ROWE: drafted stipulation (.2); ROWE: drafted correspondence to counsel regarding stipulation (.1); ROWE: research regarding conspiracy to commit fraudulent transfers (1.0).	2.1	\$567.00
7/21/2014	CLA	ROWE: Research regarding motion for stay pending appeal (.9).	0.9	\$174.15
7/22/2014	ML	ROWE: Revised complaint (3.0).	3.0	\$810.00
7/22/2014	CLA	ROWE: Research regarding motion to for stay pending appeal in the District Court (.3); ROWE: research regarding local rules for filing the emergency motion for stay in the Eleventh Circuit Court of appeals (.9).	1.2	\$232.20

SERVICES

Date	TKPR	Description of Services	Hours	Amount
ASSET	Asset Analysis and Recovery			
7/23/2014	GM	ROWE: Receipt and review of notice of telephonic status conference (.1); ROWE: prepared for status conference (.4); ROWE: attend status conference (.3); ROWE: receipt and review of clerk's minutes following status conference (.1).	0.9	\$283.50
7/23/2014	ML	ROWE: Legal research regarding conspiracy (1.3); ROWE: telephone call with chambers regarding hearing (.1); ROWE: prepare for and attend hearing (.7); ROWE: consider issues with appeal and settlement with Receiver (.4).	2.5	\$675.00
7/24/2014	GM	ROWE: Receipt and review of court's order granting Receiver's motion to stay dissolution of MetLife writ of garnishment pending appeal (.1); ROWE: review and finalize notice of appeal as to court's order granting J. Rowe's summary judgment motion regarding MetLife annuity (.1); ROWE: receipt and review of clerk's transmittal notification of initial appeal package to Eleventh Circuit appellate court (.1).	0.3	\$94.50
7/24/2014	ML	ROWE: Revised complaint (.5); ROWE: receive and review order (.1); ROWE: drafted notice of appeal (.1).	0.7	\$189.00
7/25/2014	GM	ROWE: Considered and reviewed research regarding possible stay motion and other options for appeal (1.0).	1.0	\$315.00
7/28/2014	GM	ROWE: Telephone call with Drew Clayton, Esq. regarding status of collection efforts (.2).	0.2	\$63.00
7/28/2014	JJP	ROWE: Review research and prior briefing in preparation for drafting appellate brief (2.4).	2.4	\$594.00
7/28/2014	JR	ROWE: Receipt and review of J. Rowe's Motion for Extension of Time to File Response (.1); ROWE: review of Receiver's Response in Opposition to J. Rowe's Motion for Extension of Time to File Response (.1); ROWE: review of notice and stipulation resolving Receiver's emergency motion to stay (.1).	0.3	\$42.00
7/29/2014	JJP	ROWE: Review research and prior briefing in preparation for drafting appellate brief (1.9).	1.9	\$470.25
7/29/2014	ML	ROWE: Drafted motion for permission to appeal (1.0).	1.0	\$270.00
7/29/2014	JR	ROWE: Receipt and review of correspondence from Hardin's counsel regarding status of tax returns, etc. (.1); ROWE: communicate with PDR regarding status of tax return (.1); ROWE: communicate with J. Anderson at BMO Harris regarding status and court notifications (.1).	0.3	\$42.00
7/30/2014	GM	ROWE: Reviewed docketing of notice of appeal (.1); ROWE: revised draft motion for permission to prosecute appeal (.5).	0.6	\$189.00

SERVICES

Date	TKPR	Description of Services	Hours	Amount
ASSET	Asset Analysis and Recovery			
7/31/2014	GM	ROWE: Considered inquiry from G. McLain regarding tax returns (.1); ROWE: additional revisions to draft motion for permission to appeal (.3).	0.4	\$126.00
7/31/2014	JJP	ROWE: Revise motion for permission to appeal order regarding MetLife Annuity per comments of G. Morello and M. Lamont (3.2).	3.2	\$792.00
7/31/2014	ML	ROWE: Drafted portion of motion to approve regarding appeal (.7); analyze letter from G. McClain regarding CMA tax (.2); consider tax issues with J. Rizzo (.2).	1.1	\$297.00
7/31/2014	JR	ROWE: Receipt and review of correspondence from McLain regarding status of various matters related to Choice Direct (.2); ROWE: communicate with Mr. Lamont, PDR and Mr. McLain regarding status of Choice Direct matters (.2); ROWE: prepare correspondence to Florida Department of State regarding change of registered agent for Choice Direct (.3).	0.7	\$98.00
8/1/2014	JR	ROWE: Communicate with PDR regarding status of Choice Direct matters (.1).	0.1	\$14.00
8/5/2014	JJP	ROWE: Revise appellate forms to initiate appeal, including appeal statement and certificate of interested persons (1.0).	1.0	\$247.50
8/6/2014	GM	ROWE: Order hearing transcript on cross motions for summary judgment regarding MetLife Annuity Garnishment (.1).	0.1	\$31.50
8/6/2014	JJP	ROWE: Continue review of research and prior briefing in preparation for drafting appellate brief (3.0).	3.0	\$742.50
8/6/2014	ML	ROWE: Analyze CMA tax return (1.0).	1.0	\$270.00
8/6/2014	ML	ROWE: Consider appeal with Receiver (.4).	0.4	\$108.00
8/6/2014	JR	ROWE: Receipt and review of correspondence from McLain regarding status of various matters related to Choice Direct (.1); ROWE: communicate with Mr. Lamont and PDR regarding status of Choice Direct matters (.1); ROWE: review of 2013 tax returns for CMA and Choice Direct (.2).	0.4	\$56.00
8/7/2014	JJP	ROWE: Review and analysis or legal research in preparation for drafting appellate brief (1.7).	1.7	\$420.75
8/8/2014	GM	J. ROWE (APPEAL): Initial review of draft motion for permission to appeal order granting summary judgment regarding garnished annuity (.5).	0.5	\$157.50
8/8/2014	JJP	ROWE: Draft appellate brief regarding entitlement to MetLife Annuity (3.9); ROWE: Revise motion for permission to appeal issue regarding MetLife Annuity (3.3).	7.2	\$1,782.00

SERVICES

Date	TKPR	Description of Services	Hours	Amount
	ASSET	Asset Analysis and Recovery		
8/11/2014	JJP	ROWE: Draft appellate brief regarding entitlement to MetLife Annuity (7.5).	7.5	\$1,856.25
8/11/2014	JR	ROWE: Communicate with Mr. Lamont and PDR regarding status of Choice Direct and CMA tax returns (.2); ROWE: process IRS form 8879-S for Choice Direct (.1).	0.3	\$42.00
8/12/2014	GM	ROWE (APPEAL): Review and finalize initial appeal appearance forms, civil appeal statement, transcript information form, and certificate of interested persons and corporate disclosure statement (.4); ROWE: telephone call with B. Price regarding possible tax refunds and considered same (.3); ROWE: reviewed Rowe's 2010-2011 tax returns (.2).	0.9	\$283.50
8/12/2014	JJP	ROWE: Draft appellate brief regarding entitlement to MetLife Annuity (4.7).	4.7	\$1,163.25
8/12/2014	ML	ROWE: Telephone calls with B. Price regarding Rowe (.5); ROWE: consider settlement issues with Receiver (.4); ROWE: analyze tax returns (.6).	1.5	\$405.00
8/12/2014	JR	ROWE: Communicate with Mr. Lamont, Mr. McLain and Receiver regarding K-1s for Ty Hardin (.2); ROWE: prepare correspondence to Ty Hardin regarding K-1s (.3); ROWE: retrieval of documents for PDR per request of Mr. Lamont (.2).	0.7	\$98.00
8/13/2014	JDM	ROWE: Multiple telephone calls to counsel regarding production of tax records (.2).	0.2	\$38.70
8/14/2014	GM	ROWE: Communications with B. Levenson regarding motion for permission to appeal MetLife Annuity (.2); ROWE: review and finalized motion for permission to pursue appeal (.8); J. ROWE (APPEAL): receipt and review of appearance by G. Dramis on behalf of J. Rowe (.1); J. ROWE (APPEAL): receipt and review of notice of telephonic mediation by mediator C. Altekruze and considered next steps (.2).	1.3	\$409.50
8/14/2014	JR	ROWE: Process 8879-S form for Carnegie Marketing Associates (.1); ROWE: communicate with Mr. McLain regarding change to Choice Direct Mail corporate records (.1).	0.2	\$28.00
8/15/2014	GM	ROWE: Review and finalized motion for permission to appeal order granting summary judgment regarding garnished annuity (.4); ROWE: reviewed transcript of June 12, 2014 hearing before Judge Pizzo regarding summary judgment on MetLife Annuity (.3).	0.7	\$220.50

SERVICES

Date	TKPR	Description of Services	Hours	Amount
ASSET	Asset Analysis and Recovery			
8/18/2014	GM	J. ROWE (APPEAL): Receipt and review of jurisdictional question and considered response to same, including legal research (3.0); J. ROWE (APPEAL): reviewed court reporter's notice to counsel filing official transcript from June 12, 2014 hearing before Judge Pizzo and other related notices (.1).	3.1	\$976.50
8/18/2014	JJP	ROWE: Review jurisdictional question issued by Eleventh Circuit in connection with appeal of MetLife Annuity issue (.1); ROWE: Discuss jurisdictional question with G. Morello and C. Albritton, including required research (.3).	0.4	\$99.00
8/18/2014	ML	ROWE: Receive and review filings regarding appeal (.3); ROWE: drafted correspondence to counsel regarding tax returns (.2); ROWE: consider status with Receiver (.4).	0.9	\$243.00
8/18/2014	CLA	ROWE: Research regarding jurisdictional requirements to hear a federal appeal from dissolution of a writ of garnishment (2.9).	2.9	\$561.15
8/19/2014	GM	ROWE (APPEAL): Reviewed order granting motion for permission to appeal order granting summary judgment regarding garnished annuity (.1); ROWE (APPEAL): prepared arguments for appeal (1.0).	1.1	\$346.50
8/19/2014	ML	ROWE: Receive and review order regarding permission to appeal (.1); research regarding jurisdictional question (1.0).	1.1	\$297.00
8/19/2014	CLA	ROWE: Research regarding jurisdictional requirements to hear a federal appeal from dissolution of a writ of garnishment (4.2).	4.2	\$812.70
8/19/2014	JR	ROWE: Receipt and review of order granting motion for permission to appeal (.1).	0.1	\$14.00
8/20/2014	CLA	ROWE: Research regarding jurisdictional requirements to hear a federal appeal from dissolution of a writ of garnishment (1.0).	1.0	\$193.50
8/21/2014	JJP	ROWE: Review jurisdictional research gathered by C. Albritton in connection with Eleventh Circuit's jurisdictional question on MetLife garnishment appeal (1.0).	1.0	\$247.50
8/22/2014	JJP	ROWE: Draft appellate brief regarding garnishment of MetLife annuity (3.6).	3.6	\$891.00
8/22/2014	ML	ROWE: Analyze Rowe tax returns (.5); ROWE: drafted correspondence to counsel regarding 2012 and 2013 returns (.2); ROWE: exchange correspondence with B. Price regarding returns (.2); ROWE: consider issues with Receiver (.1).	1.0	\$270.00
8/25/2014	GM	J. ROWE (APPEAL): Communications regarding argument in response to 11th Circuit jurisdictional question (.3).	0.3	\$94.50

SERVICES

Date	TKPR	Description of Services	Hours	Amount
ASSET	Asset Analysis and Recovery			
8/25/2014	JJP	ROWE: Complete review of jurisdictional research (.4); ROWE: discuss jurisdictional research with G. Morello, including response to Eleventh Circuit's jurisdictional question (.3).	0.7	\$173.25
8/25/2014	ML	ROWE: Research regarding jurisdictional question (.7); ROWE: telephone call with G. Dramis regarding tax returns and extension to file brief (.3); ROWE: telephone call with B. Price regarding tax returns (.2).	1.2	\$324.00
8/25/2014	JR	ROWE: Receipt and review of correspondence from State of Florida confirming registered agent change and officer resignation for Choice Direct Mail (.1).	0.1	\$14.00
8/26/2014	GM	J. ROWE (APPEAL): Considered deadline for filing Initial Brief (.1); J. ROWE (APPEAL): review and revise Receiver's response to court's jurisdictional question (2.3).	2.4	\$756.00
8/26/2014	JJP	ROWE: Draft response to jurisdictional question issued by Eleventh Circuit (3.8).	3.8	\$940.50
8/26/2014	ML	ROWE: Drafted response to Circuit's jurisdictional question (.5).	0.5	\$135.00
8/29/2014	GM	J. ROWE (APPEAL): Review and finalized Receiver's response to court's jurisdictional question (1.5); J. ROWE (APPEAL): reviewed defendant's certificate of interested persons and corporate disclosure statement (.1).	1.6	\$504.00
9/2/2014	GM	J. ROWE (APPEAL): Receipt and review of defendant's response to jurisdictional question (.2); J. ROWE (APPEAL): receipt and review of notice of mediation (.1).	0.3	\$94.50
9/2/2014	ML	ROWE: Receive and review order regarding mediation (.1); ROWE: drafted correspondence to counsel regarding tax returns (.1); ROWE: drafted mediation statement (1.0).	1.2	\$324.00
9/4/2014	ML	ROWE: Analyze order and motions (.5); ROWE: drafted mediation statement (2.5).	3.0	\$810.00
9/5/2014	GM	ROWE: Review and revise proposed mediation statement (.4).	0.4	\$126.00
9/5/2014	ML	ROWE: Drafted mediation statement (1.8).	1.8	\$486.00
9/8/2014	GM	ROWE: Reviewed proposed mediation statement to mediator C. Altekruise (.3).	0.3	\$94.50
9/8/2014	JJP	ROWE: Revise mediation statement for appellate mediation (1.0).	1.0	\$247.50
9/8/2014	ML	ROWE: Revised mediation statement (1.5).	1.5	\$405.00
9/16/2014	GM	ROWE (APPEAL): Addressed matters regarding appeal mediation (.2).	0.2	\$63.00

SERVICES

Date	TKPR	Description of Services	Hours	Amount
ASSET	ASSET	Asset Analysis and Recovery		
9/16/2014	ML	ROWE: Receive and review multiple correspondence regarding mediation (.2); ROWE: research regarding aiding and abetting fraudulent transfers (1.5); ROWE: prepare memorandum regarding aiding and abetting fraudulent transfers (1.5); ROWE: prepare for mediation (.4); ROWE: telephone calls with counsel regarding mediation and settlement (.2).	3.8	\$1,026.00
9/17/2014	ML	ROWE: Analyze documents produced by Rowes (2.5); ROWE: consider tax issue with Receiver (.3); ROWE: legal research regarding fraudulent transfer claims against government (1.5); ROWE: drafted correspondence to G. Dramis regarding 2012 return (.1); ROWE: telephone call to G. Dramis regarding tax return (.1).	4.5	\$1,215.00
9/17/2014	JR	ROWE: Review of documents produced by defendants per conference with Mr. Lamont (.2).	0.2	\$28.00
9/18/2014	ML	ROWE: Legal research regarding fraudulent transfer claims against government (1.0); analyze documents produced by Rowes (.5); telephone call to counsel regarding 2012 return (.1); consider legal strategy with Receiver (.3).	1.9	\$513.00
9/18/2014	CLA	ROWE: Research regarding methods by which the Receiver may obtain funds held by IRS that are traceable to proceeds of the Ponzi scheme (2.4).	2.4	\$464.40
9/19/2014	GM	ROWE: Review research regarding potential claim against IRS for turnover of Rowe funds (.2).	0.2	\$63.00
9/19/2014	ML	ROWE: Prepare for and attend mediation (4.0); ROWE: telephone calls with counsel regarding settlement and documents (.2).	4.2	\$1,134.00
9/22/2014	ML	ROWE: Analyze documents produced by Rowes (2.0); ROWE: drafted memorandum regarding outstanding issues (1.9).	3.9	\$1,053.00
9/23/2014	ML	ROWE: Exchange correspondence with mediator regarding extension (.2); ROWE: drafted correspondence to Eleventh Circuit regarding brief extension (.2); ROWE: telephone call with counsel regarding documents and settlement (.2); ROWE: analyze client documents (.9).	1.5	\$405.00
9/26/2014	ML	ROWE: Exchange multiple correspondence with counsel regarding 2012 tax return (.4); ROWE: telephone call with PDR regarding return (.2); ROWE: consider issues regarding motion to compel with Receiver (.3).	0.9	\$243.00
9/26/2014	CLA	ROWE: Draft emergency motion to compel tax returns from the Rowes (1.3).	1.3	\$251.55
9/28/2014	CLA	ROWE: Draft emergency motion to compel tax returns from the Rowes (1.5).	1.5	\$290.25

SERVICES

Date	TKPR	Description of Services	Hours	Amount
ASSET	Asset Analysis and Recovery			
9/29/2014	ML	ROWE: Revised motion to compel (1.0); ROWE: analyze discovery responses (.4).	1.4	\$378.00
9/29/2014	CLA	ROWE: Research regarding duty to produce documents which were responsive at the time the request for production was made and waiver of objections (2.2); ROWE: draft emergency motion to compel tax returns from the Rowes (3.1); ROWE: draft declaration of M. Lamont to accompany same (2.0).	7.3	\$1,412.55
9/29/2014	JR	ROWE: Review and retrieval of bank records and checks related to Rowe's receipt of distributions and transfers of funds among accounts for M. Lamont's declaration in support of motion to compel and per conference with Mr. Albritton (.8).	0.8	\$112.00
9/30/2014	GM	ROWE: Initial review of motion to compel and declaration in support (.4).	0.4	\$126.00
9/30/2014	ML	ROWE: Revised motion to compel (.7); ROWE: revised declaration of M. Lamont (.4).	1.1	\$297.00
9/30/2014	CLA	ROWE: Research regarding documents reflecting transfer of money by the Rowe defendants from the hedge funds to the IRS (.7); ROWE: revise motion to compel tax returns from Rowe defendants and accompanying declaration (5.4).	6.1	\$1,180.35
9/30/2014	JR	ROWE: Review and retrieval of bank records and checks related to Rowe's receipt of distributions and transfers of funds among accounts for preparation of M. Lamont's declaration in support of motion to compel (.6).	0.6	\$84.00
10/1/2014	ML	ROWE: Revised motion to compel (1.6); ROWE: revised declaration of M. Lamont (.4).	2.0	\$540.00
10/2/2014	GM	ROWE: Revised motion to compel production of tax return (.6).	0.6	\$189.00
10/2/2014	JJP	ROWE: Draft appellate brief regarding MetLife Annuity (5.9).	5.9	\$1,460.25
10/2/2014	ML	ROWE: Revised motion to compel (.7); ROWE: revised declaration of M. Lamont (.4); ROWE: telephone call to counsel regarding motion (.1); ROWE: drafted correspondence to counsel regarding motion and conference (.1).	1.3	\$351.00
10/2/2014	CLA	ROWE: Review and revise motion to compel tax returns and associated exhibits in preparation for filing (1.9).	1.9	\$367.65
10/2/2014	JR	ROWE: Review of correspondence from IRS regarding CMA (.1); ROWE: review and redaction of exhibits to Motion to Compel (.2).	0.3	\$42.00

SERVICES

Date	TKPR	Description of Services	Hours	Amount
ASSET	Asset Analysis and Recovery			
10/3/2014	GM	ROWE: Reviewed order deferring ruling on emergency motion to compel (.1).	0.1	\$31.50
10/6/2014	GM	ROWE (APPEAL): Review and revise draft of Receiver's Initial Brief (3.7).	3.7	\$1,165.50
10/6/2014	JJP	ROWE: Draft appellate brief regarding MetLife Annuity (4.8).	4.8	\$1,188.00
10/6/2014	ML	ROWE: Drafted portion of appellate brief (1.3).	1.3	\$351.00
10/6/2014	JR	ROWE: Communicate with PDR regarding power of attorney for IRS related to Carnegie Marketing Associates (.1).	0.1	\$14.00
10/9/2014	GM	ROWE: Reviewed tax returns (.5); ROWE: reviewed response to emergency motion to compel discovery (.1).	0.6	\$189.00
10/10/2014	GM	ROWE: Reviewed order denying motion to compel production as moot (.1).	0.1	\$31.50
10/10/2014	ML	ROWE: Analyze tax returns (.7); ROWE: drafted correspondence to B. Price regarding returns (.2); ROWE: receive and review order regarding denying motion to compel (.1).	1.0	\$270.00
10/10/2014	JR	ROWE: Review defendants' response to motion to compel (.1).	0.1	\$14.00
10/13/2014	GM	J. ROWE (APPEAL): Review and revise Appellant's Initial Brief (3.9).	3.9	\$1,228.50
10/13/2014	JJP	ROWE: Review additional research for Rowe appellate brief regarding MetLife annuity (2).	2.0	\$495.00
10/13/2014	CLA	ROWE: Research regarding requirement that a security agreement be in writing (2.8); ROWE: research regarding UCC1 financing statement (2.0).	4.8	\$928.80
10/14/2014	GM	J. ROWE (APPEAL): Review and revise Appellant's Initial Brief (1.1).	1.1	\$346.50
10/14/2014	JJP	ROWE: Revise and finalize for filing initial appellate brief regarding MetLife Annuity (8.4).	8.4	\$2,079.00
10/14/2014	ML	ROWE: Revised appellate brief (1.5).	1.5	\$405.00
10/14/2014	CLA	ROWE: Research regarding requirement that security agreement be written (1.1).	1.1	\$212.85
10/14/2014	MG	J ROWE (APPEAL): Draft Table of Authorities for the Receiver's Initial Brief (1.4).	1.4	\$196.00
10/15/2014	JR	ROWE: Review of Jackson National quarterly account statement (.1).	0.1	\$14.00
10/20/2014	JJP	ROWE: Coordinate preparation of appendix for appellate brief regarding MetLife Annuity (1.7).	1.7	\$420.75

SERVICES

Date	TKPR	Description of Services	Hours	Amount
ASSET Asset Analysis and Recovery				
10/21/2014	JJP	ROWE: Coordinate preparation of appendix for appellate brief regarding MetLife Annuity (1.3).	1.3	\$321.75
10/27/2014	ML	ROWE: Exchange correspondence with PDR regarding Rowe taxes (.2); ROWE: telephone call with PDR regarding Rowe taxes (.2); ROWE: analyze Rowe documents (1.3).	1.7	\$459.00
10/28/2014	JR	ROWE: Review of correspondence from IRS regarding Choice Direct Mail, Inc. (.1).	0.1	\$14.00
Total: Asset Analysis and Recovery			267.20	\$66,438.60
BUSIN Business Operations				
10/21/2014	JR	ROWE: Communicate with Receiver and Mr. Jernigan regarding CMA storage unit (.1).	0.1	\$14.00
Total: Business Operations			0.10	\$14.00
Total Professional Services:			267.5	\$66,480.60

DISBURSEMENTS

Date	Description of Disbursements	Amount
E101 Photocopies		
10/15/2014	Photocopies @ .15 each (461 @ \$0.15)	\$69.15
E106 On Line Research		
9/30/2014	PACER printing costs for month of July through September (7 @ \$0.10)	\$0.70
10/16/2014	Westlaw	\$289.55
E107 Del. Services/Messengers		
7/28/2014	ROWE (APPEAL): Fedex to Clerk, U. S. District Court	\$14.96
E112 Court Fees		
7/25/2014	Clerk, U.S. District Court- Clerk of Court- ROWE: Filing fee for notice of appeal.	\$505.00
7/31/2014	Florida Department of State- Filing fees for change forms of RA - \$35 Resignation of RA - \$87.50 Registration of officer - \$35.00	\$167.50
E124 Other		

DISBURSEMENTS

Date	Description of Disbursements	Amount
E124 Other		
7/16/2014	Gianluca Morello- Miscellaneous- ROWE: Reimbursement for parking to attnd hearing on summary judgment motions before Mag. Judge Pizzo on 6-12-14	\$5.00
8/6/2014	Howard Jones, Federal Official Reporter- Professional Services- ROWE: Fee to receive transcript of June 12, 2014 hearing on cross motions for	\$276.25
8/20/2014	Howard Jones, Federal Official Reporter- Miscellaneous- ROWE: Additional fee for transcript of June 12, 2014 hearing before Mag. Judge	\$72.25
	Total Disbursements	\$1,400.36
	Total Services	\$66,480.60
	Total Disbursements	\$1,400.36
	Total Current Charges	\$67,880.96
	Previous Balance	\$70,032.09
	<i>Less Payments</i>	<i>(\$70,032.09)</i>
	PAY THIS AMOUNT	\$67,880.96

TASK RECAP

Services

<u>Project No.</u>	<u>Hours</u>	<u>Amount</u>
ASDIS - ASDIS	0.2	\$28.00
ASSET - ASSET	267.2	\$66,438.60
BUSIN - BUSIN	0.1	\$14.00
	0	\$0.00
	0	\$0.00
	<u>267.50</u>	<u>\$66,480.60</u>

Disbursements

<u>Project No.</u>	<u>Amount</u>
Photocopies	\$69.15
On Line Research	\$290.25
Del. Services/Messengers	\$14.96
Court Fees	\$672.50
Other	\$353.50
	<u>\$1,400.36</u>

BREAKDOWN BY PERSON

<u>Person</u>	<u>Project No.</u>	<u>Hours</u>	<u>Amount</u>
ML Michael Lamont	ASSET - ASSET	75.8	\$20,466.00
GM Gianluca Morello	ASSET - ASSET	38.1	\$12,001.50
JJP Jared J. Perez	ASSET - ASSET	87.2	\$21,582.00
CLA Callan L. Albritton	ASSET - ASSET	56.6	\$10,952.10
JDM Jordan D. Maglich	ASSET - ASSET	2	\$387.00
MG Mary Gura	ASSET - ASSET	1.4	\$196.00
JR Jeffrey Rizzo	ASDIS - ASDIS	0.2	\$28.00
JR Jeffrey Rizzo	ASSET - ASSET	6.1	\$854.00
JR Jeffrey Rizzo	BUSIN - BUSIN	0.1	\$14.00
		<u>267.50</u>	<u>\$66,480.60</u>