

Exhibit 22



YIP ASSOCIATES

FORENSIC ACCOUNTING +
FINANCIAL INVESTIGATIONS

INVOICE DETAIL

Burton Wiand, Receiver
Wiand Guerra King
3000 Bayport Drive, Suite 600
Tampa, FL 33607

Invoice Number: 2091
Date: November 17, 2014

Re: Burton Wiand, Receiver for Securities and Exchange Commission vs. Arthur Nadel, et al.
For Professional Services Rendered July 1, 2014 through October 31, 2014.

*Rates have been reduced from the standard rates.

Table with 6 columns: Date, Initials, Description, Hours, Rate*, Extension. It lists various services provided from 07/18/14 to 10/16/14, including review of declarations, tracing analysis, and affidavits, with a total fees summary at the bottom.



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Re: Burton Wiand, Receiver for Securities and Exchange Commission vs. Arthur Nadel, et al.
For Professional Services Rendered July 1, 2014 through October 31, 2014.

*Rates have been reduced from the standard rates.

For Costs Advanced and Expenses Incurred:

<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Amount</u>
		None.	\$0.00
Total Amount Due for Fees & Expenses			<u>\$5,643.00</u>

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YIP ASSOCIATES
One Biscayne Tower
2 South Biscayne Boulevard, Suite 2690
Miami, FL, 33131



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INVOICE DETAIL

Burton W. Wiand, Receiver
c/o Terry Smiljanich, Esquire
James, Hoyer, Newcomer & Smiljanich, P.A.
One Urban Centre, Suite 500
4830 W. Kennedy Blvd.
Tampa, FL 33609

Invoice Number: 2083
Date: November 17, 2014

Re: Burton W. Wiand, Esq., as Court-Appointed Receiver for Scoop Real Estate, L.P., et al. v. Wells Fargo Bank, NA., et al.

For Professional Services Rendered July 1, 2014 through October 31, 2014

*Rates have been reduced from the standard rates.

Date	Initials	Description	Hours	Rate*	Extension
07/22/14	TD	Call with S. Keefe regarding investor E. Stull (0.2); review and analysis of source documents regarding same (0.3).	0.5	\$225.00	\$112.50
07/23/14	TD	Call with S. Keefe regarding Riverside Financial Reports.	0.1	\$225.00	\$22.50
08/04/14	TD	Call with T. Smiljanich and S. Keefe regarding loan proceeds.	0.2	\$225.00	\$45.00
08/13/14	TD	Meeting with C. Canasi regarding work to be performed regarding questions from S. Keefe regarding Wells Fargo loans to Scoop Capital.	0.2	\$225.00	\$45.00
08/13/14	CC	Meeting with T. Dearaujo to discuss case (0.2); Research flow of funds from Loans to Scoop Real Estate (3.4); Prepare Scoop Real Estate balance sheets for 2005 and 2004 (0.4).	4.0	\$135.00	\$540.00
08/18/14	TD	Review of documentation regarding Wachovia loans to Scoop Real Estate pursuant to request from S. Keefe and preparation of email regarding same.	2.2	\$225.00	\$495.00
08/26/14	TD	Call with S. Keefe regarding scheduling.	0.1	\$225.00	\$22.50
09/10/14	TD	Review of information/documents compiled by C. Canasi pursuant to request from counsel.	0.6	\$225.00	\$135.00
09/11/14	MMY	Conference call with T. Smiljanich, S. Keefe, and T. DeAraujo.	1.1	\$315.00	\$346.50
09/11/14	TD	Continued review of analyses previously prepared by Yip Associates, including source documents (0.9); conference call with T. Smiljanich, S. Keefe, and M. Yip (1.1).	2.0	\$225.00	\$450.00
09/12/14	TD	Follow up with S. Keefe and J. Rizzo regarding Scoop Capital January 2009 bank activity.	0.4	\$225.00	\$90.00
09/15/14	CC	Preparation of demonstratives requested by counsel.	6.9	\$135.00	\$931.50
09/16/14	TD	Meeting with C. Canasi regarding flow of funds and diagrams, including review of source documents.	0.5	\$225.00	\$112.50
09/16/14	CC	Meeting with T. DeAraujo regarding flow of funds diagrams.	0.5	\$135.00	\$67.50
09/17/14	CC	Continued preparation of demonstratives outlining flow of funds.	6.1	\$135.00	\$823.50
09/18/14	TD	Review of demonstratives prepared/updated by C. Canasi, meeting with C. Canasi regarding additional work to be performed.	0.8	\$225.00	\$180.00



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One Urban Centre, Suite 500
4830 W. Kennedy Blvd.
Tampa, FL 33609

Invoice Number: 2083
Date: November 17, 2014

Re: Burton W. Wiand, Esq., as Court-Appointed Receiver for Scoop Real Estate, L.P., et al. v. Wells Fargo Bank, NA., et al.

For Professional Services Rendered July 1, 2014 through October 31, 2014

*Rates have been reduced from the standard rates.

Table with 6 columns: Date, Initials, Description, Hours, Rate*, Extension. Rows include meeting with T. DeAraujo, preparation of demonstratives, and review of trial demonstratives.

For Costs Advanced and Expenses Incurred:

Table with 4 columns: Date, Initials, Description, Amount. Shows 'None' for description and a total amount due of \$6,097.50.

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One Urban Centre, Suite 500
4830 W. Kennedy Blvd.
Tampa, FL 33609

Invoice Number: 2025
Date: January 23, 2014

Re: Burton W. Wiand, Esq., as Court-Appointed Receiver for Scoop Real Estate, L.P., et al. v. Wells Fargo Bank, NA.,

For Professional Services Rendered September 1, 2013 through January 15, 2014 (*Rates have been reduced from the standard rates)

Date	Initials	Description	Hours	Rate*	Extension
09/06/2013	MMY	Review of expert report of S. Oscher (0.5); discussion with T. de Araujo regarding same (0.2).	0.7	\$315.00	\$220.50
09/06/2013	TD	Review of expert report of S. Oscher (0.8); discussion with M. Yip regarding same (0.2).	1.0	\$225.00	\$225.00
09/30/2013	TD	Call with S. Keefe.	0.2	\$225.00	\$45.00
10/16/2013	MMY	Preparation for deposition (2.2); meeting with S. Keefe (3.0).	5.2	\$315.00	\$1,638.00
10/16/2013	TD	Assist M. Yip with preparation for deposition (1.8); Meeting with M. Yip and S. Keefe (0.5); research and review of source documents (0.8).	3.1	\$225.00	\$697.50
10/17/2013	MMY	Deposition testimony.	8.0	\$315.00	\$2,520.00
10/18/2013	TD	Review of rebuttal report of S. Oscher (0.3); discussion with M. Yip regarding same (0.3).	0.6	\$225.00	\$135.00
10/28/2013	TD	Call with S. Keefe regarding additional Declaration(s) to be prepared by M. Yip.	0.2	\$225.00	\$45.00
10/29/2013	MMY	Review of Declaration for deposition.	1.1	\$315.00	\$346.50
10/29/2013	MMY	Travel from Miami, FL to Tampa, FL for deposition [Charged at 50% of hourly rate].	4.5	\$157.50	\$708.75
10/29/2013	TD	Calls with S. Keefe.	0.3	\$225.00	\$67.50
10/30/2013	MMY	Meeting with T. Smiljanich and S. Keefe (1.5); deposition testimony (3.0).	4.5	\$315.00	\$1,417.50
10/30/2013	MMY	Travel from Tampa, FL to Miami, FL for deposition of M. Yip [Charged at 50% of hourly rate].	4.5	\$157.50	\$708.75
11/01/2013	TD	Assist M. Yip with preparation of Declaration (0.6); call with S. Keefe (0.1); meeting with H. Levenberg regarding preparation of Exhibits to Declaration (0.2).	0.9	\$225.00	\$202.50
11/01/2013	HL	Meeting with T. de Araujo regarding work to be performed (0.2); review of Declaration and preparation of exhibits re: same (0.6).	0.8	\$135.00	\$108.00
11/04/2013	MMY	Preparation of Declaration and quality review of exhibits.	1.2	\$315.00	\$378.00
11/04/2013	TD	Assist M. Yip with preparation of Declaration (0.9); quality review of exhibits (0.5).	1.4	\$225.00	\$315.00
11/08/2013	TD	Call with S. Keefe regarding Declaration; preparation of schedules listing bank and brokerage accounts reviewed.	0.3	\$225.00	\$67.50
11/10/2013	MMY	Meeting with T. de Araujo regarding Defendants' motion to strike testimony of M. Yip.	0.2	\$315.00	\$63.00
11/10/2013	TD	Review of Defendant's motion to strike testimony of M. Yip, including exhibits (0.7); Meeting with M. Yip regarding same (0.2).	0.9	\$225.00	\$202.50



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Re: Burton W. Wiand, Esq., as Court-Appointed Receiver for Scoop Real Estate, L.P., et al. v. Wells Fargo Bank, NA.,

For Professional Services Rendered September 1, 2013 through January 15, 2014 (*Rates have been reduced from the standard rates)

Date	Initials	Description	Hours	Rate*	Extension
12/17/2013	TD	Call with T. Smiljanich regarding preparation for trial, summary exhibits, and trial demonstratives.	0.5	\$225.00	\$112.50
01/02/2014	TD	Call with T. Smiljanich (0.1) meeting with H. Levenberg to discuss work to be performed (0.4); review of analyses and demonstratives prepared by H. Levenberg (0.4); review and comparison of activity in "shadow" accounts versus "official" accounts (1.2).	2.1	\$225.00	\$472.50
01/02/2014	HL	Meeting with T. de Araujo to discuss work to be performed (0.4); analysis of management fees and shortfall of investor funds by year (2.8).	3.2	\$135.00	\$432.00
01/03/2014	HL	Tracing of investment funds for selected investors of interest (3.2); preparation of demonstrative exhibits pursuant to request from counsel (4.7).	7.9	\$135.00	\$1,066.50
01/06/2014	MMY	Preparation of Declaration in Support of Receiver's Motion for Partial Summary Judgment (0.9); preparation of Declaration in Support of Receiver's Opposition (0.8).	1.7	\$315.00	\$535.50
01/06/2014	TD	Call with S. Keefe (0.2); assist M. Yip with preparation of Declarations (2.4).	2.6	\$225.00	\$585.00
01/07/2014	MMY	Meeting with T. de Araujo and H. Levenberg to discuss requests from counsel regarding preparation of trial demonstratives and comparison of "shadow" bank account activity to "official" bank account activity.	1.2	\$315.00	\$378.00
01/07/2014	TD	Review and updates to analyses and demonstratives prepared by H. Levenberg (0.9); meeting with M. Yip and H. Levenberg to discuss requests from counsel (1.2); continued preparation of trial demonstratives (3.4).	5.5	\$225.00	\$1,237.50
01/07/2014	HL	Meeting with M. Yip and T. de Araujo to discuss requests from counsel (1.2); continued preparation of trial demonstratives (2.8).	4.0	\$135.00	\$540.00
01/08/2014	MMY	Review of updated deliverables (0.3); conference call with T. Smiljanich, S. Keefe, and T. de Araujo regarding preparation for trial, summary exhibits, and demonstratives to be used at trial (0.8); meeting with T. de Araujo and H. Levenberg regarding work to be performed (0.3).	1.4	\$315.00	\$441.00
01/08/2014	TD	Conference call with T. Smiljanich, S. Keefe, and M. Yip regarding preparation for trial, summary exhibits, and demonstratives to be used at trial (0.8); meeting with M. Yip and H. Levenberg regarding work to be performed (0.3).	1.1	\$225.00	\$247.50
01/09/2014	TD	Work with H. Levenberg on demonstrative exhibits.	0.7	\$225.00	\$157.50
01/09/2014	HL	Continued preparation of demonstrative exhibits.	3.4	\$135.00	\$459.00
01/10/2014	MMY	Review and revisions to demonstrative exhibits.	0.6	\$315.00	\$189.00
01/10/2014	TD	Work with H. Levenberg on demonstrative exhibits.	0.8	\$225.00	\$180.00



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Re: Burton W. Wiand, Esq., as Court-Appointed Receiver for Scoop Real Estate, L.P., et al. v. Wells Fargo Bank, NA.,
For Professional Services Rendered September 1, 2013 through January 15, 2014 (*Rates have been reduced from the standard rates)

Table with 6 columns: Date, Initials, Description, Hours, Rate*, Extension. Row 1: 01/10/2014, HL, Continued preparation of demonstrative exhibits, 4.3, \$135.00, \$580.50. Total Fees: 80.60, \$17,725.50

For Costs Advanced and Expenses Incurred:

Table with 4 columns: Date, Initials, Description, Amount. Rows include travel to Tampa, tolls, and printing of documents. Total Expenses: \$407.86. Total Amount Due for Fees & Expenses: \$18,133.36

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One Biscayne Tower, Suite 2690
2 South Biscayne Blvd. Miami, FL 33131

Or, via wire transfer to:

Sabadell Bank & Trust,
Wealth Management Division of Sabadell United Bank, N.A.

Account #: 4400000149
ABA #: 067009646

1111 Brickell Avenue Ste 2910
Miami, Florida 33131
Ph. 305-376-2453
Fax 305-444-0939
U.S. Toll #1-800-280-8186

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One Urban Centre, Suite 500
4830 W. Kennedy Blvd.
Tampa, FL 33609

Invoice Number: 2035
Date: March 5, 2014

Re: Burton W. Wiand, Esq., as Court-Appointed Receiver for Scoop Real Estate, L.P., et al. v. Wells Fargo Bank, NA., et al.

For Professional Services Rendered January 16, 2014 through January 31, 2014 (*Rates have been reduced from the standard rates).

Table with columns: Date, Initials, Description, Hours, Rate*, Extension. Contains 16 rows of service details and a Total Fees row.

For Costs Advanced and Expenses Incurred:

Table with columns: Date, Initials, Description, Amount. Shows a total amount due for fees and expenses of \$5,143.50.



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James. Hoyer, Newcomer & Smiljanich, P.A.
One Urban Centre, Suite 500
4830 W. Kennedy Blvd.
Tampa, FL 33609

Invoice Number: 2035
Date: March 5, 2014

Re: Burton W. Wiand, Esq., as Court-Appointed Receiver for Scoop Real Estate, L.P., et al. v. Wells Fargo Bank, NA., et al.

For Professional Services Rendered January 16, 2014 through January 31, 2014 (*Rates have been reduced from the standard rates).

Date	Initials	Description	Hours	Rate*	Extension
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2 South Biscayne Blvd. Miami, FL 33131

Or, via wire transfer to:

Sabadell Bank & Trust,
Wealth Management Division of Sabadell United Bank, N.A.

Account #: 4400000149
ABA #: 067009646

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Miami, Florida 33131
Ph. 305-376-2453
Fax 305-444-0939
U.S. Toll #1-800-280-8186

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