

Exhibit 14

Wiand Guerra King P.A.

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.A.
5505 W. Gray Street
Tampa, FL 33609

August 21, 2015
Client: 025305
Matter: 091021
Invoice #: 8893

Page: 1

RE: Scoop Legal Team - Recovery of Commissions

For Professional Services Rendered Through April 30, 2015

SERVICES

Date	TKPR	Description of Services	Hours	Amount
	ASSET	Asset Analysis and Recovery		
11/5/2014	GM	J. ROWE (APPEAL): Receipt and review probable jurisdiction noted by appellate court after issuance of jurisdictional question (.1).	0.1	\$31.50
11/26/2014	GM	J. ROWE (APPEAL): Considered request for extension (.1).	0.1	\$31.50
11/26/2014	ML	J. ROWE (APPEAL): Telephone call with counsel regarding extension to file brief and settlement (.4); consider settlement issues with Receiver (.3).	0.7	\$189.00
12/11/2014	GM	J. ROWE (APPEAL): Review of appellee's response brief and considered reply arguments (1.8).	1.8	\$567.00
12/15/2014	GM	J. ROWE (APPEAL): Reviewed motion for extension of time to file reply brief (.3).	0.3	\$94.50
12/15/2014	JJP	J. ROWE (APPEAL): Draft and finalize motion for extension of time to file reply brief regarding MetLife annuity issue (1.0).	1.0	\$247.50
12/15/2014	ML	J. ROWE (APPEAL): Receive and review reply brief (.7).	0.7	\$189.00
12/16/2014	ML	ROWE: Consider tax return issues (.3); J. ROWE (APPEAL): analyze reply brief and case cited therein (1.0); ROWE: telephone call to G. Dramis regarding settlement (.2).	1.5	\$405.00

SERVICES

Date	TKPR	Description of Services	Hours	Amount
ASSET	ASSET	Asset Analysis and Recovery		
12/17/2014	GM	J. ROWE (APPEAL); Receipt and initial review of appellee's supplemental appendix (.2).	0.2	\$63.00
12/18/2014	GM	J. ROWE (APPEAL); Reviewed 11th Circuit notice of deficient brief by Rowe (.1).	0.1	\$31.50
12/19/2014	GM	J. ROWE (APPEAL); Receipt and review of correspondence from G. Dramis with certificate of service of appellee's answer brief (.1).	0.1	\$31.50
12/19/2014	JJP	J. ROWE (APPEAL); Research regarding directive from Eleventh Circuit to amend certificate of service for briefing on MetLife issue (1.0).	1.0	\$247.50
12/22/2014	GM	J. ROWE (APPEAL); Reviewed order granting appellant's motion for extension of time to file a reply brief and record notification from clerk (.1).	0.1	\$31.50
1/7/2015	GM	J. ROWE (APPEAL); Initial review of Receiver's reply to appellee's answer brief (.4).	0.4	\$126.00
1/7/2015	JJP	J. ROWE (APPEAL); Draft appellate reply brief regarding MetLife Annuity (5.3).	5.3	\$1,311.75
1/7/2015	ML	J. ROWE (APPEAL); Work on reply brief regarding MetLife Annuity (1.0).	1.0	\$270.00
1/9/2015	GM	ROWE: Reviewed correspondence from investor regarding D. Rowe (.1); J. ROWE (APPEAL): revised appeal reply brief (.9).	1.0	\$315.00
1/10/2015	ML	J. ROWE (APPEAL); Work on reply brief regarding MetLife Annuity (4.0).	4.0	\$1,080.00
1/12/2015	GM	J. ROWE (APPEAL); Revise and finalize reply brief regarding MetLife Annuity (1.0).	1.0	\$315.00
1/12/2015	JJP	J. ROWE (APPEAL); Revise and coordinate filing of appellate reply brief regarding MetLife Annuity (1.5).	1.5	\$371.25
1/12/2015	ML	J. ROWE (APPEAL); Revised reply brief regarding MetLife Annuity (3.5).	3.5	\$945.00
1/14/2015	ML	J. ROWE (APPEAL); Legal research regarding cases cited in response brief (4.0).	4.0	\$1,080.00
2/3/2015	ML	ROWE: Receive and review correspondence from G. Dramis regarding tax returns (.1); ROWE: analyze 2013 and 2014 tax returns (.5); ROWE: draft correspondence to B. Price regarding returns (.2); ROWE: legal research regarding priority of judgment vs. federal tax lien (1.5); ROWE: draft memorandum regarding summary of research (1.0).	3.3	\$891.00
2/3/2015	JR	ROWE: Review of documentation related to recording of Rowe judgments per conference with Mr. Lamont (.3).	0.3	\$42.00

August 21, 2015

Client: 025305

Matter: 091021

Invoice #: 8893

Page: 3

SERVICES

Date	TKPR	Description of Services	Hours	Amount
ASSET	Asset Analysis and Recovery			
3/24/2015	GM	J. ROWE (APPEAL): Addressed 11th Circuit order regarding scheduling oral argument (.2).	0.2	\$63.00
3/24/2015	ML	J. ROWE (APPEAL): Receive and review order from Eleventh Circuit regarding additional copies for oral argument (.1); J. ROWE (APPEAL): review file (.2); J. ROWE (APPEAL): consider settlement issues regarding annuity (.4); ROWE: drafted correspondence to G. Dramis regarding tax returns (.2); ROWE: drafted correspondence to S. Hutton regarding D. Rowe's art (.2); ROWE: analyze Rowe tax returns (.5).	1.6	\$432.00
3/25/2015	GM	J. ROWE (APPEAL): Revised letter to court including copies of appendices (.1); J. ROWE (APPEAL): considered settlement strategy (.2).	0.3	\$94.50
3/25/2015	ML	ROWE: Analyze tax returns (.7); ROWE: analyze documents produced by third parties (.7); ROWE: telephone call with G. Dramis regarding annuity and settlement (.4); ROWE: consider legal strategy (.4).	2.2	\$594.00
3/26/2015	ML	ROWE: Analyze documents produced by third parties (1.5).	1.5	\$405.00
3/30/2015	JR	ROWE: Prepare annuity withdrawal request per conference with Receiver (.3); ROWE: review online accounts (.1); ROWE: prepare correspondence to Jackson National Life regarding maximum free withdrawal request for annuity per request of Receiver (.2).	0.6	\$84.00
3/30/2015	JR	ROWE: Prepare Windsearch asset requests for Rowes per conference with Mr. Lamont (.2); ROWE: review judgment discovery related materials (.2).	0.4	\$56.00
4/1/2015	JR	ROWE: Finalize Windsearch asset requests for Rowes per conferences with Mr. Lamont and Mr. Maglich (.2).	0.2	\$28.00
4/7/2015	GM	J. ROWE (APPEAL): Communications with Eleventh Circuit clerk regarding oral argument (.2).	0.2	\$63.00
4/16/2015	JR	ROWE: Receipt and review of JNL account statement and correspondence regarding annuity withdrawal (.1).	0.1	\$14.00
4/17/2015	GM	J. ROWE (APPEAL): Reviewed oral argument calendar (.1).	0.1	\$31.50
4/22/2015	JR	ROWE: Review correspondence from Jackson National Life regarding withdrawal (.1).	0.1	\$14.00
4/28/2015	GM	S. ELLIS: Review communications from defendant regarding last settlement payment (.1).	0.1	\$31.50
4/28/2015	JR	ROWE: Communicate with Receiver regarding judgment lien (.1); ROWE: review of documentation related to judgment lien per request of Receiver (.2).	0.3	\$42.00

August 21, 2015

Client: 025305

Matter: 091021

Invoice #: 8893

Page: 4

SERVICES

Date	TKPR	Description of Services	Hours	Amount
ASSET		Asset Analysis and Recovery		
4/30/2015	RJ	S. ELLIS: Correspondence with defendant regarding settlement payment (.1).	0.1	\$19.35
4/30/2015	JR	S. ELLIS: Review correspondence from Mr. Jamieson to S. Ellis regarding status of payments and final payment (.1); review tax letter on Vermont property (.1).	0.2	\$28.00
Total: Asset Analysis and Recovery			41.20	\$10,906.85
BUSIN		Business Operations		
11/3/2014	JR	ROWE: Receipt and review of correspondence from IRS regarding Carnegie Marketing (.1); ROWE: communicate with PDR regarding notice from IRS (.1).	0.2	\$28.00
12/9/2014	JR	ROWE: Review correspondence from Corporation Service Company regarding unpaid invoice related to CMA (.1); ROWE: communicate with Mr. Lamont, Receiver and Mr. Jernigan regarding CMA invoice and status of company and storage unit (.1).	0.2	\$28.00
Total: Business Operations			0.40	\$56.00
Total Professional Service:			41.6	\$10,962.85

DISBURSEMENTS

Date	Description of Disbursements	Amount
E101	Photocopies	
3/25/2015	Photocopies @ .15 each (4 @ \$0.15)	\$0.60
E102	Outside Printing	
3/25/2015	Tampa Legal Copies, Inc.- Copy Service- Outside copy service	\$219.56
E106	On Line Research	
12/31/2014	PACER printing costs for month of October through December 2014 (18 @ \$0.10)	\$1.80
3/31/2015	PACER printing costs for month of January to March 2015 (27 @ \$0.10)	\$2.70
Total Disbursements		\$224.66

August 21, 2015

Client: 025305

Matter: 091021

Invoice #: 8893

Page: 5

Total Services	\$10,962.85
Total Disbursements	\$224.66
Total Current Charges	\$11,187.51
Previous Balance	\$67,880.96
<i>Less Payments</i>	<i>(\$67,880.96)</i>
PAY THIS AMOUNT	\$11,187.51

TASK RECAP

Services

<u>Project No.</u>	<u>Hours</u>	<u>Amount</u>
ASSET - ASSET	41.2	\$10,906.85
BUSIN - BUSIN	0.4	\$56.00
	0	\$0.00
	<u>41.60</u>	<u>\$10,962.85</u>

Disbursements

<u>Project No.</u>	<u>Amount</u>
Photocopies	\$0.60
Outside Printing	\$219.56
On Line Research	\$4.50
	<u>\$224.66</u>

BREAKDOWN BY PERSON

<u>Person</u>	<u>Project No.</u>	<u>Hours</u>	<u>Amount</u>
ML Michael Lamont	ASSET - ASSET	24	\$6,480.00
GM Gianluca Morello	ASSET - ASSET	6.1	\$1,921.50
JJP Jared J. Perez	ASSET - ASSET	8.8	\$2,178.00
RJ Robert Jamieson	ASSET - ASSET	0.1	\$19.35
JR Jeffrey Rizzo	ASSET - ASSET	2.2	\$308.00
JR Jeffrey Rizzo	BUSIN - BUSIN	0.4	\$56.00
		<u>41.60</u>	<u>\$10,962.85</u>