

# Exhibit 15

James, Hoyer, Newcomer, &  
Smiljanich, P.A.  
4830 W. Kennedy Blvd.,  
Suite 550  
Tampa, FL 33609  
Tax I.D.# 59-3479025

Invoice submitted to:  
NADEL REAL ESTATE / BURTON W WIAND  
WIAND GUERRA KING, P.L.  
3000 BAYPORT DRIVE SUITE 600  
TAMPA, FL 33607

May 14, 2015  
In Reference To: 2384

Invoice # 10718

ASSET DISPOSITION 11/1/14 – 4/30/15

	<u>Hrs/Rate</u>	<u>Amount</u>
2/4/2015 SPK Phone call with Roger Jernigan concerning Laurel Preserve property appraisal (.1)/email correspondence with Steve Wirth (counsel for Wells Fargo) concerning Wells Fargo's appraisal of Laurel Preserve (.2)	0.30 315.00/hr	94.50
3/12/2015 SPK Reviewing draft of Receiver's Verified Motion to Approve Sale of Sarasota Property (.4)	0.40 315.00/hr	126.00
3/16/2015 SPK Left message for Steven Wirth regarding Receiver's Verified Motion for Approval of Sale of Sarasota Property, follow-up with Jared Perez	0.20 315.00/hr	63.00
3/17/2015 SPK Correspondence with Steve Wirth and Receivership regarding Receiver's Verified Motion to Approve Sale of Sarasota Property	0.30 315.00/hr	94.50
3/23/2015 SPK Email correspondence with Akerman regarding Motion for Sale of Sarasota Property, communications with Receivership regarding same (.5)	0.50 315.00/hr	157.50
3/24/2015 SPK Correspondences with Akerman and Receivership regarding sale of Sarasota property.	1.30 315.00/hr	409.50
3/27/2015 SPK Phone call with Akerman and follow-up correspondence regarding Sarasota Property and title company's request for consents of interested parties (.3)	0.30 315.00/hr	94.50
3/31/2015 SPK Correspondence with Akerman regarding obtaining "consents of interested parties" for Receiver's motion for sale of Sarasota Property, follow-up with Receivership	0.20 315.00/hr	63.00

	<u>Hrs/Rate</u>	<u>Amount</u>
4/6/2015 SPK Correspondence with Akerman pertaining to motion for sale of Sarasota property	0.20 315.00/hr	63.00
4/7/2015 SPK Phone call with Receivership regarding motion for sale of Sarasota property, follow-up email and voicemail left at Akerman regarding Bank's position	0.60 315.00/hr	189.00
4/8/2015 SPK Reviewing Bank's revisions to Receiver's verified motion for sale of Sarasota property, phone call with Receiver regarding same, follow-up with Steven Wirth at Akerman regarding Receiver's additional edits	1.40 315.00/hr	441.00
4/9/2015 SPK Finalizing motion for sale of Sarasota property, including getting notarized consents from WF and BofA.	0.40 315.00/hr	126.00
4/10/2015 SPK Obtaining clean copies of Receiver's verified motion for sale of Sarasota Property, follow-up with Akerman regarding WF and BofA power of attorney and services agreement	0.20 315.00/hr	63.00
4/13/2015 SPK Correspondence with Akerman and Receivership regarding WF and BofA power of attorney/services agreement	0.20 315.00/hr	63.00
4/15/2015 SPK Correspondence with Akerman and Receivership regarding amending motion for sale of Sarasota property, forwarding BofA power of attorney to Receivership	0.30 315.00/hr	94.50
For professional services rendered	<u>6.80</u>	<u>\$2,142.00</u>
Previous balance		\$1,764.00
8/7/2013 Payment - thank you. Nadel et al by Burton Wiand for payment of invoice. Check No. 3242		(\$1,764.00)
Total payments and adjustments		<u>(\$1,764.00)</u>
Balance due		<u><u>\$2,142.00</u></u>

Attorney Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
KEEFE, SEAN P	6.80	315.00	\$2,142.00

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CLAIMS ADMINISTRATION & OBJECTIONS 11/1/14 – 4/30/15

		<u>Hrs/Rate</u>	<u>Amount</u>
12/15/2014	SPK Meeting with Receiver to discuss status of case against Wells Fargo and Wells Fargo's claims in Receivership enforcement action (.2)/ Review of pleadings filed in Receivership action (Dkt. #s 675, 689, 690, 712-714, 740, 755-6) in anticipation of Judge Lazarra's determination of Wells Fargo's untimely claims, forwarding same to Gianluca Morello (3.1)	3.30 315.00/hr	1,039.50
12/22/2014	SPK Phone conference with WGK to discuss status of various Receivership matters (Landmark and EllenDow claims) (.03)/drafting supplemental briefing in reply to Wells Fargo's Objection to the Receiver's Motion to (1) Approve Determination and Priority of Claims, (2) Pool Receivership Assets and Liabilities, (3) Approve Plan of Distribution, and (4) Establish Objection Procedure (Dkt. 689) (7.1).	7.40 315.00/hr	2,331.00
12/29/2014	SPK Drafting supplemental briefing in reply to Wells Fargo's Objection to the Receiver's Motion to (1) Approve Determination and Priority of Claims, (2) Pool Receivership Assets and Liabilities, (3) Approve Plan of Distribution, and (4) Establish Objection Procedure (Dkt. 689) (.7).	0.70 315.00/hr	220.50
1/8/2015	SPK Phone conference with Receivership to discuss filing supplemental briefings on Claims Determination Motion and Wells Fargo's motion for determination that secured creditor need not file a timely claim	0.40 315.00/hr	126.00
1/9/2015	SPK Drafting Receiver's motion to set briefing schedule and supplement record, correspondence with Receivership regarding same	2.70 315.00/hr	850.50
1/12/2015	SPK Editing joint motion to set briefing schedule pertaining to claims to Receivership property by Wells Fargo Bank and BB&T	0.70 315.00/hr	220.50

	<u>Hrs/Rate</u>	<u>Amount</u>
1/28/2015 SPK Left voicemail with Jared Perez re: joint motion to set briefing schedules	0.10 315.00/hr	31.50
2/18/2015 SPK Reviewing joint motion to set briefing schedule pertaining to Wachovia and BB&T properties	0.40 315.00/hr	126.00
2/19/2015 SPK drafting supplemental briefing in response to Bank's Objection to Receiver's Claims Determination Motion and Motion for Determination that Secured Creditors Need Not Comply with Claims Bar Deadline (4.8)/phone call with Steve Wirth from Akerman concerning Receiver's position on Wells Fargo loans in light of SJ Order (.4)	5.20 315.00/hr	1,638.00
2/20/2015 SPK Meeting at Receiver's offices to discuss file supplemental briefing before Judge Lazzara concerning the Rite-Aid and Laurel Preserve loans, discussion with Receiver pertaining to potential sale of Laurel Preserve and Sarasota properties (3.4)/drafting supplemental briefing in response to Bank's Objection to Receiver's Claims Determination Motion and Motion for Determination that Secured Creditors Need Not Comply with Claims Bar Deadline (3.6).	7.00 315.00/hr	2,205.00
For professional services rendered	<u>27.90</u>	<u>\$8,788.50</u>
Previous balance		\$1,764.00
8/7/2013 Payment - thank you. Nadel et al by Burton Wiand for payment of invoice. Check No. 3242		<u>(\$1,764.00)</u>
Total payments and adjustments		<u>(\$1,764.00)</u>
Balance due		<u><u>\$8,788.50</u></u>

Attorney Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
KEEFE, SEAN P	27.90	315.00	\$8,788.50

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ASSET DISPOSITION	11/1/2014 – 4/30/2015	\$2,142.00
CLAIMS ADMINISTRATION & OBJECTIONS	11/1/2014 – 4/30/2015	\$8,788.50
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TOTAL DUE		<u>\$10,930.50</u>