

Exhibit 22



YIP ASSOCIATES

FORENSIC ACCOUNTING +
FINANCIAL INVESTIGATIONS

INVOICE DETAIL

Burton Wiand, Receiver
Wiand Guerra King
5505 West Gray Street
Tampa, FL 33609

Invoice Number: 2099
Date: May 5, 2015

Re: Burton Wiand, Receiver for Securities and Exchange Commission vs. Arthur Nadel, et al.

For Professional Services Rendered November 1, 2014 through April 30, 2015.

*Rates have been reduced from the standard rates.

| Date | Initials | Description | Hours | Rate* | Extension |
|------------|----------|---|-------------|----------|-------------------|
| 12/04/14 | TD | Gathered information regarding V. Lee tracing and pre-judgment interest pursuant to request from J. Perez (0.2); review of leap year interest formulas per request from J. Perez (0.3). | 0.5 | \$225.00 | \$112.50 |
| 12/11/14 | TD | Review of draft language from Receiver's motion regarding tracing in Lee matter. | 0.3 | \$225.00 | \$67.50 |
| 12/12/14 | MMY | Meeting with T. DeAraujo to review and finalize declaration regarding V. Lee's use of Ponzi scheme proceeds. | 0.3 | \$315.00 | \$94.50 |
| 12/12/14 | TD | Call with J. Perez (0.1); meeting with M. Yip to review and finalize declaration regarding V. Lee's use of Ponzi scheme proceeds (0.3). | 0.4 | \$225.00 | \$90.00 |
| 01/08/15 | MMY | Review of Declaration with H. Levenberg. | 0.5 | \$315.00 | \$157.50 |
| 01/08/15 | TD | Call with J. Perez re Meeker matter (0.1); meeting with H. Levenberg regarding work to be performed (0.2). | 0.3 | \$225.00 | \$67.50 |
| 01/08/15 | HL | Meeting with T. DeAraujo regarding work to be performed (0.2); assistance with preparation of Declaration of M. Yip regarding Pre-judgment interest calculations for Brian Meeker (3.8); review of Declaration with M. Yip (0.5). | 4.5 | \$135.00 | \$607.50 |
| 04/07/15 | TD | Review of analyses performed in Lee matter and email to J. Perez regarding same. | 0.8 | \$225.00 | \$180.00 |
| 04/08/15 | TD | Preparation of updated pre-judgment interest calculation pursuant to request from J. Perez. | 0.4 | \$225.00 | \$90.00 |
| 04/29/15 | TD | Review and response to email from J. Perez. | 0.2 | \$225.00 | \$45.00 |
| Total Fees | | | <u>8.20</u> | | <u>\$1,512.00</u> |



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Re: Burton Wiand, Receiver for Securities and Exchange Commission vs. Arthur Nadel, et al.
For Professional Services Rendered November 1, 2014 through April 30, 2015.

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For Costs Advanced and Expenses Incurred:

| <u>Date</u> | <u>Initials</u> | <u>Description</u> | <u>Amount</u> |
|-------------|-----------------|---|--------------------------|
| | None. | | \$0.00 |
| | | Total Expenses | \$0.00 |
| | | Total Amount Due for Fees & Expenses | <u>\$1,512.00</u> |

Please remit payment by mail to:

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: 2100
Date: May 5, 2015

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 November 1, 2014 through April 30, 2015.

*Rates have been reduced from the standard rates.

| Date | Initials | Description | Hours | Rate* | Extension |
|-------------------|----------|---|--------------|----------|-------------------|
| 11/06/14 | TD | Review and analysis of Management Fees paid after Feb 10 2008 pursuant to request from counsel (0.5); review and analysis of False Profits paid after Feb 10 2008 (0.8). | 1.3 | \$225.00 | \$292.50 |
| 11/09/14 | TD | Continued review and analysis of False Profits paid after Feb 10, 2008. | 1.1 | \$225.00 | \$247.50 |
| 11/11/14 | TD | Meeting with N. Escudero regarding work to be performed (0.2); preparation of schedules reflecting false profits and management fees after February 10, 2008 (3.7). | 3.9 | \$225.00 | \$877.50 |
| 11/11/14 | NE | Meeting with T. Dearaujo (.2); analysis of false profits prior to and after February 10, 2008 (1.8). | 2.0 | \$135.00 | \$270.00 |
| 11/12/14 | TD | Call with S. Keefe (0.1); continued preparation of schduels per request from counsel (1.8). | 1.7 | \$225.00 | \$382.50 |
| 11/17/14 | TD | Call with T. Smiljanich regarding damages. | 0.2 | \$225.00 | \$45.00 |
| 12/01/14 | TD | Call with S. Keefe regarding damages for period beginning after February 10, 2008 (0.1); call with C. Rehus regarding clawbacks (0.1); review and comparison of recovery from clawback defendants to false profits paid to investors for post-February 10, 2008 period (2.6). | 2.8 | \$225.00 | \$630.00 |
| Total Fees | | | <u>13.00</u> | | <u>\$2,745.00</u> |

For Costs Advanced and Expenses Incurred:

| Date | Initials | Description | Amount |
|---|----------|-------------|-------------------|
| | | None. | \$0.00 |
| Total Expenses | | | <u>\$0.00</u> |
| Total Amount Due for Fees & Expenses | | | <u>\$2,745.00</u> |

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