

Exhibit 23

Brannock & Humphries

100 S. Ashley Drive, Suite 1130
Tampa, FL 33602
Tel: (813) 223-4300 Fax: (813) 262-0604
www.BHappeals.com

Invoice

Invoice Date: Apr 10, 2015
Invoice Num:2611
Billing Through: Mar 31, 2015

Burton Wiand
5505 West Gray Street
Tampa, FL 33609

Wiand vs. Wells Fargo Bank, N.A.

<u>Date</u>	<u>Employee</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Services:					
3/15/2015	CCB	Review case docket and some preliminary research related to appealability and bifurcation issues.	0.70	\$350.00	\$245.00
3/16/2015	CCB	Telephone call to G. Morello regarding new receivership appeal; emails with S. Keefe regarding appeal.	0.20	\$350.00	\$70.00
3/16/2015	CCB	Telephone conference with S. Keefe regarding case background, appellate arguments, potential for bifurcation of issues, etc.; follow-up correspondence regarding same.	1.00	\$350.00	\$350.00
3/17/2015	CCB	Correspondence with S. Keefe regarding outline of all appellate arguments except one.	0.10	\$350.00	\$35.00
3/18/2015	CCB	Correspondence to G. Morello regarding initial first steps with respect to appeal.	0.20	\$350.00	\$70.00
3/18/2015	CCB	Telephone conference with G. Morello regarding appellate representation and strategy.	0.30	\$350.00	\$105.00
3/19/2015	CCB	Telephone conference with S. Keefe and G. Morello regarding appeal strategy and timing.	0.90	\$350.00	\$315.00
3/19/2015	CCB	Review draft civil appeals statement; correspondence with S. Keefe regarding same and timing of initial brief; receipt of Eleventh Circuit acknowledgment and initial deadlines.	0.40	\$350.00	\$140.00

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Services:					
3/20/2015	CCB	Correspondence with S. Keefe regarding "first impression" section of civil appeal statement and record excerpts.	0.20	\$350.00	\$70.00
3/23/2015	CCB	Correspondence from S. Keefe regarding civil appeal statement and confer with S. DePerto regarding same.	0.10	\$350.00	\$35.00
3/23/2015	CCB	Receipt and review of correspondence from S. Keefe regarding jurisdictional argument in initial brief.	0.10	\$350.00	\$35.00
3/23/2015	SUD	Email Sean Keefe regarding preparing Civil Appeal Statement.	0.20	\$120.00	\$24.00
3/24/2015	CCB	Correspondence to S. Keefe regarding timing of jurisdictional argument in initial brief.	0.10	\$350.00	\$35.00
3/24/2015	CCB	Correspondence with G. Morello regarding appeal status.	0.20	\$350.00	\$70.00
3/24/2015	CCB	Conference with S. Keefe regarding statement of the case and facts strategy and set-up.	0.40	\$350.00	\$140.00
3/30/2015	CCB	Correspondence with S. Keefe and G. Morello regarding initial appellate filings and other Nadel briefing as well as status of editing of jurisdiction argument.	0.20	\$350.00	\$70.00
3/30/2015	CCB	Work on editing jurisdiction section of draft initial brief (included some review of cited case law).	1.20	\$350.00	\$420.00

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3/30/2015	SUD	Office conference with Ceci Berman regarding status of case.	0.10	\$120.00	\$12.00
3/31/2015	CCB	Work on edits to jurisdiction argument of draft initial brief, including some review of certain case law cited in the draft.	2.00	\$350.00	\$700.00

Total Service Amount: \$2,941.00

Reimbursable Expenses:

3/31/2015 Online Research \$16.77

Total Expenses: \$16.77

Amount Due This Invoice: \$2,957.77

This invoice is due upon receipt

Staff Summary

Ceci Berman	CCB	8.30	\$350.00	\$2,905.00
Sarah DePerto	SUD	0.30	\$120.00	\$36.00

Account Summary

Ret. Received	Ret. Applied	Retainer Left	Last Inv Num	Last Inv Date	Last Inv Amt	Last Pay Amt	Prev Unpaid Amt
\$ 0.00	\$ 0.00	\$ 0.00	--	--	\$ 0.00	\$ 0.00	\$ 0.00

Total Amount Due Including This Invoice: \$2,957.77

We appreciate your business.

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Invoice

Invoice Date: May 7, 2015
Invoice Num:2660
Billing Through: Apr 30, 2015

Burton Wiand
5505 West Gray Street
Tampa, FL 33609

Wiand vs. Wells Fargo Bank, N.A.

<u>Date</u>	<u>Employee</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Services:					
4/1/2015	CCB	Complete edits to jurisdiction section of first draft of initial brief.	4.30	\$350.00	\$1,505.00
4/7/2015	CCB	Telephone conference with S. Keefe and G. Morello regarding edits to jurisdiction section of draft initial brief and status of draft of entire initial brief.	1.00	\$350.00	\$350.00
4/10/2015	CCB	Work on review of entire brief, some beginning edits to statement of case and facts, and broad review of entire brief to provide comments for S. Keefe regarding same.	5.00	\$350.00	\$1,750.00
4/13/2015	CCB	Review draft initial brief and provide comments to same; extended telephone conference with S. Keefe and T. Smiljanich regarding draft initial brief.	6.30	\$350.00	\$2,205.00
4/14/2015	CCB	Work on draft statement of the case and facts.	2.00	\$350.00	\$700.00
4/15/2015	CCB	Work on draft statement of the case and facts.	7.00	\$350.00	\$2,450.00
4/16/2015	CCB	Complete first round of edits to first draft of statement of the case; correspondence with S. Keefe regarding same; numerous other emails with S. Keefe regarding draft preliminary statement, issues in the FUFTA section of initial brief, and general strategy; edit alternative structure (second draft) of FUFTA argument section of initial brief; emails with S. Keefe regarding same.	7.50	\$350.00	\$2,625.00

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<u>Date</u>	<u>Employee</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Services:					
4/17/2015	CCB	Additional, multiple emails with S. Keefe regarding inclusion, or not, of certain information in statement of the case.	0.70	\$350.00	\$245.00
4/20/2015	CCB	Correspondence with S. Keefe regarding a number of strategic questions and discussing and editing of potential statements/paragraphs to be included in the initial brief.	0.50	\$350.00	\$175.00
4/21/2015	CCB	Correspondence with S. Keefe regarding mediation.	0.20	\$350.00	\$70.00
4/21/2015	CCB	Telephone conference with S. Keefe regarding portions of jurisdictional argument and non-customer duty argument.	0.70	\$350.00	\$245.00
4/22/2015	CCB	Telephone conference with G. Morello regarding finalizing the draft initial brief; multiple emails with S. Keefe regarding draft brief and logistics of filing same; work on editing the draft initial brief.	4.30	\$350.00	\$1,505.00
4/22/2015	CCB	Review legislative history information from Sean Keefe.	0.20	\$350.00	\$70.00
4/23/2015	CCB	Editing, all sections and arguments, of draft initial brief.	11.50	\$350.00	\$4,025.00
4/24/2015	CCB	Telephone conference with S. Keefe regarding edits to brief and logistics of filing; confer with S. DePerto regarding filing of initial brief and appendix contents.	1.30	\$350.00	\$455.00

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<u>Date</u>	<u>Employee</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
4/24/2015	CCB	Review additional edits made by counsel; provide further edits to one argument.	0.50	\$350.00	\$175.00
4/25/2015	CCB	Correspondence with S. Keefe regarding ability to use electronic signatures.	0.10	\$350.00	\$35.00
4/27/2015	CCB	Multiples conferences with S. Keefe and S. DePerto regarding additional edits to brief.	0.60	\$350.00	\$210.00
4/27/2015	SUD	Format and finalize initial brief; prepare tables of contents and tables of authority for initial brief; various emails with Sean Keefe regarding initial brief.	3.00	\$120.00	\$360.00

Total Service Amount: \$19,155.00

Reimbursable Expenses:

3/31/2015	PACER Records	\$11.30
4/30/2015	Online Research	\$21.15

Total Expenses: \$32.45

Amount Due This Invoice: \$19,187.45

This invoice is due upon receipt

Staff Summary

Ceci Berman	CCB	53.70	\$350.00	\$18,795.00
Sarah DePerto	SUD	3.00	\$120.00	\$360.00

Account Summary

<u>Ret. Received</u>	<u>Ret. Applied</u>	<u>Retainer Left</u>	<u>Last Inv Num</u>	<u>Last Inv Date</u>	<u>Last Inv Amt</u>	<u>Last Pay Amt</u>	<u>Prev Unpaid Amt</u>
\$ 0.00	\$ 0.00	\$ 0.00	2611	4/10/2015	\$ 2,957.77	\$ 0.00	\$ 2,957.77

Total Amount Due Including This Invoice: \$22,145.22

We appreciate your business.