Exhibit 15

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 November 25, 2015

Client: 025305 Matter: 091021

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RE: Scoop Legal Team - Recovery of Commissions

For Professional Services Rendered Through October 31, 2015

Date ASSET	TKPR Asset	Description of Services Analysis and Recovery	Hours	Amount
5/4/2015	JR	ROWE: Communicate with Windsearch regarding status of asset search requests (.1).	0.1	\$14.00
5/5/2015	JR	ROWE: Communicate with Windsearch regarding status of asset search requests (.1).	0.1	\$14.00
5/13/2015	JR	ROWE: Communicate with Windsearch regarding status of asset search requests (.1).	0.1	\$14.00
5/14/2015	GM	ROWE: Review communications between M. Lamont and J. Rizzo regarding New York SEC investigating Rowe in connection with Carnegie Marketing Associates (.2).	0.2	\$63.00
5/15/2015	GM	ROWE: Considered request from SEC in New York to inspect Carnegie Marketing Associates files (.2); ROWE: reviewed communications from R. Jernigan regarding inventory of storage unit (.1).	0.3	\$94.50
5/15/2015	ML	ROWE: Analyze file and client documents (1.5); ROWE: telephone call with SEC regarding CMA documents (.2); ROWE: confer with Receiver regarding producing documents to SEC (.2); ROWE: drafted correspondence to T. Sivitz regarding index of boxes (.1); ROWE: prepare for oral argument (.5).	2.5	\$675.00

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Date	TKPR	Description of Services	Hours	Amount
ASSET	Asset .	Analysis and Recovery		
5/15/2015	JR	ROWE: Review of documentation provided by and related to Carnegie Marketing Associates per request of Mr. Lamont (.2); ROWE: communicate with Mr. Lamont, Mr. Jernigan, PDR and E-Hounds regarding documents from Carnegie Marketing Associates (.2); ROWE: review results of searches from Windsearch (.1).	0.5	\$70.00
5/18/2015	GM	J. ROWE (APPEAL): Reviewed appellate court's notice removing case from oral argument calendar, to be rescheduled at a later date (.1); addressed scheduling matters regarding appeal (.1).	0.2	\$63.00
5/18/2015	ML	ROWE: Analyze documents regarding CMA (.7); ROWE: telephone call to SEC regarding hard drive (.1).	0.8	\$216.00
5/18/2015	JR	ROWE: Communicate with E-Hounds, Mr. Lamont and PDR regarding documents from Carnegie Marketing Associates and Choice Direct (.2); ROWE: review files for materials related to Carnegie Marketing Associates and Choice Direct (.3).	0.5	\$70.00
5/19/2015	JR	ROWE: Communicate with Mr. Lamont and Mr. Jernigan regarding documents from Carnegie Marketing Associates and Choice Direct (.2).	0.2	\$28.00
5/26/2015	ML	ROWE: Telephone call with SEC regarding CMA documents and production (.4); ROWE: receive and review correspondence from T. Sivitz regarding subpoena (.1); ROWE: draft correspondence to Receiver regarding SEC subpoena (.2).	0.7	\$189.00
6/2/2015	GM	ROWE: Meeting with Receiver and M. Lamont regarding case status, judgment, and strategy for next steps (.7).	0.7	\$220.50
6/2/2015	ML	ROWE: Conference with Receiver regarding settlement and legal strategy (.7).	0.7	\$189.00
6/3/2015	ML	ROWE: Consider status with Receiver (.5); ROWE: draft correspondence to G. Dramis regarding conference call (.1); ROWE: telephone call with G. Dramis regarding settlement of annuity (.3).	0.9	\$243.00
6/4/2015	GM	J. ROWE (APPEAL): Receipt and review of calendar issued by Eleventh Circuit regarding cases to be orally argued the week of July 27th (.1).	0.1	\$31.50
6/9/2015	GM	ROWE: Addressed matters regarding SEC subpoena for Rowe/Carnegie Marketing Associates documents (.1).	0.1	\$31.50
6/9/2015	ML	ROWE: Telephone calls with SEC regarding subpoena (.3); ROWE: exchange multiple correspondence with SEC regarding subpoena (.3); ROWE: consider document production issues with Receiver (.2); ROWE: analyze subpoena (.4).	1.2	\$324.00

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Date	TKPR	Description of Services	Hours	Amount
ASSET	Asset A	Analysis and Recovery		
6/9/2015	JR	ROWE: Review correspondence from M. Lamont regarding SEC subpoena and production of documents in storage facility (.1); ROWE: review of SEC subpoena to Carnegie Marketing (.1); ROWE: communicate with S. Donell and M. Lamont regarding SEC subpoena and retrieval of boxes (.2).	0.4	\$56.00
6/10/2015	JR	ROWE: Communicate with S. Donell, M. Lamont and Receiver regarding SEC subpoena and retrieval of boxes per request of M. Lamont (.2).	0.2	\$28.00
6/11/2015	JR	ROWE: Review communications regarding status of S. Donell and storage unit (.1).	0.1	\$14.00
6/15/2015	JDM	ROWE: Review levy procedures for personal property in Sarasota county (.8); ROWE: draft instructions for levy (.7); ROWE: research judgment lien database and official records of Sarasota County regarding Joyce and Donald Rowe (2.1); ROWE: draft creditor's affidavit for levy (1.6).	5.2	\$1,006.20
6/16/2015	JDM	ROWE: Draft creditor's affidavit for levy (2.1); ROWE: revise instructions for levy (.5); ROWE: exchange correspondence with L. Callahan from Sarasota Sheriff's Office regarding instructions for levy (.2); ROWE: research judgment lien database and official records of Sarasota, Pasco, and Hernando County regarding Joyce Rowe, Donald Rowe, and Carnegie Asset Management (1.8).	4.6	\$890.10
6/24/2015	ML	ROWE: Receive and review multiple correspondence from SEC regarding documents (.2).	0.2	\$54.00
6/24/2015	JR	ROWE: Communicate with S. Donell regarding status of boxes picked up by SEC (.1).	0.1	\$14.00
6/25/2015	ML	ROWE: Prepare for 11th Circuit oral argument (2.5).	2.5	\$675.00
6/26/2015	ML	ROWE: Telephone calls with G. Dramis regarding settlement of annuity issue (.3); ROWE: consider settlement issues with Receiver (.3); ROWE: exchange correspondence with G. Dramis regarding annuity statements (.2); ROWE: analyze file (.4).	1.2	\$324.00
7/6/2015	GM	ROWE: Reviewed information regarding MetLife Annuity (.2).	0.2	\$63.00
7/6/2015	ML	ROWE: Telephone calls with G. Dramis regarding settlement (.3); ROWE: receive and review correspondence from G. Dramis regarding annuity statement (.1); ROWE: consider settlement issues with Receiver (.2); ROWE: analyze documents produced by Rowes (1.3).	1.9	\$513.00
7/9/2015	GM	ROWE: Considered status of settlement negotiations (.1).	0.1	\$31.50

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Date	TKPR	Description of Services	Hours	Amount
ASSET	Asset .	Analysis and Recovery		
7/9/2015	ML	ROWE: Telephone calls with G. Dramis regarding settlement (.4); ROWE: consider settlement issues with Receiver (.2); ROWE: prepare outline for oral argument (.5).	1.1	\$297.00
7/10/2015	ML	ROWE: Draft correspondence to G. Dramis regarding settlement (.4); ROWE: consider settlement issues with Receiver (.3); ROWE: revise outline for oral argument (.5); ROWE: analyze documents (1.3).	2.5	\$675.00
7/10/2015	JR	ROWE: Communicate with S. Donnell regarding SEC's return of CMA boxes and documents (.1).	0.1	\$14.00
7/13/2015	ML	ROWE: Telephone calls with D. Band regarding settlement (.4); ROWE: consider settlement issues with Receiver (.3); ROWE: revised outline regarding argument (1.0); ROWE: analyze Rowe documents (2.0); ROWE: prepare for oral argument (2.5).	6.2	\$1,674.00
7/13/2015	JR	ROWE: Communicate with Receiver and M. Lamont regarding invoice from S. Donnell regarding CMA boxes and documents (.1); ROWE: review of invoice from S. Donnell (.1).	0.2	\$28.00
7/14/2015	ML	ROWE: Prepare for oral argument (2.0).	2.0	\$540.00
7/15/2015	ML	ROWE: Prepare for oral argument (2.0); ROWE: consider legal issues regarding settlement agreement (.4); ROWE: legal research regarding provisions benefiting one party (.4).	2.8	\$756.00
7/15/2015	CLA	ROWE: Research regarding interpretation of settlement contract language (2.0).	2.0	\$387.00
7/16/2015	ML	ROWE: Prepare for oral argument (1.0); ROWE: legal research regarding provisions benefiting one party (.5); ROWE: telephone call with D. Band regarding settlement (.3); ROWE: consider settlement issues with Receiver (.3).	2.1	\$567.00
7/16/2015	CLA	ROWE: Research regarding interpretation of settlement contract language (1.6).	1.6	\$309.60
7/16/2015	JR	ROWE: Communicate with PDR regarding invoice from S. Donnell regarding CMA boxes and documents (.1).	0.1	\$14.00
7/20/2015	GM	ROWE: Considered settlement proposal (.2).	0.2	\$63.00
7/20/2015	CLA	ROWE: Research regarding contract provision and interpretation (3.0).	3.0	\$580.50
7/20/2015	JDM	ROWE: Review and revise creditor's affidavit and instructions for levy of personal property (1.3).	1.3	\$251.55

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Date	TKPR	Description of Services	Hours	Amount
ASSET	Asset .	Analysis and Recovery		
7/21/2015	GM	J. ROWE (APPEAL): Discussions with M. Lamont regarding oral argument (.2); D. ROWE: address matters regarding writ of execution for household furnishings and reviewed settlement discussions (.3).	0.5	\$157.50
7/21/2015	ML	ROWE: Prepare for oral argument (7.5).	7.5	\$2,025.00
7/21/2015	CLA	ROWE: Research regarding contract provision (2.1).	2.1	\$406.35
7/21/2015	JDM	ROWE: Draft motion for writ of garnishment to Sabal Palm (.4); ROWE: draft motion for writ of garnishment to Northern Trust (.4); ROWE: revise creditor's affidavit and instructions for levy of personal property (1.2).	2.0	\$387.00
7/21/2015	MG	ROWE: Communicate with Northern Trust regarding a Writ of Garnishment and update our records (.3).	0.3	\$42.00
7/22/2015	ML	ROWE: Prepare for oral argument (1.0); ROWE: telephone calls with counsel regarding: settlement (1.3); ROWE: consider settlement issues with Receiver (.7); ROWE: drafted settlement agreement (2.8); ROWE: drafted motion to approve settlement (2.5).	8.3	\$2,241.00
7/23/2015	GM	J. ROWE (APPEAL): Considered settlement negotiations (.2).	0.2	\$63.00
7/23/2015	ML	ROWE: Telephone calls with counsel regarding settlement (1.5); ROWE: consider settlement issues with Receiver (1.0); ROWE: exchange multiple correspondence with counsel regarding agreement (1.5); ROWE: revised settlement agreement (2.5); ROWE: drafted motion to approve settlement (1.0).	7.5	\$2,025.00
7/24/2015	GM	J. ROWE (APPEAL): Addressed matters regarding settlement negotiations and revised proposed settlement agreement (.5); J. ROWE (APPEAL): review communications between M. Lamont and G. Dramis (.1).	0.6	\$189.00
7/24/2015	ML	ROWE: Prepare for oral argument (2.0); ROWE: telephone calls with counsel regarding settlement (1.2); ROWE: revised settlement agreement (2.5); ROWE: exchange multiple correspondence with G. Dramis regarding settlement (.5); ROWE: revised motion to approve settlement (1.3); ROWE: prepare financial affidavit (1.0); ROWE: exchange correspondence with B. Levenson regarding motion to approve (.2).	8.7	\$2,349.00
7/24/2015	CLA	ROWE: Research regarding contract interpretation (.3).	0.3	\$58.05
7/24/2015	JDM	ROWE: Analyze and review financial affidavit for settlement (.3); ROWE: meet with M. Lamont regarding settlement discussions (.3).	0.6	\$116.10

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Date	TKPR	Description of Services	Hours	Amount
ASSET	Asset A	Analysis and Recovery		
7/25/2015	GM	J. ROWE (APPEAL): Reviewed revised draft settlement agreement and comments from defendants (.2).	0.2	\$63.00
7/25/2015	ML	ROWE: Telephone calls with counsel regarding settlement (.4); ROWE: revised settlement agreement (1.0); ROWE: drafted correspondence to Receiver regarding agreement (.2).	1.6	\$432.00
7/26/2015	GM	J. ROWE (APPEAL): Revised draft settlement agreement (.2).	0.2	\$63.00
7/26/2015	ML	ROWE: Revised settlement agreement (1.5); ROWE: revised motion to approve settlement (.5); ROWE: consider settlement issues with Receiver (.5).	2.5	\$675.00
7/27/2015	GM	J. ROWE (APPEAL): Addressed matters regarding settlement negotiations (.2); J. ROWE (APPEAL): review and revised motion to approve settlement (.2).	0.4	\$126.00
7/27/2015	JJP	ROWE: Research requirements to dismiss appeal with prejudice (1.0); ROWE: draft motion to dismiss appeal with prejudice in furtherance of settlement agreement (1.0).	2.0	\$495.00
7/27/2015	ML	ROWE: Multiple telephone calls with G. Dramis regarding settlement (1.0); ROWE: exchange multiple correspondence with G. Dramis regarding settlement (.7); ROWE: revised settlement agreement (1.8); ROWE: analyze financial affidavit (.4); ROWE: consider settlement issues with Receiver (.5); ROWE: drafted motion to approve settlement (1.0); ROWE: drafted proposed order (.2); ROWE: drafted motion to dismiss appeal (.4); ROWE: research regarding dismissal of appeal (.3); ROWE: analyze bank records (.7); ROWE: receive and review order (.1); ROWE: drafted correspondence to G. Dramis regarding fully executed agreement and order (.1).	7.2	\$1,944.00
7/27/2015	RJ	ROWE: Research regarding voluntary dismissal (.7).	0.7	\$135.45
7/27/2015	JR	ROWE: Communicate with J. Jernigan regarding California storage facility / Choice Direct records (.1).	0.1	\$14.00
7/28/2015	GM	J. ROWE (APPEAL): Reviewed order on motion to dismiss appeal (.1).	0.1	\$31.50
7/28/2015	JR	ROWE: Review motion to approve settlement and related order (.1).	0.1	\$14.00
7/29/2015	ML	ROWE: Telephone call with G. Dramis regarding settlement payment from MetLife annuity (.2); ROWE: drafted correspondence to G. Dramis regarding confirmation of payment (.2); ROWE: drafted motion for entry of judgment (.6).	1.0	\$270.00
7/30/2015	JJP	ROWE: Draft joint motion for entry of final judgment as part of settlement (1.0).	1.0	\$247.50

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Date	TKPR	Description of Services	Hours	Amount
ASSET	Asset	Analysis and Recovery		
8/4/2015	JJP	ROWE: Draft joint motion for entry of final judgment (2.0).	2.0	\$495.00
8/4/2015	ML.	ROWE: Telephone call with G. Dramis regarding status (.2); ROWE: drafted motion for entry of judgment (.4).	0.6	\$162.00
8/5/2015	GM	ROWE: Reviewed parties' joint motion for entry of final judgment regarding MetLife Annuity (.1).	0.1	\$31.50
8/5/2015	JJP	ROWE: Revise and finalize for filing joint motion for entry of final judgment (1.0); ROWE: draft and finalize proposed order for joint motion (.5).	1.5	\$371.25
8/5/2015	ML	ROWE: Revised joint motion for entry of judgment (1.0); ROWE: drafted correspondence to G. Dramis regarding motion (.2); ROWE: drafted proposed order (.2).	1.4	\$378.00
8/6/2015	GM	ROWE: Reviewed notice, consent, and reference of a dispositive motion to a magistrate judge filed by J. Rowe (.1).	0.1	\$31.50
8/6/2015	ML	ROWE: Telephone call with Judge Pizzo's chambers regarding consent to jurisdiction by D. Rowe (.2); ROWE: telephone call to G. Dramis regarding consent (.1); ROWE: exchange multiple correspondence with G. Dramis regarding consent (.3); ROWE: review consent form (.1); ROWE: analyze financial records (1.5).	2.2	\$594.00
8/10/2015	GM	ROWE: Review IRS notice regarding Carnegie Marketing Associates (.1).	0.1	\$31.50
8/12/2015	ML	ROWE: Exchange correspondence with counsel regarding MetLife judgment (.2); ROWE: telephone call to Judge Pizzo's chambers regarding consent to jurisdiction (.1); ROWE: analyze documents produced by Rowes and review financial affidavit (2.3).	2.6	\$702.00
8/14/2015	GM	ROWE: Reviewed consent to magistrate judge regarding motion for entry of final judgment as to MetLife Annuity (.1).	0.1	\$31.50
8/18/2015	JR	ROWE: Receipt and review of consent to magistrate judge disposition on motion by D. Rowe (.1).	0.1	\$14.00
8/19/2015	GM	ROWE: Receipt and review of order granting parties' joint motion for entry of final judgment regarding MetLife Annuity (.1); ROWE: reviewed deputy clerk's judgment in favor of Receiver (.1).	0.2	\$63.00
8/19/2015	ML	ROWE: Receive and review order regarding MetLife (.1); ROWE: receive and review judgment (.1); ROWE: drafted correspondence to MetLife regarding payment (.2).	0.4	\$108.00

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Date	TKPR	Description of Services	Hours	Amount
ASSET	Asset .	Analysis and Recovery		
8/19/2015	JDM	ROWE: Review order granting joint motion for final judgment as to garnishment of MetLife annuity and final judgment (.2); ROWE: telephone call with MetLife regarding enforcement of final judgment as to MetLife annuity (.2); ROWE: draft correspondence to MetLife regarding enforcement of Final Judgment (.8).	1.2	\$232.20
8/20/2015	JDM	ROWE: Finalize letter to MetLife regarding enforcement of final judgment and prepare for transmittal (.6).	0.6	\$116.10
8/24/2015	ML	ROWE: Analyze documents produced by Rowes (5.0); ROWE: analyze tax returns (1.5); ROWE: drafted memorandum regarding judgment (1.0).	7.5	\$2,025.00
8/25/2015	JR	ROWE: Prepare communication regarding withdrawals from Jackson National annuity (.2); ROWE: review documentation regarding Choice Direct and 2014 IRS filing per request of PDR (.4).	0.6	\$84.00
8/27/2015	ML	ROWE: Exchange correspondence with G. Dramis regarding MetIlfe payment (.2); ROWE: analyze documents produced by Rowes (2.0); ROWE: consider settlement issues with Receiver (.1).	2.3	\$621.00
9/1/2015	ML	ROWE: Analyze documents produced by Rowes (1.0); ROWE: prepare summary of bank transactions (.5); ROWE: drafted correspondence to G. Dramis regarding additional documents and receipt of MetLife payment (.2).	1.7	\$459.00
9/9/2015	GM	ROWE: Reviewed proposed satisfaction of judgment (.1).	0.1	\$31.50
9/9/2015	ML	ROWE: Analyze documents produced by Rowes and third parties (3.3); ROWE: drafted satisfaction of judgment (.3).	3.6	\$972.00
9/9/2015	JR	ROWE: Communicate with M. Lamont regarding MetLife check related to annuity (.1).	0.1	\$14.00
9/29/2015	JR	ROWE: Review correspondence from IRS regarding Carnegie Marketing Associates (.1).	0.1	\$14.00
10/30/2015	JR	ROWE: Review third quarter Jackson National Life statement for annuity (.1).	0.1	\$14.00
		Total: Asset Analysis and Recovery	136.80	\$34,540.95
BUSIN	Busine	ess Operations		
8/11/2015	JR	ROWE: Review IRS notice regarding Carnegie Marketing Associates (.1); ROWE: communicate with PDR, Receiver and legal team regarding IRS notice for Carnegie Marketing Associates (.1).	0.2	\$28.00
9/30/2015	JR	ROWE: Review correspondence to IRS from PDR regarding Carnegie Marketing Associates (.1).	0.1	\$14.00

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\$34,874.28

S	F	R	V	C	F	S

SERVIC	ES			
Date	TKPR	Description of Services	Hours	Amount
BUSIN	l Busin	ess Operations		
		Total: Business Operations	0.30	\$42.00
		Total Professional Services	137.1	\$34,582.95
DISBUR	SEMENTS			
Date		Description of Disbursements		Amount
E101	Photocopi	es		
7/21/2015		Photocopies @ .15 each (739 @ \$0.15)		\$110.85
E107	Del. Servic	ces/Messengers		
6/9/2015	ı	UPS to Stephen J Donell		\$90.24
6/14/201	5	American Express- Courier Service- UPS shipping charges		\$90.24
		Total Disbursements		\$291.33
		Total Services	\$34,582.95	;
		Total Disbursements	\$291.33	3
		Total Current Charges		\$34,874.28
		Previous Balance		\$11,187.51
		Less Payments		(\$11,187.51)
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TASK RECAP

Services

Project No.	Hours	Amount	Project No.	Amount
ASSET - ASSET	136.8	\$34,540.95	Photocopies	\$110.85
BUSIN - BUSIN	0.3	\$42.00	Del. Services/Messengers	\$180.48
	0	\$0.00	Out of Town Travel	\$0.00
	137.10	\$34,582.95	•	\$291.33

Disbursements

BREAKDOWN BY PERSON

Person		Project No.	Hours	Amount
ML	Michael Lamont	ASSET - ASSET	95.9	\$25,893.00
GM	Gianluca Morello	ASSET - ASSET	5	\$1,575.00
JJP	Jared J. Perez	ASSET - ASSET	6.5	\$1,608.75
CLA	Callan L. Albritton	ASSET - ASSET	9	\$1,741.50
RJ	Robert Jamieson	ASSET - ASSET	0.7	\$135.45
JDM	Jordan D. Maglich	ASSET - ASSET	15.5	\$2,999.25
MG	Mary Gura	ASSET - ASSET	0.3	\$42.00
JR	Jeffrey Rizzo	ASSET - ASSET	3.9	\$546.00
JR	Jeffrey Rizzo	BUSIN - BUSIN	0.3	\$42.00
			137.10	\$34,582.95