

Exhibit 16

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

November 10, 2015
 In Reference To: 2384

Invoice # 10726

ASSET DISPOSITION 5/1/15 – 10/31/15

	<u>Hrs/Rate</u>	<u>Amount</u>
6/26/2015 SPK Correspondence with Steve Wirth and Jared Perez regarding BofA and WF costs pertaining to the La Bellasara property	0.20 315.00/hr	63.00
For professional services rendered	<u>0.20</u>	<u>\$63.00</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		<u>(\$1,764.00)</u>
Total payments and adjustments		<u>(\$1,764.00)</u>
Balance due		<u><u>\$63.00</u></u>

Attorney Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
KEEFE, SEAN P	0.20	315.00	\$63.00

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CLAIMS ADMINISTRATION & OBJECTIONS 5/1/15 – 10/31/15

	<u>Hrs/Rate</u>	<u>Amount</u>
8/12/2015 SPK Phone call with Receiver regarding briefing on La Bellasara property (.3)/ phone call with Steve Wirth regarding loan files (.1)	0.40 315.00/hr	126.00
8/13/2015 SPK Drafting subpoena to Wells Fargo for production of La Bellasara loan files	1.60 315.00/hr	504.00
8/14/2015 SPK Drafting Motion to Deny Wells Fargo's Motion for Determination that Secured Creditors Are Not Required to File Claims	3.20 315.00/hr	1,008.00
8/17/2015 SPK Finalizing subpoena to Wells Fargo for production of La Bellasara loan file	0.20 315.00/hr	63.00
8/18/2015 SPK Drafting motion to release funds (Laurel Preserve and La Bellasara) (1.7)/ phone call with Steven Key at Wells Fargo regarding subpoena to produce La Bellasara loan files (.3)	2.00 315.00/hr	630.00
8/19/2015 SPK Adding argument distinguishing bankruptcy code to draft motion for release of funds (Laurel Preserve and Bellasara), forwarding draft to Receiver/forwarding notice of service of subpoena to Receiver	0.40 315.00/hr	126.00
8/26/2015 SPK Reviewing Wells Fargo's letter objecting to subpoena (.1) /phone call with Wells Fargo regarding same (.2)/ follow-up call with Stephen Kay regarding subpoena (.2)	0.50 315.00/hr	157.50
8/27/2015 SPK Phone call with Wells Fargo mortgage department regarding subpoena for La Bellesara loan file (.4)/ phone call with Cheryl Crowe of Wells Fargo Mortgage regarding production of documents related	1.10 315.00/hr	346.50

		<u>Hrs/Rate</u>	<u>Amount</u>
	to BofA mortgage on La Bellesara loan (.3)/phone call with Steven Kay at Wells Fargo Subpoena Department regarding subpoena (.4)		
8/31/2015	SPK Left message with Steven Wirth regarding subpoena	0.10 315.00/hr	31.50
9/8/2015	SPK correspondence with Steven Wirth regarding La Bellasara bank loan	0.10 315.00/hr	31.50
9/11/2015	SPK Drafting chronology of events in preparation for meeting with Receiver concerning Laurel Preserve and La Bellasara motions (.7) / correspondence with Jeff Rizzo pertaining to claims packet sent to Wells Fargo and Rite-Aid claim form (.4)	1.10 315.00/hr	346.50
9/14/2015	SPK Meeting with Receiver regarding Sarasota and Laurel Mountain Properties	1.20 315.00/hr	378.00
9/18/2015	SPK Review of La Bellasara loan file (BofA) (3.3)/correspondence with Steve Wirth regarding status of Wells Fargo loan file (.1)	3.40 315.00/hr	1,071.00
9/21/2015	SPK Drafting motion for release of funds (Sarasota and Laurel Mountain Properties) and declaration of Receiver in support thereof	3.70 315.00/hr	1,165.50
9/22/2015	SPK Review of emails produced by Jeffrey Rizzo regarding Laurel Mountain Preserve Property	0.40 315.00/hr	126.00
9/23/2015	SPK Correspondence with Steve Wirth regarding production of Wells Fargo loan file on Sarasota Property	0.10 315.00/hr	31.50
9/28/2015	TAS Conference with SK re: status of proceedings in Receivership re: determination of claims.	0.30 325.00/hr	97.50
10/1/2015	SPK Reviewing Judge Lazzara's Order pertaining to MMG Bank & Trust, Ltd, incorporating citation into motion / phone call with Receivership regarding same	0.30 315.00/hr	94.50
10/2/2015	SPK Discussion with Receivership regarding motion pertaining to Sarasota and Laurel Mountain Properties, incorporating edits to draft motion	2.80 315.00/hr	882.00
10/5/2015	TAS Review proposed motion for determination of Laurel Claim as late-filed.	0.60 325.00/hr	195.00
	SPK Correspondence with Jeff Rizzo regarding Laurel Mountain loan statements and March 2010 meeting with Receiver and Wells Fargo (.2)/drafting declaration of Burton W. Wiand filed in support of brief (.8)	1.00 315.00/hr	315.00
10/7/2015	SPK Phone call with Receiver to discuss status filings	0.20 315.00/hr	63.00

	<u>Hrs/Rate</u>	<u>Amount</u>
10/8/2015 SPK Reviewing transcript of March 14, 2012 hearing before Judge Lazzara for discussion of Wells Fargo's motion to adjudicate security interest in Laurel Mountain, which was filed in SDNY, correspondence with Receivership regarding same (.6)	0.60 315.00/hr	189.00
10/20/2015 SPK Incorporating Receiver's edits to Receiver's declaration	0.30 315.00/hr	94.50
 For professional services rendered	 <u>25.60</u>	 <u>\$8,073.00</u>
 Balance due		 <u><u>\$8,073.00</u></u>

Attorney Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
KEEFE, SEAN P	24.70	315.00	\$7,780.50
SMILJANICH, TERRY A.	0.90	325.00	\$292.50

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Invoice:

ASSET DISPOSITION 5/1/2015 – 10/31/2015	\$63.00
CLAIMS ADMINISTRATION & OBJECTIONS 5/1/2015 – 10/31/2015	\$8,073.00
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TOTAL DUE	<u>\$8,136.00</u>