

Exhibit 23



YIP ASSOCIATES

**FORENSIC ACCOUNTING +
FINANCIAL INVESTIGATIONS**

INVOICE DETAIL

Burton W. Wiand, as Receiver
Wiand Guerra King, P.L.
3000 Bayport Drive
Suite 600
Tampa, FL 33607

Invoice Number: 2557
Date: November 4, 2015

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

For Professional Services Rendered May 1, 2015 through October 31, 2015

| <u>Date</u> | <u>Initials</u> | <u>Description</u> | <u>Hours</u> | <u>Rate</u> | <u>Amount</u> |
|-------------|-----------------|--|-------------------|-------------|----------------|
| 05/08/15 | TD | Review and response to email from J. Perez, including review of source | 0.3 | \$225.00 | \$67.50 |
| | | | Total Fees | <u>0.3</u> | <u>\$67.50</u> |

For Costs Advanced and Expenses Incurred:

| <u>Date</u> | <u>Initials</u> | <u>Description</u> | <u>Amount</u> |
|-------------|-----------------|--------------------|---|
| | | None | \$0.00 |
| | | | Total Expenses |
| | | | <u>\$0.00</u> |
| | | | Total Fees & Expenses |
| | | | <u>\$67.50</u> |
| | | | Total Amount Due for Fees & Expenses |
| | | | <u>\$67.50</u> |

Please remit payment by mail to:

YIP ASSOCIATES
2 South Biscayne Blvd., Suite 2690
Miami, FL 33131