

Exhibit 28



Stephen J. Donell, Receiver
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Invoice submitted to:
 Wiand Guerra King
 Attn: Michael S. Lamont
 5505 West Gray Street
 Tampa, FL 33609

July 13, 2015

In Reference To:
 SEC v. M2 Law Professional Corp.

Invoice #1000

June 1, 2015 - July 13, 2015

Professional Services

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
<u>ADMINISTRATION: GENERAL ESTATE OPERATIONS</u>					
6/9/2015	SD	General coordination with Jeffrey Rizzo re: scheduling of box pickup with SEC vendor	0.4	75/hr	30.00
6/10/2015	SD	Coordinate with Amanda Liston, SEC re: meeting logistics	0.2	75/hr	15.00
6/10/2015	SD	Coordinate with SEC re: Pickup time/location	0.2	75/hr	15.00
6/11/2015	SD	Travel to storage facility, meet with SEC and document vendor; assist in loading van; review receipt; coordinate with SEC and Receiver's office; email receipt to Receiver	3.0	75/hr	225.00
6/19/2015	SD	Coordinate with Amanda Liston re: return of documents to storage	0.1	75/hr	7.50
6/22/2015	SD	Review and respond to email from Amanda Liston re: chain of custody issues; coordination to return boxes to storage	0.1	75/hr	7.50
6/23/2015	SD	Coordinate with Jeff Rizzo re: status of boxes	0.1	75/hr	7.50
6/24/2015	SD	Additional email coordination with the SEC re: date, time of return of boxes	0.2	75/hr	15.00
7/7/2015	SB	Draft transmittal, create FEDEX shipment, send to Jeffrey Rizzo	0.3	75/hr	22.50

	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Administration: General Estate Operations Sub-Total _____	4.6		\$ 345.00

ADMINISTRATION: RECEIVERSHIP ESTATE OPERATIONS

6/30/2015	DM	Travel to and from storage facility in Torrance to meet with Amanda Liston of the SEC to oversee the return of files.	5.0	75/hr	375.00
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Administration: Receivership Estate Operations Sub-Total _____ **\$ 375.00**

For professional services rendered:..... \$720.00

Expenses:

			<u>Amount</u>
6/11/2015	SD	FedEx envelope delivery to Michael S. Lamont	17.24
6/30/2015	DM	Mileage Reimbursement	19.64
7/7/2015	SB	FedEx Charges for return of storage keys	21.72

Total additional charges: \$58.60

TOTAL SERVICES AND EXPENSES:

Professional Fees:	\$720.00
Expenses:	\$58.60
Total Due:	<u>\$778.60</u>

**TIMEKEEPER SUMMARY:
June 1, 2015 - July 13, 2015**

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Desiree Mattoon	5.0	75.00	\$375.00
Sarah Bates	.3	75.00	\$22.50
Steve Donell	4.3	75.00	\$322.50

**CATEGORY FEE SUMMARY:
June 1, 2015 - July 13, 2015**

<u>ACTIVITY CATEGORY</u>	<u>Hours</u>	<u>Amount</u>	<u>% of Total</u>
Administration: General Estate Operations	4.6	\$345.00	47.9%
Administration: Receivership Estate Operations	5.0	\$375.00	52.1%
TOTAL PROFESSIONAL FEES:	9.6	\$720.00	
EXPENSES:		\$58.60	
TOTAL DUE:		\$778.60	