

Exhibit 14

James Hoyer, 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

August 26, 2016
 In Reference To: 2384

Invoice # 10742

CLAIMS ADMINISTRATION & OBJECTIONS 11/1/2015 – 7/31/2016

	<u>Hrs/Rate</u>	<u>Amount</u>
11/10/2015 SPK Incorporating edits into brief re: motion for determination	0.80 315.00/hr	252.00
11/13/2015 SPK finalizing edits to brief and declaration, forwarding same to Receiver (.7)/ email with Steve Wirth at Akerman regarding Bank's loan totals (.1)	0.80 315.00/hr	252.00
11/17/2015 SPK Email with Steve Wirth at Akerman regarding Bank's loan totals (.1)	0.10 315.00/hr	31.50
11/19/2015 SPK Correspondence with Steve Wirth at Akerman and Maya Lockwood at W GK regarding Wells Fargo's total numbers on its mortgages	0.30 315.00/hr	94.50
12/1/2015 SPK Finalizing motion and supporting declaration, phone call with Receivership regarding same	0.80 315.00/hr	252.00
12/2/2015 SPK Phone calls with Receiver regarding status of motion for determination and supporting declaration, forward drafts of same to SEC as part of Local Rule 3.01(g) conference (.4), emailing Steve Wirth at Akerman regarding 3.01(g) conference (.1) /correspondence with Jeffrey Rizzo regarding Wells Fargo's Laurel Preserve loan invoices (.1)/phone call with Steve Wirth regarding motion for determination(.1)/email and phone call with Scott Masel of SEC regarding motion (.3)	1.00 315.00/hr	315.00
12/3/2015 SPK Reviewing email from Robert Levenson	0.10 315.00/hr	31.50

		<u>Hrs/Rate</u>	<u>Amount</u>
12/4/2015	SPK Forwarding declaration to Receiver in anticipation of filing	0.10 315.00/hr	31.50
12/7/2015	SPK Final review and filing of Receiver's Motion (I) For Determination that Wells Fargo Bank, N.A.'s Failure to Comply with this Court's Claims Administration Process Extinguished Its Purported Interests in Receivership Properties, and (II) For Release of Proceeds of Sale of Sarasota Property (.8)/ creating and redacting exhibits to declaration in support thereof (.4)	1.20 315.00/hr	378.00
12/23/2015	SPK Reviewing Wells Fargo's Opposition to the Receiver's Motion for Determination that Wells Fargo's failure to comply with the claims administration process extinguished its rights (.5)/ phone call with Receiver and Gianluca Morello concerning same and possible reply brief (.4)/ email to Steve Wirth regarding reply brief (.1)/ reviewing Bank's request for oral argument (.1)	1.10 315.00/hr	346.50
12/31/2015	SPK Drafting Reply in Support of Receiver's Motion for Determination	3.20 315.00/hr	1,008.00
1/4/2016	SPK Drafting reply in support of Receiver's motion for determination	6.20 315.00/hr	1,953.00
1/5/2016	SPK Drafting reply in support of Receiver's Motion for Determination	1.20 315.00/hr	378.00
1/6/2016	SPK Drafting reply brief, forwarding same to Receiver	1.50 315.00/hr	472.50
1/8/2016	SPK Drafting reply brief in support of Receiver's Motion for Determination	5.20 315.00/hr	1,638.00
1/11/2016	SPK Finalizing and filing reply brief in support of Receiver's Motion for Determination and Opposition to Wells Fargo's request for oral argument	5.70 315.00/hr	1,795.50
2/2/2016	SPK Reviewing Judge Lazzara's Order granting Receiver's Motion for Determination (.4)/ follow up meeting with Terry Smiljanich regarding same (.2)	0.60 315.00/hr	189.00
2/4/2016	SPK Phone call with Receiver regarding Rite-Aid Property (.2)/ email to Jeff Rizzo regarding Rite-Aid loan and sale of Rite-Aid Property (.2)	0.40 315.00/hr	126.00
3/3/2016	SPK Reading Wells Fargo's notice of appeal	0.10 315.00/hr	31.50
3/9/2016	SPK Phone call with Receiver regarding Wells Fargo's appeal of Lazzara order determining that Wells Fargo failed to comply with claims administration process	0.30 315.00/hr	94.50
3/11/2016	SPK Reading 11th Circuit case (Trinity Aviation Services) involving Rule 60 standard of review, forwarding same to Receiver	0.30 315.00/hr	94.50

		<u>Hrs/Rate</u>	<u>Amount</u>
3/17/2016	SPK Preparing notice of appearance/ correspondence with Steve Wirth regarding Wells Fargo's request for 30-day extension to file appellant brief (.2)	0.20 315.00/hr	63.00
3/18/2016	SPK Phone call with Receiver regarding Wells Fargo's request for extension of time (.1)/ correspondence with Steve Wirth regarding same (.1)/ reading Appellant's Civil Appeal Statement, forwarding same to Receiver (.3)	0.50 315.00/hr	157.50
3/24/2016	SPK Reviewing Wells Fargo's motion for extension of time	0.20 315.00/hr	63.00
3/28/2016	SPK Preparing and filing Certificate of Interested Persons and Corporate Disclosure Statement	0.50 315.00/hr	157.50
4/18/2016	SPK Letter from Caleb Davies regarding mediation and "case assessment conference"/ forwarding same to Receiver	0.30 315.00/hr	94.50
4/27/2016	SPK Correspondence with Steve Wirth regarding mediation conference (.2)	0.20 315.00/hr	63.00
4/29/2016	SPK Email to Caleb Davies regarding telephonic assessment conference	0.20 315.00/hr	63.00
5/2/2016	SPK Telephonic mediation assessment conference, preparation for same	1.20 315.00/hr	378.00
5/23/2016	SPK Review of Appellant's Initial Brief	1.20 315.00/hr	378.00
5/24/2016	SPK Phone call with Receivership regarding appellant's brief and standard of review	0.40 315.00/hr	126.00
5/25/2016	SPK Researching relevant standards of review	1.30 315.00/hr	409.50
5/26/2016	SPK Drafting statement of the case	6.20 315.00/hr	1,953.00
5/27/2016	SE Reviewed draft motion for EOT and formatted same.	0.30 247.50/hr	74.25
	SPK Drafting and filing motion for extension of time to file response brief	1.60 315.00/hr	504.00
5/31/2016	SPK Drafting appeal	4.50 315.00/hr	1,417.50
6/1/2016	SPK Drafting response brief	5.20 315.00/hr	1,638.00

		<u>Hrs/Rate</u>	<u>Amount</u>
6/2/2016	SPK Drafting response brief	5.50 315.00/hr	1,732.50
	JLB Telephone call to clerk of the 11th Circuit Court of Appeals for status on Motion for Extension of Time.	0.20 193.50/hr	38.70
6/3/2016	SPK Drafting response brief	6.70 315.00/hr	2,110.50
6/5/2016	SPK Drafting appellate brief	3.30 315.00/hr	1,039.50
6/6/2016	SPK Phone call with Receivership regarding status of brief and structure of argument (.7)/ drafting brief (5.0)	5.70 315.00/hr	1,795.50
	SE Proofread appellate brief for S. Keefe. Draft email to S. Keefe enclosing redline and discussing edits.	4.20 247.50/hr	1,039.50
6/7/2016	SE Emails with S. Keefe re: appellate brief revisions.	0.20 247.50/hr	49.50
	SPK Incorporating Sean Estes's edits (.8)/ drafting argument that Appellant's arguments are procedurally barred (4.5)/ finalizing draft and forwarding same to Receiver .5)	5.80 315.00/hr	1,827.00
6/8/2016	SPK Reviewing of Court's order granting extension (.1), phone call with Receivership regarding status of brief (.4)	0.50 315.00/hr	157.50
6/16/2016	SPK Researching bankruptcy cases pertaining to secured creditors and claims bar dates	3.00 315.00/hr	945.00
7/10/2016	SPK Incorporating Receiver's edits and comments to final draft of response brief	4.50 315.00/hr	1,417.50
7/11/2016	SPK Finalizing draft response brief	6.80 315.00/hr	2,142.00
	SE Discussed research project with S. Keefe.	0.20 247.50/hr	49.50
7/12/2016	SE Research project re: broad discretion to enforce orders. Discussed appellate brief formatting issues with J. Brown. Draft case excerpts on broad discretion for S. Keefe and discussed same.	2.00 247.50/hr	495.00
	SPK Finalizing draft response brief, incorporating Receiver's edits.	6.40 315.00/hr	2,016.00
	KYF Conference with Sean Keefe and Jan Brown regarding filing and production of Response Brief. Review of draft Table of Citations, Statutes and Rules to Response Brief.	1.10 193.50/hr	212.85

	<u>Hrs/Rate</u>	<u>Amount</u>
7/13/2016 SPK Filing response brief	1.50 315.00/hr	472.50
JLB Preparation and filing of Response Brief of Appellee.	4.40 193.50/hr	851.40
KYF Review and edit Table of Citations and Response Brief. Assist Jan regarding preparation of documents for production.	3.30 193.50/hr	638.55
7/19/2016 JLB Preparation of Supplemental Appendix.	2.70 193.50/hr	522.45
KYF Assist Jan Brown with preparations of Appendix to Supplemental Brief.	1.00 193.50/hr	193.50
7/20/2016 SPK Reviewing final copy of appendix	0.60 315.00/hr	189.00
JLB Preparation and filing of Supplemental Appendix.	3.50 193.50/hr	677.25
KYF Review and edit Appendix to Supplemental Brief. Prepare documents for filing and mailing to Defendants.	1.60 193.50/hr	309.60
For professional services rendered	<u>129.70</u>	<u>\$38,227.05</u>
Additional Charges :		
1/5/2016 Pacer- 10/1 - 12/31/15		7.50
4/7/2016 Pacer, 2512646-Q12016, 4/7/16		3.70
6/6/2016 The Paper Mill Store, JB, 6/6/16; card stock supplies required by the court		61.71
7/1/2016 Westlaw, 834251747, 7/1/16		12.99
7/5/2016 Pacer, 2512646-Q22016, 7/5/16		3.20
7/13/2016 Fedex, 548504609, 7/19/16		23.70
7/20/2016 Fedex, 549148447, 7/26/16		20.36
Total costs		<u>\$133.16</u>
Total amount of this bill		<u>\$38,360.21</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		(\$1,764.00)

	<u>Amount</u>
Balance due	<u><u>\$38,360.21</u></u>

Attorney Summary			
<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
BROWN, JAN	10.80	193.50	\$2,089.80
ESTES, SEAN	6.90	247.50	\$1,707.75
FOWLKES, KIM - LEGAL ASST.	7.00	193.50	\$1,354.50
KEEFE, SEAN P	105.00	315.00	\$33,075.00