

# Exhibit 15

James Hoyer, P.A.  
 4830 W. Kennedy Blvd.,  
 Suite 550  
 Tampa, FL 33609  
 Tax I.D.# 59-3479025

Invoice submitted to:  
 NADEL APPEAL / BURTON W WIAND

August 25, 2016  
 In Reference To: 2419  
 Invoice # 10741

ASSET ANALYSIS & RECOVERY 11/1/2015 – 7/31/2016

		<u>Hrs/Rate</u>	<u>Amount</u>
2/5/2016	SPK Phone call with Receiver regarding offer of global resolution (.2)/ phone call with Charles Harris regarding Receiver's offer (.2)/ drafting demand letter (.4)	0.80 315.00/hr	252.00
2/9/2016	JLB Reviewed Notice of Counsel from Court re oral argument to be held the week of May 16th in Atlanta, GA - specific details to follow. Diaried accordingly.	0.20 193.50/hr	38.70
4/11/2016	SPK Reviewing oral argument calendar, forwarding same to Receiver	0.20 315.00/hr	63.00
5/9/2016	SPK Preparing for oral argument, reviewing cases from Judge Stanley Marcus	1.50 315.00/hr	472.50
5/10/2016	SPK Preparing for oral argument (reviewing cases on jurisdiction)	2.30 315.00/hr	724.50
5/11/2016	SPK Meeting with Receiver (1.2)/ reviewing case law for jurisdictional argument (5.0)	6.20 315.00/hr	1,953.00
5/12/2016	SPK Meeting with Terry Smiljanich to discuss oral argument (.6)/ reviewing appellate briefs and caselaw in preparation for oral argument (5.5)	6.10 315.00/hr	1,921.50
5/13/2016	SPK Reviewing appellate briefs and caselaw in preparation for oral argument (5.0)	5.00 315.00/hr	1,575.00
5/16/2016	SPK Preparing for oral argument	5.50 315.00/hr	1,732.50

	<u>Hrs/Rate</u>	<u>Amount</u>
5/17/2016 SPK Preparing for oral argument	6.50 315.00/hr	2,047.50
5/18/2016 SE Pulled Amegy case for S. Keefe.	0.20 247.50/hr	49.50
TAS Review of appellate briefs, conference with Sean Keefe regarding oral argument, conference with Gianluca Morello regarding oral argument	4.20 325.00/hr	1,365.00
TAS Travel to Atlanta for oral argument	1.50 162.50/hr	243.75
SPK Preparing for oral argument, meeting with Terry Smiljanich to prepare for oral argument, conference call with Gianluca Morello regarding same	8.50 315.00/hr	2,677.50
SPK Travel to Atlanta for Oral Argument	1.50 157.50/hr	236.25
5/19/2016 TAS Oral Argument in Atlanta	3.50 325.00/hr	1,137.50
TAS Travel back to Tampa	1.50 162.50/hr	243.75
SPK Oral Argument in Atlanta and preparation beforehand	5.50 315.00/hr	1,732.50
SPK Travel back to Tampa	1.50 157.50/hr	236.25
For professional services rendered	<u>62.20</u>	<u>\$18,702.20</u>
Additional Charges :		
4/7/2016 Pacer, 2512646-Q12016, 4/7/16		0.80
5/19/2016 Travel to Atlanta, GA, on 5/18-5/19/16 for SK; airfare, hotel, meals (w/ TS), taxi & parking		705.42
Travel to Atlanta, GA, on 5/18-5/19/16 for TS; airfare		331.20
6/1/2016 Westlaw, 834082422, 6/1/16		1.96
7/5/2016 Pacer, 2512646-Q22016, 7/5/16		1.00
Total costs		<u>\$1,040.38</u>
Total amount of this bill		<u><u>\$19,742.58</u></u>

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
BROWN, JAN	0.20	193.50	\$38.70
ESTES, SEAN	0.20	247.50	\$49.50
KEEFE, SEAN P	48.10	315.00	\$15,151.50
KEEFE, SEAN P	3.00	157.50	\$472.50
SMILJANICH, TERRY A.	7.70	325.00	\$2,502.50
SMILJANICH, TERRY A.	3.00	162.50	\$487.50