



RIVERSIDE  
FINANCIAL  
GROUP

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 E-Mail: jd@riversidefinancial.com  
 312 North Avenue East, Suite 7  
 Cranford, NJ 07016

INVOICE FOR PROFESSIONAL SERVICES  
 RENDERED AND REIMBURSABLE EXPENSES

INVOICE NO: FW09020

(For Analysis Prepared from  
 12/1/09 - 12/08/09)

DATE: January 12, 2010

Nadel Trading Activity (Nadel Receivership)

Date	Activity Category	Timekeeper *	Description	Hours	Rate	Amount
12/1/09	Data Analysis	JD	<u>Valhalla Invest Partners</u> a/c # 470P <u>(9/1/99 - 6/30/02)</u> Extract data from Goldman data files, add cash and dividend data from monthly account statements and create a Profit & Loss for the account including various summaries and notes	13.50	\$175/Hour	\$2,362.50
12/3/09	Administrative	JD	All accounts Copies, Printing, Scanning and Booklet Preparation for all accounts. Email analysis to Burt Wiand	873	\$0.15/copy	\$130.95
<b>TOTAL</b>						<b>\$2,493.45</b>

\* Timekeeper Information

<u>Timekeeper</u>	Jerry DeNigris
<u>Rank</u>	Principal
<u>Rate</u>	\$175/Hour

Please make payment to:

Riverside Financial Group  
 TAX ID (EIN) 22-3424382

If you have any questions concerning this invoice, please call:  
 Jerry DeNigris  
 ( 908) 272-5558  
 Thank you.

**EXHIBIT 31**



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**INVOICE FOR PROFESSIONAL SERVICES  
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**INVOICE NO: FW09016B**

**(For Analysis Prepared from  
 2/1/10 - 2/26/10)**

**DATE: February 25, 2010**

**Nadel Trading Activity (Nadel Receivership)**

<b>Date</b>	<b>Activity Category</b>	<b>Timekeeper *</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
2/18/10	Data Analysis	JD	<u>Viking Master Fd</u> a/c # 7W4C5519/ <u>7W4C1209</u> Create a Profit/Loss analysis for account including various summaries and notes. Change Buy to Buy Cover to match trades correctly.	3.50	\$175/Hour	\$612.50
2/18/10	Administrative	JD	<u>Viking Master Fd</u> a/c # 7W4C5519/ <u>7W4C1209</u> Copies, Printing, Scanning and Booklet Preparation	52	\$0.15/copy	\$7.80
<b>TOTAL</b>						<b>\$620.30</b>

**\* Timekeeper Information**

<b><u>Timekeeper</u></b>	<b>Jerry DeNigris</b>
<b><u>Rank</u></b>	<b>Principal</b>
<b><u>Rate</u></b>	<b>\$175/Hour</b>

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