

**Scoop Capital Consolidated
By Activity Category
February 1 - February 28, 2010**

<u>Activity Category</u>	<u>Amount</u>
Accounting & Auditing Total	\$ 7,018.00
Corporate Finance Total	\$ 520.00
Data Analysis Total	\$ 5,720.00
Forensic Accounting Total	\$ 19,827.50
Litigation Consulting Total	\$ 162.50
Status Reports Total	\$ 1,820.00
Tax Issues Total	\$ 660.00
Grand Total	<u><u>\$ 35,728.00</u></u>

SCOOP CAPITAL, LLC
February 1 - February 28, 2010

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
2/1/2010	Accounting & Auditing	SAO	Pay invoice from receiver account and scan backup	0.25	90	22.50
2/1/2010	Accounting & Auditing	SAO	Daily bank balances to Burt Wiand @ Wiand Guerra King	0.25	90	22.50
2/1/2010	Accounting & Auditing	SAO	Enter deposit into receiver account and scan backup	0.25	90	22.50
2/1/2010	Accounting & Auditing	SAO	Report for Jeff Rizzo at Wiand Guerra King	0.5	90	45.00
2/2/2010	Accounting & Auditing	SAO	Emails with Jeff Rizzo regarding emails not received	0.4	90	36.00
2/2/2010	Accounting & Auditing	SAO	Update QuickBooks with Clerk of Court Info for checks and scan backup reports	2.25	90	202.50
2/2/2010	Accounting & Auditing	SAO	Pay invoices and scan backup from receiver account	0.5	90	45.00
2/2/2010	Accounting & Auditing	SAO	Daily bank balances to Burt Wiand @ Wiand Guerra King	0.25	90	22.50
2/3/2010	Accounting & Auditing	SAO	Research for Jeff Rizzo at Wiand Guerra King	0.5	90	45.00
2/3/2010	Accounting & Auditing	SAO	File hard copies	0.25	90	22.50
2/3/2010	Accounting & Auditing	SAO	Daily bank balances to Burt Wiand @ Wiand Guerra King	0.25	90	22.50
2/4/2010	Accounting & Auditing	SAO	Enter deposits and scan backup	0.5	90	45.00
2/4/2010	Accounting & Auditing	SAO	Pay invoices from receiver account and scan backup	0.5	90	45.00
2/4/2010	Accounting & Auditing	SAO	Calls regarding Progress Energy past due bill	0.4	90	36.00
2/4/2010	Accounting & Auditing	SAO	Daily bank balances to Burt Wiand @ Wiand Guerra King	0.25	90	22.50
2/5/2010	Accounting & Auditing	SAO	Filing hard copies	0.5	90	45.00
2/5/2010	Accounting & Auditing	SAO	Pay invoices from receiver account and scan backup	0.25	90	22.50
2/5/2010	Accounting & Auditing	SAO	Daily bank balances to Burt Wiand @ Wiand Guerra King	0.25	90	22.50
2/8/2010	Accounting & Auditing	SAO	Email to Jeff Rizzo at Wiand Guerra King	0.25	90	22.50
2/8/2010	Accounting & Auditing	SAO	Daily bank balances to Burt Wiand @ Wiand Guerra King	0.25	90	22.50
2/9/2010	Accounting & Auditing	SAO	Pay invoices and scan backup	0.4	90	36.00
2/9/2010	Accounting & Auditing	SAO	Pay invoice from receiver account	0.25	90	22.50
2/9/2010	Accounting & Auditing	SAO	Daily bank balances to Burt Wiand @ Wiand Guerra King	0.25	90	22.50
2/9/2010	Accounting & Auditing	SAO	Update QuickBooks with loan info from sale of HFH	0.25	90	22.50
2/10/2010	Accounting & Auditing	SAO	Email copy of invoice to Jeff Rizzo @ Wiand Guerra King	0.25	90	22.50
2/10/2010	Accounting & Auditing	SAO	Reconcile Northern Trust bank rec	0.3	90	27.00
2/10/2010	Accounting & Auditing	SAO	Reconcile bank rec for receiver account	0.5	90	45.00
2/10/2010	Accounting & Auditing	SAO	Daily bank balances to Burt Wiand @ Wiand Guerra King	0.25	90	22.50
2/11/2010	Accounting & Auditing	SAO	Pay invoice from receiver account and scan backup	0.25	90	22.50
2/11/2010	Accounting & Auditing	SAO	Daily bank balances to Burt Wiand @ Wiand Guerra King	0.25	90	22.50
2/12/2010	Accounting & Auditing	SAO	Fund account report	0.35	90	31.50
2/12/2010	Accounting & Auditing	SAO	Northern Trust bank rec	0.25	90	22.50
2/12/2010	Accounting & Auditing	SAO	Daily bank balances to Burt Wiand @ Wiand Guerra King	0.25	90	22.50
2/15/2010	Accounting & Auditing	SAO	Pay invoice from receiver account and scan backup	0.25	90	22.50
2/15/2010	Accounting & Auditing	SAO	Pay invoice from receiver account and scan backup	0.25	90	22.50
2/15/2010	Accounting & Auditing	SAO	Pay invoice from receiver account and scan backup	0.25	90	22.50
2/15/2010	Accounting & Auditing	SAO	Pay invoice from receiver account and scan backup	0.25	90	22.50
2/15/2010	Accounting & Auditing	SAO	Daily bank balances to Burt Wiand @ Wiand Guerra King	0.25	90	22.50
2/16/2010	Accounting & Auditing	SAO	Filing hard copies	0.5	90	45.00
2/16/2010	Accounting & Auditing	SAO	Daily bank balances to Burt Wiand @ Wiand Guerra King	0.25	90	22.50
2/17/2010	Accounting & Auditing	GAH	Fund accounting statements to Burt Wiand @ Wiand Guerra King	1.5	100	150.00
2/17/2010	Accounting & Auditing	SAO	Fund accounting reports	3.5	90	315.00
2/17/2010	Accounting & Auditing	SAO	Fund account reports for receiver account	0.75	90	67.50

2/17/2010	Accounting & Auditing	SAO	Northern Trust bank rec	0.5	90	45.00
2/17/2010	Accounting & Auditing	SAO	Meeting with asset manager regarding Tradewinds hanger balances	0.5	90	45.00
2/17/2010	Accounting & Auditing	SAO	Daily bank balances to Burt Wland @ Wland Guerra King	0.25	90	22.50
2/17/2010	Accounting & Auditing	SAO	Pay invoices from receiver account and scan backup	0.5	90	45.00
2/17/2010	Accounting & Auditing	SAO	Pay invoices and scan backup	0.25	90	22.50
2/17/2010	Accounting & Auditing	SAO	Pay invoices and scan backup	0.5	90	45.00
2/18/2010	Accounting & Auditing	SAO	Pay invoice from receiver account and scan backup	0.25	90	22.50
2/18/2010	Accounting & Auditing	SAO	Paying invoices from receiver account and scanning backup	0.5	90	45.00
2/18/2010	Accounting & Auditing	SAO	Scan backup from checks on February 17 2010	0.5	90	45.00
2/18/2010	Accounting & Auditing	SAO	Daily bank balances to Burt Wland @ Wland Guerra King	0.25	90	22.50
2/19/2010	Accounting & Auditing	SAO	Updating QuickBooks for each investor	0.75	90	67.50
2/19/2010	Accounting & Auditing	SAO	Entering deposits and scanning backup	0.5	90	45.00
2/19/2010	Accounting & Auditing	SAO	Daily bank balances to Burt Wland @ Wland Guerra King	0.25	90	22.50
2/21/2010	Accounting & Auditing	GAH	Review changes to fund statements	1.5	100	150.00
2/22/2010	Accounting & Auditing	GAH	Review fund statements	2	100	200.00
2/22/2010	Accounting & Auditing	SAO	Fund account reports	0.5	90	45.00
2/22/2010	Accounting & Auditing	SAO	Pay invoice from receiver account and scan backup	0.25	90	22.50
2/22/2010	Accounting & Auditing	SAO	Pay invoice from receiver account and scan backup	0.25	90	22.50
2/22/2010	Accounting & Auditing	SAO	Fund account reports	1	90	90.00
2/22/2010	Accounting & Auditing	SAO	Daily bank balances to Burt Wland @ Wland Guerra King	0.25	90	22.50
2/23/2010	Accounting & Auditing	SAO	Filing hard copies	0.25	90	22.50
2/23/2010	Accounting & Auditing	SAO	Pay invoice from receiver account and scan backup	0.25	90	22.50
2/24/2010	Accounting & Auditing	SAO	Daily bank balances to Burt Wland @ Wland Guerra King	0.25	90	22.50
2/24/2010	Accounting & Auditing	GAH	Prepare fund statement from date of inception to current	1	100	100.00
2/24/2010	Accounting & Auditing	GAH	Emails and phone calls with Maya @ Wland Law and Bill Price	0.5	100	50.00
2/24/2010	Accounting & Auditing	SAO	Report of Tradewinds activity	0.5	90	45.00
2/24/2010	Accounting & Auditing	SAO	Filing hard copies	0.25	90	22.50
2/24/2010	Accounting & Auditing	SAO	Scanning court documents	0.25	90	22.50
2/24/2010	Accounting & Auditing	SAO	Record deposits in receiver account and scan backup	0.25	90	22.50
2/25/2010	Accounting & Auditing	SAO	Daily bank balances to Burt Wland @ Wland Guerra King	0.25	90	22.50
2/25/2010	Accounting & Auditing	SAO	Daily bank balances to Burt Wland @ Wland Guerra King	0.25	90	22.50
2/26/2010	Accounting & Auditing	SAO	Record deposits and scan backup	0.5	90	45.00
2/26/2010	Accounting & Auditing	SAO	Saving court documents regarding Thomasville	0.25	90	22.50
2/26/2010	Accounting & Auditing	SAO	Research for Jeff Rizzo for Thomasville	0.25	90	22.50
2/26/2010	Accounting & Auditing	SAO	Daily bank balances to Burt Wland @ Wland Guerra King	0.25	90	22.50
	Total Accounting & Auditing			36.6		3,359.00
2/17/2010	Corporate Finance	WEP	Assist with bank accounts at Bay Cities	2	260	520.00
	Total Corporate Finance			2		520.00
2/5/2010	Data Analysis	WEP	Begin review of Viking Oil and Gas to determine recovery from insider for receiver	2.25	260	585.00
2/6/2010	Data Analysis	WEP	Analysis insider's commissions to determine amounts that may be recovered by receiver	2.25	260	585.00
2/15/2010	Data Analysis	WEP	Determine insider potential tax refund to claim by receiver	2	260	520.00
2/22/2010	Data Analysis	WEP	Analyze insider tax return	2.5	260	650.00
	Total Data Analysis			9		2,340.00
2/1/2010	Forensic Accounting	MNL	Assist staff at PDR with gain/loss exhibits	0.25	100	25.00
2/2/2010	Forensic Accounting	LEF	Create gain/loss exhibits	7.5	50	375.00
2/2/2010	Forensic Accounting	MNL	Answered question for Jeff Rizzo	0.25	100	25.00
2/2/2010	Forensic Accounting	WEP	Assist staff at PDR with loss schedules for eventual claims	6	260	1,560.00

2/3/2010	Forensic Accounting	LEF	Create gain/loss exhibits	6	50	300.00
2/3/2010	Forensic Accounting	WEP	Begin analysis of insider entities for recovery by receiver	3.75	260	975.00
2/4/2010	Forensic Accounting	LEF	Create gain/loss exhibits	7.5	50	375.00
2/5/2010	Forensic Accounting	LEF	Create gain/loss exhibits	4	50	200.00
2/5/2010	Forensic Accounting	MNL	Work on gain/loss schedule	1	100	100.00
2/8/2010	Forensic Accounting	LEF	Create gain/loss exhibits	7.5	50	375.00
2/9/2010	Forensic Accounting	LEF	Create gain/loss exhibits	7.5	50	375.00
2/9/2010	Forensic Accounting	MJZ	Review Wall Street Digest, Carnegie Asset Management 8 year income/expense analysis; Excel schedules; 8 year management and incentive fees analysis	4.1	100	410.00
2/10/2010	Forensic Accounting	LEF	Create gain/loss exhibits	6.5	50	325.00
2/10/2010	Forensic Accounting	MJZ	Research 2000 - 2008 1040 Income and K1 information	2.4	100	240.00
2/11/2010	Forensic Accounting	LEF	Create gain/loss exhibits	6.5	50	325.00
2/11/2010	Forensic Accounting	MNL	Assist staff at PDR with gain/loss exhibits	4	100	400.00
2/12/2010	Forensic Accounting	LEF	Create gain/loss exhibits	7	50	350.00
2/12/2010	Forensic Accounting	MNL	Worked on gain/loss exhibits with staff at PDR	4	100	400.00
2/15/2010	Forensic Accounting	LEF	Create gain/loss exhibits	7.25	50	362.50
2/16/2010	Forensic Accounting	LEF	Create gain/loss exhibits	3.5	50	175.00
2/16/2010	Forensic Accounting	MNL	Worked on gain/loss exhibits with staff at PDR	0.25	100	25.00
2/18/2010	Forensic Accounting	LEF	Create gain/loss exhibits	7.5	50	375.00
2/18/2010	Forensic Accounting	MJZ	Research - Carnegie Asset Management, Wall Street Online - management fees	1.6	100	160.00
2/18/2010	Forensic Accounting	MJZ	Research - personal salaries breakout	1.1	100	110.00
2/19/2010	Forensic Accounting	LEF	Create gain/loss exhibits	7	50	350.00
2/19/2010	Forensic Accounting	MNL	Assist staff at PDR with gain/loss exhibits	6.5	100	650.00
2/19/2010	Forensic Accounting	WEP	Work on loss schedules with PDR staff - by investor for claims process	3.5	260	910.00
2/20/2010	Forensic Accounting	MNL	Work on Scoop checking the loss numbers	3	100	300.00
2/22/2010	Forensic Accounting	LEF	Create loss exhibits	7.5	50	375.00
2/22/2010	Forensic Accounting	MNL	Work on Scoop review	8.25	100	825.00
2/22/2010	Forensic Accounting	WEP	Assist staff with schedule of losses for claims process	2.75	260	715.00
2/23/2010	Forensic Accounting	LEF	Create loss exhibits	7.5	50	375.00
2/23/2010	Forensic Accounting	MNL	Scoop review of losses	8	100	800.00
2/23/2010	Forensic Accounting	WEP	Assist staff with schedule of losses for claims	3	260	780.00
2/24/2010	Forensic Accounting	LEF	Create loss exhibits	8	50	400.00
2/24/2010	Forensic Accounting	MNL	Research regarding checking losses as well as other questions from attorney	11.25	100	1,125.00
2/25/2010	Forensic Accounting	MNL	Update total gain/loss spreadsheet	10.5	100	1,050.00
2/25/2010	Forensic Accounting	LEF	Create gain/loss exhibits	7.5	50	375.00
2/25/2010	Forensic Accounting	WEP	Info for Viking Oil and Gas and talk to attorney	2.75	260	715.00
2/25/2010	Forensic Accounting	WEP	Provide info to US Attorney for Nadel sentencing	1	260	260.00
2/26/2010	Forensic Accounting	LEF	Create gain/loss exhibits	7.5	50	375.00
2/26/2010	Forensic Accounting	MNL	Finalize GL spreadsheet	6.5	100	650.00
2/26/2010	Forensic Accounting	WEP	Assist staff at PDR with finishing schedule of losses for claims process	1.75	260	455.00
2/5/2010	Litigation Consulting	LEF	Work on investor analysis	3.25	50	162.50
2/8/2010	Status Report	WEP	Prepare standardized interim fund report through January 31, 2010	4.5	260	1,170.00
	Total Forensic Accounting			220.7		19,827.50
	Total Litigation Consulting			3.25		162.50

2/11/2010	Status Report	WEP	Prepare SFAR interim through January 31, 2010	2.5	260	650.00
	Total Status Report			7		1,820.00
2/26/2010	Tax Issues	WEP	Review revenue procedures and rulings and call IRS national office to provide receiver with data from calls	2.5	260	650.00
	Total Tax Issues			2.5		650.00

Total Scoop Capital, LLC

281.05

28,679.00

TRADEWIND, LLC
February 1 - February 28, 2010

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
2/4/2010	Accounting & Auditing	SAO	Enter deposit and scan backup / update Excel	0.35	90	31.50
2/4/2010	Accounting & Auditing	SAO	Enter hanger deposits/scan backup/update Excel	0.75	90	67.50
2/4/2010	Accounting & Auditing	SAO	Pay invoice and scan backup	0.25	90	22.50
2/4/2010	Accounting & Auditing	SAO	Scan hanger lease	0.25	90	22.50
2/5/2010	Accounting & Auditing	SAO	Enter deposit and scan backup / update Excel	0.6	90	54.00
2/8/2010	Accounting & Auditing	SAO	Forward email to attorney per his request	0.25	90	22.50
2/9/2010	Accounting & Auditing	SAO	Fund account report	0.5	90	45.00
2/9/2010	Accounting & Auditing	SAO	January Northern Trust bank rec	0.35	90	31.50
2/9/2010	Accounting & Auditing	SAO	Pay invoice and scan backup	0.25	90	22.50
2/9/2010	Accounting & Auditing	SAO	Enter deposit and scan backup / update Excel	0.5	90	45.00
2/9/2010	Accounting & Auditing	SAO	Update QuickBooks with hanger info	0.5	90	45.00
2/15/2010	Accounting & Auditing	SAO	Enter deposit and scan backup / update Excel	0.35	90	31.50
2/15/2010	Accounting & Auditing	SAO	Report of hanger payments to attorney	0.25	90	22.50
2/15/2010	Accounting & Auditing	SAO	Pay invoice and scan backup	0.25	90	22.50
2/17/2010	Accounting & Auditing	GAH	Meet with attorney - reconcile rent amounts	0.75	100	75.00
2/17/2010	Accounting & Auditing	SAO	Update QuickBooks and Excel with new hanger info	0.5	90	45.00
2/17/2010	Accounting & Auditing	SAO	Pay invoice and scan backup	0.25	90	22.50
2/18/2010	Accounting & Auditing	SAO	Update Excel with hanger info/call clients regarding balance/issue letters and invoices to hanger renters	1.25	90	112.50
2/18/2010	Accounting & Auditing	SAO	Scan backup from checks on February 17, 2010	0.25	90	22.50
2/19/2010	Accounting & Auditing	SAO	Updating QuickBooks with hanger info	0.25	90	22.50
2/19/2010	Accounting & Auditing	SAO	Sending invoices / updating spreadsheet info	2.25	90	202.50
2/22/2010	Accounting & Auditing	SAO	Updating Excel	0.35	90	31.50
2/23/2010	Accounting & Auditing	SAO	Sending invoices for hangers / calling and emailing renters	3.5	90	315.00
2/23/2010	Accounting & Auditing	SAO	Update Excel	0.25	90	22.50
2/24/2010	Accounting & Auditing	GAH	With PDR staff - receiver and Tradewind acct AJE's	0.75	100	75.00
2/24/2010	Accounting & Auditing	SAO	Update P&L statements for Jeff Rizzo	0.3	90	27.00
2/24/2010	Accounting & Auditing	SAO	Update reports for Jeff Rizzo at Wland Guerra King	0.5	90	45.00
2/24/2010	Accounting & Auditing	SAO	Send hanger rental reports to asset manager	0.25	90	22.50
2/24/2010	Accounting & Auditing	SAO	Emailing hanger invoice to client	0.25	90	22.50
2/25/2010	Accounting & Auditing	SAO	Paying invoice and scanning backup	0.25	90	22.50
2/26/2010	Accounting & Auditing	SAO	Record deposit and scan backup	0.25	90	22.50
	Total Accounting & Auditing			17.55		1,594.50
2/24/2010	Data Analysis	WEP	Review and put data together for receiver to provide to prospective buyer	2	260	520.00
	Total Data Analysis			2		520.00

Total Tradewind, LLC

19.55

2,114.50

VICTORY IRA FUND, LTD
 February 1 - February 28, 2010

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
2/9/2010	Accounting & Auditing	SAO	Fund account report	0.35	90	31.50
2/9/2010	Accounting & Auditing	SAO	January Northern Trust bank rec	0.25	90	22.50
	Total Accounting & Auditing			0.6	55	54.00

Total Victory IRA Fund, Ltd. 0.6 54.00

VIKING IRA FUND, LLC

February 1 - February 28, 2010

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
2/9/2010	Accounting & Auditing	SAO	Fund account report	0.35	90	31.50
2/9/2010	Accounting & Auditing	SAO	January Northern Trust bank rec	0.25	90	22.50
	Total Accounting & Auditing			0.6		54.00

Total Viking IRA Fund, LLC

0.6

54.00

VIKING FUND, LLC
February 1 - February 28, 2010

Date	Activity Category	Timekeeper		Hours	Rate	Amount
2/9/2010	Accounting & Auditing	SAO	Fund account report	0.35	90	31.50
	Total Accounting & Auditing			0.35		31.50
2/4/2010	Tax Issues	MJZ	Preparation of 1065 extension	0.1	100	10.00
	Total Tax Issues			0.1		10.00

Total Viking Fund, LLC

0.45

41.50

LAUREL PRESERVE, LLC
February 1 - February 28, 2010

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
2/10/2010	Accounting & Auditing	SAO	Fund account report	0.35	90	31.50
	Total Accounting & Auditing			0.35		31.50
2/6/2010	Data Analysis	WEP	Determine Nadels investment into Laurel Preserve and Laurel Mountain Preserve	2.25	260	585.00
2/19/2010	Data Analysis	WEP	Determine source of funds to put into Laurel Mountain and Laurel Mountain Preserve	2	260	520.00
	Total Data Analysis			4.25	90	1,105.00
	Total Laurel Preserve, LLC			4.6		1,136.50

VENICE JET CENTER, LLC
February 1 - February 28, 2010

Date	Activity Category	Timekeeper		Hours	Rate	Amount
2/3/2010	Accounting & Auditing	SAO	Scanning backup information	0.2	90	18.00
2/3/2010	Accounting & Auditing	SAO	Scanning closing documents	0.4	90	36.00
2/8/2010	Accounting & Auditing	GAH	Meet with Bill Price regarding sale	0.5	100	50.00
2/8/2010	Accounting & Auditing	WEP	Gather data to record sale	1.5	260	390.00
2/9/2010	Accounting & Auditing	GAH	Venice Jet Center - post A/E for sale	0.5	100	50.00
2/15/2010	Accounting & Auditing	SAO	Scan 1099 from Hertz into Document	0.25	90	22.50
	Total Accounting & Auditing			3.35		566.50

Total Venice Jet Center, LLC

3.35

566.50

GUY-NADEL FOUNDATION, INC.
 February 1 - February 28, 2010

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
2/10/2010	Accounting & Auditing	SAO	Fund account report	0.35	90	31.50
	Total Accounting & Auditing					31.50

Total Guy-Nadel Foundation, Inc.

0.35

31.50

HOME FRONT HOME, LLC
 February 1 - February 28, 2010

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
2/1/2010	Accounting & Auditing	GAH	Go over information with PDR staff and review W-2s	1	100	100.00
2/1/2010	Accounting & Auditing	SAO	Go over information with PDR staff	0.5	90	45.00
2/1/2010	Accounting & Auditing	SAO	Prepare W-2s for end of year from QuickBooks reports	2.75	90	247.50
2/5/2010	Accounting & Auditing	SAO	Scanning court documents	0.5	90	45.00
2/8/2010	Accounting & Auditing	GAH	Meeting with Bill Price at PDR regarding sale	0.5	100	50.00
2/8/2010	Accounting & Auditing	SAO	Meeting with Bill Price at PDR regarding sale of Home Front Home	0.5	90	45.00
2/9/2010	Accounting & Auditing	GAH	Get with PDR staff regarding AJE for sale	0.75	100	75.00
2/10/2010	Accounting & Auditing	GAH	Phone call regarding questions and amounts on W-2	0.25	100	25.00
	Total Accounting & Auditing			6.75		632.50

Total Home Front Home, LLC

6.75

632.50

VICTORY FUND, LTD.
 February 1 - February 28, 2010

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
2/9/2010	Accounting & Auditing	SAO	Fund account report	0.1	90	9.00
2/9/2010	Accounting & Auditing	SAO	Scanning documents	0.25	90	22.50
2/23/2010	Accounting & Auditing	SAO	Scanning Wells Fargo statements and filing	0.35	90	31.50
	Total Accounting & Auditing			0.7		63.00

Total Victory Fund, Ltd.

0.7

63.00

A VICTORIAN GARDEN FLORIST, LLC
February 1 - February 28, 2010

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
2/26/2020	Accounting & Auditing	SAO	Received phone call from FL Dept of Revenue to re-fax last abatement of penalties letter	0.25	90	22.50
	Total Accounting & Auditing					22.50

Total A Victorian Garden Florist, LLC

0.25

22.50

VIKING OIL & GAS, LLC
February 1 - February 28, 2010

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
2/9/2010	Data Analysis	WEP	Review and analyze Viking Oil & Gas to determine money recovery from insider	3.75	260	975.00
	Total Data Analysis			3.75		975.00

Total Viking Oil & Gas, LLC 3.75 975.00

GRAND TOTAL February 1 - February 28, 2010 330 \$ 35,728.00

**PDR Certified Public Accountants
Total Hours and Dollars by Timekeeper
February 1 - February 28, 2010**

<u>Initials</u>	<u>Name</u>	<u>Level</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
WEP	William Price	Partner	260	60.25	15,665.00
MJZ	Milton Jay Zuniga	Staff	100	9.30	930.00
GAH	Gail Heinold	Staff	100	11.50	1,150.00
MNL	Matthew Low	Staff	100	63.75	6,375.00
SAO	Sharon O'Brien	Staff	90	58.70	5,283.00
LAF	Laura Fine	Staff	50	126.5	6,325.00
	Totals			330.00	35,728.00

**Scoop Capital Consolidated
By Activity Category
March 1 - March 31, 2010**

<u>Activity Category</u>	<u>Amount</u>
2009 Form 1120S Total	\$ 150.00
Accounting & Auditing Total	\$ 5,005.90
Data Analysis Total	\$ 1,235.00
Forensic Accounting Total	\$ 9,930.00
Litigation Consulting Total	\$ 1,175.00
Status Reports Total	\$ 715.00
Tax Issues Total	\$ 6,070.00
Grand Total	<u><u>\$ 24,280.90</u></u>

VALHALLA MANAGEMENT, INC
 March 1 - March 31, 2010

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
3/9/2010	Accounting & Auditing	SAO	Scan and file hard copy February 2010 bank statement	.0.25	90	22.50
	Total Accounting & Auditing					22.50

Total Valhalla Management, Inc.

0.25

22.50

SCOOP CAPITAL, LLC
 March 1 - March 31, 2010

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
3/1/2010	Accounting & Auditing	SAO	Scanning backup	0.3	90	27.00
3/1/2010	Accounting & Auditing	SAO	Pay invoices and scan backup from receiver account	0.5	90	45.00
3/1/2010	Accounting & Auditing	SAO	Pay invoice from receiver account and scan backup	0.25	90	22.50
3/1/2010	Accounting & Auditing	SAO	Call from asset manager	0.25	90	22.50
3/2/2010	Accounting & Auditing	SAO	Filing hard copies	0.25	90	22.50
3/2/2010	Accounting & Auditing	SAO	Research for asset manager	0.35	90	31.50
3/2/2010	Accounting & Auditing	SAO	Enter deposit into receiver account and scan backup	0.25	90	22.50
3/2/2010	Accounting & Auditing	SAO	Scanning documents	0.25	90	22.50
3/2/2010	Accounting & Auditing	SAO	Research for asset manager on HFH invoices	0.5	90	45.00
3/2/2010	Accounting & Auditing	SAO	Daily bank balances to Burt Wiand at Wiand Law	0.25	90	22.50
3/3/2010	Accounting & Auditing	GAH	Order checks and deposit stamps for receiver accounts	0.5	100	50.00
3/3/2010	Accounting & Auditing	SAO	Emails to Jeff Rizzo at Wiand Law regarding check and stamp orders	0.5	90	45.00
3/3/2010	Accounting & Auditing	SAO	Pay invoices from receiver account and scan backup	0.4	90	36.00
3/3/2010	Accounting & Auditing	SAO	Emails to Jeff Rizzo at Wiand Law regarding Bay City checks	0.25	90	22.50
3/3/2010	Accounting & Auditing	SAO	Daily bank balances to Burt Wiand at Wiand Guerra King	0.25	90	22.50
3/4/2010	Accounting & Auditing	GAH	Update files - fund statements - bank balances	0.5	100	50.00
3/4/2010	Accounting & Auditing	WEP	Intuit order on 3/3/10 - 5 For Deposit Only stamps			129.40
3/5/2010	Accounting & Auditing	WEP	Work on bank accounts with Jeff Rizzo at Wiand Law and fix cash reports for CD turnover	1.75	260	455.00
3/9/2010	Accounting & Auditing	GAH	Assist PDR staff regarding closing LOC	0.25	100	25.00
3/9/2010	Accounting & Auditing	SAO	Filing hard copies	0.5	90	45.00
3/9/2010	Accounting & Auditing	SAO	February bank rec for Northern Trust CD	0.35	90	31.50
3/9/2010	Accounting & Auditing	SAO	Pay invoice and scan backup from receiver account	0.25	90	22.50
3/9/2010	Accounting & Auditing	SAO	Daily bank balances to Burt Wiand at Wiand Law	0.25	90	22.50
3/9/2010	Accounting & Auditing	SAO	Enter deposits and scan backup	0.35	90	31.50
3/9/2010	Accounting & Auditing	SAO	Enter deposits and scan backup	0.25	90	22.50
3/9/2010	Accounting & Auditing	SAO	Record deposit and scan backup	0.25	90	22.50
3/9/2010	Accounting & Auditing	SAO	Pay invoice from receiver account and scan backup	0.25	90	22.50
3/9/2010	Accounting & Auditing	SAO	Reconcile Bay City Feb MM account and scan backup	0.25	90	22.50
3/9/2010	Accounting & Auditing	SAO	Reconcile Bay City Feb checking account and scan backup	0.25	90	22.50
3/9/2010	Accounting & Auditing	SAO	Email to Jeff Rizzo at Wiand Law regarding bank account stamps	0.25	90	22.50
3/10/2010	Accounting & Auditing	SAO	File hard copies for receiver account	0.25	90	22.50
3/10/2010	Accounting & Auditing	SAO	Daily bank balances to Burt Wiand at Wiand Law	0.25	90	22.50
3/10/2010	Accounting & Auditing	WEP	Format financial statements for consolidation in QuickBooks	2.25	260	585.00
3/11/2010	Accounting & Auditing	SAO	Pay invoice and scan backup; file hard copies	0.65	90	58.50
3/11/2010	Accounting & Auditing	SAO	Pay invoice from receiver account and scan backup	0.25	90	22.50
3/11/2010	Accounting & Auditing	SAO	Daily bank balances to Burt Wiand at Wiand Law	0.25	90	22.50
3/12/2010	Accounting & Auditing	SAO	Enter deposits into receiver account and scan backup	0.65	90	58.50
3/12/2010	Accounting & Auditing	SAO	Filing hard copies	0.25	90	22.50
3/12/2010	Accounting & Auditing	SAO	March 5th bank rec - Northern Trust	0.25	90	22.50
3/12/2010	Accounting & Auditing	SAO	Daily bank balances to Burt Wiand	0.25	90	22.50
3/12/2010	Accounting & Auditing	SAO	Pay invoice and scan backup	0.25	90	22.50
3/16/2010	Accounting & Auditing	SAO	Pay invoices and scan backup	0.5	90	45.00

3/16/2010	Accounting & Auditing	SAO	Daily bank balances to Burt Wiand at Wiand Law	0.25	90	22.50
3/17/2010	Accounting & Auditing	SAO	Pay invoice and scan backup	0.25	90	22.50
3/17/2010	Accounting & Auditing	SAO	File hard copies	0.25	90	22.50
3/17/2010	Accounting & Auditing	SAO	Daily bank balances to Burt Wiand at Wiand Law	0.25	90	22.50
3/18/2010	Accounting & Auditing	SAO	Pay invoice and scan backup	0.25	90	22.50
3/18/2010	Accounting & Auditing	SAO	Daily bank balances to Burt Wiand at Wiand Law	0.25	90	22.50
3/19/2010	Accounting & Auditing	SAO	Receiver bank rec / scan and file / questions to Jeff Rizzo at Wiand Law regarding uncleared checks	1.25	90	112.50
3/19/2010	Accounting & Auditing	SAO	Enter deposits into receiver account and scan backup	0.5	90	45.00
3/19/2010	Accounting & Auditing	SAO	Daily bank balances to Burt Wiand at Wiand Law	0.25	90	22.50
3/19/2010	Accounting & Auditing	SAO	Review deposit information and talk to PDR staff about recording	1	260	260.00
3/22/2010	Accounting & Auditing	SAO	Daily bank balances to Burt Wiand at Wiand Law	0.25	90	22.50
3/22/2010	Accounting & Auditing	SAO	Question regarding bank balance from Jeff Rizzo at Wiand Law	0.25	90	22.50
3/23/2010	Accounting & Auditing	GAH	Resend Oct 31 fund statements - emails with attorney	0.25	100	25.00
3/23/2010	Accounting & Auditing	SAO	Pay invoice from receiver account and scan backup	0.25	90	22.50
3/23/2010	Accounting & Auditing	SAO	Research for Jeff Rizzo at Wiand Law	0.25	90	22.50
3/23/2010	Accounting & Auditing	SAO	Daily bank balances to Burt Wiand at Wiand Law	0.25	90	22.50
3/24/2010	Accounting & Auditing	SAO	Daily bank balances to Burt Wiand at Wiand Law	0.25	90	22.50
3/24/2010	Accounting & Auditing	SAO	Pay invoice from receiver account and scan backup	0.25	90	22.50
3/25/2010	Accounting & Auditing	SAO	Enter deposit and scan backup to receiver account	0.25	90	22.50
3/25/2010	Accounting & Auditing	SAO	Pay invoice from receiver account and scan backup	0.25	90	22.50
3/25/2010	Accounting & Auditing	SAO	Daily bank balances to Burt Wiand at Wiand Law	0.25	90	22.50
3/26/2010	Accounting & Auditing	SAO	Enter deposit and scan backup to receiver account	0.25	90	22.50
3/26/2010	Accounting & Auditing	SAO	Filing hard copies for receiver account	0.25	90	22.50
3/26/2010	Accounting & Auditing	SAO	Daily bank balances to Burt Wiand at Wiand Law	0.25	90	22.50
3/26/2010	Accounting & Auditing	WEP	Assist PDR staff with st up of QuickBooks on consolidated basis	2.5	260	650.00
3/29/2010	Accounting & Auditing	SAO	Daily bank balances to Burt Wiand at Wiand Law	0.25	90	22.50
3/29/2010	Accounting & Auditing	SAO	Pay invoice and scan backup for receiver account	0.25	90	22.50
3/30/2010	Accounting & Auditing	SAO	Daily bank balances to Burt Wiand at Wiand Law	0.25	90	22.50
3/30/2010	Accounting & Auditing	SAO	Enter deposit into receiver account and scan backup	0.25	90	22.50
3/31/2010	Accounting & Auditing	SAO	Filing hard copies	0.25	90	22.50
3/31/2010	Accounting & Auditing	SAO	Daily bank balances to Burt Wiand at Wiand Law	0.25	90	22.50
3/31/2010	Accounting & Auditing	SAO	Enter deposit and scan backup	0.25	90	22.50
	Total Accounting & Auditing			29.05		4,033.90
3/4/2010	Data Analysis	WEP	Review various statements and notices from Receiver	1.5	260	390.00
3/9/2010	Data Analysis	WEP	Review Respiro Company for determination	1.5	260	390.00
3/24/2010	Data Analysis	WEP	Conference with legal counsel regarding next interim report and claims process	1.75	260	455.00
	Total Data Analysis			4.75		1,235.00
3/1/2010	Forensic Accounting	LEF	Update gain/loss exhibits	2.5	50	125.00
3/1/2010	Forensic Accounting	MNL	Finalize gain/loss exhibits	3	100	300.00
3/1/2010	Forensic Accounting	MNL	Finalize gain/loss exhibits	5.75	100	575.00
3/3/2010	Forensic Accounting	MNL	Discussion with attorney and reconciling total investments back to the original sheet	1.25	100	125.00
3/3/2010	Forensic Accounting	WEP	Review loss investors for receiver	3.5	260	910.00
3/4/2010	Forensic Accounting	WEP	Work further on insider tax to determine if refund available for receiver	2.75	260	715.00
3/5/2010	Forensic Accounting	WEP	Work on Respiro Company	1.25	260	325.00
3/8/2010	Forensic Accounting	LEF	Research bank statements for advent numbers	5.75	50	287.50

3/8/2010	Forensic Accounting	MNL	Assist attorney for receiver with various questions	5	100	500.00
3/9/2010	Forensic Accounting	LEF	Research advent numbers	6.5	50	325.00
3/9/2010	Forensic Accounting	MNL	Assist attorney for receiver with various questions	1	100	100.00
3/9/2010	Forensic Accounting	WEP	Determine proper balances on investor	1.25	260	325.00
3/10/2010	Forensic Accounting	LEF	Research advent numbers	6.25	50	312.50
3/11/2010	Forensic Accounting	LEF	Research advent numbers	6.5	50	325.00
3/11/2010	Forensic Accounting	WEP	Prepare additional detail for loss investors	2	260	520.00
3/12/2010	Forensic Accounting	LEF	Research advent numbers	6	50	300.00
3/13/2010	Forensic Accounting	MNL	Answering emails from Jeff Rizzo at Wland Law	1	100	100.00
3/15/2010	Forensic Accounting	LEF	Research advent numbers	1	50	50.00
3/15/2010	Forensic Accounting	MNL	Answering email from Jeff Rizzo at Wland Law	0.25	100	25.00
3/16/2010	Forensic Accounting	LEF	Research advent numbers	3	50	150.00
3/16/2010	Forensic Accounting	MNL	Talking with attorney for receiver and assisting staff @ PDR with researching advent numbers	1	100	100.00
3/17/2010	Forensic Accounting	LEF	Research 4th quarter 2008 numbers	7	50	350.00
3/17/2010	Forensic Accounting	MNL	Assist staff at PDR with researching advent numbers	0.75	100	75.00
3/17/2010	Forensic Accounting	WEP	Review wire transfers with PDR staff to determine if any duplicates	1.75	260	455.00
3/18/2010	Forensic Accounting	LEF	Research advent numbers	1	50	50.00
3/18/2010	Forensic Accounting	MNL	Assisting staff with advent numbers and discuss with Jeff Rizzo	1	100	100.00
3/19/2010	Forensic Accounting	LEF	Update gain/loss exhibits	3	50	150.00
3/19/2010	Forensic Accounting	WEP	Follow up with PDR staff on questions on profiteers	1.25	260	325.00
3/23/2010	Forensic Accounting	LEF	Research advent numbers	2.5	50	125.00
3/24/2010	Forensic Accounting	WEP	Assist staff with completing investor loss schedule	1.25	260	325.00
3/26/2010	Forensic Accounting	MNL	Reviewed investor questions	0.25	100	25.00
3/29/2010	Forensic Accounting	WEP	Assist PDR staff on investor files to get ready for claims process	3	260	780.00
3/30/2010	Forensic Accounting	MNL	Assistance from staff @ PDR on investors	1.75	100	175.00
3/31/2010	Forensic Accounting	MNL	Discussion with attorney for receiver and assisting PDR staff regarding investors and Advent	0.5	100	50.00
	Total Forensic Accounting			91.5		9,480.00
3/3/2010	Litigation Consulting	LEF	Research loss claim from IRS for insider	1	50	50.00
3/3/2010	Litigation Consulting	LEF	Verify investor count	0.5	50	25.00
3/4/2010	Litigation Consulting	LEF	Research bank statements for advent numbers	1.75	50	87.50
3/5/2010	Litigation Consulting	LEF	Research bank statements for advent numbers	6.5	50	325.00
3/19/2010	Litigation Consulting	LEF	Research investor tax returns	1	50	50.00
3/26/2010	Litigation Consulting	LEF	Research investor exhibits	3.5	50	175.00
3/30/2010	Litigation Consulting	LEF	Research investors 2008 and 2009 advent numbers	2.75	50	137.50
3/30/2010	Litigation Consulting	LEF	Prepare Form 56	0.5	50	25.00
3/31/2010	Litigation Consulting	LEF	Research investor K-1s, Advent numbers	6	50	300.00
	Total Litigation Consulting			23.5		1,175.00
3/2/2010	Status Report	WEP	Information for attorney to write interim report	1.75	260	455.00
3/25/2010	Status Report	WEP	Preparation of interim report for period ended April 30, 2010	1	260	260.00
	Total Status Report			2.75		715.00
3/1/2010	Tax Issues	WEP	Follow up on amended return responsibilities	2.25	260	585.00
3/18/2010	Tax Issues	WEP	Follow up with National IRS office about direct or indirect investors for receiver	1.25	260	325.00
3/18/2010	Tax Issues	WEP	Discussion with IRS regarding audit request on Scoop Capital for 2005	1.25	260	325.00
3/19/2010	Tax Issues	WEP	Fax memo and retrieving tax returns for IRS agent	1.5	260	390.00
3/22/2010	Tax Issues	WEP	Gather documents for IRS audit	4.5	260	1,170.00

3/29/2010	Tax Issues	LEF	Update Form 56 due to address change	0.5	50	25.00
3/29/2010	Tax Issues	WEP	Discussion with IRS National office regarding investor issues	1.25	260	325.00
3/31/2010	Tax Issues	WEP	Preparation of Form 56 for all entities to notify IRS of receiver	3.5	260	910.00
	Total Tax Issues			16		4,055.00

Total Scoop Capital, LLC

167.55

20,693.90

SCOOP MANAGEMENT, INC.
 March 1 - March 31, 2010

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
3/24/2010	Forensic Accounting	MNL	Reading Jeff Rizzo's email and updating our records / discussion with attorney for receiver	0.75	100	75.00
	Total Forensic Accounting			0.75		75.00

Total Scoop Management, Inc.

0.75

75.00

SCOOP REAL ESTATE, L.P.
 March 1 - March 31, 2010

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
3/9/2010	Accounting & Auditing	SAO	Enter deposits and scan backup	0.35	90	31.50
	Total Accounting & Auditing			0.35		31.50
3/29/2010	Forensic Accounting	MNL	Assist PDR staff - reviewing changes that staff made to schedules	0.5	100	50.00
	Total Forensic Accounting			0.5		50.00

Total Scoop Real Estate, L.P.

0.85

81.50

TRADEWIND, LLC
March 1 - March 31, 2010

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
3/10/2010	1120S-09	MNL	Updated binder and completed first extension	0.5	100	50.00
3/15/2010	1120S-09	MNL	Change tax return to an 1120S and then file the extension	0.75	100	75.00
3/19/2010	1120S-09	MNL	Preparation of 2009 S corporate tax return	0.25	100	25.00
	Total 1120S-09			1.5		150.00
3/1/2010	Accounting & Auditing	SAO	Telephone call to hanger renter regarding missing payment	0.25	90	22.50
3/1/2010	Accounting & Auditing	SAO	Enter deposits and scan backup; update Excel	0.75	90	67.50
3/1/2010	Accounting & Auditing	SAO	Send letter to hanger renter	0.25	90	22.50
3/1/2010	Accounting & Auditing	SAO	Enter deposits and scan backup; update Excel	0.75	90	67.50
3/3/2010	Accounting & Auditing	SAO	Call from asset manager regarding hanger balance	0.25	90	22.50
3/3/2010	Accounting & Auditing	SAO	Pay invoice and scan backup	0.25	90	22.50
3/3/2010	Accounting & Auditing	SAO	Scan deposit info	0.25	90	22.50
3/3/2010	Accounting & Auditing	SAO	Pay invoice and scan backup	0.25	90	22.50
3/9/2010	Accounting & Auditing	SAO	Pay invoice and scan backup	0.25	90	22.50
3/9/2010	Accounting & Auditing	SAO	Update Excel spreadsheet	0.35	90	31.50
3/9/2010	Accounting & Auditing	SAO	Pay invoice and scan backup	0.25	90	22.50
3/9/2010	Accounting & Auditing	SAO	Enter deposits and scan backup; update Excel	0.5	90	45.00
3/9/2010	Accounting & Auditing	SAO	Scan deposit slip and file hard copy	0.25	90	22.50
3/9/2010	Accounting & Auditing	SAO	Enter deposits and scan backup; update Excel	0.5	90	45.00
3/11/2010	Accounting & Auditing	SAO	Email regarding invoice	0.25	90	22.50
3/11/2010	Accounting & Auditing	SAO	Send letter regarding payment address to hanger tenant	0.25	90	22.50
3/16/2010	Accounting & Auditing	SAO	Pay invoice and scan backup	0.25	90	22.50
3/17/2010	Accounting & Auditing	SAO	Updating Excel	0.15	90	13.50
3/17/2010	Accounting & Auditing	SAO	Enter deposits and scan backup; update Excel	0.5	90	45.00
3/18/2010	Accounting & Auditing	SAO	Pay invoices and scan backup	0.35	90	31.50
3/23/2010	Accounting & Auditing	SAO	Pay invoice and scan backup	0.25	90	22.50
3/23/2010	Accounting & Auditing	SAO	Enter deposits and scan backup; update Excel	0.4	90	36.00
3/23/2010	Accounting & Auditing	SAO	Enter deposits and scan backup; update Excel	0.35	90	31.50
3/23/2010	Accounting & Auditing	SAO	Reports for asset manager and E. Loughlin	0.5	90	45.00
3/29/2010	Accounting & Auditing	SAO	Call from asset manager regarding hanger rentals	0.25	90	22.50
3/29/2010	Accounting & Auditing	SAO	Pay invoice and scan backup	0.25	90	22.50
3/29/2010	Accounting & Auditing	SAO	Pay invoice from receiver account and scan backup	0.25	90	22.50
3/30/2010	Accounting & Auditing	SAO	Enter deposits and scan backup; update Excel	0.35	90	31.50
	Total Accounting & Auditing			9.45		850.50

Total Tradewind, LLC

10.95

1,000.50

VALHALLA INVESTMENT PARTNERS, L.P.

March 1 - March 31, 2010

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
3/9/2010	Accounting & Auditing	SAO	Enter deposit and scan backup	0.25	90	22.50
3/9/2010	Accounting & Auditing	SAO	Northern Trust Feb. bank rec	0.25	90	22.50
	Total Accounting & Auditing			0.5		45.00

Total Valhalla Investment Partners, LP

0.5

45.00

VIKING FUND, LLC
 March 1 - March 31, 2010

Date	Activity Category	Timekeeper	Hours	Rate	Amount
3/2/2010	Forensic Accounting	WEP	1.25	260	325.00
	Total Forensic Accounting		1.25		325.00

Total Viking Fund, LLC

1.25

325.00

VENICE JET CENTER, LLC
 March 1 - March 31, 2010

Date	Activity Category	Timekeeper	Hours	Rate	Amount
3/15/2010	Tax Issues	WEP	1.5	260	390.00
	Total Tax Issues		1.5		390.00

Total Venice Jet Center, LLC 1.5 390.00

HOME FRONT HOME, LLC
 March 1 - March 31, 2010

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
3/12/2010	Tax Issues	WEP	Preparation of 2009 tax return and determine filing requirements	1.75	260	455.00
3/15/2010	Tax Issues	WEP	Preparation of 2009 tax return and accounting	3.5	260	910.00
	Total Tax Issues			5.25		1,365.00

Total Home Front Home, LLC

5.25

1,365.00

VICTORY FUND, LTD.
 March 1 - March 31, 2010

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
3/9/2010	Accounting & Auditing	SAO	Scan and file hard copy of Feb 2010 Northern Trust bank statement	0.25	90	22.50
	Total Accounting & Auditing			0.25		22.50

Total Victory Fund, Ltd.

0.25

22.50

GRAND TOTAL March 1 - March 31, 2010

190.1

\$ 24,280.90

**PDR Certified Public Accountants
Total Hours and Dollars by Timekeeper
March 1 - March 31, 2010**

<u>Initials</u>	<u>Name</u>	<u>Level</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>	
WEP	William Price	Partner	260	57.50	15,079.40	*
GAH	Gail Heinold	Staff	100	1.50	150.00	
MNL	Matthew Low	Staff	100	25.25	2,525.00	
SAO	Sharon O'Brien	Staff	90	30.85	2,776.50	
LAF	Laura Fine	Staff	50	75	3,750.00	
Totals				190.10	24,280.90	

* (Total amount includes \$129.40 - out of pocket expense)

**Scoop Capital Consolidated
By Activity Category
April 1 - April 30, 2010**

<u>Activity Category</u>	<u>Amount</u>
2009 Form 1065	\$ 55.00
Accounting & Auditing Total	\$ 3,688.60
Data Analysis Total	\$ 390.00
Forensic Accounting Total	\$ 5,275.00
Litigation Consulting Total	\$ 1,787.50
Status Reports Total	\$ 3,185.00
Tax Issues Total	\$ 2,350.00
Grand Total	<u><u>\$ 16,731.10</u></u>

SCOOP CAPITAL, LLC
 April 1 - April 30, 2010

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
4/2/2010	Accounting & Auditing	SAO	Enter deposit into receiver account and scan backup	0.25	90	22.50
4/2/2010	Accounting & Auditing	SAO	Daily bank balances to Burt Wiand at Wiand Guerra King	0.25	90	22.50
4/5/2010	Accounting & Auditing	SAO	Pay invoice and scan backup	0.25	90	22.50
4/5/2010	Accounting & Auditing	SAO	Daily bank balances to Burt Wiand at Wiand Guerra King	0.25	90	22.50
4/5/2010	Accounting & Auditing	SAO	Pay invoices and scan backup to receiver account	0.35	90	31.50
4/6/2010	Accounting & Auditing	SAO	Enter deposit and scan backup	0.25	90	22.50
4/6/2010	Accounting & Auditing	SAO	Enter deposit and scan backup	0.25	90	22.50
4/6/2010	Accounting & Auditing	SAO	Daily bank balances to Burt Wiand at Wiand Guerra King	0.25	90	22.50
4/6/2010	Accounting & Auditing	SAO	Enter deposit and scan backup for receiver account	0.25	90	22.50
4/6/2010	Accounting & Auditing	SAO	Pay invoice and scan backup for receiver account	0.25	90	22.50
4/7/2010	Accounting & Auditing	SAO	March Northern Trust bank rec	0.25	90	22.50
4/7/2010	Accounting & Auditing	SAO	Bay Cities checking account bank rec	0.25	90	22.50
4/7/2010	Accounting & Auditing	SAO	Pay invoices and scan backup	0.35	90	31.50
4/7/2010	Accounting & Auditing	SAO	Pay invoice and scan backup	0.25	90	22.50
4/7/2010	Accounting & Auditing	SAO	File hard copies	0.35	90	31.50
4/7/2010	Accounting & Auditing	SAO	Pay invoice and scan backup for receiver account	0.25	90	22.50
4/7/2010	Accounting & Auditing	SAO	File hard copies	0.25	90	22.50
4/7/2010	Accounting & Auditing	GAH	Daily bank balances to Burt Wiand at Wiand Guerra King	0.25	90	22.50
4/8/2010	Accounting & Auditing	SAO	File hard copies	0.25	90	22.50
4/8/2010	Accounting & Auditing	SAO	Daily bank balances to Burt Wiand at Wiand Guerra King	0.25	90	22.50
4/8/2010	Accounting & Auditing	SAO	Enter deposit and scan backup	0.25	90	22.50
4/9/2010	Accounting & Auditing	SAO	Daily bank balances to Burt Wiand at Wiand Guerra King	0.25	90	22.50
4/10/2010	Accounting & Auditing	SAO	Enter deposits and scan backup to receiver account	0.29	90	26.10
4/12/2010	Accounting & Auditing	SAO	Pay invoices and scan backup	0.75	90	67.50
4/12/2010	Accounting & Auditing	SAO	Pay invoices and scan backup	0.5	90	45.00
4/12/2010	Accounting & Auditing	SAO	Pay invoice and scan backup	0.25	90	22.50
4/12/2010	Accounting & Auditing	SAO	Pay invoice and scan backup - overnight to Wiand Guerra King	0.35	90	31.50
4/12/2010	Accounting & Auditing	SAO	Daily bank balances to Burt Wiand at Wiand Guerra King	0.25	90	22.50
4/13/2010	Accounting & Auditing	SAO	Daily bank balances to Burt Wiand at Wiand Guerra King	0.25	90	22.50
4/15/2010	Accounting & Auditing	SAO	Daily bank balances to Burt Wiand at Wiand Guerra King	0.25	90	22.50
4/19/2010	Accounting & Auditing	SAO	File hard copies for receiver account	0.4	90	36.00
4/19/2010	Accounting & Auditing	SAO	Update spreadsheet and take deposit to bank	0.5	90	45.00
4/19/2010	Accounting & Auditing	SAO	Enter deposit into receiver account and scan backup	0.25	90	22.50
4/19/2010	Accounting & Auditing	SAO	Daily bank balances to Burt Wiand at Wiand Guerra King	0.25	90	22.50
4/20/2010	Accounting & Auditing	SAO	Enter deposit into receiver account and scan backup	0.25	90	22.50
4/20/2010	Accounting & Auditing	GAH	Fund statements	1	100	100.00
4/20/2010	Accounting & Auditing	SAO	Fund account reports	3.65	90	328.50
4/20/2010	Accounting & Auditing	SAO	March bank rec	0.5	90	45.00
4/20/2010	Accounting & Auditing	SAO	February bank rec	0.5	90	45.00
4/20/2010	Accounting & Auditing	SAO	Northern Trust bank rec	0.25	90	22.50
4/20/2010	Accounting & Auditing	SAO	Daily bank balances to Burt Wiand at Wiand Guerra King	0.25	90	22.50
4/21/2010	Accounting & Auditing	GAH	Review fund statements - consult with PDR staff on amounts	2	100	200.00
4/21/2010	Accounting & Auditing	SAO	Enter deposits into receiver account and scan backup	0.5	90	45.00
4/21/2010	Accounting & Auditing	SAO	Reports for attorney at Wiand Guerra King	0.5	90	45.00

4/21/2010	Accounting & Auditing	SAO	Pay invoice and scan backup	0.25	90	22.50
4/21/2010	Accounting & Auditing	SAO	Fund account reports	2.15	90	193.50
4/21/2010	Accounting & Auditing	SAO	Daily bank balances to Burt Wfand at Wfand Guerra King	0.25	90	22.50
4/22/2010	Accounting & Auditing	GAH	Review fund statements - consult with PDR staff on amounts	0.75	100	75.00
4/22/2010	Accounting & Auditing	SAO	Daily bank balances to Burt Wfand at Wfand Guerra King	0.25	90	22.50
4/23/2010	Accounting & Auditing	SAO	Scan backup - file hard copies	0.5	90	45.00
4/23/2010	Accounting & Auditing	SAO	Daily bank balances to Burt Wfand at Wfand Guerra King	0.25	90	22.50
4/23/2010	Accounting & Auditing	SAO	Pay invoices	0.25	90	22.50
4/26/2010	Accounting & Auditing	SAO	File hard copies	0.6	90	54.00
4/26/2010	Accounting & Auditing	SAO	Daily bank balances to Burt Wfand at Wfand Guerra King	0.25	90	22.50
4/27/2010	Accounting & Auditing	SAO	Pay invoice and scan backup	0.25	90	22.50
4/27/2010	Accounting & Auditing	SAO	Daily bank balances to Burt Wfand at Wfand Guerra King	0.25	90	22.50
4/28/2010	Accounting & Auditing	SAO	Enter deposit into receiver account and scan backup	0.25	90	22.50
4/28/2010	Accounting & Auditing	SAO	Pay invoice from receiver account and scan backup	0.25	90	22.50
4/28/2010	Accounting & Auditing	SAO	File hard copies	0.5	90	45.00
4/28/2010	Accounting & Auditing	SAO	Daily bank balances to Burt Wfand at Wfand Guerra King	0.25	90	22.50
4/29/2010	Accounting & Auditing	SAO	Daily bank balances to Burt Wfand at Wfand Guerra King	0.25	90	22.50
4/30/2010	Accounting & Auditing	SAO	Daily bank balances to Burt Wfand at Wfand Guerra King	0.25	90	22.50
4/30/2010	Accounting & Auditing	SAO	Enter deposits and scan backup	0.3	90	27.00
	Total Accounting & Auditing			27.54		2,516.10
4/2/2010	Forensic Accounting	WEP	Updating investor gains and losses for K-1 data for recovery by receiver	2.75	260	715.00
4/3/2010	Forensic Accounting	MNL	Review questions for attorney	1	100	100.00
4/5/2010	Forensic Accounting	MNL	Answer questions for attorney	0.75	100	75.00
4/6/2010	Forensic Accounting	MNL	Emails with attorney at Wfand Guerra King	0.25	100	25.00
4/8/2010	Forensic Accounting	WEP	Work on amounts for settlements with profiteers	2.75	260	715.00
4/13/2010	Forensic Accounting	MNL	Reviewed issues attorney had with an investor and discussed same; searched for 2001 K-1s and tax returns for missing numbers	2.5	100	250.00
4/14/2010	Forensic Accounting	MNL	Assisting staff at PDR with researching advent numbers	0.25	100	25.00
4/19/2010	Forensic Accounting	MNL	Research regarding recovery	3.5	100	350.00
4/21/2010	Forensic Accounting	MNL	Reviewed old QB files for supported deposits	0.25	100	25.00
4/22/2010	Forensic Accounting	MNL	Working on request from attorney regarding investors	3	100	300.00
4/23/2010	Forensic Accounting	MNL	Working on finding advent amounts for certain investors	6.25	100	625.00
4/26/2010	Forensic Accounting	MNL	Prepared power of attorney for 10 Scoop entities; also reviewed insider accounts	3.5	100	350.00
4/27/2010	Forensic Accounting	MNL	Request from attorney to look into investor; also sent attorney investor accounts	1.5	100	150.00
4/29/2010	Forensic Accounting	WEP	Review and determine format to reflect commissions paid prior to 2003 for next status report	4.5	260	1,170.00
4/30/2010	Forensic Accounting	MNL	Researched an investor and their related accounts to look for transfers; spoke with attorney about all accounts	4	100	400.00
	Total Forensic Accounting			36.75		5,275.00
4/1/2010	Litigation Consulting	LEF	Researched advent numbers / K-1s	3.5	50	175.00
4/5/2010	Litigation Consulting	LEF	Researched advent numbers / K-1s	2.5	50	125.00
4/6/2010	Litigation Consulting	LEF	Update gain/loss reconciliation	0.75	50	37.50
4/6/2010	Litigation Consulting	LEF	Researched advent numbers / K-1s	1.5	50	75.00
4/7/2010	Litigation Consulting	LEF	Researched K-1s and gain/loss sheets	6	50	300.00
4/8/2010	Litigation Consulting	LEF	Researched K-1s and Exhibit As	3	50	150.00
4/9/2010	Litigation Consulting	LEF	Update Shell Oil amortization schedule	0.75	50	37.50

4/13/2010	Litigation Consulting	LEF	Research K-1s for investor, Advent numbers	2	50	100.00
4/19/2010	Litigation Consulting	LEF	Update T-Values	0.25	50	12.50
4/21/2010	Litigation Consulting	LEF	Review new 2001 Victory bank statements	1.5	50	75.00
4/22/2010	Litigation Consulting	LEF	Research K-1s, Contributions/distributions	1.5	50	75.00
4/22/2010	Litigation Consulting	LEF	Research investors	1.5	50	75.00
4/23/2010	Litigation Consulting	LEF	Research investors	5.5	50	275.00
4/26/2010	Litigation Consulting	LEF	Update Scoop spreadsheets	0.5	50	25.00
4/27/2010	Litigation Consulting	LEF	Research investor	1	50	50.00
4/29/2010	Litigation Consulting	LEF	Research Harmony, Indigo, Traders, Incentive & Management fees	4	50	200.00
	Total Litigation Consulting			35.75		1,787.50
4/14/2010	Status Report	WEP	Create Interim receiver report	4	260	1,040.00
4/19/2010	Status Report	WEP	Preparation of SFAR for February and March	3.5	260	910.00
4/26/2010	Status Report	WEP	Gather data for receiver for meeting with investors	3.5	260	910.00
4/26/2010	Status Report	WEP	Preparation of fifth interim fund accounting report for period of February and March	1.25	260	325.00
	Total Status Report			13		3,185.00
4/26/2010	Tax Issues	CAP	Research regarding private letter ruling for PDR staff	0.75	100	75.00
4/27/2010	Tax Issues	WEP	Draft request for private letter ruling for direct vs. non-direct for receiver to inform investors	4.5	260	1,170.00
4/27/2010	Tax Issues	WEP	Prepare Power of Attorney and discussions with IRS agent regarding audit of Scoop Capital	1.25	260	325.00
	Total Tax Issues			6.5		1,570.00

Total Scoop Capital, LLC

119.54

14,333.60

SCOOP REAL ESTATE, L.P.
 April 1 - April 30, 2010

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
4/6/2010	Accounting & Auditing	SAO	Enter deposits and scan backup	0.35	90	31.50
4/8/2010	Accounting & Auditing	SAO	Copy of G/L to Jeff Rizzo at Wfand Guerra King	0.25	90	22.50
4/20/2010	Accounting & Auditing	SAO	March Northern Trust bank rec	0.25	90	22.50
4/20/2010	Accounting & Auditing	SAO	February Northern Trust bank rec	0.25	90	22.50
4/21/2010	Accounting & Auditing	SAO	Update QuickBooks	0.5	90	45.00
	Total Accounting & Auditing			1.6		144.00
4/5/2010	Data Analysis	WEP	Preparation of payment schedules for receiver sale of service station property	0.75	260	195.00
4/8/2010	Data Analysis	WEP	Continue preparation of real estate to be sold - service station	0.75	260	195.00
	Total Data Analysis			1.5		390.00

Total Scoop Real Estate, L.P.

3.1

534.00

TRADEWIND, LLC
 April 1 - April 30, 2010

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
4/3/2010	Accounting & Auditing	SAO	Entering deposits, updating Excel, scanning backup and filing hard copies	1.75	90	157.50
4/5/2010	Accounting & Auditing	SAO	Call from asset manager regarding invoices	0.25	90	22.50
4/5/2010	Accounting & Auditing	SAO	Enter deposits, scan backup, update Excel	0.5	90	45.00
4/5/2010	Accounting & Auditing	SAO	Pay invoice and scan backup	0.25	90	22.50
4/7/2010	Accounting & Auditing	SAO	Enter deposits, scan backup, update Excel	0.5	90	45.00
4/12/2010	Accounting & Auditing	SAO	Enter deposits, scan backup, update Excel	0.65	90	58.50
4/15/2010	Accounting & Auditing	SAO	Enter deposits, scan backup, update Excel	0.5	90	45.00
4/19/2010	Accounting & Auditing	SAO	File hard copies	0.35	90	31.50
4/19/2010	Accounting & Auditing	SAO	Pay invoice and scan backup	0.25	90	22.50
4/19/2010	Accounting & Auditing	SAO	Call from hanger renter and send report to her	0.5	90	45.00
4/20/2010	Accounting & Auditing	SAO	Bank rec	0.5	90	45.00
4/20/2010	Accounting & Auditing	SAO	March Northern Trust bank rec	0.25	90	22.50
4/20/2010	Accounting & Auditing	SAO	February Northern Trust bank rec	0.25	90	22.50
4/20/2010	Accounting & Auditing	SAO	Report and invoice on hanger for asset manager	0.35	90	31.50
4/21/2010	Accounting & Auditing	SAO	Pay invoices and scan backup	0.5	90	45.00
4/21/2010	Accounting & Auditing	SAO	Enter deposits, scan backup, update Excel	0.35	90	31.50
4/23/2010	Accounting & Auditing	SAO	Enter deposits, scan backup, update Excel	0.35	90	31.50
4/26/2010	Accounting & Auditing	SAO	Pay invoice and scan backup	0.25	90	22.50
4/27/2010	Accounting & Auditing	SAO	Send monthly invoices to hanger renters	2	90	180.00
4/28/2010	Accounting & Auditing	SAO	Pay invoice and scan backup	0.25	90	22.50
4/29/2010	Accounting & Auditing	SAO	Enter deposits and scan backup	0.35	90	31.50
4/29/2010	Accounting & Auditing	SAO	Pay invoice and scan backup	0.25	90	22.50
	Total Accounting & Auditing			11.15		1,003.50

Total Tradewind, LLC

11.15

1,003.50

VENICE JET CENTER, LLC
 April 1 - April 30, 2010

Date	Activity Category	Timekeeper	Hours	Rate	Amount
4/26/2010	2009 Form 1065	CLS	0.5	110	55.00
	Total 2009 Form 1065		0.5		55.00
4/14/2010	Accounting & Auditing	GAH	0.25	100	25.00
	Total Accounting & Auditing		0.25		25.00
4/2/2010	Tax Issues	WEP	1.75	260	455.00
4/2/2010	Tax Issues	WEP	1.25	260	325.00
	Total Tax Issues		3		780.00

Total Venice Jet Center, LLC

3.75

860.00

GRAND TOTAL April 1 - April 30, 2010

137.54

\$ 16,731.10

**PDR Certified Public Accountants
Total Hours and Dollars by Timekeeper
April 1 - April 30, 2010**

<u>Initials</u>	<u>Name</u>	<u>Level</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
WEP	William Price	Partner	260	32.50	8,450.00
CLS	Cindy Schneider	Staff	110	0.50	55.00
GAH	Gail Heinold	Staff	100	4.00	400.00
MNL	Matthew Low	Staff	100	26.75	2,675.00
CAP	Charlie Polansky	Staff	100	0.75	75.00
SAO	Sharon O'Brien	Staff	90	36.54	3,288.60
LAF	Laura Fine	Staff	50	36.50	1,787.50
	Totals			137.54	16,731.10