



301 Congress Avenue, Suite 550
Austin, Texas 78701
Tel 512-472-2350
Fax 512-472-3599

November 4, 2009

Burton Wiand
Receiver
501 E. Kennedy Blvd., Suite 1700
Tampa, FL 33602

Invoice#: 09-108195



▲ PLEASE RETURN UPPER PORTION WITH PAYMENT ▲

For Professional Services Rendered:

Burton Wiand
Invoice#: 09-108195
November 4, 2009

Previous balance, please disregard if paid -\$ 5,000.00

Re: Securities and Exchange Commission v. Arthur Nadel, et al.

Progress billing through October 31, 2009 relating to evaluation
of investment in Quest Energy Management Group, Inc. (See
detailed billing summary attached) 5,528.00

\$ 528.00

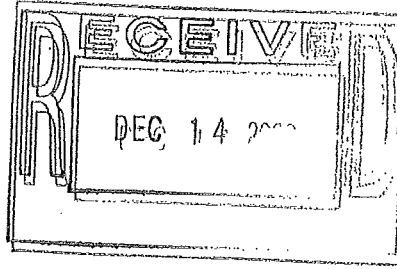
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All invoices due upon receipt.

Wheeler Fairman & Kelley
Invoices Transactions
Burton Wiand

| Engagement | Date | Journal | WorkCode | Employee | Hours | Amount | Mark+/- | Invoice# | Description |
|--------------------------------------|------------|---------|--------------------------|--------------|--------------|-----------------|-------------|-----------|---|
| | 8/27/2009 | T | 451-Valuation-commercial | Otto Wheeler | 1.50 | 412.50 | 0.04 | 09-108195 | Engagement letter, initial research |
| | 9/17/2009 | T | 403-Commercial | Otto Wheeler | 2.00 | 550.00 | 0.05 | 09-108195 | Review data |
| | 9/18/2009 | T | 403-Commercial | Otto Wheeler | 1.25 | 343.75 | 0.03 | 09-108195 | Review data, all Paul Downey |
| | 9/22/2009 | T | 403-Commercial | Otto Wheeler | 3.75 | 1,031.25 | 0.09 | 09-108195 | Detailed analysis of data provided by Wiand |
| | 9/23/2009 | T | 403-Commercial | Otto Wheeler | 0.50 | 137.50 | 0.01 | 09-108195 | Disc w/ Mike Thornton |
| | 9/23/2009 | T | 403-Commercial | Otto Wheeler | 0.75 | 206.25 | 0.02 | 09-108195 | Finish point sheet, email Jeff Rizzo |
| | 9/23/2009 | T | 403-Commercial | Otto Wheeler | 0.25 | 68.75 | 0.01 | 09-108195 | Discussion w/ Jeff Rizzo |
| | 9/23/2009 | T | 403-Commercial | Otto Wheeler | 2.75 | 756.25 | 0.07 | 09-108195 | Analysis of data |
| | 10/15/2009 | T | 403-Commercial | Otto Wheeler | 0.75 | 206.25 | 0.02 | 09-108195 | Discussion w/ attorneys in Florida |
| | 10/16/2009 | T | 403-Commercial | Otto Wheeler | 0.50 | 137.50 | 0.01 | 09-108195 | Disc. sw/ Mike Thornton |
| | 10/19/2009 | T | 403-Commercial | Otto Wheeler | 3.50 | 962.50 | 0.09 | 09-108195 | Draft letter to Paul Downey at Quest |
| | 10/20/2009 | T | 403-Commercial | Otto Wheeler | 2.50 | 687.50 | 0.06 | 09-108195 | Analysis, memo to Jeff Rizzo |
| | 10/30/2009 | T | 403-Commercial | Otto Wheeler | 0.10 | 27.50 | 0.00 | 09-108195 | Disc w/ Jeff Rizzo |
| Total for Invoice#: 09-108195 | | | | | 20.10 | 5,527.50 | 0.50 | | |

 **WHEELER FAIRMAN & KELLEY**
CERTIFIED PUBLIC ACCOUNTANTS



301 Congress Avenue, Suite 550
Austin, Texas 78701
Tel 512-472-2350
Fax 512-472-3599

December 11, 2009

Burton Wiand, Receiver
3000 Bayport Drive, Suite 600
Tampa, FL 33607

Invoice#: 09-118195

 **WHEELER FAIRMAN & KELLEY**
CERTIFIED PUBLIC ACCOUNTANTS

▲ PLEASE RETURN UPPER PORTION WITH PAYMENT ▲

For Professional Services Rendered:

Burton Wiand, Receiver
Invoice#: 09-118195
December 11, 2009

Previous balance, please disregard if paid \$ 0.00

Re: Securities and Exchange Commission v. Arthur Navel, et al

Progress billing through November 30, 2009 relating to assistance 1,472.00
with assessment of asset

\$ 1,472.00

All invoices due upon receipt.

Invoice Time Entries Report
Invoice #09-1181951

| Bill Date Times Date | ClientID EmployeeID | Client Name WorkCode | Hours | Amount | Description |
|-------------------------|------------------------|--------------------------|-------------|-----------------|--|
| 12/11/2009 | 8195 | Wland Guerra King | | | |
| 11/4/2009 | OLW | 403 - Commercial | 0.10 | 27.51 | Call Mr. Downey |
| 11/5/2009 | OLW | 403 - Commercial | 0.25 | 68.79 | Email Paul Downey re piecemeal response request |
| 11/5/2009 | OLW | 403 - Commercial | 0.10 | 27.51 | Disc/ with Paul Downey, email J Rizzo |
| 11/5/2009 | OLW | 403 - Commercial | 0.10 | 27.51 | Call the Quest office to speak to Mr. Downey |
| 11/18/2009 | OLW | 403 - Commercial | 0.20 | 55.03 | Disc w/ Quest attny A. Pennington |
| 11/24/2009 | OLW | 403 - Commercial | 3.10 | 852.94 | "Reconcile" Pennington letter, etc |
| 11/30/2009 | OLW | 403 - Commercial | 1.50 | 412.71 | Review new documents form Quest |
| Invoice Total: | | | 5.35 | 1,472.00 | |



301 Congress Avenue, Suite 550
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January 7, 2010

Wiand Guerra King
Burton Wiand, Receiver
3000 Bayport Drive, Suite 600
Tampa, FL 33607

Invoice#: 09-128195



▲ PLEASE RETURN UPPER PORTION WITH PAYMENT ▲

For Professional Services Rendered:

Wiand Guerra King
Invoice#: 09-128195
January 7, 2010

Previous balance, please disregard if paid \$ 0.00

Re: Securities and Exchange Commission v Arthur Navel, et al

Billing through December 31, 2009 relating to assistance with
Quest Energy Management/Viking Oil matter. See detailed
billing summary attached. 331.00

\$ 331.00

All invoices due upon receipt.

Invoice Time Entries Report
Invoice #09-128195

| Bill Date Times Date | ClientID EmployeeID | Client Name WorkCode | Hours | Amount | Description |
|-------------------------|------------------------|--------------------------|-------------|---------------|--|
| 1/7/2010 | 8195 | Wland Guerra King | | | |
| 12/8/2009 | OLW | 403 - Commercial | 0.75 | 206.62 | Review data provided by Mike Thornton |
| 12/8/2009 | OLW | 403 - Commercial | 0.25 | 68.87 | Disc w/ Jeff Rizzo |
| 12/8/2009 | CW | 806 - Postage | 0.00 | 27.96 | FedEx charges - Priority Overnight delivery of documents |
| 12/18/2009 | OLW | 403 - Commercial | 0.10 | 27.55 | 12-18-09 Pennington letter |
| Invoice Total: | | | 1.10 | 331.00 | |



301 Congress Avenue, Suite 550
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April 8, 2010

Wiand Guerra King
Burton Wiand, Receiver
3000 Bayport Drive, Suite 600
Tampa, FL 33607

Invoice#: 10-38195



▲ PLEASE RETURN UPPER PORTION WITH PAYMENT ▲

For Professional Services Rendered:

Wiand Guerra King
Invoice#: 10-38195
April 8, 2010

Previous balance, please disregard if paid \$ 0.00

Discussion with Bill Price, CPA regarding tax position of receiver's estate's investment in oil and gas entity 150.00

Out-of-pocket expense:
 . FedEx charge 16.68

\$ 166.68

All invoices due upon receipt.