EXHIBIT 14

Wiand Guerra King P.L. 3000 Bayport Drive Suite 600

Tampa, FL 33607

Telephone: 813-347-5100 Facsimile: 813-347-5198

Federal Tax ID # 27-0937962

Burton W. Wiand

May 24, 2011

Attention: Burton W. Wiand Wiand Guerra King, P.L. 3000 Bayport Drive, Ste. 600

Client: 025305 Matter: 090808 Invoice #: 2188

Tampa, FL 33607

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RE: Scoop Legal Team - Carolina Mountain Land Conservancy

For Professional Services Rendered Through December 31, 2010

SERVICES

Date ASSET	TKPR Asset	Description of Services Analysis and Recovery	Hours	Amount
11/02/2010	GM	Addressed mediation of Carolina Conservancy case (.2).	0.2	\$63.00
11/19/2010	GM	Prepared non-expert witness list for Carolina Conservancy case (.4); reviewed Carolina Conservancy non-expert witness list (.2).	0.6	\$189.00
12/13/2010	GM	Considered case management issues for Carolina Conservancy case (.2).	0.2	\$63.00
12/14/2010	GM	Addressed scheduling matters in Carolina Conservancy case (.3).	0.3	\$94.50
12/15/2010	GM	Reviewed order in Carolina Conservancy case (.1); communications with S. Lincoln regarding production of documents in Carolina Conservancy case (.3).	0.4	\$126.00
12/22/2010	GM	Communications with S. Lincoln regarding Carolina Conservancy case (.1).	0.1	\$31.50
12/27/2010	GM	Communications with S. Lincoln regarding production in Carolina Conservancy case (.1).	0.1	\$31.50
12/29/2010	GM	Drafted confidentiality agreement for Carolina Conservancy case (.3).	0.3	\$94.50
12/30/2010	GM	Communications with C. Smart regarding Carolina Conservancy case (.1).	0.1	\$31.50

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SERVICES

Date	TKPR	Description of Services	Hours	Amount
ASSET	Asset	Analysis and Recovery		
		Total: Asset Analysis and Recovery	2.30	\$724.50
		Total Professional Services	2.3	\$724.50
		Total Services	\$724.50)
		Total Current Charges		\$724.50
		Previous Balance		\$6,096.30
		Less Payments		(\$6,096.30)
		PAY THIS AMOUNT		\$724.50

May 24, 2011 Client:

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TASK RECAP

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Disbursements

Project No.	Hours	Amount	Project No.	Amount
NADEL - ASSET	2.3	\$724.50		\$0.00
	2.30	\$724.50		\$0.00

BREAKDOWN BY PERSON

Persor	<u>n</u>	Project No.	Hours	Amount
GM	Gianluca Morello	NADEL - ASSET	2.3	\$724.50
			2.30	\$724.50