

# EXHIBIT 18

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Burton W. Wiand  
Wiand Guerra King, P.L.  
3000 Bayport Drive, Ste. 600  
Tampa, FL 33607

May 24, 2011

Client: 025305

Matter: 091021

Invoice #: 2191

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RE: Scoop Legal Team - Recovery of Commissions

For Professional Services Rendered Through December 31, 2010

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## SERVICES

Date	TKPR	Description of Services	Hours	Amount
	<b>ASSET</b>	<b>Asset Analysis and Recovery</b>		
08/02/2010	ML	Draft motion for injunction (3.5); analyze Scoop files and documents produced by third parties (2.7).	6.2	\$1,674.00
08/04/2010	ML	Analyze documents provided by third parties (1.0); draft motion for injunction (.5).	1.5	\$405.00
08/04/2010	JR	Receipt and review of additional documents from SunTrust and scan and transfer to system and communicate with Mr. Price, Mr. Lamont and Mr. Jamieson regarding same (.2).	0.2	\$28.00
08/05/2010	GM	Review correspondence from A. Moe regarding production of documents (0.1).	0.1	\$31.50
08/06/2010	ML	Receive and review objection to subpoena to Granite Springs (.2); consider legal issues with objection to subpoena (.4); receive and review charts from Riverside (.4).	1.0	\$270.00
08/06/2010	JR	Review and retrieval of documentation related to Granite Springs per request of Mr. Lamont (1.0).	1.0	\$140.00
08/09/2010	JR	Communicate with G. Brown regarding status of production (.1).	0.1	\$14.00
08/10/2010	JR	Communicate with Ms. McDonald at USAA Federal Savings Bank regarding SDT and prepare fax with supporting account documentation (.2); communicate with G. Brown regarding status of response to SDT (.1).	0.3	\$42.00

**SERVICES**

<b>Date</b>	<b>TKPR</b>	<b>Description of Services</b>	<b>Hours</b>	<b>Amount</b>
<b>ASSET</b>	<b>Asset Analysis and Recovery</b>			
08/13/2010	ML	Telephone call with counsel for Granite Springs regarding document production (.4); analyze documents produced by third parties (.6).	1.0	\$270.00
08/13/2010	JR	Communicate with Denise at USAA Federal Savings Bank regarding response to subpoena (.1); communicate with Mr. Morello and Mr. Lamont regarding server and document searches for Rowe-related documents (.1).	0.2	\$28.00
08/18/2010	GM	Communications with S. Masel regarding D. Rowe (.1).	0.1	\$31.50
08/19/2010	JR	Review of documentation from Scoop servers, e-mails and non-parties related to Rowe, et al and communicate with Mr. Morello and Mr. Coleman regarding same (.6).	0.6	\$84.00
08/20/2010	GM	Prepared confidentiality agreement for production to D. Rowe (.3); prepared correspondence to A. Moe regarding same and document production (.2); reviewed documents and other information in connection with matters involving D. Rowe (3.5).	4.0	\$1,260.00
08/20/2010	ML	Analyze client documents for production (2.5).	2.5	\$675.00
08/20/2010	JR	Review and organization of documents for production to Rowe's counsel and preparation of CD per request of Mr. Morello (.5).	0.5	\$70.00
08/23/2010	JR	Receipt and review of correspondence from USAA Federal Savings Bank in response to SDT (.1).	0.1	\$14.00
08/24/2010	GM	Addressed issues re: deposition of D. Rowe (.3); prepared for deposition of D. Rowe (2.4).	2.7	\$850.50
08/24/2010	DMM	Assist with preparing for D. Rowe's deposition (.3).	0.3	\$42.00
08/25/2010	GM	Addressed issues regarding Motion to Compel Production from Managed Capital (.1).	0.1	\$31.50
08/25/2010	GM	Prepared for deposition of D. Rowe (2.4).	2.4	\$756.00
08/25/2010	AV	Prepare Motion to Compel and sanctions regarding Managed Capital subpoena (4.5).	4.5	\$1,113.75
08/25/2010	DMM	Continue to assist with preparing for deposition of D. Rowe by obtaining related documents (5.8).	5.8	\$812.00
08/25/2010	JR	Review of files and notes for information related to service of SDT on Managed Capital per request of Mr. Villoch in preparation for Motion to Compel (.2).	0.2	\$28.00
08/26/2010	GM	Prepared for deposition of D. Rowe (3.5).	3.5	\$1,102.50
08/26/2010	AV	Review motion to compel regarding Managed Capital (.6).	0.6	\$148.50
08/26/2010	AV	Review motion to compel regarding Managed Capital (.6).	0.6	\$148.50

**SERVICES**

<b>Date</b>	<b>TKPR</b>	<b>Description of Services</b>	<b>Hours</b>	<b>Amount</b>
08/26/2010	JR	Review and retrieval of Rowe-related documentation from E-Hounds searches and organize same per request of Mr. Morello (2.0).	2.0	\$280.00
08/27/2010	GM	Prepared for deposition of D. Rowe (3.2).	3.2	\$1,008.00
08/28/2010	GM	Prepared for deposition of D. Rowe (3.6).	3.6	\$1,134.00
08/29/2010	GM	Prepared for deposition of D. Rowe (3.9).	3.9	\$1,228.50
08/30/2010	GM	Prepared for deposition of D. Rowe (7.2).	7.2	\$2,268.00
08/30/2010	ML	Prepare for deposition of D. Rowe (.3).	0.3	\$81.00
08/30/2010	JR	Organization of materials per request of Mr. Morello in preparation for deposition of D. Rowe (2.0).	2.0	\$280.00
08/31/2010	GM	Travel to and from Sarasota for D. Rowe deposition (2.5); took deposition of D. Rowe (2.6); addressed disclosure of Rowe information (.4).	5.5	\$1,732.50
08/31/2010	ML	Prepare for and attend deposition of D. Rowe (3.0); travel to and from Sarasota for D. Rowe deposition (2.5).	5.5	\$1,485.00
08/31/2010	AV	Telephone call to G. Brown regarding Managed Capital subpoena (.1).	0.1	\$24.75
08/31/2010	AV	Review and revise Motion to Compel regarding Managed Capital (2.0).	2.0	\$495.00
09/01/2010	JR	Review and retrieval of communications related to subpoena to Managed Capital in preparation for hearing per request of Mr. Lamont (.4).	0.4	\$56.00
09/02/2010	JR	Perform Accurint searches regarding various individuals and corporations per request of Mr. Morello and review results (1.0).	1.0	\$140.00
09/02/2010	MG	Research and pull documents supporting Rowe's false profits in preparation for mediation (4.0).	4.0	\$560.00
09/03/2010	GM	Attended hearing on Motion to Compel Managed Capital production (.5); reviewed documents produced by Managed Capital (.1); reviewed D. Rowe Motion for Protective Order (.3); communications with K. Cox regarding Managed Capital production (.1); reviewed order granting Motion to Compel Production (.1); communications with A. Moe regarding J. Rowe's deposition (.2); reviewed documents regarding Rowes (2.0).	3.3	\$1,039.50
09/03/2010	JR	Receipt and review of documents from Managed Capital in response to subpoena, scan and Bates label same per conference with Mr. Morello (.4).	0.4	\$56.00
09/07/2010	RJ	D. Rowe interest calculations and account review for mediation (1.5).	1.5	\$290.25

**SERVICES**

<b>Date</b>	<b>TKPR</b>	<b>Description of Services</b>	<b>Hours</b>	<b>Amount</b>
	<b>ASSET</b>	<b>Asset Analysis and Recovery</b>		
09/07/2010	JR	Communicate with Bank of America regarding status of response to subpoena and review of fax/correspondence from Bank of America regarding response/no records (.2).	0.2	\$28.00
09/07/2010	MG	Research and pull documents supporting Rowe's false profits in preparation for mediation (4.0).	4.0	\$560.00
09/08/2010	ML	Analyze documents produced by third parties (.5); analyze distributions to D. Rowe (.5).	1.0	\$270.00
09/14/2010	GM	Reviewed communications from mediator regarding Rowe case and considered response (.2).	0.2	\$63.00
09/14/2010	JR	Review of correspondence from Mr. Coleman and retrieval of documents/e-mail related to D. Rowe generated by E-Hounds searches (1.3).	1.3	\$182.00
09/15/2010	GM	Revised interim agreement regarding Rowe mediation and communications regarding same with mediator and counsel for Rowe (.5).	0.5	\$157.50
09/17/2010	GM	Reviewed documents produced by Managed Capital (.3).	0.3	\$94.50
09/17/2010	JR	Receipt and review of correspondence and documents from counsel for Managed Capital and transfer to system and Bates label (.2).	0.2	\$28.00
09/20/2010	GM	Reviewed documents produced by Managed Capital (1.0); communications with E. Savitz regarding Rowe (.2); considered same (.1); reviewed agreement with Rowes (.3).	1.6	\$504.00
09/21/2010	GM	Revised draft agreement regarding mediation with D. Rowe (1.0); communications with S. Masel regarding D. Rowe (.2).	1.2	\$378.00
09/21/2010	RJ	Draft motion for extension of time to mediate D. Rowe (.4).	0.4	\$77.40
09/22/2010	GM	Revised Motion to Extend mediation deadline in Rowe case (.2); communications with A. Moe regarding Rowe mediation (.2).	0.4	\$126.00
09/22/2010	RJ	Revise motion for extension of time for D. Rowe mediation (.4).	0.4	\$77.40
09/23/2010	GM	Communications with A. Moe regarding D. Rowe and J. Rowe (.3); considered letter from A. Moe regarding conflict and considered same (1.0) ; drafted response to A. Moe (.8).	2.1	\$661.50
09/24/2010	GM	Reviewed order regarding extension of time to mediate Rowe case (.1).	0.1	\$31.50
09/28/2010	GM	Addressed matters regarding Managed Capital (.2); participated in mediation of Rowe clawback case (4.0); addressed mediation issues (.2).	4.4	\$1,386.00

**SERVICES**

<b>Date</b>	<b>TKPR</b>	<b>Description of Services</b>	<b>Hours</b>	<b>Amount</b>
	<b>ASSET</b>	<b>Asset Analysis and Recovery</b>		
09/29/2010	GM	Prepared draft settlement agreement for D. Rowe case (.5).	0.5	\$157.50
10/04/2010	GM	Communications with A. Moe regarding settlement (.2).	0.2	\$63.00
10/05/2010	GM	Communications with A. Moe regarding interim agreement with D. Rowe (.2); communications with B. Price regarding Power of Attorney's signed by A. Nadel (.2).	0.4	\$126.00
10/08/2010	GM	Communications with P. Grilli regarding Rowe mediation (.3); communications with A. Moe regarding Rowe mediation (.1); reviewed financial information regarding Rowe and considered same (1.4); communications with Receiver regarding same (.4).	2.2	\$693.00
10/10/2010	GM	Communications with A. Moe regarding Rowe settlement (.3).	0.3	\$94.50
10/18/2010	GM	Communications with A. Moe and E. Savitz regarding Rowe settlement (.2).	0.2	\$63.00
10/19/2010	GM	Communications with A. Moe and E. Savitz regarding Rowes (.2).	0.5	\$157.50
10/19/2010	ML	Receive and review notice of withdrawal regarding counsel for Managed Capital (.1).	0.1	\$27.00
10/20/2010	GM	Communications with A. Moe regarding Rowe settlement (.2).	0.2	\$63.00
10/25/2010	GM	Communications with E. Savitz regarding Rowe settlement (.2).	0.2	\$63.00
10/25/2010	GM	Communications with A. Moe regarding Rowe's (.1).	0.1	\$31.50
10/25/2010	GM	Reviewed Rowe motion for extension of time (.1).	0.1	\$31.50
10/26/2010	GM	Reviewed order regarding extension of time for Rowe to respond to Complaint (.1); various matters regarding settlement proposals with Rowes (1.0).	1.1	\$346.50
10/27/2010	GM	Addressed matters regarding Managed Capital subpoena (.2).	0.2	\$63.00
10/28/2010	ML	Multiple telephone calls with G. Brown regarding Managed Capital (.3); telephone call to J. Rischer regarding Managed Capital (.1); consider legal strategy regarding subpoena (.3).	0.7	\$189.00
10/29/2010	ML	Receive and review motion to withdraw regarding Managed Capital (.1); receive and review order granting same (.1).	0.2	\$54.00
11/02/2010	GM	Prepared response to A. Moe correspondence and research regarding same (1.8).	1.8	\$567.00

**SERVICES**

Date	TKPR	Description of Services	Hours	Amount
	<b>ASSET</b>	<b>Asset Analysis and Recovery</b>		
11/03/2010	GM	Finalized response to A. Moe correspondence regarding Managed Capital (.6); addressed matters regarding subpoena for D. Rowe (.3).	0.9	\$283.50
11/03/2010	DF	Communicate w. G. Morello regarding D. Rowe and Managed Capital/J. Risher (.1); review files for D. Rowe transaction activity through Jade Asset Accounts (.2).	0.3	\$58.05
11/04/2010	GM	Communications with A. Moe regarding Rowe mediation (.1).	0.1	\$31.50
11/05/2010	GM	Communications with A. Moe regarding Rowes (.3).	0.3	\$94.50
11/09/2010	GM	Communications with A. Moe regarding J. Rowe deposition (.2).	0.2	\$63.00
11/16/2010	GM	Reviewed subpoena regarding D. Rowe (.1).	0.1	\$31.50
11/18/2010	GM	Communications regarding D. Rowe (.4).	0.4	\$126.00
11/19/2010	GM	Communications with A. Moe regarding D. Rowe subpoena (.5); prepared motion to compel production from D. Rowe (5.3).	5.8	\$1,827.00
11/19/2010	GM	Reviewed D. Rowe motion to quash subpoena (.3).	0.3	\$94.50
11/19/2010	ML	Receive and review motion to quash (.4).	0.4	\$108.00
11/22/2010	GM	Prepared response to motion to quash (.7); reviewed order on motion to quash and considered same (.2).	0.9	\$283.50
11/22/2010	JR	Telephone call with C. Moody to request information regarding D. Rowe's employees per conference with Mr. Morello (.2).	0.2	\$28.00
11/23/2010	GM	Reviewed correspondence from A. Moe and prepared sponse (1.0); reviewed information regarding D. Rowe (.6).	1.6	\$504.00
11/23/2010	JR	Review of documentation related to transfers/movement of Rowe redemptions per request of Mr. Lamont (.3); review of materials and prepare correspondence to Mr. Dietz at Northern Trust requesting updated account documentation for Rowe accounts per request of Mr. Lamont (.2); review of documentation for materials/information related to P. Rowe per request of Mr. Morello (.2); background research on P. Rowe (Raskin) (.3).	1.0	\$140.00
11/24/2010	GM	Communications with A. Moe (.2).	0.2	\$63.00
11/24/2010	AV	Work on 5th Amendment privilege issues re: Donald Rowe (2.8).	2.8	\$693.00
11/30/2010	GM	Revised correspondence regarding Managed Capital (.2).	0.2	\$63.00
11/30/2010	ML	Drafted correspondence to J. Risher regarding Managed Capital's production (.5).	0.5	\$135.00

**SERVICES**

<b>Date</b>	<b>TKPR</b>	<b>Description of Services</b>	<b>Hours</b>	<b>Amount</b>
	<b>ASSET</b>	<b>Asset Analysis and Recovery</b>		
12/01/2010	GM	Addressed issues regarding D. Rowe case (.5); addressed issues regarding Rowe deposition (.3).	0.8	\$252.00
12/01/2010	JR	Prepare correspondence to M. Dietz regarding status of request for updated bank records regarding D. & J. Rowe (.2).	0.2	\$28.00
12/02/2010	GM	Reviewed Rowe motion for protective order (.3).	0.3	\$94.50
12/02/2010	GM	Reviewed court order regarding Rowe motion (.1).	0.1	\$31.50
12/02/2010	JDM	Draft and revise motion for entry of default judgment (1.0); draft affidavit in support of motion for entry of default judgment (.4).	1.4	\$270.90
12/02/2010	JR	Receipt and review of correspondence and updated bank account statements from Northern Trust regarding Rowe accounts and communicate with Mr. Lamont and Mr. Harris regarding same (.4); receipt and review of motion for protective order filed by Rowe (.2); receipt and review of Court's order regarding Rowe's Motion for Protective Order (.1).	0.7	\$98.00
12/03/2010	GM	Communications with A. Moe regarding subpoena (.4); considered motion for protective order and order regarding same (.2).	0.6	\$189.00
12/03/2010	GM	Addressed matters regarding Rowe discovery (.2).	0.2	\$63.00
12/03/2010	JR	Review and retrieval of documents in preparation for deposition of Ms. Rowe per conferences with Mr. Lamont (1.0); communicate with Mr. Lamont and Tampa Legal regarding meeting at Bush Ross to review and copy documents (.2).	1.2	\$168.00
12/05/2010	GM	Communications with A. Moe regarding J. Rowe deposition (.3).	0.3	\$94.50
12/06/2010	GM	Addressed various matters regarding case against D. Rowe (.3).	0.3	\$94.50
12/06/2010	JDM	Review Rowe's Motion for Protective Order, review Subpoena Duces Tecum to D. Rowe (1.0); research caselaw cited in Motion for Protective Order and opposing law (1.8).	2.8	\$541.80
12/06/2010	JR	Communicate with Sidiki at Tampa Legal regarding appointment to review documents at Bush Ross and processing of documents (.2); review documents of Rowe and Rowe's companies with Mr. Lamont (2.0); receipt and review of correspondence and documents from Northern Trust in response to request for supplemental documentation/items related to D. & J. Rowe accounts and communicate with Mr. Lamont and Mr. Harris regarding same (.4).	2.6	\$364.00



**SERVICES**

<b>Date</b>	<b>TKPR</b>	<b>Description of Services</b>	<b>Hours</b>	<b>Amount</b>
	<b>ASSET</b>	<b>Asset Analysis and Recovery</b>		
12/07/2010	GM	Prepared response to Rowe motion for protection (5.3); reviewed Rowe privilege log (.4); considered matters regarding Rowe document production (.3); addressed matters regarding J. Rowe deposition (.2); reviewed Bush Ross motion to withdraw (.1).	6.3	\$1,984.50
12/07/2010	JDM	Research caselaw regarding applicability of Fifth Amendment Privilege to Document Production (1.5); research caselaw regarding production of financial records by nonparty in response to motion for protective order by D. Rowe (1.5); research cases cited in D. Rowe's motion for protective order (1.5).	4.5	\$967.50
12/08/2010	GM	Reviewed order on motion to withdraw (.1); revised opposition to Rowe motion to stay (2.1); communications with D. Band regarding Rowes (.1).	2.3	\$724.50
12/08/2010	ML	Exchange correspondence with A. Moe regarding document production (.2); drafted Opposition to Motion for Stay (2.4); drafted Opposition to Motion for Protective Order (.8).	3.4	\$918.00
12/08/2010	JR	Review of records and preparation of spreadsheet of deposits, transfers and payments relating to Rowe account per conference with Mr. Lamont and in preparation for response to motion and hearing (4.5); preparation of memo to file regarding materials reviewed/provided by Bush Ross in response to subpoenas (.4).	4.9	\$686.00
12/09/2010	GM	Prepared response to Rowe motion for protection (3.9).	3.9	\$1,228.50
12/09/2010	ML	Revised response to Motion for Stay (.3); drafted opposition to Motion for Protective Order (2.5).	2.8	\$756.00
12/10/2010	GM	Attending hearing on Rowe motion to stay and withdraw (.4); reviewed orders regarding motions to stay and withdraw (.2); communications with D. Band regarding Rowe (.2); addressed matters regarding Rowe document production (.3).	1.1	\$346.50
12/10/2010	ML	Exchange correspondence with A. Moe regarding documents (.2); receive and review order regarding Motion for Stay and Motion for Protective Order (.2).	0.4	\$108.00
12/10/2010	JR	Review of Receiver's Opposition to Non-Party Rowe's Motion to Stay Deadlines and Opposition to Motion for Protective Order (.2); communicate with Tampa Legal and Mr. Lamont regarding Rowe documents and expense of imaging (.2).	0.4	\$56.00
12/10/2010	MG	Research for assets of S. Ellis (2.0).	2.0	\$280.00
12/13/2010	JR	Communicate with Tampa Legal regarding return of boxes to Rowe's new counsel per review of correspondence from Mr. Lamont (.2).	0.2	\$28.00

**SERVICES**

Date	TKPR	Description of Services	Hours	Amount
<b>ASSET</b>		<b>Asset Analysis and Recovery</b>		
12/14/2010	GM	Communications with D. Band regarding Rowe settlement (.1).	0.1	\$31.50
12/16/2010	GM	Meeting with D. Band regarding Rowe settlement (.8); prepare for same (.3).	1.1	\$346.50
12/16/2010	ML	Drafted motion for default judgment (.7); revised affidavit of B. Wiand (.5); prepare exhibits for affidavit (.3).	1.5	\$405.00
12/17/2010	GM	Considered information regarding D. Rowe (.4).	0.4	\$126.00
12/20/2010	GM	Communications with D. Band (.1).	0.1	\$31.50
12/21/2010	GM	Considered matters regarding D. Rowe (.5); communications with Receiver regarding D. Rowe (.4).	0.9	\$283.50
12/27/2010	GM	Considered information regarding D. Rowe (.2).	0.2	\$63.00
12/29/2010	GM	Communications with D. Band regarding D. Rowe (.2).	0.2	\$63.00
12/30/2010	GM	Reviewed correspondence from D. Band regarding Rowes (.1).	0.1	\$31.50
<b>Total: Asset Analysis and Recovery</b>			<b>177.80</b>	<b>\$46,025.30</b>
<b>Total Professional Services</b>			<b>177.8</b>	<b>\$46,025.30</b>

**DISBURSEMENTS**

Date	Description of Disbursements	Amount
<b>E101 Photocopies</b>		
11/03/2010	Photocopies @ .15 each (469 @ \$0.15)	\$70.35
<b>E102 Outside Printing</b>		
08/26/2010	Tampa Legal Copies, Inc.- Copy Service- Digital printing	\$42.02
<b>E106 On Line Research</b>		
09/02/2010	Accurint - background research	\$154.50
<b>Total Disbursements</b>		<b>\$266.87</b>

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Total Services	\$46,025.30	
Total Disbursements	\$266.87	
Total Current Charges		\$46,292.17
Previous Balance		\$27,290.01
<i>Less Payments</i>		<i>(\$27,290.01)</i>
<b>PAY THIS AMOUNT</b>		<b>\$46,292.17</b>

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**TASK RECAP**

**Services**

<u>Project No.</u>	<u>Hours</u>	<u>Amount</u>
NADEL - ASSET	177.8	\$46,025.30
	0	\$0.00
	0	\$0.00
	<u>177.80</u>	<u>\$46,025.30</u>

**Disbursements**

<u>Project No.</u>	<u>Amount</u>
Photocopies	\$70.35
Outside Printing	\$42.02
On Line Research	\$154.50
	<u>\$266.87</u>

**BREAKDOWN BY PERSON**

<u>Person</u>	<u>Project No.</u>	<u>Hours</u>	<u>Amount</u>
ML Michael Lamont	NADEL - ASSET	29	\$7,830.00
GM Gianluca Morello	NADEL - ASSET	88.7	\$27,940.50
DF Dionne Fajardo	NADEL - ASSET	0.3	\$58.05
RJ Robert Jamieson	NADEL - ASSET	2.3	\$445.05
JDM Jordan D. Maglich	NADEL - ASSET	8.7	\$1,780.20
AV Al Villoch	NADEL - ASSET	10.6	\$2,623.50
MG Mary Gura	NADEL - ASSET	10	\$1,400.00
DMM Dione M. Mitchell	NADEL - ASSET	6.1	\$854.00
JR Jeffrey Rizzo	NADEL - ASSET	22.1	\$3,094.00
		<u>177.80</u>	<u>\$46,025.30</u>