

EXHIBIT 20

**PDR Certified Public Accountants
Total Hours and Dollars by Timekeeper
August 1 - August 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	53.75	13,975.00
MJO	Matt O'Donnell	Staff	125	1.50	187.50
KPF	Kristin Ferrini	Staff	125	3.00	375.00
MJZ	Milton (Javi) Zuniga	Staff	100	22.20	2,220.00
GAH	Gail Heinold	Staff	100	3.25	325.00
MNL	Matthew Low	Staff	100	61.50	6,150.00
MRM	Michelle Moyers	Staff	100	13.95	1,395.00
SAO	Sharon O'Brien	Staff	90	48.40	4,356.00
LAF	Laura Fine	Staff	50	53.75	2,687.50
	Out-of-pocket expense				218.57
	Totals			261.30	31,889.57

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

<u>Activity Category</u>	<u>Amount</u>
Out-of-pocket Expense Total	\$ 218.57
2009 Form 1065 Total	\$ 1,850.00
2009 Form 1102S Total	\$ 815.00
Accounting & Auditing Total	\$ 5,071.00
Data Analysis Total	\$ 390.00
Forensic Accounting Total	\$ 5,287.50
Litigation Consulting Total	\$ 10,387.50
Litigation Total	\$ 650.00
Status Reports Total	\$ 1,950.00
Tax Issues Total	<u>\$ 5,270.00</u>
Grand Total	<u><u>\$ 31,889.57</u></u>

SCOOP CAPITAL, LLC
August 1 - August 31, 2010

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
8/19/2010	Out-of-pocket Expenses	PDR	Out-of-pocket expense PDR paid on clients behalf - supplies purchased at Staples			218.57
	Total Out-of-pocket Expenses					218.57
8/22/2010	Accounting & Auditing	SAO	Update settlement spreadsheet and QuickBooks reports for PDR staff	0.5	90	45.00
8/22/2010	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	90	22.50
8/22/2010	Accounting & Auditing	SAO	Pay invoice and scan backup	0.25	90	22.50
8/3/2010	Accounting & Auditing	SAO	Pay invoice and scan backup	0.25	90	22.50
8/3/2010	Accounting & Auditing	SAO	Enter several days hanger deposits / update Excel / scan backup	1.25	90	112.50
8/4/2010	Accounting & Auditing	SAO	Enter deposits / update Investor spreadsheet / scan backup	0.5	90	45.00
8/4/2010	Accounting & Auditing	SAO	Enter deposits and scan backup	0.25	90	22.50
8/4/2010	Accounting & Auditing	SAO	Reconcile Whitney bank account	0.25	90	22.50
8/4/2010	Accounting & Auditing	SAO	File hard copies	0.25	90	22.50
8/4/2010	Accounting & Auditing	SAO	Update receiver chart of accounts to show Tradewind hanger info	0.5	90	45.00
8/4/2010	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	90	22.50
8/4/2010	Accounting & Auditing	SAO	Pay invoice and scan backup	0.25	90	22.50
8/5/2010	Accounting & Auditing	SAO	Pay invoices / scan backup / call Progress Energy on final bill paid	1	90	90.00
8/5/2010	Accounting & Auditing	SAO	Enter deposits and scan backup	0.25	90	22.50
8/5/2010	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	90	22.50
8/6/2010	Accounting & Auditing	SAO	Reconcile City Bank July bank statement	0.5	90	45.00
8/6/2010	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	90	22.50
8/9/2010	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	90	22.50
8/9/2010	Accounting & Auditing	SAO	Research transfer amount to cover taxes and other bills	0.25	90	22.50
8/9/2010	Accounting & Auditing	SAO	File hard copies	0.25	90	22.50
8/9/2010	Accounting & Auditing	SAO	Reconcile Northern Trust July bank statement / scan backup	0.25	90	22.50
8/10/2010	Accounting & Auditing	SAO	Update QuickBooks with voided check info	0.5	90	45.00
8/10/2010	Accounting & Auditing	SAO	Research old uncleared checks	0.35	90	31.50
8/10/2010	Accounting & Auditing	SAO	Send copies of 2009 bank recs to PDR staff	0.25	90	22.50
8/10/2010	Accounting & Auditing	SAO	File hard copies	0.25	90	22.50
8/10/2010	Accounting & Auditing	SAO	Record transfer from MM account to checking account	0.25	90	22.50
8/10/2010	Accounting & Auditing	SAO	Email attorney staff with list of all outstanding checks	0.25	90	22.50
8/10/2010	Accounting & Auditing	SAO	Update fund accounting reports	0.6	90	54.00
8/10/2010	Accounting & Auditing	SAO	Update QuickBooks	0.25	90	22.50
8/11/2010	Accounting & Auditing	SAO	Update fund accounting reports	0.4	90	36.00
8/11/2010	Accounting & Auditing	SAO	Record deposits and update settlement spreadsheet	0.5	90	45.00
8/11/2010	Accounting & Auditing	SAO	Telephone call and prepare letter to IRS regarding 941 tax notice received	0.5	90	45.00
8/11/2010	Accounting & Auditing	SAO	Pay invoices and scan backup	0.5	90	45.00
8/11/2010	Accounting & Auditing	SAO	Paying and scanning invoices	0.75	90	67.50
8/11/2010	Accounting & Auditing	SAO	Update fund accounting reports	0.75	90	67.50
8/11/2010	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	90	22.50
8/12/2010	Accounting & Auditing	SAO	Update hanger spreadsheet	0.25	90	22.50
8/12/2010	Accounting & Auditing	SAO	Update fund accounting reports	0.25	90	22.50
8/12/2010	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	90	22.50
8/13/2010	Accounting & Auditing	SAO	File hard copies	0.35	90	31.50

8/13/2010	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	90	22.50
8/13/2010	Accounting & Auditing	WEP	Reconcile recoveries from profiteers	1.5	260	390.00
8/16/2010	Accounting & Auditing	SAO	File hard copies	0.35	90	31.50
8/16/2010	Accounting & Auditing	SAO	Review settlement spreadsheet	0.25	90	22.50
8/16/2010	Accounting & Auditing	SAO	Research for asset manager if invoices were paid	0.25	90	22.50
8/16/2010	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	90	22.50
8/16/2010	Accounting & Auditing	SAO	Pay invoice and scan backup	0.25	90	22.50
8/16/2010	Accounting & Auditing	SAO	Pay invoice and scan backup	0.25	90	22.50
8/17/2010	Accounting & Auditing	SAO	Pay invoices and scan backup	0.5	90	45.00
8/18/2010	Accounting & Auditing	GAH	Update fund statements	0.75	100	75.00
8/18/2010	Accounting & Auditing	SAO	Update fund accounting reports	5.3	90	477.00
8/18/2010	Accounting & Auditing	SAO	Pay invoice and scan backup	0.25	90	22.50
8/18/2010	Accounting & Auditing	SAO	Reconcile receiver Northern Trust August 10th statement	0.25	90	22.50
8/18/2010	Accounting & Auditing	SAO	Record CD interest on all CDs	0.25	90	22.50
8/18/2010	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	90	22.50
8/19/2010	Accounting & Auditing	SAO	Update binders	0.5	90	45.00
8/19/2010	Accounting & Auditing	SAO	Update additional binders	0.5	90	45.00
8/19/2010	Accounting & Auditing	SAO	Update fund accounting reports	1.5	90	135.00
8/19/2010	Accounting & Auditing	SAO	Enter deposits / scan backup / update hanger spreadsheet	0.75	90	67.50
8/19/2010	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	90	22.50
8/20/2010	Accounting & Auditing	GAH	Review fund statements with accounting staff	1	100	100.00
8/20/2010	Accounting & Auditing	SAO	Update fund accounting reports	1.25	90	112.50
8/20/2010	Accounting & Auditing	SAO	File hard copies	0.25	90	22.50
8/20/2010	Accounting & Auditing	SAO	File hard copies of orders granting into binders	0.5	90	45.00
8/20/2010	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	90	22.50
8/23/2010	Accounting & Auditing	GAH	Review and update May 1 - July 31 fund statements	1	100	100.00
8/24/2010	Accounting & Auditing	GAH	Meet with accounting staff to review miscellaneous income	0.5	100	50.00
8/24/2010	Accounting & Auditing	SAO	Pay invoice and scan backup	0.25	90	22.50
8/24/2010	Accounting & Auditing	SAO	Enter deposits / scan backup / update settlement spreadsheet	0.4	90	36.00
8/24/2010	Accounting & Auditing	SAO	Update fund accounting reports	0.5	90	45.00
8/24/2010	Accounting & Auditing	SAO	Prepare report for attorney staff	0.4	90	36.00
8/24/2010	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	90	22.50
8/24/2010	Accounting & Auditing	SAO	Pull report for attorney staff regarding Starbucks expenses	0.6	90	54.00
8/24/2010	Accounting & Auditing	SAO	Add Northern Trust CD interest to all CDs and scan backup	0.35	90	31.50
8/25/2010	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	90	22.50
8/26/2010	Accounting & Auditing	SAO	Research asset manager's invoices	0.25	90	22.50
8/26/2010	Accounting & Auditing	SAO	Scan bank statements	0.25	90	22.50
8/26/2010	Accounting & Auditing	SAO	Pay invoice and scan backup	0.25	90	22.50
8/26/2010	Accounting & Auditing	SAO	File hard copies	0.35	90	31.50
8/26/2010	Accounting & Auditing	SAO	Transfer hanger information from Tradewind QuickBooks to Receiver	1.1	90	99.00
8/26/2010	Accounting & Auditing	SAO	QuickBooks	0.25	90	22.50
8/30/2010	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	90	22.50
8/30/2010	Accounting & Auditing	SAO	Update hanger rental spreadsheet	1.5	90	135.00
8/30/2010	Accounting & Auditing	SAO	Enter deposits / scan backup / update spreadsheets	1.5	90	135.00
8/30/2010	Accounting & Auditing	SAO	Record wire transfer and scan backup	0.35	90	31.50
8/30/2010	Accounting & Auditing	SAO	Record deposits and scan backup	0.75	90	67.50
8/30/2010	Accounting & Auditing	SAO	Update hanger rental spreadsheet	0.25	90	22.50
8/30/2010	Accounting & Auditing	SAO	Pay invoices and scan backup	1.1	90	99.00
8/31/2010	Accounting & Auditing	SAO	Pull reports for 2009 tax return	0.4	90	36.00

8/31/2010	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	90	22.50
8/31/2010	Accounting & Auditing	SAO	Pull report for attorney staff regarding Starbucks expenses	0.5	90	45.00
	Total Accounting & Auditing			45.65		4,396.00
8/27/2010	Data Analysis	WEP	Prepare updated amounts owed on bonds.com notes	1.5	260	390.00
	Total Data Analysis			1.5		390.00
8/2/2010	Forensic Accounting	MNL	Summarizing insider accounts	7.25	100	725.00
8/3/2010	Forensic Accounting	MNL	Prepare investment worksheets and PDF files of all exhibit As for outside counsel	8	100	800.00
8/5/2010	Forensic Accounting	MNL	Prepare and reorganize some of insiders information needed for our analysis	3	100	300.00
8/6/2010	Forensic Accounting	MNL	Prepare and review insiders information with accounting shareholder	5.25	100	525.00
8/9/2010	Forensic Accounting	MNL	Prepare insider documents and assist accounting staff with project for outside counsel	7.75	100	775.00
8/9/2010	Forensic Accounting	WEP	Prepare amortization schedules regarding property sales by receiver	2.5	260	650.00
8/10/2010	Forensic Accounting	MNL	Prepare schedules for insider per attorney request	4	100	400.00
8/11/2010	Forensic Accounting	MNL	Prepare schedules for insider and assist accounting staff with gains and losses for post pre-2003 investors	1.5	100	150.00
8/12/2010	Forensic Accounting	MNL	Prepare schedules for insider and assist accounting staff with missing items	1.25	100	125.00
8/16/2010	Forensic Accounting	MNL	Meet with accounting shareholder and staff regarding information for outside counsel; prepare insolvency analysis; research regarding investor investments	2.5	100	250.00
8/17/2010	Forensic Accounting	MNL	Assisting with files for accounting shareholder	0.5	125	62.50
8/18/2010	Forensic Accounting	MJO	Assisting accounting staff with project regarding net fund losses; update spreadsheets for changes regarding investor	2	100	200.00
8/27/2010	Forensic Accounting	MNL	Assisting accounting shareholder and staff with preparing reports	1	125	125.00
	Total Forensic Accounting			48.5		5,287.50
8/3/2010	Litigation Consulting	LEF	Research Investment Club transfers to funds	0.5	50	25.00
8/4/2010	Litigation Consulting	WEP	Prepare insolvency by fund schedules	3.75	260	975.00
8/5/2010	Litigation Consulting	LEF	Locating post 2008 insider documents	1	50	50.00
8/5/2010	Litigation Consulting	WEP	Assemble data for insolvency by fund schedules	3.5	260	910.00
8/6/2010	Litigation Consulting	LEF	Research post 2003 contributions and distributions	2.5	50	125.00
8/6/2010	Litigation Consulting	WEP	Prepare insolvency by fund schedules	6	260	1,560.00
8/9/2010	Litigation Consulting	LEF	Research post 2003 contributions and distributions	7.5	50	375.00
8/10/2010	Litigation Consulting	LEF	Research post 2003 gains and losses	2	50	100.00
8/10/2010	Litigation Consulting	WEP	Prepare insolvency by fund schedules	3.5	260	910.00
8/11/2010	Litigation Consulting	LEF	Prepare insolvency by fund schedules	3	50	150.00
8/11/2010	Litigation Consulting	WEP	Prepare insolvency by fund schedules	3.5	260	910.00
8/12/2010	Litigation Consulting	LEF	Research insider related documents	0.5	50	25.00
8/13/2010	Litigation Consulting	LEF	Research post 2003 losses	6	50	300.00
8/16/2010	Litigation Consulting	LEF	Research investor post 2003 numbers; assist with insolvency analysis	6	50	300.00
8/16/2010	Litigation Consulting	MRM	Verify calculation of post 2003 redemptions for loss investors	0.05	100	5.00
8/16/2019	Litigation Consulting	MRM	Research fund losses net Jan. 1, 2003 through Jan. 21, 2009	2.65	100	265.00
8/16/2010	Litigation Consulting	WEP	Prepare additional insolvency by fund schedules	2.5	260	650.00
8/17/2010	Litigation Consulting	LEF	Research post 2003 Goldman Sachs numbers	3	50	150.00

8/17/2010	Litigation Consulting	MRM	Research fund losses net Jan. 1, 2003 through Jan. 21, 2009 receivership appointment	6.5	100	650.00
8/18/2010	Litigation Consulting	LEF	Research Goldman Sachs information for outside counsel - cash in/out	6	50	300.00
8/18/2010	Litigation Consulting	MRM	Research fund losses net Jan. 1, 2003 through Jan. 21, 2009 receivership appointment	4.75	100	475.00
8/19/2010	Litigation Consulting	LEF	Compare Goldman Sachs in/out activity compared to entity bank statements	3	50	150.00
8/20/2010	Litigation Consulting	LEF	Compare Goldman Sachs activity to the six entity bank statements	7	50	350.00
8/20/2010	Litigation Consulting	LEF	Scan copies of Form 56 with signatures	0.75	50	37.50
8/20/2010	Litigation Consulting	WEP	Assist receiver attorney with data for litigation	1.5	260	390.00
8/23/2010	Litigation Consulting	LEF	Researching Goldman Sachs ins/outs in the bank statements for the six funds	3.75	50	187.50
8/24/2010	Litigation Consulting	LEF	Research Goldman Sachs bank account transfers	1	50	50.00
8/24/2010	Litigation Consulting	LEF	Prepare Suncoast Jet Center amortization schedule	0.25	50	12.50
	Total Litigation Consulting			91.95		10,387.50
8/18/2010	Litigation	WEP	Prepared insolvency schedules	2.5	260	650.00
	Total Litigation			2.5		650.00
8/12/2010	Status Reports	WEP	Prepare interim fund accounting reports	3.5	260	910.00
8/18/2010	Status Reports	WEP	Prepare interim fund accounting report through 7/31	2.5	260	650.00
8/27/2010	Status Reports	WEP	Assist Receiver counsel with interim fund accounting report	1.5	260	390.00
	Total Status Reports			7.5		1,950.00
8/3/2010	Tax Issues	WEP	Prepare tax return for SB for refund to Receiver	1.75	260	455.00
8/5/2010	Tax Issues	MJZ	Follow up with attorney staff regarding 2008 tax return issues	1.1	100	110.00
8/5/2010	Tax Issues	MJZ	Gather information regarding 2009 tax return issues	1	100	100.00
8/6/2010	Tax Issues	MJZ	Assemble open items for 2009 tax return for accounting shareholder	0.9	100	90.00
8/9/2010	Tax Issues	MJZ	Discuss 2009 draft returns with accounting shareholder; scan and save affidavits for Bonds.com and Queens Wealth Jewels	1.8	100	180.00
8/9/2010	Tax Issues	WEP	Research material for amended return for refund to Receiver	2.5	260	650.00
8/10/2010	Tax Issues	MJZ	Meet with accounting shareholder regarding Sea Gate information; review and update documents received from attorney staff pertaining to insider's financial involvement	2.8	100	280.00
8/10/2010	Tax Issues	WEP	Prepare tax return regarding refund for Receiver	1.25	260	325.00
8/12/2010	Tax Issues	MJZ	Prepare analysis for Seagate loss	0.6	100	60.00
8/12/2010	Tax Issues	WEP	Consult with receiver and attorney regarding IRS issue on Scoop Capital	1.25	260	325.00
8/13/2010	Tax Issues	MJZ	Prepare insiders tax return	1.8	100	180.00
8/13/2010	Tax Issues	WEP	Prepare insiders amended return for funds for Receiver	1.5	260	390.00
8/16/2010	Tax Issues	WEP	Gather data for preparing return for tax refund to Receiver	1.75	260	455.00
8/17/2010	Tax Issues	MJZ	Research tax matter for accounting shareholder	2.2	100	220.00
8/19/2010	Tax Issues	WEP	Discuss with insider and accounting staff regarding investment in Sea Gate for tax refund for Receiver	1	260	260.00
8/26/2010	Tax Issues	MJZ	Research regarding insider	0.4	100	40.00
8/27/2010	Tax Issues	MJZ	Research regarding asset treatment - LLC vs Corporation	1.1	100	110.00
8/30/2010	Tax Issues	MJZ	Research regarding disbursement per accounting shareholder	2.6	100	260.00
	Total Tax Issues			27.3		4,490.00
	Total Scoop Capital, LLC			224.9		27,769.57

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

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
8/9/2010	Accounting & Auditing	SAO	Reconcile Northern Trust July bank rec	0.25	90	22.50
	Total Accounting & Auditing			0.25		22.50

Total Scoop Real Estate, L.P.

0.25

22.50

TRADEWIND, LLC
August 1 - August 31, 2010

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
8/12/2010	1120S-09	MNL	Begin preparation of tax return	2.25	100	225.00
8/31/2010	1120S-09	MJZ	Meet with accounting staff regarding beginning balance sheet amounts and initial tax return preparation	5.9	100	590.00
	Total 1120S-09			8.15		815.00
8/2/2010	Accounting & Auditing	SAO	Update hanger rental P&L year-to-date and monthly from Tradewind and receivership	2.75	90	247.50
8/5/2010	Accounting & Auditing	SAO	Research hanger rentals info	0.5	90	45.00
8/5/2010	Accounting & Auditing	SAO	Update hanger spreadsheet	0.35	90	31.50
8/9/2010	Accounting & Auditing	SAO	Reconcile Northern Trust July bank rec and scan backup	0.25	90	22.50
8/10/2010	Accounting & Auditing	SAO	Update hanger rental spreadsheet	0.25	90	22.50
8/11/2010	Accounting & Auditing	SAO	Record check returned for insufficient funds and update hanger rental spreadsheet	0.35	90	31.50
8/11/2010	Accounting & Auditing	SAO	Research for asset manager on hanger rental account receivable	0.25	90	22.50
8/25/2010	Accounting & Auditing	SAO	Update hanger spreadsheet	0.2	90	18.00
8/25/2010	Accounting & Auditing	SAO	Make phone call and send emails to asset manager regarding hanger renter	0.25	90	22.50
8/25/2010	Accounting & Auditing	SAO	Scan hanger rental invoices	0.35	90	31.50
8/25/2010	Accounting & Auditing	SAO	Mail out invoices for hanger rentals	1.75	90	157.50
	Total Accounting & Auditing			7.25		652.50
8/25/2010	Tax Issues	WEP	Prepare tax return for 2009	1.5	260	390.00
	Total Tax Issues			1.5		390.00

Total Tradewind, LLC

16.9

1,857.50

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

Date	Activity Category	Timekeeper		Hours	Rate	Amount
8/5/2010	1065-09	MNL	Discuss with accounting staff regarding missing information for return	0.25	100	25.00
8/10/2010	1065-09	MNL	Prepare 2009 partnership tax return	2.25	100	225.00
8/11/2010	1065-09	MNL	Prepare 2009 partnership tax return	3	100	300.00
8/24/2010	1065-09	KPF	Discuss questions on tax return with accounting staff	0.5	125	62.50
8/24/2010	1065-09	MNL	Prepare 2009 partnership tax return	5	100	500.00
8/26/2010	1065-09	MNL	Request information from attorney staff regarding tax return	0.25	100	25.00
8/27/2010	1065-09	KPF	Assist accounting staff with figuring differences and closing entries	2.5	125	312.50
8/27/2010	1065-09	MNL	Prepare 2009 partnership tax return	4	100	400.00
	Total 1065-09			17.75		1,850.00
8/19/2010	Tax Issues	WEP	Review 2009 partnership tax return for Receiver to file	1.5	260	390.00
	Total Tax Issues			1.5		390.00

Total Venice Jet Center, LLC

19.25

2,240.00

GRAND TOTAL August 1 - August 31, 2010

261.3

\$ 31,889.57

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

<u>Activity Category</u>	<u>Amount</u>
2009 Form 1040 Total	\$ 3,045.00
2009 Form 1065 Total	\$ 1,161.25
2009 Form 1102S Total	\$ 1,495.00
Accounting & Auditing Total	\$ 5,219.00
Data Analysis Total	\$ 215.00
Forensic Accounting Total	\$ 5,855.00
Litigation Consulting Total	\$ 3,951.25
Tax Issues Total	<u>\$ 9,060.00</u>
Grand Total	<u><u>\$ 30,001.50</u></u>

**PDR Certified Public Accountants
Total Hours and Dollars by Timekeeper
September 1 - September 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	42.75	11,115.00
JEW	Jay Wadsworth	Staff	185	1.00	185.00
KLA	Kristin Alongi	Staff	135	4.25	573.75
KPF	Kristin Ferrini	Staff	125	1.25	156.25
MJO	Matt O'Donnell	Staff	125	0.30	37.50
SMH	Shannon Hull	Staff	125	3.00	375.00
MJZ	Milton (Javi) Zuniga	Staff	100	67.50	6,750.00
MNL	Matthew Low	Staff	100	44.00	4,400.00
MRM	Michelle Moyers	Staff	100	2.90	290.00
GAH	Gail Heinold	Staff	100	1.50	150.00
CLM	Cindy McCloud	Staff	100	0.25	25.00
SAO	Sharon O'Brien	Staff	90	44.10	3,969.00
LEF	Laura Fine	Staff	50	39.50	1,975.00
Totals				252.30	30,001.50

VALHALLA MANAGEMENT, INC
 September 1 - September 30, 2010

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
9/29/2010	Tax Issues	WEP	Respond to IRS notices	0.75	260	195.00
	Total Tax Issues					195.00

Total Valhalla Management, Inc.

0.75

195.00

SCOOP CAPITAL, LLC
September 1 - September 30, 2010

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
9/1/2010	Accounting & Auditing	GAH	Update fund statement with changes	0.5	100	50.00
9/1/2010	Accounting & Auditing	SAO	Update fund account reports	3.4	90	306.00
9/1/2010	Accounting & Auditing	SAO	File hard copies	0.25	90	22.50
9/1/2010	Accounting & Auditing	SAO	Void tax checks until December per attorney staff	0.25	90	22.50
9/1/2010	Accounting & Auditing	SAO	Research old invoice for attorney staff	0.25	90	22.50
9/1/2010	Accounting & Auditing	SAO	Research old invoice for asset manager	0.25	90	22.50
9/1/2010	Accounting & Auditing	SAO	File hard copies	0.25	90	22.50
9/1/2010	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	90	22.50
9/1/2010	Accounting & Auditing	SAO	Pay invoice and scan backup	0.25	90	22.50
9/1/2010	Accounting & Auditing	SAO	Pay additional invoice and scan backup	0.25	90	22.50
9/2/2010	Accounting & Auditing	SAO	Update hanger spreadsheet	0.25	90	22.50
9/2/2010	Accounting & Auditing	SAO	Research differences in settlement spreadsheet, email and Quickbooks	1	90	90.00
9/2/2010	Accounting & Auditing	SAO	Enter deposits, scan backup and update Excel	0.5	90	45.00
9/2/2010	Accounting & Auditing	SAO	Update fund account reports	0.5	90	45.00
9/2/2010	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	90	22.50
9/2/2010	Accounting & Auditing	WEP	Work on interim report	2.5	260	650.00
9/7/2010	Accounting & Auditing	SAO	Update settlement spreadsheet	0.25	90	22.50
9/7/2010	Accounting & Auditing	SAO	Reconcile Whitney MM August bank statement	0.25	90	22.50
9/7/2010	Accounting & Auditing	SAO	File hard copies	0.5	90	45.00
9/7/2010	Accounting & Auditing	SAO	Research invoice to Starbucks for all lawn payments made by Receiver	0.5	90	45.00
9/7/2010	Accounting & Auditing	SAO	Pay invoice and scan backup	0.25	90	22.50
9/7/2010	Accounting & Auditing	SAO	Reconcile Northern Trust August bank statement and scan backup for Valhalla Inv. Partners	0.25	90	22.50
9/7/2010	Accounting & Auditing	SAO	Enter deposits, scan backup and update Excel	1.5	90	135.00
9/7/2010	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	90	22.50
9/8/2010	Accounting & Auditing	SAO	Research deposits for accountant	0.4	90	36.00
9/8/2010	Accounting & Auditing	SAO	Research bank charges for attorney staff	0.25	90	22.50
9/8/2010	Accounting & Auditing	SAO	Update fund account reports	1.25	90	112.50
9/8/2010	Accounting & Auditing	SAO	Reconcile bank accounts and scan backup	0.6	90	54.00
9/8/2010	Accounting & Auditing	SAO	Update fund account reports	0.4	90	36.00
9/8/2010	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	90	22.50
9/9/2010	Accounting & Auditing	GAH	Update fund account reports for May - July	1	100	100.00
9/9/2010	Accounting & Auditing	SAO	Update fund account reports for May - July	2.55	90	229.50
9/9/2010	Accounting & Auditing	SAO	Update fund account reports for May - July	3.75	90	337.50
9/9/2010	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	90	22.50
9/10/2010	Accounting & Auditing	SAO	Scan documents	0.25	90	22.50
9/10/2010	Accounting & Auditing	SAO	Place order for stamp for asset manager	0.25	90	22.50
9/10/2010	Accounting & Auditing	SAO	Update fund account reports	0.5	90	45.00
9/10/2010	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	90	22.50
9/13/2010	Accounting & Auditing	SAO	Scan backup	0.25	90	22.50
9/13/2010	Accounting & Auditing	SAO	Discuss fund report with tax preparer	0.25	90	22.50
9/13/2010	Accounting & Auditing	SAO	Meet with tax preparer regarding questions	0.25	90	22.50
9/13/2010	Accounting & Auditing	SAO	Enter deposits, scan backup and update Excel	0.75	90	67.50

9/13/2010	Accounting & Auditing	SAO	Emails with attorney staff regarding bank balance	0.25	90	22.50
9/13/2010	Accounting & Auditing	SAO	Pay invoice and scan backup	0.25	90	22.50
9/13/2010	Accounting & Auditing	SAO	Update CD interest and scan backup for Valhalla Inv.	0.25	90	22.50
9/13/2010	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	90	22.50
9/14/2010	Accounting & Auditing	SAO	Pay invoices and scan backup	1.1	90	99.00
9/14/2010	Accounting & Auditing	SAO	File hard copies	0.25	90	22.50
9/14/2010	Accounting & Auditing	SAO	Verify status of invoice for asset manager	0.25	90	22.50
9/14/2010	Accounting & Auditing	SAO	Update settlement spreadsheet	0.25	90	22.50
9/14/2010	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	90	22.50
9/15/2010	Accounting & Auditing	SAO	Enter deposit and scan backup	0.25	90	22.50
9/15/2010	Accounting & Auditing	SAO	Enter deposits, scan backup and update Excel	0.6	90	54.00
9/15/2010	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	90	22.50
9/15/2010	Accounting & Auditing	SAO	Pay invoice and scan backup	0.25	90	22.50
9/15/2010	Accounting & Auditing	SAO	Record deposit and scan backup	0.25	90	22.50
9/16/2010	Accounting & Auditing	SAO	Reconcile Northern Trust September bank statement	0.25	90	22.50
9/16/2010	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	90	22.50
9/17/2010	Accounting & Auditing	SAO	File hard copies	0.25	90	22.50
9/17/2010	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	90	22.50
9/20/2010	Accounting & Auditing	SAO	Research invoice for asset manager	0.4	90	36.00
9/20/2010	Accounting & Auditing	SAO	Pay invoice and scan backup	0.25	90	22.50
9/20/2010	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	90	22.50
9/21/2010	Accounting & Auditing	SAO	Email to asset manager regarding hanger lease	0.25	90	22.50
9/21/2010	Accounting & Auditing	SAO	Enter deposits, scan backup and update Excel	1.25	90	112.50
9/21/2010	Accounting & Auditing	SAO	Update Bay Cities CDs with interest received	0.5	90	45.00
9/21/2010	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	90	22.50
9/21/2010	Accounting & Auditing	SAO	Pay invoices and scan backup	0.35	90	31.50
9/22/2010	Accounting & Auditing	SAO	Enter deposits, scan backup and update Excel	0.75	90	67.50
9/22/2010	Accounting & Auditing	SAO	Pay invoice and scan backup	0.25	90	22.50
9/22/2010	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	90	22.50
9/23/2010	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	90	22.50
9/24/2010	Accounting & Auditing	SAO	Research sales tax notice issue	0.4	90	36.00
9/24/2010	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	90	22.50
9/27/2010	Accounting & Auditing	SAO	Send emails to asset manager regarding tax notice	0.35	90	31.50
9/27/2010	Accounting & Auditing	SAO	Pay invoices and scan backup	1.25	90	112.50
9/27/2010	Accounting & Auditing	SAO	File hard copies	0.25	90	22.50
9/27/2010	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	90	22.50
9/28/2010	Accounting & Auditing	SAO	Research tax notice received	0.25	90	22.50
9/28/2010	Accounting & Auditing	SAO	Composed letter regarding sales tax issue for A Victorian Garden	0.35	90	31.50
9/29/2010	Accounting & Auditing	SAO	Update hanger rental spreadsheet	0.35	90	31.50
9/29/2010	Accounting & Auditing	SAO	Prepare reports for asset manager	1	90	90.00
9/29/2010	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	90	22.50
	Total Accounting & Auditing			43.75		4,377.50
9/3/2010	Forensic Accounting	MNL	Assist attorney with determining if certain entity needs a 2009 tax return	0.5	100	50.00
9/8/2010	Forensic Accounting	MNL	Prepare amortization schedules for insider per attorneys request	4.5	100	450.00
9/9/2010	Forensic Accounting	MNL	Prepare amortization schedules for insider per attorneys request	1.5	100	150.00
9/10/2010	Forensic Accounting	MNL	Revise amortization schedules due to updates provided by attorney	1.5	100	150.00
9/14/2010	Forensic Accounting	MNL	Discussion with attorney regarding project for Traders and begin work on project	0.5	100	50.00

9/15/2010	Forensic Accounting	MNL	Assist accounting staff with global cash flow analysis	1.5	100	150.00
9/16/2010	Forensic Accounting	MJO	Assist accounting staff with cash worksheet	0.3	125	37.50
9/16/2010	Forensic Accounting	MNL	Assist accounting staff with insolvency analysis and send attorney final exhibits and master spreadsheets	2	100	200.00
9/20/2010	Forensic Accounting	LEF	Prepare insolvency analysis of all funds for all activity and post 03 activity	5.25	50	262.50
9/20/2010	Forensic Accounting	MNL	Prepare Traders Club exhibits for all investors	3	100	300.00
9/21/2010	Forensic Accounting	LEF	Prepare Exhibit A for Traders Club	3.75	50	187.50
9/21/2010	Forensic Accounting	MNL	Prepare Traders Club exhibits for all investors	3	100	300.00
9/22/2010	Forensic Accounting	LEF	Organized Traders Club bank statements and checks; prepare Exhibit A for Traders Club	6	50	300.00
9/22/2010	Forensic Accounting	MNL	Complete exhibits for Traders investors	8	100	800.00
9/23/2010	Forensic Accounting	LEF	Review exhibit A and transfers for Traders Club	3.5	50	175.00
9/23/2010	Forensic Accounting	MNL	Review exhibits for Traders with accounting staff and make transfer spreadsheet for attorneys	6	100	600.00
9/23/2010	Forensic Accounting	WEF	Review activity in Traders funds to allow receiver to recover from those profiteers	1.75	260	455.00
9/24/2010	Forensic Accounting	LEF	Research Trader investor in different years	0.25	50	12.50
9/24/2010	Forensic Accounting	MNL	Prepare Traders investor accounts and discussion with attorney regarding specific investor	1	100	100.00
9/27/2010	Forensic Accounting	MNL	Assist accounting staff with insolvency analysis and discussion with attorney regarding certain Traders investors	2	100	200.00
9/28/2010	Forensic Accounting	MNL	Assist accounting staff with insolvency analysis	2.25	100	225.00
9/30/2010	Forensic Accounting	MNL	Assist accounting staff with insolvency analysis	0.5	100	50.00
9/30/2010	Forensic Accounting	WEF	Review insolvency schedules for follow up for claims	2.5	260	650.00
	Total Forensic Accounting			61.05		5,855.00
9/14/2010	Litigation Consulting	LEF	Research deposits for Guy-Nadel Foundation and email attorney	0.5	50	25.00
9/15/2010	Litigation Consulting	LEF	Completed investor exhibits per email request from attorney	0.25	50	12.50
9/15/2010	Litigation Consulting	WEF	Prepare fund insolvency schedules for receiver counsel	1	260	260.00
9/16/2010	Litigation Consulting	LEF	Prepare insolvency analysis of hedge funds	3	50	150.00
9/16/2010	Litigation Consulting	WEF	Discussion with counsel for receiver	0.5	260	130.00
9/17/2010	Litigation Consulting	LEF	Prepare Power of Attorney Form for insider	0.75	50	37.50
9/21/2010	Litigation Consulting	KLA	Review insolvency file work	4.25	135	573.75
9/21/2010	Litigation Consulting	WEF	Prepare insolvency schedule for receiver counsel to pursue profiteers	2.5	260	650.00
9/24/2010	Litigation Consulting	WEF	Oversee development of insolvency schedule	2.5	260	650.00
9/27/2010	Litigation Consulting	LEF	Research management and incentive fees by fund and year for insolvency analysis	5.75	50	287.50
9/28/2010	Litigation Consulting	LEF	Prepare insolvency analysis and search for transfers per fund per year	7	50	350.00
9/28/2010	Litigation Consulting	WEF	Prepare global cash schedule to help with insolvency analysis	2.5	260	650.00
9/30/2010	Litigation Consulting	LEF	Update information on insolvency analysis	2	50	100.00
9/30/2010	Litigation Consulting	LEF	Research Nadel's bank statement transfers	1.5	50	75.00
	Total Litigation Consulting			34		3,951.25
9/8/2010	Tax Issues	MJZ	Research and prepare analysis regarding disgorgement - case law analysis pertaining and applying to former investment owners	2.1	100	210.00
9/10/2010	Tax Issues	MJZ	Prepare 2009 Form 1120 SF, including consolidated activity, for Receiver	2.4	100	240.00
9/10/2010	Tax Issues	WEF	Determine insider investment for potential tax refund	3.5	260	910.00
9/13/2010	Tax Issues	MJZ	Prepare 1120 SF for Receiver	7.9	100	790.00

9/13/2010	Tax Issues	WEP	Prepare 1120 SF for Receiver	2.5	260	650.00
9/14/2010	Tax Issues	WEP	Discuss with Receiver counsel the recovery of tax refunds	2	260	520.00
9/16/2010	Tax Issues	WEP	Research regarding potential tax refund on Nadel for Receiver	3.5	260	910.00
9/17/2010	Tax Issues	MJZ	Discuss with accounting staff Form 2848 preparation for Receiver and prepare Form 2848 for 2004 - 2009 tax years	1.9	100	190.00
9/17/2010	Tax Issues	MJZ	Update 1120 SF settlement funds tax return	1.1	100	110.00
9/20/2010	Tax Issues	MJZ	Send emails and phone conversations with Receiver regarding Power of Attorney information needed	0.8	100	80.00
9/20/2010	Tax Issues	WEP	Gather information for Receiver regarding potential tax recovery	3.5	260	910.00
9/21/2010	Tax Issues	MJZ	Prepare asset listing breakdown for 2009 tax return	1.3	100	130.00
9/22/2010	Tax Issues	WEP	Prepare tax returns for insiders to obtain refunds of taxes for Receiver	4	260	1,040.00
9/23/2010	Tax Issues	MJZ	Research section 1341 applicability for receivership	1.4	100	140.00
9/24/2010	Tax Issues	MJZ	Research section 1341 applicability for receivership	2.8	100	280.00
9/27/2010	Tax Issues	WEP	Review insider tax return to determine if refund of taxes available for Receiver	2.5	260	650.00
9/29/2020	Tax Issues	MJZ	Respond to Receiver's email regarding expected tax refund amounts; review and look for investment owner information for past 5 years	1.6	100	160.00
9/29/2010	Tax Issues	WEP	Respond to IRS notices received	0.75	260	195.00
	Total Tax Issues			45.55		8,115.00

Total Scoop Capital, LLC

184.35

22,298.75

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

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
9/7/2010	Accounting & Auditing	SAO	Reconcile Northern Trust August bank statement	0.25	90	22.50
9/13/2010	Accounting & Auditing	SAO	Update CD interest and scan backup	0.25	90	22.50
	Total Accounting & Auditing			0.5		45.00
9/9/2010	Data Analysis	M/RM	Calculate purchase price and current balance of mortgage on behalf of Receiver	2.15	100	215.00
	Total Data Analysis			2.15		215.00

Total Scoop Real Estate, L.P.

2.65

260.00

TRADEWIND, LLC
September 1 - September 30, 2010

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
9/1/2010	1120S-09	MJZ	Prepare tax return - equity accounts	2	100	200.00
9/3/2010	1120S-09	MJZ	Prepare tax return	4.3	100	430.00
9/8/2010	1120S-09	MJZ	Prepare tax return - includes aircraft reclass, receivership analysis and balance sheet reclassifications	4.8	100	480.00
9/10/2010	1120S-09	MJZ	Prepare tax return - update capital account info, update workpapers and submit for review	1.9	100	190.00
9/13/2010	1120S-09	WEP	Review tax return	0.75	260	195.00
	Total 1120S-09			13.75		1,495.00
9/7/2010	Accounting & Auditing	SAO	Reconcile Northern Trust August bank statement and scan backup	0.25	90	22.50
9/14/2010	Accounting & Auditing	SAO	Update hanger rental spreadsheet	0.25	90	22.50
9/20/2010	Accounting & Auditing	SAO	Process hanger invoices, update spreadsheet, and scan backup	1.25	90	112.50
9/21/2010	Accounting & Auditing	SAO	Update hanger rental spreadsheet	0.35	90	31.50
9/29/2010	Accounting & Auditing	SMH	Prepare compiled financials	3	125	375.00
9/30/2010	Accounting & Auditing	M/RM	Update financial statement with calculated amounts provided by accounting staff	0.75	100	75.00
9/30/2010	Accounting & Auditing	SAO	Prepare P&L for asset manager	1	90	90.00
	Total Accounting & Auditing			6.85		729.00
9/1/2010	Tax Issues	MJZ	Prepare due to - due from analysis 1	1	100	100.00
9/14/2010	Tax Issues	WEP	Complete tax return for Receiver to sign	0.75	260	195.00
9/14/2010	Tax Issues	WEP	Prepare final tax return for 2009	1	260	260.00
	Total Tax Issues			2.75		555.00

Total Tradewind, LLC

23.35

2,779.00

VIKING FUND, LLC
September 1 - September 30, 2010

Date	Activity Category	Timekeeper		Hours	Rate	Amount
9/13/2010	Accounting & Auditing	SAO	Update CD interest and scan backup	0.25	90	22.50
	Total Accounting & Auditing			0.25		22.50

Total Viking Fund, LLC

0.25

22.50

VIKING MANAGEMENT, LLC
September 1 - September 30, 2010

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
9/30/2010	Accounting & Auditing	SAO	Send copy of IRS notice to attorney staff	0.25	90	22.50
	Total Accounting & Auditing					22.50

Total Viking Management, LLC

0.25

22.50

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

Date	Activity Category	Timekeeper		Hours	Rate	Amount
9/1/2010	1065-09	MNL	Prepare 2009 tax return	1	100	100.00
9/2/2010	1065-09	KPF	Research out of balance issues and email tax preparer	0.75	125	93.75
9/3/2010	1065-09	KPF	Discuss with tax preparer how to correct return	0.5	125	62.50
9/3/2010	1065-09	MNL	Complete tax return preparation	4.5	100	450.00
9/7/2010	1065-09	JEW	Review tax return	1	185	185.00
9/9/2010	1065-09	MNL	Update 2009 tax return with corrections	0.5	100	50.00
9/10/2010	1065-09	MNL	Update 2009 tax return with corrections	0.25	100	25.00
9/13/2010	1065-09	WEP	Final review of 2009 tax return	0.75	260	195.00
	Total 1065-09			9.25		1,161.25
9/14/2010	Tax Issues	WEP	Finalize tax return for Receiver to sign	0.75	260	195.00
	Total Tax Issues			0.75		195.00

Total Venice Jet Center, LLC

10

1,356.25

VICTORY FUND, LTD.
 September 1 - September 30, 2010

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
9/13/2010	Accounting & Auditing	SAO	Update CD Interest and scan backup	0.25	90	22.50
	Total Accounting & Auditing			0.25		22.50

Total Victory Fund, Ltd. 0.25 22.50

CHRISTOPHER D. MOODY
September 1 - September 30, 2010

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
9/6/2010	1040-09	CLM	Assist with tax return preparation	0.25	100	25.00
9/16/2010	1040-09	MJZ	Meet with accounting shareholder, phone conference regarding restitution payment analysis, ordinary loss and casualty loss analysis	5.7	100	570.00
9/17/2010	1040-09	MJZ	Prepare 2009 tax return from draft copy provided	2.8	100	280.00
9/18/2010	1040-09	MJZ	Conference with client and follow up with attorney staff	1.6	100	160.00
9/19/2010	1040-09	MJZ	Follow up on email to client regarding basis analysis	1.2	100	120.00
9/21/2010	1040-09	MJZ	Prepare asset listing breakdown for 2009 tax return	2.3	100	230.00
9/24/2010	1040-09	MJZ	Research Section 1231	1.1	100	110.00
9/24/2010	1040-09	MJZ	Update tax program with 2009 draft return amounts and claim of right doctrine applicability	2.5	100	250.00
9/27/2010	1040-09	MJZ	Research promissory notes and bonds and email attorney staff	3.1	100	310.00
9/30/2010	1040-09	MJZ	Update promissory note info per attorney staff information provided	1.4	100	140.00
9/30/2010	1040-09	MJZ	Update draft return and meet with accounting shareholder	5.3	100	530.00
9/30/2010	1040-09	MJZ	Research tax Section 162f and Section 165	3.2	100	320.00
	Total 1040-09			30.45		3,045.00

Total Christopher D. Moody

30.45

3,045.00

GRAND TOTAL September 1 - September 30, 2010

252.3

\$ 30,001.50

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

<u>Activity Category</u>	<u>Amount</u>
2009 Form 1040 Total	\$ 2,251.80
Accounting & Auditing Total	\$ 4,503.50
Data Analysis Total	\$ 1,090.00
Forensic Accounting Total	\$ 7,107.50
Litigation Consulting Total	\$ 237.50
Status Reports Total	\$ 1,495.00
Tax Issues Total	<u>\$ 6,890.00</u>
Grand Total	<u><u>\$ 23,575.30</u></u>

**PDR Certified Public Accountants
Total Hours and Dollars by Timekeeper
October 1 - October 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	38.93	10,121.80
KDH	Kristina Helferty	Staff	185	2.00	370.00
MJZ	Milton (Javi) Zuniga	Staff	100	45.45	4,545.00
MNL	Matthew Low	Staff	100	20.75	2,075.00
GAH	Gail Heinold	Staff	100	2.25	225.00
CLM	Cindy McCloud	Staff	100	0.50	50.00
SAO	Sharon O'Brien	Staff	90	37.65	3,388.50
LEF	Laura Fine	Staff	50	56.00	2,800.00
	Totals			203.53	23,575.30

SCOOP CAPITAL, LLC
October 1 - October 31, 2010

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
10/1/2010	Accounting & Auditing	SAO	Pay invoice and scan backup	0.25	90	22.50
10/1/2010	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	90	22.50
10/1/2010	Accounting & Auditing	SAO	Pay invoice and scan backup	0.25	90	22.50
10/4/2010	Accounting & Auditing	GAH	Review Tradewinds income statement requested by asset manager	0.75	100	75.00
10/4/2010	Accounting & Auditing	SAO	Pay invoice and scan backup	0.60	90	54.00
10/4/2010	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	90	22.50
10/4/2010	Accounting & Auditing	SAO	Enter deposits, scan backup, update spreadsheets	0.75	90	67.50
10/5/2010	Accounting & Auditing	SAO	Generate telephone call to asset manager regarding P&L	0.25	90	22.50
10/5/2010	Accounting & Auditing	SAO	File hard copies	0.25	90	22.50
10/5/2010	Accounting & Auditing	SAO	Send invoice to Starbucks for reimbursement of lawn service	0.30	90	27.00
10/5/2010	Accounting & Auditing	SAO	Pay invoice and scan backup	0.25	90	22.50
10/5/2010	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	90	22.50
10/6/2010	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	90	22.50
10/7/2010	Accounting & Auditing	SAO	Enter deposits, scan backup, update spreadsheets	0.75	90	67.50
10/7/2010	Accounting & Auditing	SAO	Reconcile Whitney MM bank statement and scan backup	0.35	90	31.50
10/8/2010	Accounting & Auditing	SAO	Type invoice in Word for paralegal	0.35	90	31.50
10/8/2010	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	90	22.50
10/11/2010	Accounting & Auditing	SAO	File hard copies	0.25	90	22.50
10/11/2010	Accounting & Auditing	SAO	Discuss payment of taxes with paralegal	0.25	90	22.50
10/11/2010	Accounting & Auditing	SAO	Pay invoices and scan backup	0.50	90	45.00
10/12/2010	Accounting & Auditing	SAO	Reconcile banks, scan backup, file hard copies	0.75	90	67.50
10/12/2010	Accounting & Auditing	SAO	Update QuickBooks with CD interest and scan backup	0.35	90	31.50
10/12/2010	Accounting & Auditing	SAO	Scan engagement letter	0.25	90	22.50
10/12/2010	Accounting & Auditing	SAO	Pay invoices and scan backup	0.50	90	45.00
10/12/2010	Accounting & Auditing	SAO	Update hanger rental spreadsheet	0.35	90	31.50
10/13/2010	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	90	22.50
10/13/2010	Accounting & Auditing	SAO	Send FedEx number to asset manager	0.25	90	22.50
10/13/2010	Accounting & Auditing	SAO	Send copy of invoice to paralegal	0.25	90	22.50
10/13/2010	Accounting & Auditing	SAO	Pay invoices and scan backup	0.40	90	36.00
10/13/2010	Accounting & Auditing	SAO	Pay invoice and scan backup	0.25	90	22.50
10/14/2010	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	90	22.50
10/15/2010	Accounting & Auditing	SAO	Send Starbucks reports and invoices to paralegal	3.00	90	270.00
10/15/2010	Accounting & Auditing	SAO	Enter deposit from 10/14 and scan backup	0.25	90	22.50
10/15/2010	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	90	22.50
10/18/2010	Accounting & Auditing	SAO	Update fund account reports	4.25	90	382.50
10/18/2010	Accounting & Auditing	SAO	Reconcile Northern Trust bank statement and scan backup	0.25	90	22.50
10/18/2010	Accounting & Auditing	SAO	File hard copies	0.25	90	22.50
10/18/2010	Accounting & Auditing	SAO	Update CDs with interest and scan backup	0.50	90	45.00
10/18/2010	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	90	22.50
10/19/2010	Accounting & Auditing	SAO	Enter deposits, scan backup, update spreadsheets	1.50	90	135.00
10/19/2010	Accounting & Auditing	SAO	Pay invoice and scan backup	0.25	90	22.50
10/19/2010	Accounting & Auditing	SAO	Update fund account reports	2.25	90	202.50
10/19/2010	Accounting & Auditing	SAO	Pay invoices and scan backup	0.40	90	36.00
10/19/2010	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	90	22.50

10/20/2010	Accounting & Auditing	GAH	Prepare loan amortization schedules with accounting staff	0.50	100	50.00
10/20/2010	Accounting & Auditing	GAH	Review fund statements	1.00	100	100.00
10/20/2010	Accounting & Auditing	SAO	Send amortization schedules for Quest loan to paralegal	0.35	90	31.50
10/20/2010	Accounting & Auditing	SAO	Send spreadsheet to paralegal with all loan payments	0.60	90	54.00
10/20/2010	Accounting & Auditing	SAO	Pay invoice and scan backup	0.25	90	22.50
10/20/2010	Accounting & Auditing	SAO	Research loan balance for paralegal	0.75	90	67.50
10/20/2010	Accounting & Auditing	SAO	Send copies of invoices to paralegal	0.35	90	31.50
10/20/2010	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	90	22.50
10/20/2010	Accounting & Auditing	SAO	Pay invoice and scan backup	0.25	90	22.50
10/21/2010	Accounting & Auditing	SAO	Send spreadsheet of monthly expenses to paralegal	0.25	90	22.50
10/22/2010	Accounting & Auditing	SAO	Draft letter to IRS regarding notice received	0.50	90	45.00
10/22/2010	Accounting & Auditing	SAO	Revise letter to IRS regarding notice received	0.15	90	13.50
10/22/2010	Accounting & Auditing	SAO	Update settlement spreadsheet	0.60	90	54.00
10/22/2010	Accounting & Auditing	SAO	Enter deposits, scan backup, update spreadsheets	0.65	90	58.50
10/22/2010	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	90	22.50
10/25/2010	Accounting & Auditing	SAO	Print fund account reports	0.25	90	22.50
10/25/2010	Accounting & Auditing	SAO	File hard copies	0.25	90	22.50
10/25/2010	Accounting & Auditing	SAO	Update fund account reports	0.25	90	22.50
10/25/2010	Accounting & Auditing	SAO	Send change of address to paralegal to have Receiver sign	0.25	90	22.50
10/25/2010	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	90	22.50
10/26/2010	Accounting & Auditing	SAO	Scan fund account reports into system	0.25	90	22.50
10/26/2010	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	90	22.50
10/27/2010	Accounting & Auditing	SAO	Pay invoice and scan backup	0.25	90	22.50
10/27/2010	Accounting & Auditing	SAO	Pay invoice and scan backup	0.25	90	22.50
10/27/2010	Accounting & Auditing	SAO	Generate telephone call to FL Dept of Revenue regarding payroll tax notice on VJC	0.35	90	31.50
10/28/2010	Accounting & Auditing	WEP	Review QuickBooks for September	2.00	260	520.00
10/29/2010	Accounting & Auditing	SAO	Deliver IRS notice to bank for return receipt	0.40	90	36.00
10/29/2010	Accounting & Auditing	SAO	Enter deposits, scan backup, update spreadsheets	1.10	90	99.00
10/29/2010	Accounting & Auditing	SAO	Draft letter to IRS regarding notice received for Lime Avenue	0.40	90	36.00
10/29/2010	Accounting & Auditing	SAO	Enter deposit and scan backup	0.25	90	22.50
10/29/2010	Accounting & Auditing	SAO	Send copy of invoice to paralegal	0.25	90	22.50
10/29/2010	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	90	22.50
	Total Accounting & Auditing			39.05		3,877.00
10/20/2010	Data Analysis	CLM	Restore QuickBooks file, print reports and email to Receiver Attorney's	0.50	100	50.00
10/22/2010	Data Analysis	WEP	Review records for entity indebted to Receiver	2.25	260	585.00
	Total Data Analysis			2.75		635.00
10/1/2010	Forensic Accounting	MNL	Assist co-worker with insolvency analysis	0.50	100	50.00
10/4/2010	Forensic Accounting	LEF	Research transfers between bank accounts	2.50	50	125.00
10/5/2010	Forensic Accounting	LEF	Research Goldman Sachs ins and outs	3.50	50	175.00
10/6/2010	Forensic Accounting	LEF	Research transfers with Goldman Sachs funds	2.50	50	125.00
10/6/2010	Forensic Accounting	MNL	Prepare gain loss sheet for traders club and fee analysis for attorney	2.25	100	225.00
10/7/2010	Forensic Accounting	LEF	Research Goldman Sachs transfers	1.00	50	50.00
10/7/2010	Forensic Accounting	MNL	Prepare analysis of fees for attorneys and update gain/loss sheets for traders	2.75	100	275.00
10/8/2010	Forensic Accounting	LEF	Research Goldman Sachs transfers	4.50	50	225.00
10/8/2010	Forensic Accounting	MNL	Assist co-worker with cash flow analysis, retrieve info per attorneys request for commissions paid out	1.50	100	150.00

10/11/2010	Forensic Accounting	LEF	Research Goldman Sachs transactions and search for missing bank statements	6.00	50	300.00
10/11/2010	Forensic Accounting	LEF	Research transfers between funds	1.25	50	62.50
10/11/2010	Forensic Accounting	MNL	Assist co-worker with cash flow analysis	0.25	100	25.00
10/12/2010	Forensic Accounting	MNL	Prepare global cash flow analysis for all hedge funds	1.25	100	125.00
10/12/2010	Forensic Accounting	WEP	Assist staff on insolvency schedule for Receiver Counsel	1.75	260	455.00
10/13/2010	Forensic Accounting	LEF	Research transfers between funds	4.50	50	225.00
10/13/2010	Forensic Accounting	MNL	Assist co-worker with cash flow analysis	0.75	100	75.00
10/14/2010	Forensic Accounting	LEF	Research transfers between funds	1.50	50	75.00
10/18/2010	Forensic Accounting	LEF	Trace Goldman Sachs transactions to bank accounts	5.50	50	275.00
10/18/2010	Forensic Accounting	WEP	Update insolvency schedule for Receiver Counsel	2.50	260	650.00
10/19/2010	Forensic Accounting	LEF	Research transfers	2.50	50	125.00
10/19/2010	Forensic Accounting	MNL	Research question for attorney	1.50	100	150.00
10/20/2010	Forensic Accounting	LEF	Research transfers and add investor addresses to loss spreadsheet	4.50	50	225.00
10/20/2010	Forensic Accounting	MNL	Assist co-worker on insolvency analysis	1.50	100	150.00
10/20/2010	Forensic Accounting	WEP	Update insolvency schedule for Receiver Counsel	1.25	260	325.00
10/21/2010	Forensic Accounting	MNL	Assist co-worker on insolvency analysis and preparing loss sheet for SEC	1.50	100	150.00
10/22/2010	Forensic Accounting	MNL	Assist co-worker with updating comparison spreadsheet of other similar cases	1.25	100	125.00
10/25/2010	Forensic Accounting	LEF	Tracing bank transactions	0.50	50	25.00
10/25/2010	Forensic Accounting	MNL	Update comparison spreadsheet	3.50	100	350.00
10/26/2010	Forensic Accounting	LEF	Update insolvency analysis and bank numbers	2.50	50	125.00
10/26/2010	Forensic Accounting	WEP	Assist staff on insolvency schedule for Receiver Counsel	4.00	260	1,040.00
10/27/2010	Forensic Accounting	LEF	Update insolvency analysis	4.00	50	200.00
10/27/2010	Forensic Accounting	MNL	Assist co-worker on insolvency analysis and send amortization schedule to attorneys	1.50	100	150.00
10/28/2010	Forensic Accounting	MNL	Assist co-worker on insolvency analysis	0.75	100	75.00
10/29/2010	Forensic Accounting	LEF	Update insolvency analysis	4.50	50	225.00
	Total Forensic Accounting			81.5		7,107.50
10/8/2010	Litigation Consulting	LEF	Research an insider per request of attorney	0.25	50	12.50
10/12/2010	Litigation Consulting	LEF	Research K-1s for an investor	0.25	50	12.50
10/22/2010	Litigation Consulting	LEF	Re-check bank accounts	2.50	50	125.00
10/27/2010	Litigation Consulting	LEF	Research Suncoast open balance	1.00	50	50.00
10/28/2010	Litigation Consulting	LEF	Research 2009 transactions	0.75	50	37.50
	Total Litigation Consulting			4.75		237.50
10/4/2010	Status Reports	WEP	Review interim fund account report	2.75	260	715.00
10/19/2010	Status Reports	WEP	Review interim fund account report thru September 30, 2010	1.00	260	260.00
10/22/2010	Status Reports	WEP	Review fund account report for period ended September 30, 2010	2.00	260	520.00
	Total Status Reports			5.75		1,495.00
10/4/2010	Tax Issues	MJZ	Follow-up with defendant's Sarasota accountant and telephone conference regarding asset treatment and loss amounts to be reflected on tax return	2.80	100	280.00
10/4/2010	Tax Issues	WEP	Work on tax refund for insider to provide to receiver	3.50	260	910.00
10/5/2010	Tax Issues	WEP	Work on tax refund for insider to recover money for receiver	3.50	260	910.00
10/6/2010	Tax Issues	MJZ	Assist Sarasota accountant with tax forms, loss back up and support, phone calls and email	1.60	100	160.00
10/7/2010	Tax Issues	WEP	Work on tax refund for insider to recover money for receiver	4.00	260	1,040.00
10/8/2010	Tax Issues	MJZ	Prepare 2009 loss amounts for insider	2.50	100	250.00

10/9/2010	Tax Issues	MJZ	Prepare 2009 loss amounts for insider	3.00	100	300.00
10/11/2010	Tax Issues	MJZ	Update 2009 loss amounts for insider per additional information regarding loss amounts from Sarasota accountant	1.20	100	120.00
10/11/2010	Tax Issues	WEP	Work on tax refund from insider for receiver	2.50	260	650.00
10/12/2010	Tax Issues	MJZ	Update 2009 loss amounts for insider per additional information regarding loss amounts from Sarasota accountant	1.40	100	140.00
10/12/2010	Tax Issues	MJZ	Calculate, analyze, and review 2009 gain amounts for insider	1.90	100	190.00
10/12/2010	Tax Issues	MJZ	Calculate, analyze, and review 2009 gain amounts for insider	2.40	100	240.00
10/12/2010	Tax Issues	MJZ	Review POAs, additional time spent updating tax return	2.90	100	290.00
10/13/2010	Tax Issues	WEP	Work on tax refund for receiver	2.50	260	650.00
10/14/2010	Tax Issues	MJZ	Update/archive information pertaining to insider's 2009 tax return	1.40	100	140.00
10/19/2010	Tax Issues	WEP	Follow-up on POA for tax refund for receiver	1.00	260	260.00
10/29/2010	Tax Issues	MJZ	Prepare 2007 NOL carryback return for insider	1.80	100	180.00
10/29/2010	Tax Issues	MJZ	Prepare 2006 NOL carryback return for insider	1.80	100	180.00
	Total Tax Issues			41.7		6,890.00

Total Scoop Capital, LLC

175.50

20,242.00

TRADEWIND, LLC
October 1 - October 31, 2010

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
10/4/2010	Accounting & Auditing	SAO	Update hanger rental spreadsheet	0.25	90	22.50
10/5/2010	Accounting & Auditing	KDH	Format financials, prepare all required checklists, prepare engagement letter	2.00	185	370.00
10/11/2010	Accounting & Auditing	SAO	Update hanger rental spreadsheet	0.35	90	31.50
10/26/2010	Accounting & Auditing	SAO	Mail hanger invoices for November	1.25	90	112.50
	Total Accounting & Auditing			3.85		536.50
10/14/2010	Data Analysis	WEP	Compile data for potential sale by receiver	1.75	260	455.00
	Total Data Analysis			1.75		455.00
	Total Tradewind, LLC			5.60		991.50

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

Date	Activity Category	Timekeeper	Hours	Rate	Amount
10/5/2010	Accounting & Auditing	SAO	0.50	90	45.00
	Total Accounting & Auditing		0.50		45.00

Total Venice Jet Center, LLC

0.50

45.00

BURT WIAND RECEIVER ACCOUNT

October 1 - October 31, 2010

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
10/11/2010	Accounting & Auditing	SAO	Update hanger rental spreadsheet per asset manager's report	0.50	90	45.00
	Total Accounting & Auditing			0.50		45.00

Total Burt Wiand Receiver Account

0.50

45.00

CHRISTOPHER D. MOODY
October 1 - October 31, 2010

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
10/11/2010	1040-09	MJZ	Follow-up with receivers regarding POA information and follow-up with insider regarding IRS agent information	1.50	100	150.00
	Total 1040-09			1.50		150.00

Total Christopher D. Moody

1.50 150.00

ARTHUR NADEL
October 1 - October 31, 2010

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
10/5/2010	1040-09	MJZ	Prepare for and meeting to discuss 2009 tax preparation	4.90	100	490.00
10/6/2010	1040-09	MJZ	Prepare 2009 tax return	3.70	100	370.00
10/11/2010	1040-09	MJZ	Prepare Forms 8082 - Notice of Inconsistent Treatment	2.10	100	210.00
10/11/2010	1040-09	WEP	Assist with 2009 Individual tax return	0.09	260	23.40
10/18/2010	1040-09	MJZ	Update return with investor information received	1.20	100	120.00
10/20/2010	1040-09	MJZ	Update return with information regarding 2008 tax return loss amounts and amended return filed by defendant and spouse	1.75	100	175.00
	Total 1040-09			13.74	90	1,388.40

Total Arthur Nadel

13.74

1,388.40

MARGUERITE NADEL
 October 1 - October 31, 2010

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
10/11/2010	1040-09	MJZ	Prepare Forms 8082 - Notice of Inconsistent Treatment	1.10	100	110.00
10/13/2010	1040-09	MJZ	Prepare 2009 tax return	2.70	100	270.00
10/13/2010	1040-09	WEP	Assist with 2009 individual tax return	0.59	260	153.40
10/27/2010	1040-09	MJZ	Prepare NOL carryback return	1.80	100	180.00
	Total 1040-09			6.19		713.40

Total Marguerite Nadel

6.19

713.40

GRAND TOTAL October 1 - October 31, 2010

203.53

\$ 23,575.30

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

<u>Activity Category</u>	<u>Amount</u>
2009 Form 1040 Total	\$ 130.00
2006 Form 1040X Total	\$ 2,293.00
2009 Form 1045 NOL Carryback Total	\$ 869.00
Accounting & Auditing Total	\$ 3,991.00
Forensic Accounting Total	\$ 2,455.00
Litigation Consulting Total	\$ 677.50
Tax Issues Total	<u>\$ 8,184.00</u>
Grand Total	<u><u>\$ 18,599.50</u></u>

**PDR Certified Public Accountants
Total Hours and Dollars by Timekeeper
November 1 - November 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	46.50	12,090.00
MJZ	Milton (Javi) Zuniga	Staff	100	29.65	2,965.00
DHM	Diane Minnix	Staff	110	0.25	27.50
MNL	Matthew Low	Staff	100	6.75	675.00
GAH	Gail Heinold	Staff	105	0.50	52.50
SAO	Sharon O'Brien	Staff	90	24.05	2,164.50
LEF	Laura Fine	Staff	50	12.50	625.00
Total Billed for November				120.20	<u>\$ 18,599.50</u>

SCOOP CAPITAL, LLC
November 1 - November 30, 2010

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
11/1/2010	Accounting & Auditing	SAO	File hard copies	0.25	90	22.50
11/1/2010	Accounting & Auditing	SAO	Received phone call from asset manager regarding status of invoice	0.25	90	22.50
11/1/2010	Accounting & Auditing	SAO	Reconciled investor settlement spreadsheet	1.50	90	135.00
11/1/2010	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	90	22.50
11/2/2010	Accounting & Auditing	SAO	Prepare letter for IRS regarding Guy Nadel Foundation notice	0.35	90	31.50
11/2/2010	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	90	22.50
11/3/2010	Accounting & Auditing	SAO	Pay invoice and scan backup	0.25	90	22.50
11/3/2010	Accounting & Auditing	SAO	Pay invoice and scan backup	0.25	90	22.50
11/3/2010	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	90	22.50
11/4/2010	Accounting & Auditing	SAO	Research insider condo expenses	0.50	90	45.00
11/4/2010	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	90	22.50
11/4/2010	Accounting & Auditing	SAO	Pay invoices and scan backup	0.35	90	31.50
11/4/2010	Accounting & Auditing	SAO	Research Garren Creek info for asset manager	0.25	90	22.50
11/5/2010	Accounting & Auditing	SAO	Enter deposits, scan backup, and update hanger and settlement spreadsheets	1.10	90	99.00
11/5/2010	Accounting & Auditing	SAO	Reconcile Bay Cities October checking account bank statement	0.35	90	31.50
11/5/2010	Accounting & Auditing	SAO	Reconcile Bay Cities October MM account bank statement	0.35	90	31.50
11/5/2010	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	90	22.50
11/5/2010	Accounting & Auditing	SAO	Reconcile Whitney Bank October bank statement	0.25	90	22.50
11/5/2010	Accounting & Auditing	WEP	Review QuickBooks accounting	0.50	260	130.00
11/9/2010	Accounting & Auditing	GAH	Write checks	0.50	105	52.50
11/5/2010	Accounting & Auditing	SAO	Enter deposit and scan backup	0.30	95	28.50
11/5/2010	Accounting & Auditing	SAO	Pay invoices and scan backup	0.35	95	33.25
11/5/2010	Accounting & Auditing	SAO	Enter CD interest and scan backup	0.40	95	38.00
11/5/2010	Accounting & Auditing	SAO	Pay invoice and scan backup	0.25	95	23.75
11/5/2010	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	95	23.75
11/5/2010	Accounting & Auditing	SAO	Enter deposits, scan backup, and update spreadsheets	1.00	95	95.00
11/5/2010	Accounting & Auditing	SAO	Scan IRS notice to file	0.25	95	23.75
11/5/2010	Accounting & Auditing	SAO	Pay IRS notice and scan backup	0.25	95	23.75
11/6/2010	Accounting & Auditing	SAO	Send December invoices for hanger rentals	1.75	95	166.25
11/6/2010	Accounting & Auditing	SAO	File hard copies	0.25	95	23.75
11/6/2010	Accounting & Auditing	SAO	Pay invoice and scan backup	0.25	95	23.75
11/6/2010	Accounting & Auditing	SAO	Send email to attorney regarding invoice	0.25	95	23.75
11/6/2010	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	95	23.75
11/7/2010	Accounting & Auditing	SAO	Send email to attorney regarding invoice	0.25	95	23.75
11/7/2010	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	95	23.75
11/8/2010	Accounting & Auditing	SAO	Update Bay Cities accounts with CD interest income	0.50	95	47.50
11/8/2010	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	95	23.75
11/8/2010	Accounting & Auditing	SAO	Review QuickBooks accounting for report	6.00	260	1,560.00
11/9/2010	Accounting & Auditing	WEP	Enter deposits, scan backup, and update spreadsheets	0.50	95	47.50
11/9/2010	Accounting & Auditing	SAO	Pay invoices and scan backup	0.50	95	47.50
11/9/2010	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	95	23.75
11/22/2010	Accounting & Auditing	SAO	File hard copies	0.25	95	23.75
11/22/2010	Accounting & Auditing	SAO	Research invoices and fax copies to hanger renters	0.50	95	47.50
11/22/2010	Accounting & Auditing	SAO	Update hanger rental spreadsheet per asset manager	1.00	95	95.00

11/22/2010	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	95	23.75
11/22/2010	Accounting & Auditing	SAO	Pay invoice and scan backup	0.25	95	23.75
11/22/2010	Accounting & Auditing	SAO	Send email to asset manager regarding copy of invoice	0.25	95	23.75
11/23/2010	Accounting & Auditing	SAO	Enter deposits, scan backup, and update spreadsheets	0.40	95	38.00
11/23/2010	Accounting & Auditing	SAO	Update settlement spreadsheet	0.50	95	47.50
11/23/2010	Accounting & Auditing	SAO	Enter deposits, scan backup, and update spreadsheets	0.40	95	38.00
11/23/2010	Accounting & Auditing	SAO	Send emails to paralegal regarding settlement spreadsheet	0.35	95	33.25
11/23/2010	Accounting & Auditing	SAO	Reconcile investor settlement spreadsheet	0.75	95	71.25
11/23/2010	Accounting & Auditing	SAO	Pay invoices and scan backup	0.50	95	47.50
11/23/2010	Accounting & Auditing	SAO	Enter deposit and scan backup	0.25	95	23.75
11/23/2010	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	95	23.75
11/24/2010	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	95	23.75
11/29/2010	Accounting & Auditing	SAO	Prepare response letters to IRS regarding notices	0.40	95	38.00
11/29/2010	Accounting & Auditing	SAO	Enter deposit, scan backup, and update settlement spreadsheet	0.35	95	33.25
11/29/2010	Accounting & Auditing	SAO	Pay invoice and scan backup	0.25	95	23.75
11/29/2010	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	95	23.75
11/30/2010	Accounting & Auditing	SAO	Pay invoices and scan backup	0.25	95	23.75
11/30/2010	Accounting & Auditing	SAO	Pay invoices and scan backup	0.25	95	23.75
11/30/2010	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	95	23.75
	Total Accounting & Auditing			30.70		3,957.75
11/14/2010	Forensic Accounting	MNL	Complete transfers spreadsheet for attorneys	3.00	100	300.00
11/3/2010	Forensic Accounting	MNL	Work on insolvency report for all funds for receiver counsel	0.25	100	25.00
11/3/2010	Forensic Accounting	WEP	Finish insolvency report for all funds for receiver counsel	3.50	260	910.00
11/5/2010	Forensic Accounting	MNL	Contact CPA firm for investor tax returns	1.00	100	100.00
11/8/2010	Forensic Accounting	WEP	Research funds source for purchase of house to determine if Receiver can bring into receivership	1.75	260	455.00
11/9/2010	Forensic Accounting	WEP	Discuss insolvency schedule tie out to overall gain/loss with staff	1.75	260	455.00
11/10/2010	Forensic Accounting	MNL	Update schedules with changes from attorney	0.75	105	78.75
11/12/2010	Forensic Accounting	MNL	Discuss with attorney proposed changes to investor files; update schedules	1.25	105	131.25
	Total Forensic Accounting			13.25		2,455.00
11/1/2010	Litigation Consulting	LEF	Combined and verified transfers	7.50	50	375.00
11/3/2010	Litigation Consulting	LEF	Sorted charitable contribution fund payees	0.75	50	37.50
11/8/2010	Litigation Consulting	MNL	Spoke with insiders CPA	0.50	105	52.50
11/10/2010	Litigation Consulting	LEF	Researched an investors distributions	0.75	50	37.50
11/12/2010	Litigation Consulting	LEF	Verified an investor per attorney request	1.50	50	75.00
11/19/2010	Litigation Consulting	LEF	Compiled refund amounts for insiders from Form 1045; located dates of power of attorney signatures	1.50	50	75.00
11/30/2010	Litigation Consulting	LEF	Prepared amortization schedule for Venice Jet Center	0.50	50	25.00
	Total Litigation Consulting			13.00		677.50
11/1/2010	Tax Issues	WEP	Work on carryback refund claim to recover taxes for Receiver	1.75	260	455.00
11/4/2010	Tax Issues	WEP	Work on carryback refund claim to recover taxes for Receiver	2.00	260	520.00
11/8/2010	Tax Issues	WEP	Follow up on tax refund claims for various insiders for recovery to Receiver	2.75	260	715.00
11/10/2010	Tax Issues	WEP	Work on tax refund claims for various insiders for recovery to Receiver	8.00	260	2,080.00
11/11/2010	Tax Issues	WEP	Work on carryback refund claim to recover taxes for Receiver	0.75	260	195.00
11/15/2010	Tax Issues	WEP	Work on carryback refund claim to recover taxes for Receiver	2.75	260	715.00
11/16/2010	Tax Issues	WEP	Respond to various IRS notices for Receiver	2.00	260	520.00

11/23/2010	Tax Issues	WEP	Work on carryback refund claim to recover taxes for Receiver	3.50	260	910.00
11/29/2010	Tax Issues	MJZ	Review IRS notice received on behalf of insider by the Receiver	1.10	110	121.00
11/29/2010	Tax Issues	WEP	Work on carryback refund claim to recover taxes for Receiver	5.25	260	1,365.00
11/30/2010	Tax Issues	WEP	Discuss IRS audit request	3.75	260	975.00
	Total Tax Issues			33.6		8,184.00

Total Scoop Capital, LLC

90.55

15,274.25

HOME FRONT HOME, LLC
November 1 - November 30, 2010

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
11/15/2010	Accounting & Auditing	SAO	Draft response letter to IRS for Home Front Home notice	0.35	95	33.25
	Total Accounting & Auditing			0.35		33.25

Total Home Front Home, LLC

0.35

33.25

ARTHUR NADEL
November 1 - November 30, 2010

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
1/1/17/2010	Form 1045 NOL Carryback	MJZ	Prepare 1045 NOL carryback return	5.25	110	577.50
1/1/18/2010	Form 1045 NOL Carryback	MJZ	Prepare 1045 NOL carryback return	1.35	110	148.50
1/1/22/2010	Form 1045 NOL Carryback	MJZ	Prepare 1045 NOL carryback return	1.30	110	143.00
	Total Form 1045 NOL Carryback			7.90	90	869.00

Total Arthur Nadel

7.90

869.00

MARGUERITE NADEL
November 1 - November 30, 2010

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
11/15/2010	1040-09	WEP	Review 2009 individual tax return	0.50	260	130.00
	Total 1040-09			0.50		130.00
11/1/2010	2006 Form 1040X	MJZ	Prepare amended return 2006 Form 1040X	0.60	100	60.00
11/10/2010	2006 Form 1040X	MJZ	Prepare Form 1045 NOL carryback to 2006	4.50	110	495.00
11/15/2010	2006 Form 1040X	MJZ	Prepare Form 1045 NOL carryback to 2006	2.60	110	286.00
11/16/2010	2006 Form 1040X	DHM	Assist with Form 1045 NOL carryback to 2006	0.25	110	27.50
11/16/2010	2006 Form 1040X	MJZ	Set up 2006 tax return with amounts as amendeded from information prepared by client	2.90	110	319.00
11/18/2010	2006 Form 1040X	MJZ	Prepare Form 1045 NOL carryback to 2006	1.35	110	148.50
11/19/2010	2006 Form 1040X	MJZ	Prepare Form 1045 NOL carryback to 2006	5.75	110	632.50
11/19/2010	2006 Form 1040X	MJZ	Spoke with IRS agent requesting tax return transcripts on behalf of insiders	0.75	110	82.50
11/29/2010	2006 Form 1040X	MJZ	Update insider's Form 1045 NOL carryback and print out various tax forms	2.20	110	242.00
	Total 2006 Form 1040X			20.90	90	2,293.00

Total Marguerite Nadel

21.40

2,423.00

GRAND TOTAL November 1 - November 30, 2010

120.20

\$ 18,599.50

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

<u>Activity Category</u>	<u>Amount</u>
2009 Form 1040 Total	\$ 436.00
Accounting & Auditing Total	\$ 3,616.00
Forensic Accounting Total	\$ 573.75
Litigation Consulting Total	\$ 100.00
Status Reports Total	\$ 780.00
Tax Issues Total	<u>\$ 8,174.50</u>
Grand Total	<u><u>\$ 13,680.25</u></u>

**PDR Certified Public Accountants
Total Hours and Dollars by Timekeeper
December 1 - December 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	33.25	8,645.00
NMR	Nancy Ridenour	Partner	260	0.25	65.00
MJZ	Milton Javier Zuniga	Staff	110	15.05	1,655.50
MNL	Matthew Low	Staff	105	3.25	341.25
GAH	Gail Heinold	Staff	105	0.50	52.50
SAO	Sharon O'Brien	Staff	95	29.30	2,783.50
LEF	Laura Fine	Staff	50	2.75	137.50
Total Billed for December				84.35	<u>\$ 13,680.25</u>

VALHALLA MANAGEMENT, INC
 December 1 - December 31, 2010

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
12/8/2010	Tax Issues	WEP	Discuss IRS notice on company payroll with IRS agent	0.75	260	195.00
12/20/2010	Tax Issues	WEP	Discussion with IRS regarding retirement plan return for 2009	1.25	260	325.00
	Total Tax Issues			2		520.00

Total Valhalla Management, Inc.

2

520.00

SCOOP CAPITAL, LLC
December 1 - December 31, 2010

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
12/1/2010	Accounting & Auditing	SAO	Record deposit and scan backup	0.35	95	33.25
12/1/2010	Accounting & Auditing	SAO	Pay invoice and scan backup	0.25	95	23.75
12/1/2010	Accounting & Auditing	SAO	Discuss invoice question with asset manager	0.25	95	23.75
12/1/2010	Accounting & Auditing	SAO	Update QuickBooks and email paralegal regarding bank balance	0.25	95	23.75
12/1/2010	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	95	23.75
12/2/2010	Accounting & Auditing	SAO	Research invoice status for paralegal	0.35	95	33.25
12/2/2010	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	95	23.75
12/3/2010	Accounting & Auditing	SAO	Enter deposits, scan backup, and update spreadsheets	1.00	95	95.00
12/3/2010	Accounting & Auditing	SAO	Email copy of invoice to paralegal	0.25	95	23.75
12/3/2010	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	95	23.75
12/3/2010	Accounting & Auditing	SAO	Pay invoices and scan backup	1.10	95	104.50
12/6/2010	Accounting & Auditing	SAO	Email copy of check to paralegal	0.25	95	23.75
12/6/2010	Accounting & Auditing	SAO	Update hanger spreadsheet with info per asset manager	0.25	95	23.75
12/6/2010	Accounting & Auditing	SAO	Pay invoice and scan backup	0.25	95	23.75
12/6/2010	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	95	23.75
12/6/2010	Accounting & Auditing	SAO	Pay invoices and scan backup	0.50	95	47.50
12/7/2010	Accounting & Auditing	SAO	Pay invoice and scan backup	0.25	95	23.75
12/7/2010	Accounting & Auditing	SAO	Reconcile Bay Cities checking account and scan backup	0.25	95	23.75
12/7/2010	Accounting & Auditing	SAO	File hard copies	0.25	95	23.75
12/7/2010	Accounting & Auditing	SAO	Reconcile Bay Cities MM account; send email regarding bank error	0.50	95	47.50
12/7/2010	Accounting & Auditing	SAO	File hard copies	0.25	95	23.75
12/7/2010	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	95	23.75
12/8/2010	Accounting & Auditing	SAO	File hard copies	0.25	95	23.75
12/8/2010	Accounting & Auditing	SAO	Reconcile Whitney November bank statement	0.25	95	23.75
12/8/2010	Accounting & Auditing	SAO	Send copy of invoice to asset manager	0.25	95	23.75
12/8/2010	Accounting & Auditing	SAO	Received call from asset manager regarding invoice	0.25	95	23.75
12/8/2010	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	95	23.75
12/9/2010	Accounting & Auditing	SAO	Pay invoices and scan backup	0.35	95	33.25
12/9/2010	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	95	23.75
12/9/2010	Accounting & Auditing	SAO	Received call from asset manager regarding invoice	0.25	95	23.75
12/13/2010	Accounting & Auditing	SAO	Update fund account reports	3.60	95	342.00
12/13/2010	Accounting & Auditing	SAO	Research insurance policy for asset manager	0.35	95	33.25
12/13/2010	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	95	23.75
12/13/2010	Accounting & Auditing	SAO	Enter deposits, scan backup, and update spreadsheets	1.00	95	95.00
12/14/2010	Accounting & Auditing	SAO	Enter deposits, scan backup, and update spreadsheets	0.35	95	33.25
12/14/2010	Accounting & Auditing	SAO	Update CDs with interest and scan backup	0.50	95	47.50
12/14/2010	Accounting & Auditing	SAO	Pay invoices and scan backup	1.25	95	118.75
12/14/2010	Accounting & Auditing	SAO	File hard copies	0.25	95	23.75
12/14/2010	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	95	23.75
12/14/2010	Accounting & Auditing	SAO	Pay invoice and scan backup	0.25	95	23.75
12/15/2010	Accounting & Auditing	SAO	Discuss with shareholder and bookkeeper compilation report letter	0.50	105	52.50
12/15/2010	Accounting & Auditing	NMR	Research prescribed form for reporting purposes	0.25	260	65.00
12/15/2010	Accounting & Auditing	SAO	Pay invoice and scan backup	0.25	95	23.75
12/15/2010	Accounting & Auditing	SAO	Pay invoices and scan backup	0.60	95	57.00
12/15/2010	Accounting & Auditing	SAO	Enter deposits, scan backup, and update spreadsheets	0.50	95	47.50

12/15/2010	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	95	23.75
12/15/2010	Accounting & Auditing	SAO	Pay Invoices and scan backup	0.50	95	47.50
12/16/2010	Accounting & Auditing	SAO	Record check returned for insufficient funds and update spreadsheet	0.30	95	28.50
12/16/2010	Accounting & Auditing	SAO	Pay invoices and scan backup	0.40	95	38.00
12/16/2010	Accounting & Auditing	SAO	Update fund account reports	0.65	95	61.75
12/16/2010	Accounting & Auditing	SAO	Pay invoice and scan backup	0.25	95	23.75
12/16/2010	Accounting & Auditing	SAO	Prepare report for paralegal of insiders condo expenses	0.75	95	71.25
12/16/2010	Accounting & Auditing	SAO	Send copies of paid invoices to paralegal	0.40	95	38.00
12/16/2010	Accounting & Auditing	SAO	Demonstrate business expenses on SFAR	1.50	260	390.00
12/17/2010	Accounting & Auditing	SAO	Enter deposits and scan backup	0.40	95	38.00
12/17/2010	Accounting & Auditing	SAO	Enter deposits, scan backup, and update spreadsheets	1.75	95	166.25
12/17/2010	Accounting & Auditing	SAO	Enter transfer and scan backup	0.25	95	23.75
12/17/2010	Accounting & Auditing	SAO	Update QuickBooks	0.25	95	23.75
12/17/2010	Accounting & Auditing	SAO	Update Bay Cities CDs with interest and scan backup	0.50	95	47.50
12/20/2010	Accounting & Auditing	SAO	File hard copies	0.25	95	23.75
12/20/2010	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	95	23.75
12/22/2010	Accounting & Auditing	SAO	Update binders for 2011	0.50	95	47.50
	Total Accounting & Auditing			29.20		3,067.75
12/1/2010	Forensic Accounting	LEF	Research ending capital for Traders accounts	0.75	50	37.50
12/1/2010	Forensic Accounting	MNL	Discuss with attorney claims process for investors with losses	1.00	105	105.00
12/6/2010	Forensic Accounting	MNL	Work on claims process for investors	0.50	105	52.50
12/7/2010	Forensic Accounting	MNL	Discussion with attorney and forwarded documents to attorney	1.00	105	105.00
12/8/2010	Forensic Accounting	MNL	Assist with gathering information needed from attorney	0.25	105	26.25
12/8/2010	Forensic Accounting	WEP	Update master gain and loss spreadsheet for attorney for receiver	0.75	260	195.00
12/21/2010	Forensic Accounting	MNL	Discuss investor and investigation with attorney	0.50	105	52.50
	Total Forensic Accounting			4.75		573.75
12/1/2010	Litigation Consulting	LEF	Fax power of attorney to IRS	0.25	50	12.50
12/7/2010	Litigation Consulting	LEF	Compiled and emailed data to attorneys	0.50	50	25.00
12/8/2010	Litigation Consulting	LEF	Retrieved data on an insider and sent to attorneys	0.50	50	25.00
12/14/2010	Litigation Consulting	LEF	Reviewed and scanned fax from insider	0.25	50	12.50
12/21/2010	Litigation Consulting	LEF	Verified a transfer	0.50	50	25.00
	Total Litigation Consulting			2.00		100.00
12/22/2010	Status Reports	WEP	Work on standard fund accounting report	3.00	260	780.00
	Total Status Reports			3.00		780.00
12/6/2010	Tax Issues	MJZ	Telephone call with IRS and research regarding refund checks for insider	2.50	110	275.00
12/6/2010	Tax Issues	MJZ	Follow up with IRS regarding POA on file for insider	0.50	110	55.00
12/6/2010	Tax Issues	WEP	Follow up with IRS regarding refunds for insiders to turn over to Receiver	1.25	260	325.00
12/7/2010	Tax Issues	MJZ	Review power of attorney forms currently on file for insiders	1.40	110	154.00
			Review response to IRS notice for insider and call IRS to follow up on matter	2.30	110	253.00
12/8/2010	Tax Issues	MJZ	Save all files for insider to data storage	0.90	110	99.00
12/9/2010	Tax Issues	MJZ	Follow up with IRS regarding insider refund filings	0.60	110	66.00
12/9/2010	Tax Issues	WEP	Follow up on IRS refunds to be paid to Receiver	6.50	260	1,690.00
12/14/2010	Tax Issues	WEP	Follow up on receipt of insider tax refund check for Receiver	1.25	260	325.00
12/15/2010	Tax Issues	WEP	Talk to IRS agent regarding 2009 payroll tax returns	1.00	260	260.00
12/17/2010	Tax Issues	WEP	Prepare tax return for use in obtaining refund for Receiver	6.00	260	1,560.00
12/22/2010	Tax Issues	MJZ	Update tax return - Form 1045 for insider	5.25	110	577.50

12/22/2010	Tax Issues	WEP	Verify amounts received on refund checks to Receiver	1.75	260	455.00
12/28/2010	Tax Issues	WEP	Review amended return for insider for Receiver to obtain tax refund	3.50	260	910.00
12/29/2010	Tax Issues	WEP	Review various tax returns to obtain tax refunds	2.50	260	650.00
	Total Tax Issues			37.2		7,654.50

Total Scoop Capital, LLC

76.15

12,176.00

TRADEWIND, LLC
December 1 - December 31, 2010

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
12/6/2010	Accounting & Auditing	SAO	Update hanger spreadsheet	0.25	95	23.75
12/16/2010	Accounting & Auditing	SAO	Send emails to Asset Manager regarding hanger rentals	0.35	95	33.25
12/16/2010	Accounting & Auditing	SAO	Send hanger rental invoices and update spreadsheet for 2011	1.5	95	142.50
12/21/2010	Accounting & Auditing	MEP	Follow up on questions from investor regarding business expenses and send copies of tax return	1.25	260	325.00
	Total Accounting & Auditing			3.35		524.50

Total Tradewind, LLC

3.35

524.50

BURT WIAND RECEIVER ACCOUNT
December 1 - December 31, 2010

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
12/10/2010	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	95	23.75
	Total Accounting & Auditing			0.25		23.75

Total Burt Wiand Receiver Account

0.25

23.75

ARTHUR NADEL
December 1 - December 31, 2010

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
12/6/2010	1040-09	MJZ	Update memo outlining tax treatment for insider's refund request; call IRS regarding insider's power of attorney on file	1.60	110	176.00
12/13/2010	1040-09	WEP	Work on 2009 individual tax return for insider	1.00	260	260.00
	Total 1040-09			2.60	90	436.00

Total Arthur Nadel

2.60 436.00

GRAND TOTAL December 1 - December 31, 2010

84.35 \$ 13,680.25