

# EXHIBIT 21



RIVERSIDE  
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**INVOICE FOR PROFESSIONAL SERVICES  
RENDERED AND REIMBURSABLE EXPENSES**

**INVOICE NO: WG10005A**

**(For Analysis Prepared from  
8/1/10 - 10/31/10)**

**DATE: October 31, 2010**

**Nadel Cash Flow Charts (Nadel Receivership)**

<b>Date</b>	<b>Activity Category</b>	<b>Timekeeper *</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
8/1/10	Data Analysis	JD	<u>Intex Trading - Wachovia A/C 60-679-371/ 2000606793719</u> Analyze the cash movement transactions from Wachovia bank statements and create a cash flow chart showing the cash movement between accounts. Cross check the checks written with checking account deposits and withdrawals against various Shoreline Hedge fund and Wachovia checking accounts. Verify dates and transfer amounts.	17.00	\$175/Hour	\$2,975.00
8/10/10	Data Analysis	JD	<u>Arthur Nadel - Wachovia A/C 40-854-489/ 1000408544895/1000408544894</u> Analyze the cash movement transactions from Wachovia bank statements and create a cash flow chart showing the cash movement between accounts. Cross check the checks written with checking account deposits and withdrawals against various Shoreline Hedge fund and Wachovia checking accounts. Verify dates and transfer amounts. Add new checks paid to Arthur Nadel to unknown deposits from Intex.	17.50	\$175/Hour	\$3,062.50
8/20/10	Data Analysis	JD	<u>Scoop Real Estate - Wachovia A/C 200034073632</u> Analyze the cash movement transactions from Wachovia bank statements and create a cash flow chart showing the cash movement between accounts. Cross check the checks written with checking account deposits and withdrawals against various Shoreline Hedge fund and Wachovia checking accounts. Verify dates and transfer amounts.	4	\$175/Hour	\$700.00
9/27/10	Data Analysis	JD	<u>Guy-Nadel Foundation - Wachovia A/C 200043373598</u> Analyze the cash movement transactions from Wachovia bank statements and create a cash flow chart showing the cash movement between accounts. Cross check the checks written with checking account deposits and withdrawals against various Shoreline Hedge fund and Wachovia checking accounts. Verify dates and transfer amounts.	2	\$175/Hour	\$350.00

Date	Activity Category	Timekeeper *	Description	Hours	Rate	Amount
9/27/10	Data Analysis	JD	<u>Clark Nadel Revocable Trust - Wachovia A/C 17-327-150 / 1000173271503</u> Analyze the cash movement transactions from Wachovia bank statements and create a cash flow chart showing the cash movement between accounts. Cross check the checks written with checking account deposits and withdrawals against various Shoreline Hedge fund and Wachovia checking accounts. Verify dates and transfer amounts.	5	\$175/Hour	\$875.00
10/1/10	Data Analysis	JD	<u>Scoop Invest LTD/Victory Fund LTD - Wachovia 76-676-479/2000706764790</u> Analyze the cash movement transactions from Wachovia bank statements and create a cash flow chart showing the cash movement between accounts. Cross check the checks written with checking account deposits and withdrawals against various Shoreline Hedge fund and Wachovia checking accounts. Verify dates and transfer amounts.	10	\$175/Hour	\$1,750.00
10/10/10	Data Analysis	JD	Revise the charts to reflect additional checks and transfers.  Review and revise cash flow charts and put all exhibits in a similar format.  Create a color legend used to describe common elements found on all cash flow charts.	12.5	\$175.00	\$2,187.50
			Research matched trade analysis for Nadel accounts, review the Goldman Sachs request for information memo/ email.	14.5	\$175.00	\$2,537.50
			Review GSEC's counsel explanation of the trade allocation process in two emails. Review of accounts.			
		10/8/2010	Conference call with GSEC and their counsel to discuss the process of trade routing.	1.5	\$175.00	\$262.50
<b>TOTAL</b>						<b>\$14,700.00</b>

**\* Timekeeper Information**

<u>Timekeeper</u>	Jerry DeNigris
<u>Rank</u>	Principal
<u>Rate</u>	\$175/Hour

Please make payment to:

Riverside Financial Group  
TAX ID (EIN) 22-3424382

If you have any questions concerning this invoice, please call:

Jerry DeNigris  
(908) 272-5558  
Thank you.