

EXHIBIT 25

 **WHEELER FAIRMAN & KELLEY**
CERTIFIED PUBLIC ACCOUNTANTS

RECEIVED
NOV 05 2010
BY: _____

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

November 2, 2010

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

Invoice#: 10-108195

 **WHEELER FAIRMAN & KELLEY**
CERTIFIED PUBLIC ACCOUNTANTS

▲ PLEASE RETURN UPPER PORTION WITH PAYMENT ▲

For Professional Services Rendered:

Wiand Guerra King
Invoice#: 10-108195
November 2, 2010

Previous balance, please disregard if paid \$ 0.00

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

Progress billing through October 31, 2010 relating to review of documents. See detailed billing summary attached. 3,450.00

\$ 3,450.00

All invoices due upon receipt.

Wheeler Fairman & Kelley

Invoices Transactions

Wiand Guerra King

Engagement	Date	Journal	WorkCode	Employee	Hours	Amount	Mark+/-	Invoice#	Description
	9/16/2010	T	403-Commercial	Otto Wheeler	2.00	600.00	0.00	10-108195	Review data from Quest (invoices)
	9/30/2010	T	403-Commercial	Otto Wheeler	0.75	225.00	0.00	10-108195	Disc w/ Chris Moody, review data
	10/14/2010	T	403-Commercial	Otto Wheeler	0.75	225.00	0.00	10-108195	Disc w/ George Guerra
	10/19/2010	T	403-Commercial	Otto Wheeler	2.25	675.00	0.00	10-108195	Review data from Quest
	10/20/2010	T	403-Commercial	Otto Wheeler	0.75	225.00	0.00	10-108195	Review documents
	10/21/2010	T	403-Commercial	Otto Wheeler	2.00	600.00	0.00	10-108195	Try to reconstruct cash flow provided by Viking
	10/29/2010	T	403-Commercial	Otto Wheeler	3.00	900.00	0.00	10-108195	Review data
Total for Invoice#: 10-108195					11.50	3,450.00	0.00		