

EXHIBIT 26

Jones, Blechman, Woltz & Kelly, P.C.

Attorneys and Counselors at Law

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Billed through 09/30/10

October 11, 2010

Bill Number 077193 - 00001 - 230811 GNP

Burton W. Wiand
c/o Wiand, Guerra, King
300 Bayport Drive
Suite 600
Tampa, FL 33607

Estates of Joseph & Essie Terrell

FOR PROFESSIONAL SERVICES RENDERED

07/29/10	GNP	Conflict check; draft letter to Alfred.	0.25	0 /hr	No Charge
07/30/10	CJ	Review, revise and finalize letter to Attorney Villoch	0.25	100 /hr	25.00
07/30/10	GNP	Email to Atty. Villoch.	0.20	175 /hr	35.00
08/06/10	GNP	Extensive conversation with Atty. Villoch.	0.35	175 /hr	61.25
08/23/10	CJ	Review emails between Al and Geneva regarding Terrell Estates	0.30	0 /hr	No Charge
08/23/10	GNP	Read email from Al; review file notes; email in response; additional email correspondence with Al.	0.50	175 /hr	87.50
08/31/10	GNP	Detailed review of complaint.	0.50	175 /hr	87.50
08/31/10	GNP	Research issues re: statute of limitations.	1.00	175 /hr	175.00
09/01/10	GNP	Conversation with Commissioner's office re: Mr. Terrell's estate; voice message with Court Clerk re: Mrs. Terrell's estate; review and continue to analyze statute of limitation issues in light of dates for qualification and new information from Commissioner's office.	0.50	175 /hr	87.50
09/02/10	GNP	Finish claim; letter to Commissioner; instruction to paralegal.	0.25	175 /hr	43.75

09/03/10	GNP Engagement agreement.	0.25	175 /hr	43.75
09/03/10	GNP Review accountings, dates of qualification, etc.; continued research re: statute of limitation issues, theories of recovery, etc.; email update and queries to Al.	0.75	175 /hr	131.25
09/07/10	CJ Transcribe tape.	0.20	0 /hr	No Charge
09/09/10	CJ Prepare file number request.	0.20	0 /hr	No Charge
09/29/10	CJ Organize file; Prepare check request.	1.00	0 /hr	No Charge
Total fees for this matter				\$777.50

DISBURSEMENTS

09/30/10	Vendor 000090, Clerk, Circuit Court; Invoice # 77193.001/GNP/36; Outside Photocopies	3.00
09/30/10	Vendor 000532, Commissioner of Accounts; Invoice # 77193.001/GNP/36; Outside Photocopies	2.40
Total disbursements for this matter		\$5.40

BILLING SUMMARY

TOTAL FEES	\$777.50
TOTAL DISBURSEMENTS	\$5.40
TOTAL CHARGES FOR THIS BILL	\$782.90
TOTAL BALANCE NOW DUE	\$782.90

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Billed through 10/15/10

October 20, 2010

Bill Number 077193 - 00001 - 230986 GNP

Burton W. Wiand
c/o Wiand, Guerra, King
300 Bayport Drive
Suite 600
Tampa, FL 33607

Estates of Joseph & Essie Terrell

BALANCE FORWARD SUMMARY	
Balance forward from last bill	\$782.90
Payments applied since last bill	<u>0.00</u>
Net balance forward	\$782.90

FOR PROFESSIONAL SERVICES RENDERED

DISBURSEMENTS

09/01/10	Vendor TEMP, Commissioner of Accounts, City of; Invoice # 98370.001/GNP/66	50.00
Total disbursements for this matter		<u>\$50.00</u>

BILLING SUMMARY

TOTAL DISBURSEMENTS	<u>\$50.00</u>
TOTAL CHARGES FOR THIS BILL	\$50.00
NET BALANCE FORWARD	<u>\$782.90</u>
TOTAL BALANCE NOW DUE	<u><u>\$832.90</u></u>