

# EXHIBIT 28

# HUSCH BLACKWELL

P.O. BOX 790379, SAINT LOUIS, MISSOURI 63179, (314) 480-1500, Federal ID No. 26-1688286

Burton W. Wiand  
3000 Bayport Drive  
Suite 600  
Tampa, FL 33607

PAYMENT DUE UPON RECEIPT

Our Reference No. 0507884-0000001

Date: October 20, 2010

Re: Hill, Emma - Estate

Invoice No. 1772254

For Professional Services Rendered and Costs Advanced Through September 30, 2010

Date	Professional Services	Hours	Amount
08/25/10	Conference regarding claim M. Perlow	0.20	\$75.00
08/27/10	Meet with M. Perlow to discuss possibility of claim against decedent's estate or heirs; research same; provide summary to M. Perlow re same; research probate filings re same M. Nissenholtz	1.20	\$300.00
08/30/10	Review of research regarding claims M. Perlow	0.40	\$150.00
09/01/10	Follow up on Lincoln County probate docket M. Perlow	0.10	\$37.50
09/07/10	Telephone conference regarding claim M. Perlow	0.20	\$75.00
09/09/10	Correspondence regarding claim M. Perlow	0.60	\$225.00

**CONFIDENTIAL INFORMATION  
PROTECTED BY ATTORNEY-CLIENT PRIVILEGE**

<b>Date</b>	<b>Professional Services</b>	<b>Hours</b>	<b>Amount</b>
09/13/10	Consideration of claim against trust M. Perlow	0.30	\$112.50
	Total Hours and Fees	<u>3.00</u>	<u>\$ 975.00</u>
	Total Professional Services		<u>\$ 975.00</u>

<b>Date</b>	<b>Description</b>	<b>Amount</b>
09/09/10	Outside Photocopy Service - Lincoln County Circuit Clerk	\$4.00
	Total Disbursements and Other Charges	<u>\$ 4.00</u>
	<b>Current Invoice Due</b>	<u><b>\$ 979.00</b></u>

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Total Professional Services	\$	975.00
Total Disbursements and Other Charges	\$	4.00
<b>Total Current Invoice</b>	<b>\$</b>	<b>979.00</b>

THIS INVOICE IS PAYABLE UPON RECEIPT. PLEASE RETURN THIS PAGE WITH YOUR REMITTANCE.

(Please reference your client and/or invoice number when submitting payment. Thank you!)

For wire transfer instructions, please email:  
[Accounting-AR-FIRMWIDE@HuschBlackwell.com](mailto:Accounting-AR-FIRMWIDE@HuschBlackwell.com)

Mail Payments to:  
Husch Blackwell LLP  
P.O. Box 790379  
SAINT LOUIS, MO 63179