EXHIBIT 14

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Burton W. Wiand

Attention: Burton W. Wiand

Wiand Guerra King, P.L

3000 Bayport Drive, Ste. 600

Tampa, FL 33607

September 07, 2011

Client:

025305

Matter:

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RE: Scoop Legal Team - Carolina Mountain Land Conservancy

For Professional Services Rendered Through April 30, 2011

SERVICES

Date ASSET	TKPR Asset	Description of Services Analysis and Recovery	Hours	Amount
1/3/2011	GM	Reviewed documents for production in Carolina Mountain Land Conservancy case (2.1).	2.1	\$661.50
1/3/2011	JR	Review of Scoop documents and retrieval of tax returns related to Nadel, Laurel Mountain Preserve and Laurel Preserve, per conferences with Mr. Morello (.5).	0.5	\$70.00
1/4/2011	JR	Review of correspondence and documentation related to valuation of easement (.1); communicate with Mr. Morello regarding same in preparation for mediation (.1).	0.2	\$28.00
1/5/2011	GM	Prepared for Carolina Mountain Land Conservancy mediation (.7).	0.7	\$220.50
1/6/2011	GM	Attend mediation of Carolina Mountain Land Conservancy case (3.9); prepare for same (.4); considered expert for Carolina Mountain Land Conservancy case (.2).	4.5	\$1,417.50
1/6/2011	JR	Review of retrieval of materials related to Laurel Preserve per conference with Mr. Morello for mediation (.5).	0.5	\$70.00
1/7/2011	GM	Revised motion for extension of time (.2).	0.2	\$63.00
1/12/2011	GM	Reviewed order on motion for extension of deadlines (.1).	0.1	\$31.50
1/14/2011	MML	Receipt and review of order regarding Carolina Mountain action (.2).	0.2	\$54.00

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SERVICES

Date	TKPR	Description of Services	Hours	Amount		
ASSET	Asset	Asset Analysis and Recovery				
2/4/2011	GM	Considered status of case and reviewed proposed 2.2 settlement documents (2.2).		\$693.00		
2/7/2011	GM	Revised Carolina Mountain Land Conservancy proposed 0.4 settlement papers (.4).		\$126.00		
2/14/2011	GM	Communications with C. Smart regarding Carolina 0.4 Mountain Land Conservancy case (.3); communicate with Receiver and J. Rizzo regarding settlement (.1).		\$126.00		
2/14/2011	JR	Communicate with Receiver and Mr. Morello regarding 0.1 settlement with Carolina Mountain Land Conservancy (.1).		\$14.00		
2/15/2011	GM	Communications with C. Smart regarding possible 0.3 settlement (.2); communications with Receiver regarding Carolina Mountain Land Conservancy case (.1).		\$94.50		
2/18/2011	GM	Communications with C. Smart regarding potential 0.3 settlement (.3).		\$94.50		
2/24/2011	GM	Communications with C. Smart regarding potential 0.3 settlement (.3).		\$94.50		
2/28/2011	GM	Communications with C. Smart regarding settlement (.1); communications with S. Masel regarding Carolina Mountain Land Conservancy settlement (.1).	0.2	\$63.00		
3/1/2011	GM	Reviewed order in Carolina Mountain Land Conservancy 0.2 case (.1); communications with C. Smart regarding settlement (.1).		\$63.00		
3/10/2011	GM	Revised settlement papers for Carolina Mountain Land Conservancy case (2.5).	tain Land 2.5 \$			
3/18/2011	GM .	Revised Carolina Mountain Land Conservancy settlement documents (3.3).	3.3	\$1,039.50		
3/22/2011	GM	Communications with C. Smart regarding Carolina Mountain Land Conservancy settlement (.1); revised settlement documents for Carolina Mountain Land Conservancy case (.4).	0.5	\$157.50		
3/29/2011	GM	Addressed matters regarding Carolina Mountain Land Conservancy settlement (3.2).	3.2	\$1,008.00		
4/1/2011	GM	Addressed matters regarding Carolina Mountain Land Conservancy settlement (.3); prepared notice of settlement and motion to approve settlement (.3); revised settlement agreements (.4).		\$315.00		
4/4/2011	GM	Addressed matters relating to settlement of Carolina Mountain Land Conservancy case (.3).	0.3	\$94.50		
4/5/2011	GM	Addressed matters regarding settlement (.2).	0.2	\$63.00		
4/17/2011	GM	Addressed matters regarding Carolina Mountain Land Conservancy settlement (.1).	0.1	\$31.50		

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SERVICES

Date	TKPR	Description of Services	Hours	Amount	
ASSET	Asset A	Analysis and Recovery			
4/21/2011	GM	Communications with C. Smart regarding Carolina 0.1 Mountain Land Conservancy settlement (.1).			
4/27/2011 GM Communications with C. Smart regarding settlement payment (.1).		0.1	\$31.50		
	Total: Asset Analysis and Recovery —— Total Professional Services		24.70	\$7,544.00	
			24.7	\$7,544.00	
		Total Services	\$7,544.00		
	Total Current Charges			\$7,544.00	
		Previous Balance	\$724.50		
		Less Payments		(\$724.50)	
		PAY THIS AMOUNT		\$7,544.00	

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TASK RECAP

Services			Disbursements	
Project No.	Hours	Amount	Project No.	Amount
NADEL - ASSET	24.7	\$7,544.00		\$0.00
	24.70	\$7,544.00		\$0.00

BREAKDOWN BY PERSON

Person		Project No.	Hours	Amount
GM	Gianluca Morello	NADEL - ASSET	23.2	\$7,308.00
MML	Maya M. Lockwood	NADEL - ASSET	0.2	\$54.00
JR	Jeffrey Rizzo	NADEL - ASSET	1.3	\$182.00
			24.70	\$7,544.00