

# EXHIBIT 20

**Scoop Capital Consolidated  
By Activity Category  
January 1 - January 31, 2011**

<u>Activity Category</u>	<u>Amount</u>
2009 Form 1040 Total	\$ 380.00
2010 Form 1040 Total	\$ 165.00
2010 Form 1120S Total	\$ 11.00
Accounting & Auditing Total	\$ 4,545.00
Data Analysis Total	\$ 2,990.00
Forensic Accounting Total	\$ 9,843.75
Litigation Consulting Total	\$ 7,071.25
Status Reports Total	\$ 2,600.00
Tax Issues Total	<u>\$ 2,239.00</u>
<b>Grand Total</b>	<b><u><u>\$ 29,845.00</u></u></b>

SCOOP CAPITAL, LLC  
January 1 - January 31, 2011

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
1/3/2011	Accounting & Auditing	SAO	Pay invoices and scan backup	1.00	95	95.00
1/3/2011	Accounting & Auditing	SAO	Enter deposit and scan backup	0.25	95	23.75
1/3/2011	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	95	23.75
1/4/2011	Accounting & Auditing	SAO	Pay invoice and scan backup	0.25	95	23.75
1/4/2011	Accounting & Auditing	SAO	Pay invoice and scan backup	0.25	95	23.75
1/5/2011	Accounting & Auditing	SAO	Void invoice per Paralegal	0.25	95	23.75
1/5/2011	Accounting & Auditing	SAO	Reconcile Whitney bank statement and scan backup	0.25	95	23.75
1/5/2011	Accounting & Auditing	SAO	Pay invoices and scan backup	0.50	95	47.50
1/5/2011	Accounting & Auditing	SAO	Research invoice for Asset Manager	0.25	95	23.75
1/5/2011	Accounting & Auditing	SAO	Pay invoices and scan backup	0.50	95	47.50
1/5/2011	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	95	23.75
1/5/2011	Accounting & Auditing	SAO	Add deposit to QuickBooks	0.25	95	23.75
1/6/2011	Accounting & Auditing	SAO	Send report to Paralegal	0.25	95	23.75
1/6/2011	Accounting & Auditing	SAO	Research VJC information for accountant	0.25	95	23.75
1/6/2011	Accounting & Auditing	SAO	Pay invoice and scan backup	0.25	95	23.75
1/6/2011	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	95	23.75
1/7/2011	Accounting & Auditing	SAO	Pay invoice and scan backup	0.25	95	23.75
1/7/2011	Accounting & Auditing	SAO	Enter deposits, scan backup, and update spreadsheets	1.25	95	118.75
1/7/2011	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	95	23.75
1/7/2011	Accounting & Auditing	SAO	Send report to Asset Manager	0.25	95	23.75
1/9/2011	Accounting & Auditing	GAH	Review fund statements - November 2010	0.75	105	78.75
1/10/2011	Accounting & Auditing	SAO	Pay invoice and scan backup	0.25	95	23.75
1/10/2011	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	95	23.75
1/10/2011	Accounting & Auditing	SAO	Pay invoice and scan backup	0.25	95	23.75
1/10/2011	Accounting & Auditing	SAO	Enter deposits, scan backup, and update spreadsheets for 2011	1.75	95	166.25
1/10/2011	Accounting & Auditing	SAO	Update fund accounting reports	0.25	95	23.75
1/11/2011	Accounting & Auditing	SAO	Enter withdrawal and scan backup	0.25	95	23.75
1/11/2011	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	95	23.75
1/12/2011	Accounting & Auditing	SAO	Reconcile Bay Cities MM December statement	0.25	95	23.75
1/12/2011	Accounting & Auditing	SAO	Reconcile Bay Cities checking December statement	0.25	95	23.75
1/12/2011	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	95	23.75
1/13/2011	Accounting & Auditing	SAO	Update Northern Trust CD interest and scan backup	0.50	95	47.50
1/14/2011	Accounting & Auditing	SAO	Enter deposits, scan backup, and update spreadsheets	1.00	95	95.00
1/14/2011	Accounting & Auditing	SAO	Pay invoice and scan backup	0.25	95	23.75
1/14/2011	Accounting & Auditing	SAO	Pay invoices and scan backup	0.50	95	47.50
1/14/2011	Accounting & Auditing	SAO	Pay invoice and scan backup	0.25	95	23.75
1/14/2011	Accounting & Auditing	SAO	File hard copies	0.35	95	33.25
1/14/2011	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	95	23.75
1/17/2011	Accounting & Auditing	SAO	Discuss emails with Asset Manager	0.50	95	47.50
1/17/2011	Accounting & Auditing	SAO	Pay invoices and scan backup	0.75	95	71.25
1/17/2011	Accounting & Auditing	SAO	Send invoice to tenant for electric bill	0.40	95	38.00
1/17/2011	Accounting & Auditing	SAO	Research old invoices for Asset Manager	0.25	95	23.75
1/17/2011	Accounting & Auditing	SAO	File hard copies	0.25	95	23.75
1/17/2011	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	95	23.75
1/18/2011	Accounting & Auditing	SAO	Prepare 1099's	4.25	95	403.75
1/18/2011	Accounting & Auditing	SAO	Update CD's with interest and scan backup	0.50	95	47.50
1/18/2011	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	95	23.75
1/18/2011	Accounting & Auditing	SAO	Update fund accounting report and letter	0.25	95	23.75

1/19/2011	Accounting & Auditing	SAO	Prepare letter to vendor for information for their 1099	0.25	95	23.75
1/19/2011	Accounting & Auditing	SAO	Scan fund accounting reports into system	0.25	95	23.75
1/19/2011	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	95	23.75
1/21/2011	Accounting & Auditing	SAO	Enter deposits, scan backup, and update spreadsheets	1.50	95	142.50
1/21/2011	Accounting & Auditing	SAO	Pay invoices and scan backup	0.50	95	47.50
1/21/2011	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	95	23.75
1/22/2011	Accounting & Auditing	SAO	Update fund accounting report	1.00	95	95.00
1/24/2011	Accounting & Auditing	SAO	Scan documents to file	0.35	95	33.25
1/24/2011	Accounting & Auditing	SAO	Pay invoices and scan backup	1.10	95	104.50
1/24/2011	Accounting & Auditing	SAO	Pay invoice and scan backup	0.25	95	23.75
1/24/2011	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	95	23.75
1/25/2011	Accounting & Auditing	SAO	File hard copies	0.25	95	23.75
1/25/2011	Accounting & Auditing	SAO	Prepare report of upcoming expenses for Paralegal	0.50	95	47.50
1/25/2011	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	95	23.75
1/25/2011	Accounting & Auditing	SAO	Pay invoices and scan backup	0.50	95	47.50
1/26/2011	Accounting & Auditing	GAH	Review 1099's	1.00	105	105.00
1/26/2011	Accounting & Auditing	SAO	Update binders with 2011 information	0.35	95	33.25
1/26/2011	Accounting & Auditing	SAO	File hard copies	0.25	95	23.75
1/26/2011	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	95	23.75
1/27/2011	Accounting & Auditing	SAO	Prepare 1099's	0.25	95	23.75
1/28/2011	Accounting & Auditing	SAO	Enter deposits, scan backup, and update spreadsheets	1.00	95	95.00
1/28/2011	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	95	23.75
1/31/2011	Accounting & Auditing	SAO	File hard copies	0.25	95	23.75
1/31/2011	Accounting & Auditing	SAO	Send daily bank balances to Receiver	0.25	95	23.75
1/31/2011	Accounting & Auditing	SAO	Revise fund accounting reports	2.50	95	237.50
1/31/2011	Accounting & Auditing	SAO	Enter deposit and scan backup	0.25	95	23.75
1/31/2011	Accounting & Auditing	SAO	Pay invoices and scan backup	1.25	95	118.75
1/31/2011	Accounting & Auditing	SAO	Research invoice for Asset Manager	0.25	95	23.75
	<b>Total Accounting &amp; Auditing</b>			<b>38.30</b>		<b>3,656.00</b>
1/6/2011	Data Analysis	WEP	Review QuickBooks files for investment in Viking Oil and Gas venture for entity under Receiver control	4.50	260	1,170.00
1/11/2011	Data Analysis	WEP	Review QuickBooks files for investment in Viking Oil and Gas venture for entity under Receiver control	4.50	260	1,170.00
1/25/2011	Data Analysis	WEP	Review QuickBooks files for investment in Viking Oil and Gas venture for entity under Receiver control	2.50	260	650.00
	<b>Total Data Analysis</b>			<b>11.50</b>		<b>2,990.00</b>
1/10/2011	Forensic Accounting	MNL	Discuss transfers with attorneys and work on investor issues related to contributions and distributions	2.50	105	262.50
1/11/2011	Forensic Accounting	MNL	Discuss transfers with attorneys and work on investor issues related to contributions and distributions	6.25	105	656.25
1/13/2011	Forensic Accounting	MNL	Research investor contributions and distributions, update QuickBooks investment accounts, and research insider activity	7.50	105	787.50
1/14/2011	Forensic Accounting	MNL	Work on transfers for attorneys	0.50	105	52.50
1/17/2011	Forensic Accounting	MNL	Work on QuickBooks research request from attorney and discuss with attorney questions regarding investors	7.50	105	787.50
1/18/2011	Forensic Accounting	MNL	Work on transfers and updates to Exhibit A's per attorney request	8.00	105	840.00
1/19/2011	Forensic Accounting	MNL	Work on transfers and updates to Exhibit A's per attorney request	7.25	105	761.25
1/20/2011	Forensic Accounting	MNL	Work on transfers and updates to Exhibit A's per attorney request	6.25	105	656.25
1/21/2011	Forensic Accounting	MNL	Work on updating transfers and Exhibit A's for all investors	8.75	105	918.75
1/24/2011	Forensic Accounting	MNL	Work on updating transfers and Exhibit A's for all investors	9.50	105	997.50
1/25/2011	Forensic Accounting	MNL	Work on updating transfers and Exhibit A's for all investors	7.00	105	735.00

1/26/2011	Forensic Accounting	MNL	Work on updating Exhibits per attorney request and work on global cash flow analysis	7.50	105	787.50
1/27/2011	Forensic Accounting	MNL	Update Exhibit A spreadsheets and review transfer worksheets to ensure accuracy	6.75	105	708.75
1/28/2011	Forensic Accounting	MNL	Work on new Exhibits for all investors and work on global cash flow analysis	4.50	105	472.50
1/31/2011	Forensic Accounting	MNL	Update and review new Exhibits for all investors	4.00	105	420.00
	<b>Total Forensic Accounting</b>			<b>93.75</b>		<b>9,843.75</b>
1/4/2011	Litigation Consulting	WEP	Prepare spreadsheet of losses by fund for attorney representing receiver	3.00	260	780.00
1/6/2011	Litigation Consulting	LEF	Research on Laurel Mountain Preserve	2.00	50	100.00
1/7/2011	Litigation Consulting	LEF	Call with IRS regarding insider's tax return and research regarding Quest and Scoop RE Starbucks	3.00	50	150.00
1/10/2011	Litigation Consulting	LEF	Research investor contributions and wire transfers	1.00	50	50.00
1/11/2011	Litigation Consulting	LEF	Work on Starbucks transactions	4.50	50	225.00
1/12/2011	Litigation Consulting	LEF	Research Quest Energy and Viking Oil and Gas transactions	1.25	50	62.50
1/13/2011	Litigation Consulting	LEF	Research contributions and distributions	1.00	50	50.00
1/14/2011	Litigation Consulting	LEF	Update investor gain/loss sheet and investigate post 02 activity	5.50	50	275.00
1/17/2011	Litigation Consulting	LEF	Update spreadsheet links and work on post 02 contributions and distributions	7.25	50	362.50
1/17/2011	Litigation Consulting	WEP	Review schedules of losses by fund for Receiver attorney in litigation	1.25	260	325.00
1/18/2011	Litigation Consulting	LEF	Work on post 02 contributions and distributions	7.00	50	350.00
1/18/2011	Litigation Consulting	WEP	Follow up on questions from opposing counsel	1.00	260	260.00
1/19/2011	Litigation Consulting	LEF	Created spreadsheet on gains and losses post 02 without profits	7.00	50	350.00
1/21/2011	Litigation Consulting	LEF	Retrieved transfer dates from investor files	1.50	50	75.00
1/24/2011	Litigation Consulting	LEF	Research transfer dates and update post 02 contributions and distributions	5.75	50	287.50
1/24/2011	Litigation Consulting	WEP	Conference with Receiver counsel in litigation	2.50	260	650.00
1/25/2011	Litigation Consulting	LEF	Research transfers and work on post 03 no profits spreadsheet with transfers	5.00	75	375.00
1/26/2011	Litigation Consulting	LEF	Created transfer spreadsheet	5.50	75	412.50
1/27/2011	Litigation Consulting	LEF	Prepare amortization schedule for Venice Jet Center	0.25	75	18.75
1/27/2011	Litigation Consulting	LEF	Work on gain and loss schedule without profits with transfers	4.00	75	300.00
1/27/2011	Litigation Consulting	WEP	Review list of questioned items from opposing counsel	2.50	260	650.00
1/28/2011	Litigation Consulting	LEF	Work on no profit gain and loss spreadsheet with transfers	6.00	75	450.00
1/31/2011	Litigation Consulting	LEF	Review investor transfer sheets and format same	6.50	75	487.50
	<b>Total Litigation Consulting</b>			<b>84.25</b>		<b>7,046.25</b>
1/7/2011	Status Reports	WEP	Updates to interim standard fund accounting report	6.50	260	1,690.00
1/17/2011	Status Reports	WEP	Updates to interim standard fund accounting report	3.50	260	910.00
	<b>Total Status Reports</b>			<b>10.00</b>		<b>2,600.00</b>
1/3/2011	Tax Issues	WEP	Review 2007 individual tax return	0.75	260	195.00
1/5/2011	Tax Issues	WEP	Respond to IRS regarding inquiry in processing refund for Receiver	1.50	260	390.00
1/5/2011	Tax Issues	WEP	Review amended return to obtain refund for Receiver	3.50	260	910.00
1/12/2011	Tax Issues	MJZ	Follow up on Jacksonville attorney request for information on insider	0.60	110	66.00
1/20/2011	Tax Issues	MJZ	Update clients file with new information received from Receiver's office	0.50	110	55.00
1/21/2011	Tax Issues	MJZ	Update clients file with additional information received	0.40	110	44.00
1/27/2011	Tax Issues	WEP	Talk to IRS regarding funds owed to Receiver	1.00	260	260.00
	<b>Total Tax Issues</b>			<b>8.25</b>		<b>1,920.00</b>

Total Scoop Capital, LLC

246.05

28,056.00

SCOOP MANAGEMENT, INC.  
January 1 - January 31, 2011

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
1/5/2011	Accounting & Auditing	MRM	Update client files	0.05	105	5.25
	<b>Total Accounting &amp; Auditing</b>			<b>0.05</b>		<b>5.25</b>

**Total Scoop Management, Inc.**

**0.05**

**5.25**

SCOOP REAL ESTATE, L.P.  
January 1 - January 31, 2011

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
1/7/2011	Accounting & Auditing	SAO	Reconcile December Northern Trust CD bank statement	0.25	95	23.75
	<b>Total Accounting &amp; Auditing</b>			<b>0.25</b>		<b>23.75</b>

Total Scoop Real Estate, L.P.

0.25

23.75

TRADEWIND, LLC  
January 1 - January 31, 2011

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
1/27/2011	1120S-10	MJZ	Prepare extension	0.10	110	11.00
	<b>Total 1120S-10</b>			<b>0.10</b>		<b>11.00</b>
1/7/2011	Accounting & Auditing	SAO	Update hanger rental spreadsheet per Asset Manager	0.25	95	23.75
1/26/2011	Accounting & Auditing	SAO	Send out hanger invoices, update spreadsheet, and scan backup	2.25	95	213.75
	<b>Total Accounting &amp; Auditing</b>			<b>2.50</b>		<b>237.50</b>
<b>Total Tradewind, LLC</b>				<b>2.60</b>		<b>248.50</b>



VALHALLA INVESTMENT PARTNERS, L.P.  
January 1 - January 31, 2011

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
1/7/2011	Accounting & Auditing	SAO	Reconcile Northern Trust December bank statement	0.25	95	23.75
	<b>Total Accounting &amp; Auditing</b>			<b>0.25</b>		<b>23.75</b>

Total Valhalla Investment Partners, LP

0.25

23.75

VIKING FUND, LLC  
January 1 - January 31, 2011

Date	Activity Category	Timekeeper		Hours	Rate	Amount
1/7/2011	Accounting & Auditing	SAO	Reconcile Northern Trust CD December bank statement	0.25	95	23.75
	<b>Total Accounting &amp; Auditing</b>			<b>0.25</b>		<b>23.75</b>

Total Viking Fund, LLC

0.25

23.75

VENICE JET CENTER, LLC  
 January 1 - January 31, 2011

Date	Activity Category	Timekeeper		Hours	Rate	Amount
1/14/2011	Accounting & Auditing	SAO	Prepare W-2's	2.25	95	213.75
1/16/2011	Accounting & Auditing	GAH	Review W-2's	0.50	105	52.50
	<b>Total Accounting &amp; Auditing</b>			<b>2.75</b>		<b>266.25</b>
1/5/2011	Litigation Consulting	LEF	Prepare amortization schedule	0.50	50	25.00
	<b>Total Litigation Consulting</b>			<b>0.50</b>		<b>25.00</b>
<b>Total Venice Jet Center, LLC</b>				<b>3.25</b>		<b>291.25</b>

BURT WIAND RECEIVER ACCOUNT  
January 1 - January 31, 2011

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
1/5/2011	Accounting & Auditing	SAO	Prepare report on Starbucks income/expenses with backup	1.5	95	142.50
1/22/2011	Accounting & Auditing	SAO	Prepare 1099's for Receiver account	1.50	95	142.50
	<b>Total Accounting &amp; Auditing</b>			<b>3.00</b>		<b>285.00</b>

**Total Burt Wiand Receiver Account**

**3.00**

**285.00**

VICTORY FUND, LTD.  
January 1 - January 31, 2011

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
1/7/2011	Accounting & Auditing	SAO	Reconcile bank statement	0.25	95	23.75
	<b>Total Accounting &amp; Auditing</b>			<b>0.25</b>		<b>23.75</b>

Total Victory Fund, Ltd.

0.25

23.75

CHRISTOPHER D. MOODY  
January 1 - January 31, 2011

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
1/17/2011	1040-09	DHM	Call IRS to request 2009 transcripts	0.50	110	55.00
	<b>Total 1040-09</b>			<b>0.50</b>		<b>55.00</b>
1/18/2011	1040-10	DHM	Call IRS to request 2004 - 2009 transcripts	0.50	110	55.00
	<b>Total 1040-10</b>			<b>0.50</b>		<b>55.00</b>

Total Christopher D. Moody

1.00

110.00

ARTHUR NADEL  
January 1 - January 31, 2011

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
1/3/2011	1040-09	WEP	Review 2009 individual tax return	1.25	260	325.00
	<b>Total 1040-09</b>			<b>1.25</b>		<b>325.00</b>
1/3/2011	Tax Issues	MJZ	Update 2007 return due to itemized deduction amounts allocated between insiders	2.90	110	319.00
	<b>Total Tax Issues</b>			<b>2.90</b>	<b>90</b>	<b>319.00</b>
<b>Total Arthur Nadel</b>				<b>4.15</b>		<b>644.00</b>

MARGUERITE NADEL  
January 1 - January 31, 2011

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
1/24/2011	1040-10	DHM	Call IRS to request transcripts	0.75	110	82.50
1/25/2011	1040-10	DHM	Review transcripts received from IRS	0.25	110	27.50
	<b>Total 1040-10</b>			<b>1.00</b>	<b>90</b>	<b>110.00</b>
<b>Total Marguerite Nadel</b>				<b>1.00</b>		<b>110.00</b>
<b>GRAND TOTAL January 1 - January 31, 2011</b>				<b><u>262.10</u></b>		<b><u>\$ 29,845.00</u></b>



**PDR Certified Public Accountants  
Total Hours and Dollars by Timekeeper  
January 1 - January 31, 2011**

<u>Initials</u>	<u>Name</u>	<u>Level</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
WEP	William Price	Partner	260	39.75	10,335.00
MJZ	Milton Javier Zuniga	Staff	110	4.50	495.00
DHM	Diane Minnix	Staff	110	2.00	220.00
GAH	Gail Heinold	Staff	105	2.25	236.25
MNL	Matthew Low	Staff	105	93.75	9,843.75
MRM	Michelle Moyers	Staff	105	0.05	5.25
SAO	Sharon O'Brien	Staff	95	45.30	4,303.50
LEF	Laura Fine	Staff	70-75	74.50	<u>4,406.25</u>

<b>Total Billed for January</b>				<b>262.10</b>	<b><u>\$ 29,845.00</u></b>
---------------------------------	--	--	--	---------------	----------------------------

**Scoop Capital Consolidated  
By Activity Category  
February 1 - February 28, 2011**

<u>Activity Category</u>	<u>Amount</u>
2010 Form 1040 Total	\$ 137.50
Accounting & Auditing Total	\$ 4,912.75
Data Analysis Total	\$ 975.00
Forensic Accounting Total	\$ 7,638.75
Litigation Consulting Total	\$ 11,492.50
Status Reports Total	\$ 2,925.00
Tax Issues Total	<u>\$ 974.50</u>
<b>Grand Total</b>	<b><u><u>\$ 29,056.00</u></u></b>

SCOOP CAPITAL, LLC  
February 1 - February 28, 2011

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
2/1/2011	Accounting & Auditing	SAO	Scanned tax documents	0.40	95	38.00
2/1/2011	Accounting & Auditing	SAO	Sent daily bank balances to receiver	0.25	95	23.75
2/2/2011	Accounting & Auditing	SAO	Sent daily bank balances to receiver	0.25	95	23.75
2/3/2011	Accounting & Auditing	GAH	Reviewed fund statements thru December 31, 2010	0.75	105	78.75
2/3/2011	Accounting & Auditing	SAO	Created report and sent to paralegal, per his request	1.75	95	166.25
2/3/2011	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.75	95	71.25
2/4/2011	Accounting & Auditing	SAO	Updated fund accounting reports	1.60	95	152.00
2/4/2011	Accounting & Auditing	SAO	Researched QuickBooks to match 1099 received	0.50	95	47.50
2/4/2011	Accounting & Auditing	SAO	Entered deposits, updated spreadsheets, and scanned backup	1.00	95	95.00
2/4/2011	Accounting & Auditing	SAO	Updated fund accounting reports	1.50	95	142.50
2/4/2011	Accounting & Auditing	SAO	Researched insurance question for paralegal	1.00	95	95.00
2/4/2011	Accounting & Auditing	SAO	Made phone calls to asset manager and electric company regarding balance due	0.75	95	71.25
2/4/2011	Accounting & Auditing	SAO	Made phone call to CNA Insurance regarding insurance policy	0.50	95	47.50
2/5/2011	Accounting & Auditing	SAO	Generated email to asset manager regarding insurance	0.10	95	9.50
2/7/2011	Accounting & Auditing	SAO	Sent daily bank balances to receiver	0.25	95	23.75
2/7/2011	Accounting & Auditing	SAO	Filed hard copies	0.25	95	23.75
2/7/2011	Accounting & Auditing	SAO	Researched prior hanger payment	0.50	95	47.50
2/7/2011	Accounting & Auditing	SAO	Paid invoices and scanned backup	1.00	95	95.00
2/8/2011	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.25	95	23.75
2/8/2011	Accounting & Auditing	SAO	Reconciled Bay Cities January 2011 checking bank statement	0.40	95	38.00
2/8/2011	Accounting & Auditing	SAO	Filed hard copies	0.25	95	23.75
2/8/2011	Accounting & Auditing	SAO	Reconciled Bay Cities January 2011 money market bank statement	0.25	95	23.75
2/8/2011	Accounting & Auditing	SAO	Filed hard copies	0.25	95	23.75
2/8/2011	Accounting & Auditing	SAO	Reconciled Whitney Bank statement	0.25	95	23.75
2/9/2011	Accounting & Auditing	SAO	Sent daily bank balances to receiver	0.25	95	23.75
2/9/2011	Accounting & Auditing	SAO	Entered deposits, updated spreadsheets, and scanned backup	0.40	95	38.00
2/9/2011	Accounting & Auditing	SAO	Paid invoices, scanned backup, and sent electric bill to tenant	1.00	95	95.00
2/10/2011	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.50	95	47.50
2/10/2011	Accounting & Auditing	SAO	Updated spreadsheet	0.15	95	14.25
2/10/2011	Accounting & Auditing	SAO	Made phone call to asset manager regarding invoice	0.25	95	23.75
2/10/2011	Accounting & Auditing	SAO	Discussed hanger invoice with hanger renter and asset manager	0.35	95	33.25
2/10/2011	Accounting & Auditing	SAO	Sent daily bank balances to receiver	0.25	95	23.75
2/10/2011	Accounting & Auditing	SAO	Paid invoice and scanned backup	0.50	95	47.50
2/10/2011	Accounting & Auditing	SAO	Scanned tax document received	0.25	95	23.75
2/11/2011	Accounting & Auditing	SAO	Updated hanger spreadsheet	0.25	95	23.75
2/11/2011	Accounting & Auditing	SAO	Entered deposits, updated spreadsheets, and scanned backup	2.25	95	213.75
2/11/2011	Accounting & Auditing	SAO	Paid invoices and scanned backup	1.00	95	95.00
2/11/2011	Accounting & Auditing	SAO	Sent daily bank balances to receiver	0.25	95	23.75
2/14/2011	Accounting & Auditing	SAO	Updated CD's with interest income and scanned backup	0.50	95	47.50
2/14/2011	Accounting & Auditing	SAO	Paid invoice and scanned backup	0.25	95	23.75
2/14/2011	Accounting & Auditing	SAO	Updated hanger rental spreadsheet per asset manager	0.25	95	23.75
2/14/2011	Accounting & Auditing	SAO	Sent daily bank balances to receiver	0.25	95	23.75
2/14/2011	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.35	95	33.25
2/15/2011	Accounting & Auditing	SAO	Deleted transfer request per paralegal	0.25	95	23.75
2/15/2011	Accounting & Auditing	SAO	Sent report to paralegal regarding taxes paid	0.25	95	23.75
2/15/2011	Accounting & Auditing	SAO	Filed hard copies	0.25	95	23.75
2/15/2011	Accounting & Auditing	SAO	Generated email regarding transfer of funds	0.25	95	23.75

2/15/2011	Accounting & Auditing	SAO	Discussed invoice with asset manager over the phone	0.25	95	23.75
2/15/2011	Accounting & Auditing	SAO	Recorded transfer and scanned backup	0.25	95	23.75
2/15/2011	Accounting & Auditing	SAO	Sent daily bank balances to receiver	0.25	95	23.75
2/16/2011	Accounting & Auditing	GAH	Prepared statement of expenses for Rite Aid and Starbucks	1.50	105	157.50
2/16/2011	Accounting & Auditing	SAO	Made phone call to asset manager regarding invoice	0.50	95	47.50
2/16/2011	Accounting & Auditing	SAO	Paid invoice and scanned backup	0.25	95	23.75
2/16/2011	Accounting & Auditing	SAO	Prepared reports for accountant	3.50	95	332.50
2/16/2011	Accounting & Auditing	SAO	Paid invoice and scanned backup	0.25	95	23.75
2/16/2011	Accounting & Auditing	SAO	Sent daily bank balances to receiver	0.25	95	23.75
2/17/2011	Accounting & Auditing	GAH	Reviewed financial statements	0.25	105	26.25
2/17/2011	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.25	95	23.75
2/17/2011	Accounting & Auditing	SAO	Updated QuickBooks with class listings for reports	1.00	95	95.00
2/17/2011	Accounting & Auditing	SAO	Gathered information for reports for CPA	1.25	95	118.75
2/17/2011	Accounting & Auditing	SAO	Prepared report for CPA	0.25	95	23.75
2/17/2011	Accounting & Auditing	SAO	Sent daily bank balances to receiver	0.25	95	23.75
2/17/2011	Accounting & Auditing	SAO	Researched invoice for paralegal	0.25	95	23.75
2/18/2011	Accounting & Auditing	SAO	Generated email to paralegal regarding bank balance	0.25	95	23.75
2/18/2011	Accounting & Auditing	SAO	Sent daily bank balances to receiver	0.25	95	23.75
2/18/2011	Accounting & Auditing	SAO	Discussed invoice with asset manager over the phone	0.25	95	23.75
2/18/2011	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.35	95	33.25
2/22/2011	Accounting & Auditing	SAO	Created report on hanger rentals for paralegal	0.50	95	47.50
2/22/2011	Accounting & Auditing	SAO	Entered deposits, updated spreadsheets, and scanned backup	0.50	95	47.50
2/22/2011	Accounting & Auditing	SAO	Paid invoices and scanned backup	1.50	95	142.50
2/23/2011	Accounting & Auditing	SAO	Contacted asset manager regarding hanger rentals	0.25	95	23.75
2/23/2011	Accounting & Auditing	SAO	Filed hard copies	0.25	95	23.75
2/23/2011	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.25	95	23.75
2/24/2011	Accounting & Auditing	SAO	Sent out hanger rental invoices	3.10	95	294.50
2/24/2011	Accounting & Auditing	SAO	Updated QuickBooks with CD interest and scanned backup	0.50	95	47.50
2/24/2011	Accounting & Auditing	SAO	Sent daily bank balances to receiver	0.25	95	23.75
2/24/2011	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.75	95	71.25
2/25/2011	Accounting & Auditing	SAO	Entered deposits, updated spreadsheets, and scanned backup	0.45	95	42.75
2/25/2011	Accounting & Auditing	SAO	Sent copy of invoice to paralegal	0.30	95	28.50
2/25/2011	Accounting & Auditing	SAO	Generated emails regarding hanger rental information	0.35	95	33.25
2/25/2011	Accounting & Auditing	SAO	Entered deposits, updated spreadsheets, and scanned backup	0.25	95	23.75
2/25/2011	Accounting & Auditing	SAO	Sent daily bank balances to receiver	0.25	95	23.75
2/28/2011	Accounting & Auditing	SAO	Filed hard copies	0.25	95	23.75
2/28/2011	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.50	95	47.50
2/28/2011	Accounting & Auditing	SAO	Voided invoice per paralegal	0.25	95	23.75
2/28/2011	Accounting & Auditing	SAO	Made phone call to asset manager regarding invoice	0.25	95	23.75
2/28/2011	Accounting & Auditing	SAO	Paid invoice and scanned backup	0.25	95	23.75
2/28/2011	Accounting & Auditing	SAO	Sent daily bank balances to receiver	0.25	95	23.75
	<b>Total Accounting &amp; Auditing</b>			<b>47.80</b>		<b>4,566.00</b>
2/2/2011	Data Analysis	WEP	Reviewed general ledger for Quest Energy (one of receivers controlled entities)	0.50	260	130.00
2/3/2011	Data Analysis	WEP	Reviewed general ledger for Quest Energy (one of receivers controlled entities)	0.75	260	195.00
	<b>Total Data Analysis</b>			<b>1.25</b>		<b>325.00</b>
2/1/2011	Forensic Accounting	MNL	Reviewed new exhibits and reconciled any differences	3.25	105	341.25
2/2/2011	Forensic Accounting	MNL	Reviewed new exhibits and reconciled any differences	5.00	105	525.00
2/3/2011	Forensic Accounting	MNL	Final review of new exhibits and sent them to attorneys	4.00	105	420.00
2/4/2011	Forensic Accounting	MNL	Assisted with work regarding global activity	1.00	105	105.00
2/8/2011	Forensic Accounting	MNL	Emailed correspondence	0.25	105	26.25

2/9/2011	Forensic Accounting	MNL	Assisted with full list of original exhibits and missing investors to send to attorneys	1.50	105	157.50
2/10/2011	Forensic Accounting	MNL	Worked on global activity for all investors	3.50	105	367.50
2/11/2011	Forensic Accounting	MNL	Finalized global activity and assist with preparation for court hearing	4.00	105	420.00
2/14/2011	Forensic Accounting	MNL	Follow up regarding global activity project	0.25	105	26.25
2/15/2011	Forensic Accounting	MNL	Prepared global activity schedule	1.50	105	157.50
2/16/2011	Forensic Accounting	MNL	Met with expert witness and prepared schedules	7.25	105	761.25
2/17/2011	Forensic Accounting	MNL	Prepared schedules for expert witness	4.75	105	498.75
2/18/2011	Forensic Accounting	MNL	Completed schedules for meeting with expert witness	10.50	105	1,102.50
2/19/2011	Forensic Accounting	MNL	Met with expert witness and updated schedules	5.50	105	577.50
2/21/2011	Forensic Accounting	MNL	Updated schedules for expert witness	1.25	105	131.25
2/22/2011	Forensic Accounting	MNL	Updated schedules for expert witness	3.00	105	315.00
2/23/2011	Forensic Accounting	MNL	Updated schedules for expert witness	1.00	105	105.00
2/24/2011	Forensic Accounting	MNL	Updated schedules for expert witness	1.50	105	157.50
2/25/2011	Forensic Accounting	MNL	Updated schedules for expert witness	8.50	105	892.50
2/26/2011	Forensic Accounting	MNL	Completed schedules for expert witness	5.25	105	551.25
	<b>Total Forensic Accounting</b>			<b>72.75</b>		<b>7,638.75</b>
2/1/2011	Litigation Consulting	LEF	Reconciled transfers and gain/loss sheet	6.75	75	506.25
2/2/2011	Litigation Consulting	LEF	Reviewed exhibits against master gain/loss sheet	7.25	75	543.75
2/2/2011	Litigation Consulting	WEP	Reviewed schedules for litigation attorney	3.50	260	910.00
2/3/2011	Litigation Consulting	LEF	Reconciled transfers and gain/loss sheet	0.25	75	18.75
2/7/2011	Litigation Consulting	LEF	Scanned IRS transcripts and prior year tax return for insider	0.25	75	18.75
2/8/2011	Litigation Consulting	LEF	Worked on post 1/1/03 transfers	3.50	75	262.50
2/9/2011	Litigation Consulting	LEF	Researched transfers and Home Front Home accounts payable	4.50	75	337.50
2/9/2011	Litigation Consulting	WEP	Assisted with post 2003 losses	6.00	260	1,560.00
2/10/2011	Litigation Consulting	LEF	Pulled out pre 2003 numbers and discussed same	4.50	75	337.50
2/11/2011	Litigation Consulting	LEF	Reconciled profits and post 2003 activity	6.00	75	450.00
2/13/2011	Litigation Consulting	LEF	Updated schedules for expert witness	6.00	75	450.00
2/14/2011	Litigation Consulting	LEF	Researched Home Front Home payments and pre 2003 activity in bank accounts and investment funds	2.00	75	150.00
2/14/2011	Litigation Consulting	WEP	Follow up regarding litigation	4.50	260	1,170.00
2/16/2011	Litigation Consulting	LEF	Researched Goldman Sachs activity	1.00	75	75.00
2/16/2011	Litigation Consulting	WEP	Met with forensic CPA	3.00	260	780.00
2/17/2011	Litigation Consulting	LEF	Researched Goldman Sachs gains and losses for 2003 - 2008	4.25	75	318.75
2/18/2011	Litigation Consulting	LEF	Researched QuickBooks activity vs. gain/loss sheets	9.00	75	675.00
2/21/2011	Litigation Consulting	LEF	Created schedule to trace pre 2003 and post 2003 activity	3.50	75	262.50
2/22/2011	Litigation Consulting	LEF	Researched post 2003 numbers	5.00	75	375.00
2/23/2011	Litigation Consulting	LEF	Created schedule with activity per year including transfers	6.00	75	450.00
2/24/2011	Litigation Consulting	LEF	Compiled information for expert witness on post 2003 activity	3.50	75	262.50
2/26/2011	Litigation Consulting	WEP	Reviewed schedule for attorney on post 2003 losses	6.00	260	1,560.00
2/28/2011	Litigation Consulting	LEF	Prepared amortization schedule for Venice Jet Center	0.25	75	18.75
	<b>Total Litigation Consulting</b>			<b>96.50</b>		<b>11,492.50</b>
2/1/2011	Status Reports	WEP	Updated interim fund through December 2010	2.00	260	520.00
2/4/2011	Status Reports	WEP	Updated interim fund through December 2010	5.75	260	1,495.00
2/7/2011	Status Reports	WEP	Updated interim fund through December 2010	3.50	260	910.00
	<b>Total Status Reports</b>			<b>11.25</b>		<b>2,925.00</b>
2/15/2011	Tax Issues	MJZ	Spoke with attorney regarding updated information and sent email to receiver regarding status update; follow up questions addressed with receiver	1.25	110	137.50
2/18/2011	Tax Issues	MJZ	Follow up on IRS notice regarding issues with power of attorney	0.40	110	44.00
2/21/2011	Tax Issues	WEP	Follow up on tax refunds for receiver	2.50	260	650.00
2/24/2011	Tax Issues	MJZ	Follow up regarding amounts sought on behalf of receiver	1.30	110	143.00

	Total Tax Issues			5.45		974.50
--	------------------	--	--	------	--	--------

Total Scoop Capital, LLC

235.00

27,921.75

TRADEWIND, LLC  
February 1 - February 28, 2011

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
2/7/2011	Accounting & Auditing	SAO	Updated hanger spreadsheet	0.25	95	23.75
2/8/2011	Accounting & Auditing	SAO	Contacted hanger renter regarding payment	0.30	95	28.50
2/19/2011	Accounting & Auditing	SAO	Pulled reports for paralegal	1.00	95	95.00
2/22/2011	Accounting & Auditing	SAO	Prepared P & L for paralegal	0.75	95	71.25
2/23/2011	Accounting & Auditing	SAO	Prepared Tradewind hanger report for paralegal	0.50	95	47.50
2/23/2011	Accounting & Auditing	SAO	Updated spreadsheets	0.35	95	33.25
2/24/2011	Accounting & Auditing	SAO	Received call from asset manager regarding invoice	0.25	95	23.75
	<b>Total Accounting &amp; Auditing</b>			<b>3.40</b>		<b>323.00</b>
2/10/2011	Data Analysis	WEP	Recapped rental income for presentation to potential buyer	0.75	260	195.00
	<b>Total Data Analysis</b>			<b>0.75</b>		<b>195.00</b>

**Total Tradewind, LLC**

**4.15**

**518.00**

GUY-NADEL FOUNDATION, INC.  
February 1 - February 28, 2011

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
2/10/2011	Accounting & Auditing	WEP	Searched for checks paid to insider's relatives	1.75	260	455.00
	<b>Total Accounting &amp; Auditing</b>					<b>455.00</b>

**Total Guy-Nadel Foundation, Inc.**

**1.75**

**455.00**



BURT WIAND RECEIVER ACCOUNT  
February 1 - February 28, 2011

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
2/3/2011	Accounting & Auditing	SAO	Paid invoice and scanned backup	0.25	95	23.75
	<b>Total Accounting &amp; Auditing</b>			<b>0.25</b>		<b>23.75</b>

Total Burt Wiand Receiver Account

0.25

23.75

CHRISTOPHER D. MOODY  
February 1 - February 28, 2011

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
2/11/2011	1040-10	DHM	Prepared 2008 IRS transcript request	0.25	110	27.50
2/14/2011	1040-10	DHM	Called IRS to request transcript and discussion regarding same	0.50	110	55.00
2/15/2011	1040-10	DHM	Drafted letter to IRS regarding 2008 taxes	0.50	110	55.00
	<b>Total 1040-10</b>			<b>1.25</b>		<b>137.50</b>

Total Christopher D. Moody

1.25

137.50

GRAND TOTAL February 1 - February 28, 2011

242.40

\$ 29,056.00

**PDR Certified Public Accountants  
Total Hours and Dollars by Timekeeper  
February 1 - February 28, 2011**

<u>Initials</u>	<u>Name</u>	<u>Level</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
WEP	William Price	Partner	260	40.50	10,530.00
MJZ	Milton Javier Zuniga	Staff	110	2.95	324.50
DHM	Diane Minnix	Staff	110	1.25	137.50
GAH	Gail Heinold	Staff	105	2.50	262.50
MNL	Matthew Low	Staff	105	72.75	7,638.75
SAO	Sharon O'Brien	Staff	95	48.95	4,650.25
LEF	Laura Fine	Staff	75	73.50	<u>5,512.50</u>
<b>Total Billed for February</b>				<b>242.40</b>	<b><u>\$ 29,056.00</u></b>

**Scoop Capital Consolidated  
By Activity Category  
March 1 - March 31, 2011**

<u>Activity Category</u>	<u>Amount</u>
2010 Form 1040 Total	\$ 110.00
2010 Form 1120SF Total	\$ 137.50
Accounting & Auditing Total	\$ 4,384.25
FL Corporate Income Total	\$ 27.50
Forensic Accounting Total	\$ 5,033.75
Litigation Consulting Total	\$ 3,098.75
Tax Issues Total	<u>\$ 2,952.50</u>
<b>Grand Total</b>	<b><u><u>\$ 15,744.25</u></u></b>

SCOOP CAPITAL, LLC  
March 1 - March 31, 2011

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
3/1/2011	Accounting & Auditing	SAO	Received call from hanger renter regarding invoice	0.25	95	23.75
3/1/2011	Accounting & Auditing	SAO	Sent daily bank balance to receiver	0.25	95	23.75
3/1/2011	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.50	95	47.50
3/2/2011	Accounting & Auditing	SAO	Emailed copy of check to paralegal	0.25	95	23.75
3/2/2011	Accounting & Auditing	SAO	Researched invoice per paralegal	0.25	95	23.75
3/2/2011	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.25	95	23.75
3/2/2011	Accounting & Auditing	SAO	Discussed VJC payroll tax issue with paralegal	0.35	95	33.25
3/2/2011	Accounting & Auditing	SAO	Researched information for payroll tax notice for VJC	0.50	95	47.50
3/2/2011	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.75	95	71.25
3/2/2011	Accounting & Auditing	SAO	Sent daily bank balance to receiver	0.25	95	23.75
3/3/2011	Accounting & Auditing	SAO	Sent out hanger invoices	1.00	95	95.00
3/4/2011	Accounting & Auditing	SAO	Received call regarding tenant hanger invoices	0.50	95	47.50
3/4/2011	Accounting & Auditing	SAO	Entered deposits, scanned backup, and updated spreadsheets	1.50	95	142.50
3/4/2011	Accounting & Auditing	SAO	Discussed bank balance with paralegal	0.25	95	23.75
3/4/2011	Accounting & Auditing	SAO	Sent daily bank balance to receiver	0.25	95	23.75
3/7/2011	Accounting & Auditing	SAO	Filed hard copies	0.25	95	23.75
3/7/2011	Accounting & Auditing	SAO	Sent daily bank balance to receiver	0.25	95	23.75
3/8/2011	Accounting & Auditing	SAO	Paid invoices and scanned backup	1.00	95	95.00
3/8/2011	Accounting & Auditing	SAO	Sent email to Garren Creek tenant regarding utility invoice	0.25	95	23.75
3/8/2011	Accounting & Auditing	SAO	Sent daily bank balance to receiver	0.25	95	23.75
3/10/2011	Accounting & Auditing	SAO	Filed hard copies	0.25	95	23.75
3/10/2011	Accounting & Auditing	SAO	Received email from paralegal regarding invoices	0.25	95	23.75
3/10/2011	Accounting & Auditing	SAO	Sent daily bank balance to receiver	0.25	95	23.75
3/10/2011	Accounting & Auditing	SAO	Entered deposit and scanned backup	0.25	95	23.75
3/10/2011	Accounting & Auditing	SAO	Reconciled Whitney MM account	0.25	95	23.75
3/10/2011	Accounting & Auditing	SAO	Reconciled Bay Cities checking account	0.25	95	23.75
3/10/2011	Accounting & Auditing	SAO	Reconciled Bay Cities MM account	0.25	95	23.75
3/11/2011	Accounting & Auditing	SAO	Enter deposits, scan backup, and update spreadsheets	1.10	95	104.50
3/11/2011	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.25	95	23.75
3/11/2011	Accounting & Auditing	SAO	Followed up on emails from paralegal and asset manager regarding tax invoice	0.25	95	23.75
3/11/2011	Accounting & Auditing	SAO	Paid invoices and scanned backup	1.00	95	95.00
3/13/2011	Accounting & Auditing	SAO	Sent copy of invoice to paralegal	0.25	95	23.75
3/14/2011	Accounting & Auditing	SAO	Paid invoice and scanned backup	0.25	95	23.75
3/14/2011	Accounting & Auditing	SAO	Updated CDs with interest income and scanned backup	0.50	95	47.50
3/14/2011	Accounting & Auditing	SAO	Filed hard copies	0.25	95	23.75
3/14/2011	Accounting & Auditing	SAO	Sent daily bank balance to receiver	0.25	95	23.75
3/15/2011	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.50	95	47.50
3/15/2011	Accounting & Auditing	SAO	Sent daily bank balance to receiver	0.25	95	23.75
3/16/2011	Accounting & Auditing	SAO	Sent daily bank balance to receiver	0.25	95	23.75
3/17/2011	Accounting & Auditing	SAO	Prepared reports on Rite Aid for paralegal	0.65	95	61.75
3/17/2011	Accounting & Auditing	SAO	Updated CDs with interest income and scanned backup	0.50	95	47.50
3/17/2011	Accounting & Auditing	SAO	Sent daily bank balance to receiver	0.25	95	23.75
3/17/2011	Accounting & Auditing	WEP	Reviewed general ledger and statements	1.75	260	455.00
3/18/2011	Accounting & Auditing	SAO	Entered deposits, scanned backup, and updated spreadsheets	1.70	95	161.50
3/18/2011	Accounting & Auditing	SAO	Paid invoices and scanned backup	1.75	95	166.25
3/18/2011	Accounting & Auditing	SAO	Sent daily bank balance to receiver	0.25	95	23.75
3/21/2011	Accounting & Auditing	SAO	Sent out hanger rental invoices for April	1.50	95	142.50

3/21/2011	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.50	95	47.50
3/21/2011	Accounting & Auditing	SAO	Sent emails to paralegal and asset manager regarding invoice	0.25	95	23.75
3/21/2011	Accounting & Auditing	SAO	Entered deposit, scanned backup and updated spreadsheet	0.40	95	38.00
3/21/2011	Accounting & Auditing	SAO	Filed hard copies	0.25	95	23.75
3/21/2011	Accounting & Auditing	SAO	Sent daily bank balance to receiver	0.25	95	23.75
3/22/2011	Accounting & Auditing	SAO	Called Oberlin County regarding tax bill and sent email to paralegal regarding invoices	0.50	95	47.50
3/22/2011	Accounting & Auditing	SAO	Paid invoice and scanned backup	0.25	95	23.75
3/22/2011	Accounting & Auditing	SAO	Sent daily bank balance to receiver	0.25	95	23.75
3/22/2011	Accounting & Auditing	SAO	Updated hanger rental spreadsheet	0.40	95	38.00
3/23/2011	Accounting & Auditing	SAO	Updated hanger address per email from asset manager	0.25	95	23.75
3/23/2011	Accounting & Auditing	SAO	Researched invoice for asset manager	0.25	95	23.75
3/23/2011	Accounting & Auditing	SAO	Sent daily bank balance to receiver	0.25	95	23.75
3/24/2011	Accounting & Auditing	SAO	Updated investor spreadsheet	0.35	95	33.25
3/24/2011	Accounting & Auditing	SAO	Called asset manager regarding invoice	0.10	95	9.50
3/24/2011	Accounting & Auditing	SAO	Filed hard copies	0.25	95	23.75
3/24/2011	Accounting & Auditing	SAO	Sent daily bank balance to receiver	0.25	95	23.75
3/25/2011	Accounting & Auditing	SAO	Sent emails to paralegal regarding bank balance and transfer	0.25	95	23.75
3/25/2011	Accounting & Auditing	SAO	Entered deposits, scanned backup, and updated spreadsheets	0.75	95	71.25
3/25/2011	Accounting & Auditing	SAO	Corrected bank balance to receiver	0.25	95	23.75
3/25/2011	Accounting & Auditing	SAO	Paid invoices, scanned backup and updated spreadsheet	0.35	95	33.25
3/25/2011	Accounting & Auditing	SAO	Paid invoice and scanned backup	0.25	95	23.75
3/25/2011	Accounting & Auditing	SAO	Sent daily bank balance to receiver	0.25	95	23.75
3/26/2011	Accounting & Auditing	SAO	Sent daily bank balance to receiver	0.25	95	23.75
3/28/2011	Accounting & Auditing	SAO	Filed hard copies	0.40	95	38.00
3/28/2011	Accounting & Auditing	SAO	Responded to tax notice that was received	0.35	95	33.25
3/28/2011	Accounting & Auditing	SAO	Received call from asset manager regarding invoices and researched status	0.25	95	23.75
3/28/2011	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.75	95	71.25
3/29/2011	Accounting & Auditing	SAO	Discussed invoice with paralegal	0.25	95	23.75
3/29/2011	Accounting & Auditing	SAO	Researched vendor address for asset manager	0.25	95	23.75
3/29/2011	Accounting & Auditing	SAO	Sent daily bank balance to receiver	0.25	95	23.75
3/31/2011	Accounting & Auditing	SAO	Sent daily bank balance to receiver	0.25	95	23.75
3/31/2011	Accounting & Auditing	SAO	Entered deposit and scanned backup	0.25	95	23.75
3/31/2011	Accounting & Auditing	SAO	Paid invoice and scanned backup	0.25	95	23.75
	<b>Total Accounting &amp; Auditing</b>			<b>34.65</b>		<b>3,580.50</b>
3/3/2011	Forensic Accounting	MNL	Worked on project for attorneys regarding total number of investors	5.00	105	525.00
3/3/2011	Forensic Accounting	WEP	Responded to receiver counsel about funds paid to investors	1.25	260	325.00
3/4/2011	Forensic Accounting	MNL	Updated spreadsheets for attorneys	1.00	105	105.00
3/5/2011	Forensic Accounting	MNL	Finished project for attorneys regarding total number of investors	4.75	105	498.75
3/7/2011	Forensic Accounting	MNL	Assisted on quarterly insolvency analysis and sent update to attorneys	2.00	105	210.00
3/7/2011	Forensic Accounting	WEP	Reviewed Quest Energy account (a receiver asset)	3.00	260	780.00
3/9/2011	Forensic Accounting	MNL	Spoke with attorney regarding insolvency analysis report	1.50	105	157.50
3/11/2011	Forensic Accounting	WEP	Updated insolvency analysis report for receiver	5.25	260	1,365.00
3/17/2011	Forensic Accounting	MNL	Assisted on quarterly insolvency analysis	0.50	105	52.50
3/24/2011	Forensic Accounting	MNL	Assisted with updating new schedules	0.50	105	52.50
3/24/2011	Forensic Accounting	MNL	Checked for tangible return for a Scoop entity	0.25	105	26.25
3/25/2011	Forensic Accounting	WEP	Reviewed insolvency analysis for receiver	3.50	260	910.00
3/29/2011	Forensic Accounting	MNL	Assisted with updating schedules	0.25	105	26.25
	<b>Total Forensic Accounting</b>			<b>28.75</b>		<b>5,033.75</b>
3/3/2011	Litigation Consulting	LEF	Compiled numbers of investors	1.00	75	75.00

3/3/2011	Litigation Consulting	WEP	Assisted receiver counsel with hearing and number of investors	1.75	260	455.00
3/4/2011	Litigation Consulting	LEF	Compiled information on investor for IRS notice	1.50	75	112.50
3/7/2011	Litigation Consulting	LEF	Researched number of investors	4.50	75	337.50
3/9/2011	Litigation Consulting	LEF	Researched exhibits and loss amounts	0.75	75	56.25
3/16/2011	Litigation Consulting	LEF	Updated insolvency analysis report	1.50	75	112.50
3/17/2011	Litigation Consulting	LEF	Broke down investments and redemptions by quarter	5.00	75	375.00
3/23/2011	Litigation Consulting	LEF	Worked on spreadsheet of investments and redemptions by quarter	4.00	75	300.00
3/28/2011	Litigation Consulting	LEF	Prepared Venice Jet Center amortization schedule; updated investments and redemptions by quarter spreadsheet	2.50	75	187.50
3/29/2011	Litigation Consulting	LEF	Worked on spreadsheet of investments and redemptions by quarter	5.50	75	412.50
3/30/2011	Litigation Consulting	LEF	Worked on spreadsheet of investments and redemptions by quarter	5.00	75	375.00
3/31/2011	Litigation Consulting	LEF	Worked on spreadsheet of investments and redemptions by quarter	4.00	75	300.00
	<b>Total Litigation Consulting</b>			<b>37.00</b>		<b>3,098.75</b>
3/1/2011	Tax Issues	WEP	Called IRS to follow up on tax refund for receiver	1.50	260	390.00
3/2/2011	Tax Issues	WEP	Followed up on refund for receiver	1.25	260	325.00
3/5/2011	Tax Issues	WEP	Responded to IRS request for date on an investor	1.50	260	390.00
3/9/2011	Tax Issues	WEP	Followed up on IRS notice received by receiver	0.75	260	195.00
3/10/2011	Tax Issues	MJZ	Assisted with follow up on refund for receiver	0.25	110	27.50
3/23/2011	Tax Issues	WEP	Followed up on refund for receiver	0.75	260	195.00
3/28/2011	Tax Issues	WEP	Started assembly of data for filing Form 1120 SF - receiver's federal income tax return	4.25	260	1,105.00
3/30/2011	Tax Issues	WEP	Investigated additional tax refunds from insiders for receiver	1.25	260	325.00
	<b>Total Tax Issues</b>			<b>11.50</b>		<b>2,952.50</b>

**Total Scoop Capital, LLC**

**111.90**

**14,665.50**

TRADEWIND, LLC  
March 1 - March 31, 2011

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
3/1/2011	Accounting & Auditing	SAO	Received call from asset manager regarding hanger invoice	0.25	95	23.75
	<b>Total Accounting &amp; Auditing</b>			<b>0.25</b>		<b>23.75</b>
<b>Total Tradewind, LLC</b>				<b>0.25</b>		<b>23.75</b>



BURT WIAND RECEIVER ACCOUNT  
March 1 - March 31, 2011

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
3/26/2011	1120SF-10	MJZ	Updated Florida information and generated extension in tax program	1.25	110	137.50
	<b>Total 1120SF-10</b>			<b>1.25</b>		<b>137.50</b>
3/10/2011	Accounting & Auditing	WEP	Assembled data to file 1120SF tax return for receiver	3.00	260	780.00
	<b>Total Accounting &amp; Auditing</b>			<b>3.00</b>		<b>780.00</b>
3/30/2011	FL-1120-10	MJZ	Prepared Florida extension in tax program	0.25	110	27.50
	<b>Total FL-1120-10</b>			<b>0.25</b>		<b>27.50</b>

**Total Burt Wiand Receiver Account**

**4.50**

**945.00**

CHRISTOPHER D. MOODY  
March 1 - March 31, 2011

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
3/3/2011	1040-10	DHM	Called IRS to request transcripts	0.50	110	55.00
	<b>Total 1040-10</b>			<b>0.50</b>		<b>55.00</b>

**Total Christopher D. Moody**

**0.50**

**55.00**

MARGUERITE NADEL  
March 1 - March 31, 2011

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
3/3/2011	1040-10	DHM	Called IRS to request transcripts	0.50	110	55.00
	<b>Total 1040-10</b>			<b>0.50</b>	<b>90</b>	<b>55.00</b>
<b>Total Marguerite Nadel</b>				<b>0.50</b>		<b>55.00</b>
<b>GRAND TOTAL March 1 - March 31, 2011</b>				<b><u>117.65</u></b>		<b><u>\$ 15,744.25</u></b>

**PDR Certified Public Accountants  
Total Hours and Dollars by Timekeeper  
March 1 - March 31, 2011**

<u>Initials</u>	<u>Name</u>	<u>Level</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
WEP	William Price	Partner	260	30.75	7,995.00
MJZ	Milton Javier Zuniga	Staff	110	1.75	192.50
DHM	Diane Minnix	Staff	110	1.00	110.00
MNL	Matthew Low	Staff	105	15.75	1,653.75
SAO	Sharon O'Brien	Staff	95	33.15	3,149.25
LEF	Laura Fine	Staff	75	35.25	<u>2,643.75</u>
<b>Total Billed for March</b>				<b>117.65</b>	<b><u>\$ 15,744.25</u></b>

**Scoop Capital Consolidated  
By Activity Category  
April 1 - April 30, 2011**

<u>Activity Category</u>	<u>Amount</u>
2009 Form 1040 Total	\$ 27.50
2010 Form 1040 Total	\$ 55.00
Accounting & Auditing Total	\$ 3,617.75
Data Analysis Total	\$ 910.00
Forensic Accounting Total	\$ 4,506.25
Litigation Consulting Total	\$ 2,268.75
Status Reports Total	\$ 520.00
Tax Issues Total	<u>\$ 455.00</u>
<b>Grand Total</b>	<b><u><u>\$ 12,360.25</u></u></b>

SCOOP CAPITAL, LLC  
April 1 - April 30, 2011

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
4/1/2011	Accounting & Auditing	SAO	Entered deposit and scanned backup	0.25	95	23.75
4/1/2011	Accounting & Auditing	SAO	Sent copies of invoices to paralegal	0.35	95	33.25
4/1/2011	Accounting & Auditing	SAO	Sent daily bank balances to Receiver	0.25	95	23.75
4/1/2011	Accounting & Auditing	SAO	Sent email to paralegal and asset manager regarding invoice	0.25	95	23.75
4/2/2011	Accounting & Auditing	SAO	Entered deposit, scanned backup, and updated spreadsheet	0.50	95	47.50
4/2/2011	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.50	95	47.50
4/4/2011	Accounting & Auditing	SAO	Sent daily bank balances to Receiver	0.25	95	23.75
4/4/2011	Accounting & Auditing	SAO	Paid invoices and scanned backup	1.00	95	95.00
4/4/2011	Accounting & Auditing	SAO	Filed hard copies	0.25	95	23.75
4/5/2011	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.50	95	47.50
4/5/2011	Accounting & Auditing	SAO	Researched invoices for asset manager	0.25	95	23.75
4/5/2011	Accounting & Auditing	SAO	Sent daily bank balances to Receiver	0.25	95	23.75
4/7/2011	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.40	95	38.00
4/7/2011	Accounting & Auditing	SAO	Filed hard copies	0.25	95	23.75
4/7/2011	Accounting & Auditing	SAO	Entered deposits, scanned backup, and updated spreadsheet	0.40	95	38.00
4/8/2011	Accounting & Auditing	SAO	Reconciled Whitney bank account	0.25	95	23.75
4/8/2011	Accounting & Auditing	SAO	Researched hanger information for asset manager	0.25	95	23.75
4/8/2011	Accounting & Auditing	SAO	Sent daily bank balances to Receiver	0.25	95	23.75
4/11/2011	Accounting & Auditing	SAO	Scanned tax notice	0.25	95	23.75
4/11/2011	Accounting & Auditing	SAO	Reconciled Bay Cities checking account	0.40	95	38.00
4/11/2011	Accounting & Auditing	WEP	Recorded transactions for fund interim report	4.25	260	1,105.00
4/12/2011	Accounting & Auditing	SAO	Sent daily bank balances to Receiver	0.25	95	23.75
4/12/2011	Accounting & Auditing	SAO	Entered deposits, scanned backup, and updated spreadsheet	0.50	95	47.50
4/12/2011	Accounting & Auditing	SAO	Updated Northern Trust CD's with monthly interest	0.50	95	47.50
4/12/2011	Accounting & Auditing	SAO	Reconciled Bay Cities Money Market account	0.35	95	33.25
4/13/2011	Accounting & Auditing	SAO	Sent daily bank balances to Receiver	0.25	95	23.75
4/13/2011	Accounting & Auditing	SAO	Updated QuickBooks with vendor information	0.25	95	23.75
4/13/2011	Accounting & Auditing	SAO	Paid invoice and scanned backup	0.25	95	23.75
4/13/2011	Accounting & Auditing	SAO	Researched invoice status	0.10	95	9.50
4/14/2011	Accounting & Auditing	SAO	Sent daily bank balances to Receiver	0.25	95	23.75
4/15/2011	Accounting & Auditing	SAO	Updated hanger rental spreadsheet	0.50	95	47.50
4/15/2011	Accounting & Auditing	SAO	Filed hard copies	0.15	95	14.25
4/15/2011	Accounting & Auditing	SAO	Sent email to asset manager regarding hanger check received	0.25	95	23.75
4/15/2011	Accounting & Auditing	SAO	Paid invoices and scanned backup	1.25	95	118.75
4/15/2011	Accounting & Auditing	SAO	Entered deposits, scanned backup, and updated spreadsheets	1.50	95	142.50
4/15/2011	Accounting & Auditing	SAO	Sent daily bank balances to Receiver	0.25	95	23.75
4/18/2011	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.75	95	71.25
4/18/2011	Accounting & Auditing	SAO	Researched invoice for paralegal	0.25	95	23.75
4/18/2011	Accounting & Auditing	SAO	Sent daily bank balances to Receiver	0.25	95	23.75
4/18/2011	Accounting & Auditing	SAO	Researched HFH notice from FL Dept of Revenue	0.25	95	23.75
4/18/2011	Accounting & Auditing	SAO	Updated hanger rental spreadsheet	0.35	95	33.25
4/19/2011	Accounting & Auditing	SAO	Sent hanger rental report to asset manager	1.25	95	118.75
4/19/2011	Accounting & Auditing	SAO	Updated Bay Cities CD's with interest income and scanned backup	0.50	95	47.50
4/19/2011	Accounting & Auditing	SAO	Sent daily bank balances to Receiver	0.25	95	23.75
4/19/2011	Accounting & Auditing	SAO	Received call from asset manager regarding hanger rent balance	0.25	95	23.75
4/19/2011	Accounting & Auditing	SAO	Filed hard copies	0.10	95	9.50
4/19/2011	Accounting & Auditing	SAO	Updated hanger spreadsheet with returned NSF check info	0.25	95	23.75
4/20/2011	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.50	95	47.50

4/20/2011	Accounting & Auditing	SAO	Sent daily bank balances to Receiver	0.25	95	23.75
4/20/2011	Accounting & Auditing	SAO	Received call from asset manager regarding invoice	0.25	95	23.75
4/20/2011	Accounting & Auditing	SAO	Sent out April hanger invoices	0.50	95	47.50
4/20/2011	Accounting & Auditing	SAO	Paid invoices and scanned backup	1.50	95	142.50
4/20/2011	Accounting & Auditing	SAO	Prepared and sent report to paralegal	0.35	95	33.25
4/21/2011	Accounting & Auditing	SAO	Sent daily bank balances to Receiver	0.25	95	23.75
4/22/2011	Accounting & Auditing	SAO	Entered deposits, scanned backup, and updated spreadsheets	0.75	95	71.25
4/25/2011	Accounting & Auditing	SAO	Sent daily bank balances to Receiver	0.25	95	23.75
4/26/2011	Accounting & Auditing	SAO	Created report on Baron aircraft payments for asset manager	0.35	95	33.25
4/26/2011	Accounting & Auditing	SAO	Entered deposit and scanned backup	0.25	95	23.75
4/26/2011	Accounting & Auditing	SAO	Paid invoice and scanned backup	0.25	95	23.75
4/26/2011	Accounting & Auditing	SAO	Sent daily bank balances to Receiver	0.25	95	23.75
4/26/2011	Accounting & Auditing	SAO	Paid invoices and scanned backup	1.00	95	95.00
4/26/2011	Accounting & Auditing	SAO	Sent email to paralegal regarding bank balance	0.25	95	23.75
4/27/2011	Accounting & Auditing	SAO	Updated report on Baron aircraft payments for asset manager	0.40	95	38.00
4/27/2011	Accounting & Auditing	SAO	Paid invoice and scanned backup	0.25	95	23.75
4/27/2011	Accounting & Auditing	SAO	Sent daily bank balances to Receiver	0.25	95	23.75
4/29/2011	Accounting & Auditing	SAO	Sent daily bank balances to Receiver	0.25	95	23.75
4/29/2011	Accounting & Auditing	SAO	Filed hard copies	0.25	95	23.75
	<b>Total Accounting &amp; Auditing</b>			<b>30.70</b>		<b>3,617.75</b>
4/12/2011	Data Analysis	WEP	Investigated charity contribution for recovery	3.50	260	910.00
	<b>Total Data Analysis</b>			<b>3.50</b>		<b>910.00</b>
4/2/2011	Forensic Accounting	MNL	Reviewed amortization schedules for attorney	1.50	105	157.50
4/4/2011	Forensic Accounting	MNL	Assisted attorney and reviewed terms of notes to create new amortization schedules	5.25	105	551.25
4/4/2011	Forensic Accounting	WEP	Updated insolvency analysis for receiver	3.50	260	910.00
4/12/2011	Forensic Accounting	MNL	Assisted with quarterly insolvency analysis	0.75	105	78.75
4/13/2011	Forensic Accounting	MNL	Assisted with quarterly insolvency analysis	0.50	105	52.50
4/14/2011	Forensic Accounting	MNL	Assisted with quarterly insolvency analysis	3.50	105	367.50
4/15/2011	Forensic Accounting	MNL	Assisted with quarterly insolvency analysis	2.50	105	262.50
4/15/2011	Forensic Accounting	NMR	Reviewed Girls Inc. Form 990's and financial information and researched the foundation	1.00	260	260.00
4/15/2011	Forensic Accounting	WEP	Updated insolvency analysis for receiver	4.25	260	1,105.00
4/26/2011	Forensic Accounting	MNL	Reviewed schedules	4.75	105	498.75
4/27/2011	Forensic Accounting	MNL	Reviewed schedules	0.50	105	52.50
4/28/2011	Forensic Accounting	MNL	Researched specific investors per attorney request	0.75	105	78.75
4/29/2011	Forensic Accounting	MNL	Researched specific investors per attorney request	1.25	105	131.25
	<b>Total Forensic Accounting</b>			<b>30.00</b>		<b>4,506.25</b>
4/1/2011	Litigation Consulting	LEF	Worked on investments/redemptions by quarter	6.50	75	487.50
4/5/2011	Litigation Consulting	LEF	Worked on investments/redemptions by quarter	4.50	75	337.50
4/13/2011	Litigation Consulting	LEF	Worked on insolvency analysis by quarter	6.75	75	506.25
4/14/2011	Litigation Consulting	LEF	Worked on insolvency analysis by quarter	5.50	75	412.50
4/15/2011	Litigation Consulting	LEF	Worked on insolvency analysis by quarter	3.00	75	225.00
4/19/2011	Litigation Consulting	LEF	Rechecked numbers on insolvency analysis	0.25	75	18.75
4/26/2011	Litigation Consulting	LEF	Researched investor exhibit and Traders Club transfers	3.50	75	262.50
4/26/2011	Litigation Consulting	LEF	Prepared amortization schedule for Venice Jet Center	0.25	75	18.75
	<b>Total Litigation Consulting</b>			<b>30.25</b>		<b>2,268.75</b>
4/18/2011	Status Report	WEP	Worked on interim report	2.00	260	520.00
	<b>Total Status Reports</b>			<b>2.00</b>		<b>520.00</b>
4/5/2011	Tax Issues	WEP	Determined tax refund for 2010 for receiver	1.75	260	455.00
	<b>Total Tax Issues</b>			<b>1.75</b>		<b>455.00</b>

Total Scoop Capital, LLC

98.20

12,277.75



CHRISTOPHER D. MOODY  
April 1 - April 30, 2011

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
4/13/2011	1040-10	MJZ	Filed extension for 2010 tax return	0.25	110	27.50
	<b>Total 1040-10</b>			<b>0.25</b>		<b>27.50</b>

Total Christopher D. Moody

0.25

27.50

MARGUERITE NADEL  
April 1 - April 30, 2011

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
4/13/2011	1040-09	MJZ	Filed extension for 2009 tax return	0.25	110	27.50
	<b>Total 1040-09</b>			<b>0.25</b>		<b>27.50</b>
4/13/2011	1040-10	MJZ	Filed extension for 2010 tax return	0.25	110	27.50
	<b>Total 1040-10</b>			<b>0.25</b>	<b>90</b>	<b>27.50</b>
<b>Total Marguerite Nadel</b>				<b>0.50</b>		<b>55.00</b>
<b>GRAND TOTAL April 1 - April 30, 2011</b>				<b><u>98.95</u></b>		<b><u>\$ 12,360.25</u></b>

**PDR Certified Public Accountants  
Total Hours and Dollars by Timekeeper  
April 1 - April 30, 2011**

<u>Initials</u>	<u>Name</u>	<u>Level</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
WEP	William Price	Partner	260	19.25	5,005.00
NMR	Nancy Ridenour	Partner	260	1.00	260.00
MJZ	Milton Javier Zuniga	Staff	110	0.75	82.50
MNL	Matthew Low	Staff	105	21.25	2,231.25
SAO	Sharon O'Brien	Staff	95	26.45	2,512.75
LEF	Laura Fine	Staff	75	30.25	<u>2,268.75</u>
<b>Total Billed for April</b>				<b>98.95</b>	<b><u>\$ 12,360.25</u></b>