

# EXHIBIT 23

CHENEY, BROCK & SAUDEK, P.C.  
 159 STATE STREET  
 MONTPELIER, VT 05602  
 (802) 223-4000

Burton Wiand, Trustee  
 Wiand, Guerra  
 Attn: Jeffrey Harris  
 3000 Bayport Avenue, #600  
 Tampa, FL 33607

March 17, 2011

Invoice # 66679

Professional Services

		<u>Hours</u>		<u>Amount</u>
1/24/2011	Teleconf Then work memo (fee tbd)	0.40		76.00
2/2/2011	Confer w TDB re lis pendens, slander of title. Further research Call J Harris	1.00		190.00
2/3/2011	Review file and teleconf. Draft a template	0.40		76.00
2/25/2011	Receive Lis Pendens, recording etc memo to staff	0.10		19.00
	<b>SUBTOTAL:</b>	[ 1.90		361.00]

Thomas D. Brock

1/28/2011	Receivership research	1.00		120.00
2/2/2011	Research receiver lispendens	2.67		320.00
2/10/2011	Review lis pendens	0.20		24.00
	<b>SUBTOTAL:</b>	[ 3.87		464.00]

For Professional Services Rendered	5.77	\$825.00
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Additional Charges :

2/25/2011	Town Clerk Fee: Lis Pendens recording			80.00
	<b>Total Costs</b>			\$80.00

Burton Wiand, Trustee

Page 2

	<u>Amount</u>
Total Amount of this Bill	<u>\$905.00</u>
Balance Due	<u><u>\$905.00</u></u>