EXHIBIT 8

Wiand Guerra King P.L. 3000 Bayport Drive Suite 600 Tampa, FL 33607 Telephone: 813-347-5100

Facsimile: 813-347-5198

Federal Tax ID # 27-0937962

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: | 000168 | | |
| Invoice #: | 2729 | | |
| | | | |

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RE: Scoop Receivership - Holland & Knight

For Professional Services Rendered Through April 30, 2011

SERVICES

| Date | TKPR | Description of Services | Hours | Amount |
|------------|-------|--|-------|----------|
| ASSET | Asset | Analysis and Recovery | | |
| 01/11/2011 | BWW | Telephone conference with G. Burns (.3); telephone conferences with potential witnesses (.7). | 1.0 | \$350.00 |
| 02/11/2011 | BWW | Telephone conference with G. Burns and J. Coleman regarding agenda for meeting on Monday (.5). | 0.5 | \$175.00 |
| 02/14/2011 | BWW | Office meeting with G. Burns and J. Coleman, B. Price, G. Morello and others regarding Holland & Knight litigation and production (2.0). | 2.0 | \$700.00 |
| 02/15/2011 | BWW | Telephone conference with J. Coleman and G. Burns regarding Holland & Knight update (.5). | 0.5 | \$175.00 |
| 02/16/2011 | BWW | Telephone conference with G. Burns and J. Coleman regarding Holland & Knight discovery (.5). | 0.5 | \$175.00 |
| 02/17/2011 | BWW | Communications with G. Morello and G. Burns regarding discovery issues (.5). | 0.5 | \$175.00 |
| 02/24/2011 | BWW | Telephone conferences with G. Burns and J. Coleman regarding Holland & Knight promissory note (.4). | 0.4 | \$140.00 |
| 03/07/2011 | BWW | Review interrogatories regarding Holland & Knight case (1.0). | 1.0 | \$350.00 |

| September 07, | September 07, 2011 | |
|---------------|--------------------|--|
| | 025305 000168 | |
| Invoice #: | 2729 | |
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SERVICES

| Date | TKPR | Description of Services | Hours | Amount |
|----------------|---------|---|-------|--------------|
| ASSET | Asset / | Analysis and Recovery | | |
| 04/04/2011 | 1 BWW | Telephone conferences regarding depositions of VA investment advisors (.4); office conferences with M. Lamont and G. Morello regarding same (.4); review and execute consent and waiver (.2); telephone conference with Mr. Coleman (.3). | 1.3 | \$455.00 |
| 04/07/2011 | I BWW | Numerous emails with Messrs. Coleman and Burns regarding privilege log (.3); attention to Holland & Knight case (.3); review documents regarding same (.4). | 1.0 | \$350.00 |
| 04/08/2011 | I BWW | Conference call with G. Burns regarding deposition and other issues (.4). | 0.4 | \$140.00 |
| 04/12/2011 | I BWW | Telephone conference with G. Burns regarding Barrett Capital deposition (.4). | 0.4 | \$140.00 |
| | | Total: Asset Analysis and Recovery | 9.50 | \$3,325.00 |
| | | Total Professional Services | 9.5 | \$3,325.00 |
| Total Services | | \$3,325.00 | | |
| | | Total Current Charges | | \$3,325.00 |
| | | Previous Balance | | \$7,665.00 |
| | | Less Payments | | (\$7,665.00) |
| | | PAY THIS AMOUNT | | \$3,325.00 |

| September 07, 2 | September 07, 2011 | |
|-----------------|--------------------|--|
| |)25305 | |
| | 000168 | |
| Invoice #: | 2729 | |
| | | |
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TASK RECAP

Services

| Project No. | Hours | Amount | Project No. | Amount |
|---------------|-------|------------|-------------|--------|
| ASSET - ASSET | 9.5 | \$3,325.00 | | \$0.00 |
| | 9.50 | \$3,325.00 | | \$0.00 |

Disbursements

BREAKDOWN BY PERSON

| Person | <u></u> | Project No. Hours | Amount |
|--------|---------------------------------------|-------------------|------------|
| BWW | Burton W. Wiand | ASSET - ASSET 9.5 | \$3,325.00 |
| | e e e e e e e e e e e e e e e e e e e | 9.50 | \$3,325.00 |

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