# EXHIBIT 15

#### JOHNSON, POPE, BOKOR, RUPPEL & BURNS, LLP

ATTORNEYS AND COUNSELLORS AT LAW 911 CHESTNUT STREET POST OFFICE BOX 1368 CLEARWATER, FLORIDA 33756-1368 (727) 461-1818 Employer ID #20-0525902

November 9, 2011

Bill No. 013/289899

BURT WIAND, RECEIVER WIAND GUERRA KING PL 300 BAYPORT DRIVE SUITE 600 TAMPA, FL 33607-8411

#### FOR PROFESSIONAL SERVICES RENDERED THROUGH 08/31/11

RE: 051041/118972 v. WACHOVIA SECURITIES INTERNATIONAL LTD.

05/04/11	ADDRESS ISSUES RELATED TO MOTION FOR LEAVE TO FILE SUBPOENA.	AAB	0.10	15.00
05/06/11	RELAY INSTRUCTIONS FROM MICHAEL LAMONT TO MESSRS. HOLMES, RICE AND BRIGHTON; UPDATE MICHAEL LAMONT.	JSC	0.30	75.00
05/09/11	ADDRESS ISSUES RELATED TO STATUS OF SETTLEMENT AGREEMENT, COURSE OF ACTION REGARDING CASE MANAGEMENT REPORT AND PRETRIAL CONFERENCE.	AAB	0.20	30.00
05/11/11	ADDRESS ISSUES REGARDING REVISED SETTLEMENT AGREEMENT.	AAB	0.20	30.00
05/12/11	ADDRESS ISSUES REGARDING STATUS OF SETTLEMENT AGREEMENT AND STRATEGY REGARDING SAME.	AAB	0.20	30.00
05/24/11	ADDRESS ISSUES REGARDING STATUS OF REVISED SETTLEMENT AGREEMENT.	AAB	0.80	120.00
05/31/11	ADDRESS ISSUES REGARDING STATUS OF REVISED SETTLEMENT AGREEMENT AND FINALIZE SAME.	AAB	0.90	135.00

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06/02/11	ADDRESS ISSUES REGARDING SETTLEMENT AGREEMENT AND COURT APPROVAL.	AAB	0.80	120.00
06/03/11	ADDRESS ISSUES REGARDING WELLS FARGO'S EXECUTED COPY OF SETTLEMENT AGREEMENT.	AAB	0.10	15.00
06/06/11	ADDRESS ISSUES REGARDING SETTLEMENT AGREEMENT STATUS.	AAB	0.20	30.00
06/07/11	ADDRESS ISSUES REGARDING STATUS OF WELLS FARGO'S SETTLEMENT AGREEMENT.	AAB	0.30	45.00
06/08/11	ADDRESS ISSUES REGARDING STATUS OF SETTLEMENT AGREEMENT AS TO WELLS FARGO.	AAB	0.40	60.00
06/09/11	ADDRESS ISSUES REGARDING SERVICE OF CARRELAGE DEFENDANT.	AAB	0.20	30.00
06/09/11	ADDRESS ISSUES REGARDING FULLY EXECUTED SETTLEMENT AGREEMENT AND NOTICE OF SETTLEMENT.	AAB	0.30	45.00
06/09/11	READ AND REVIEW DRAFT NOTICE OF SETTLEMENT AND FINALIZE FOR FILING.	AAB	0.30	45.00
06/09/11	FOLLOW UP REGARDING SERVICE OF PROCESS FEE.	JSC	0.20	50.00
06/10/11	READ AND REVIEW ORDER APPROVING SETTLEMENT AND ADDRESS ISSUES REGARDING SAME AND DEFENDANTS' SETTLEMENT PAYMENT.	AAB	0.20	30.00
06/13/11	ADDRESS ISSUES REGARDING WELLS FARGO'S ORIGINAL EXECUTED SETTLEMENT AGREEMENT.	AAB	0.10	15.00
06/14/11	ADDRESS ISSUES REGARDING FULLY EXECUTED SETTLEMENT AGREEMENT.	AAB	0.30	45.00

911 CHESTNUT STREET **POST OFFICE BOX 1368** CLEARWATER, FLORIDA 33756-1368 (727) 461-1818

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06/15/11	READ AND REVIEW COURT ORDER REGARDING ADMINISTRATIVE CLOSURE OF CASE AND PROCESS FOR DISMISSAL UPON COMPLETION OF SETTLEMENT TERMS AND ADDRESS ISSUES REGARDING SAME.	AAB	0.20	30.00
06/15/11	REVIEW AND FORWARD ENDORSED ORDER REGARDING ADMINISTRATIVE CLOSURE OF CLAWBACK ACTION.	JSC	0.20	50.00
06/21/11	ADDRESS ISSUES REGARDING STATUS OF PAYMENT OF SETTLEMENT AMOUNT.	AAB	0.30	45.00
06/22/11	ADDRESS ISSUES REGARDING MOTION FOR DISMISSAL WITH PREJUDICE.	AAB	0.20	30.00
06/23/11	ADDRESS ISSUES REGARDING DISMISSAL WITH PREJUDICE AND FINAL RESOLUTION OF CASE.	AAB	0.20	30.00
06/23/11	CONFIRM MOTION TO DISMISS FILED; STATUS MEMO TO CLIENT(S).	JSC	0.20	50.00
06/28/11	READ AND REVIEW COURT'S ORDER DISMISSING CASE WITH PREJUDICE AND ADDRESS ISSUES REGARDING SAME.	AAB	0.20	30.00

TOTAL HOURS:

7.6

TOTAL FEES: \$1230.00

TOTAL FEES DUE: \$1230.00

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BURT WIAND, RECEIVER WIAND GUERRA KING PL 300 BAYPORT DRIVE SUITE 600 TAMPA, FL 33607-8411

RE: 051041/118972

v. WACHOVIA SECURITIES INTERNATIONAL LTD.

06/14/11	PHOTOCOPIES				0.20
06/23/11	PHOTOCOPIES				0.60
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		TOTAL EXPENSES:		\$	.80

TOTAL FEES AND EXPENSES DUE:

\$1230.80

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v. WACHOVIA SECURITIES INTERNATIONAL LTD.

#### SUMMARY

	FEES	EXPENSES	OTHER	TOTAL
TOTAL AMOUNT DUE THIS INVOICE:	\$1230.00	\$0.80	\$0.00	\$1230.80
PREVIOUS BALANCE BROUGHT FORWARD:	\$0.00	\$0.00	\$0.00	\$0.00
PAYMENTS APPLIED TO THIS INVOICE:	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL AMOUNT DUE THIS STATEMENT:	\$1230.00	\$0.80	\$0.00	\$1230.80

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BURT WIAND, RECEIVER
WIAND GUERRA KING PL
300 BAYPORT DRIVE
SUITE 600
TAMPA, FL 33607-8411

PLEASE RETURN ONLY THIS PAGE WITH PAYMENT.

A service charge of 18% per annum will be charged to all amounts outstanding more than 30 days.