

# EXHIBIT 20



RIVERSIDE  
(S)  
FINANCIAL  
GROUP

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**INVOICE FOR PROFESSIONAL SERVICES  
RENDERED AND REIMBURSABLE EXPENSES**

**INVOICE NO: WG11003**

**(For Analysis Prepared from  
6/01/11 - 7/31/11)**

**DATE: November 11, 2011**

**Nadel Price Allocation Analysis (Nadel Receivership)**

| Date                    | Activity Category | Timekeeper * | Description   | Hours | Rate       | Amount            |
|-------------------------|-------------------|--------------|---|-------|------------|-------------------|
| 5/19/11<br>&<br>5/25/11 |                   | JD           | Put together the final P&L reports for Managed accounts along with overall summaries.<br>Format original raw trading data into spreadsheet for as per Peter King's request.   | 3.50  | \$175/Hour | \$612.50          |
| 6/2/11                  | Data Analysis     | MEK          | The raw data from Art's Z Drive which contained three spreadsheets<br>spreadsheets was compiled and reorganized into working<br>spreadsheets.   | 3.25  | \$175/Hour | \$568.75          |
| 6/6/11                  | Data Analysis     | MEK          | The AcctMgr Spreadsheets from the three spreadsheets from Art's Z Drive<br>were copied and all the buys and sells done during the months for all the<br>all the buys and sells done during the months for all the accounts<br>were totaled and an average price was calculated.<br>Composed RFG Spreadsheet.  | 4.50  | \$175/Hour | \$787.50          |
| 6/7/11<br>&<br>6/8/11   | Data Analysis     | MEK          | <b>April Data</b><br>The executions on the AcctMgr Spreadsheets were separated by account. Each<br>day's executions were totaled (for each account). The total quantity, total dollar<br>amount and prices for each day of the month were verified against the Speer<br>Leed's statements for the April spreadsheet. Differences noted in Notes.<br>Composed RFG Spreadsheet. | 9.50  | \$175/Hour | \$1,662.50        |
| 6/21/11<br>&<br>6/22/11 | Data Analysis     | MEK          | <b>May Data</b><br>The executions on the AcctMgr Spreadsheets were separated by account. Each<br>day's executions were totaled (for each account). The total quantity, total dollar<br>amount and prices for each day of the month were verified against the Speer<br>Leeds's statements for the May spreadsheet. Differences noted in Notes.<br>Composed RFG Spreadsheet.    | 9.75  | \$175/Hour | \$1,706.25        |
| 6/22/11                 | Data Analysis     | MEK          | <b>June Data</b><br>The executions on the AcctMgr Spreadsheets were separated by account.<br>Each day's executions were totaled (for each account). The total quantity, total<br>dollar amount and prices for each day of the month were verified against the<br>Speer Leed's statements for the June spreadsheet. Differences noted in Notes.<br>Composed RFG Spreadsheet.   | 4.50  | \$175/Hour | \$787.50          |
| 6/24/11                 | Data Analysis     | MEK          | The total quantity, total dollar amount and prices for each day of the month were<br>verified against Art's Summary Sheets. for the April, May and June spreadsheets.<br>Differences noted in Notes.<br>Composed RFG Spreadsheet.   | 5.25  | \$175/Hour | \$918.75          |
| 6/24/11                 | Data Analysis     | JD           | Prepare book. Compose Methodology, Contents Page and Spreadsheets.<br>Review on conference call with Peter King.  | 3.50  | \$175/Hour | \$612.50          |
| <b>TOTAL</b>            |                   |              |   |       |            | <b>\$7,656.25</b> |

**\* Timekeeper Information**

|                          |                              |
|--------------------------|------------------------------|
| <b><u>Timekeeper</u></b> | <b>MEK - Mary Ellen Koch</b> |
| <b><u>Rank</u></b>       | <b>Senior Analyst</b>        |
| <b><u>Rate</u></b>       | <b>\$175/Hour</b>            |

|                          |                            |
|--------------------------|----------------------------|
| <b><u>Timekeeper</u></b> | <b>JD - Jerry DeNigris</b> |
| <b><u>Rank</u></b>       | <b>Principal</b>           |
| <b><u>Rate</u></b>       | <b>\$175/Hour</b>          |

Please make payment to:

Riverside Financial Group  
TAX ID (EIN) 22-3424382

If you have any questions concerning this invoice, please call:

Jerry DeNigris  
( 908) 272-5558

Thank you.