

# EXHIBIT 24

Leonard Starr, P.C.  
P. O. Box 468  
119 W. Williamsburg Road  
Sandston, VA 23150  
LStarr@Starr-Law.Com

Invoice submitted to:

Burton W. Wiand, Receiver  
c/o Wiand Guerra King  
3000 Bayport Drive, Suite 600  
Tampa FL 33607

July 14, 2011

In Reference To: Receiver v. Steven Paul Settlege

Invoice #1001

Professional Services

	<u>Hours</u>
4/8/2011 LES Telephone Communication with Attorney Ben Ackerly	0.20
4/11/2011 LES Telephone Communication with attorney Al Villoch.	0.20
4/26/2011 LES Telephone Communication with Attorney Al Villoch.	0.20
5/2/2011 LES Summary review of bankruptcy file.	0.20
5/13/2011 LES Telephone to attorney Al Villoch (Left Message on Answering Machine)	
5/19/2011 LES Email from Jared Perez	
5/23/2011 LES Email from Jared Perez; Telephone to Jared Perez; Email from Jared Perez.	0.50
6/14/2011 LES Email from Jared Perez	
6/16/2011 LES Working the file; Download docket; Summarize course of case and status; Telephone to Attorney Elizabeth Gunn (represents the debtor); Telephone to attorney Jared Perez; Email to Jared Perez.	1.80
6/20/2011 LES Telephone from Jared Perez.	0.10
6/21/2011 LES Telephone Communication with Attorney Jared Perez.	0.30
LES Email from Jared Perez.	
6/22/2011 LES Email from Jared Perez; Telephone from attorney Jared Perez	

(F)(S)

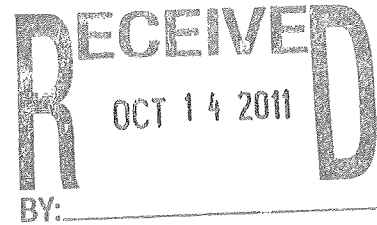
		<u>Hours</u>		
6/23/2011	LES Download docket, discharge order; Develop chronology and memo; Return telephone call to attorney Jared Perez; Long Email to attorney Jared Perez; Telephone Communication with Jared Perez and Michael Lamont.	3.70		
7/5/2011	LES Review Federal Complaint.	0.50		
7/11/2011	LES Email from Jared Perez			
7/12/2011	LES Email to Jared Perez; Email from Jared Perez; Email to Jared Perez.			
7/13/2011	LES Preparation for conference call; Conference Call Telephone Communication with Michael Lamont, Gianluca Morello; Drafting Objection to Exemption; drafts and communications back and forth with Wiand Guerra King; Electronic Case Filing with the United States Bankruptcy Court for the Eastern District of Virginia	5.00		
7/14/2011	LES Billing Update; Email to Jared Perez	0.50		
			<u>Amount</u>	
For professional services rendered		13.20		\$3,960.00
Additional Charges :				
7/13/2011	Postage - Service Objection to Exemption.			6.56
Total costs				<u>\$6.56</u>
Total amount of this bill				<u>\$3,966.56</u>
Balance due				<u><u>\$3,966.56</u></u>

## Attorney Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Leonard E. Starr, III, Atty	13.20	300.00	\$3,960.00

Attorney time billed at rate of \$300.00 per hour plus costs advanced. Paralegal rates are \$60.00 per hour. Photocopies are billed at \$.25 per page and telefaxes are billed at \$1.00 per page, both in and out. All Bills are due on billing. Payment is expected by return mail. 18% compound interest is charged on account balances not received in 10 days. Collection costs including (but not limited to) attorney fees and/or billable time will be charged on collection of accounts not paid when due. All addressees are considered joint and several obligors on the billing. Your bill may include monies to replenish a minimum retainer balance.

Leonard Starr, P.C.  
P. O. Box 468  
119 W. Williamsburg Road  
Sandston, VA 23150  
LStarr@Starr-Law.Com



Invoice submitted to:

Burton W. Wiand, Receiver  
c/o Wiand Guerra King  
3000 Bayport Drive, Suite 600  
Tampa FL 33607

October 07, 2011  
In Reference To: Receiver v. Steven Paul Settlege  
Invoice #1002

Professional Services

	<u>Hours</u>
7/26/2011 LES Email from Atty Eliz Gunn	
7/27/2011 LES Email from Atty Jared; Email to Atty Jared; Email from Attorney Michael Lamont	0.10
LES VMTF Michael Lamont; Return telephone call to Jared Perez and Michael Lamont	
LES Email from Jared; Email to Jared; Email from Michael Lamont	
7/28/2011 LES Three (3) Email from Attorney Lamont.	
LES Emails back and forth, phone conference scheduled for 3p; Local Rule 9013 re "Rebuttal Memorandum"	0.30
LES Conference Telephone call attorneys Jared Perez and Michael Lamont; discussed theories of our action, Amending our Complaint in Middle District of Florida; pleading rules and formating, page limits; Telephone to Attorney Elizabeth Gunn representing the bankruptcy debtor.	0.50
8/1/2011 LES Preparation, editing first drafts of Motion for Relief from Stay and Rebuttal and Resonse to the debtor's Motion;; Email to All drafts; Telephone to attorney Jared Perez.	3.00
LES Email from Atty Lamont	
LES Email from Attorney Jared Perez	

	<u>Hours</u>	
8/1/2011 LES Email from Attorney Michael Lamont re questions about the bankruptcy discharge; Email to All re the bankruptcy discharge and our theory of action.	0.80	
8/2/2011 LES VMTF Michael Lamont; Emails with docs from Wiand, responses; editing and formating Reply and Opposition, Declaration and Exhibits; Electronic Case Filing with the United States Bankruptcy Court for the Eastern District of Virginia; Editing and formating Motion for Relief from Stay.	4.00	
LES Telephone to attorney Jared, drafts out soon; Update billing	0.40	NO CHARGE
LES Editing MEMO "Discharge" effect.	0.50	
LES Telephone from Michael Lamont; Return telephone call to Jared and Michael Lamont, 4th Circuit Authority	0.20	
LES Email from Atty Lamont.		
LES Email from Atty Lamont.		
LES Review of relavant bankruptcy statute sections regarding "discharge"; MEMO re same 11 U.S.C. Sections 101, 524, 523 and 727.	1.30	
8/3/2011 LES Review National and Local Rules related to Relief from Stay; Finish editing and formating Motion for Relief from Stay; Electronic Case Filing with the United States Bankruptcy Court for the Eastern District of Virginia; Re-Docket Declaration and link to Motion for Relief from Stay; Email to Wiand.	2.00	
8/25/2011 LES Review Reply; Email to Tampa Attorneys (sent and resent); Email to Attorney Elizabeth Gunn.	0.50	
LES Email to Atty Elizabeth Gunn; Telephone to Elizabeth Gunn; VMTF Eliz Gunn; Telephone to Elizabeth Gunn (Left Message on Answering Machine); Telephone Communication with Elizabeth Gunn.	0.20	
LES Email to Receiver Tampa Attorneys.	0.20	
8/26/2011 LES Two (2) Email from Atty Lamont.		
8/27/2011 LES Email to Atty Eliz Gunn; Email to Receiver Tampa Attorneys (would not go through); Hurricane Irene hitting today; Fax materials to Receiver Tampa Attorneys.	0.20	
9/7/2011 LES Telephone to Atty Elizabeth Gunn; Telephone to Jared; Telephone to Elizabeth Gunn; Telephone to Elizabeth Gunn (Left Message on Answering Machine); Hearing United States Bankruptcy Court, Eastern District of Virginia, Richmond Division, all matters set for trial October 24, 2011.	2.20	

	<u>Hours</u>	
9/7/2011 LES Email from Atty Eliz Gunn.		
9/8/2011 LES Telephone from Eliz Gunn, she has talked with attorney Michael Lamont, she wants to do a 3 hr mediation; Telephone to Michael Lamont; Telephone Communication with Michael Lamont; Telephone to Eliz Gunn; several Telephone Communications back and forth agreed at 50% settlement subject to approval.	1.00	
9/9/2011 LES Return telephone call to Atty Michael Lamont; Email from Michael Lamont.	0.10	
9/14/2011 LES Email from Atty Lamont.		
9/19/2011 LES VMTF Perez; Email from Jared		
LES Review draft settlement agreement; Email to Receiver attorneys in Tampa; Telephone to Attorney Elizabeth Gunn.	0.50	
9/26/2011 LES Email to All, settlement Agreement to Elizabeth Gunn; Email from Michael Lamont; Email from Elizabeth Gunn; Email to Elizabeth Gunn; Email from Elizabeth Gunn.	0.50	
9/30/2011 LES Telephone to Elizabeth Gunn; Telephone to Michael Lamont.	0.10	
10/4/2011 LES Telephone Communication with Elizabeth Gunn; Telephone to United States Bankruptcy Court, Eastern District of Virginia, Richmond Division.	0.20	
10/6/2011 LES Three (3) Emails from Atty Lamont and (1) from Atty Elizabeth Gunn		
10/7/2011 LES Update billing; desktop mails, Email to All; Sketch final Order.	1.20	
		<u>Amount</u>
For professional services rendered	20.00	\$5,880.00
Additional Charges :		
8/3/2011 Filing Fee Motion for Relief from Stay		150.00
Copying cost - Service of Motion for Relief from Stay, Declaration and Exhibits		16.50
Download Charges by the Bankruptcy Court		2.96
Total costs		<u>\$169.46</u>
Total amount of this bill		<u>\$6,049.46</u>
Previous balance		\$3,966.56
10/7/2011 Courtesy Credit		(\$16.02)

Burton W. Wiand, Receiver

Page 4

	<u>Amount</u>
Total payments and adjustments	<u>(\$16.02)</u>
Balance due	<u><u>\$10,000.00</u></u>

Attorney Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Leonard E. Starr, III, Atty	19.60	300.00	\$5,880.00
Leonard E. Starr, III, Atty	0.40	0.00	\$0.00

Attorney time billed at rate of \$300.00 per hour plus costs advanced. Paralegal rates are \$60.00 per hour. Photocopies are billed at \$.25 per page and telefaxes are billed at \$1.00 per page, both in and out. All Bills are due on billing. Payment is expected by return mail. 18% compound interest is charged on account balances not received in 10 days. Collection costs including (but not limited to) attorney fees and/or billable time will be charged on collection of accounts not paid when due. All addressees are considered joint and several obligors on the billing. Your bill may include monies to replenish a minimum retainer balance.