

EXHIBIT 14

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

Wiand Guerra King P.L.

Attention: Burton W. Wiand

3000 Bayport Drive, Ste. 600

Tampa, FL 33607

August 09, 2012

Client: 001000

Matter: 000450

Invoice #: 4075

Page: 1

RE: Nadel Receivership/Wells Fargo

For Professional Services Rendered Through March 31, 2012

SERVICES

Date	Person	Description of Services	Hours	Rate	Amount
1/6/2012	JR	Prepare memo to Mr. Guerra regarding Wachovia's involvement with Nadel and funds (1.2).	1.2	\$140.00	\$168.00
1/26/2012	GM	Considered Wells Fargo's claim of conflict of interest (2.6); communications with G. Guerra regarding same (.4).	3	\$315.00	\$945.00
2/2/2012	PBK	Review and comment on letter to court regarding disclosure of Wells Fargo Bank relationship (.4).	0.4	\$315.00	\$126.00
2/20/2012	JR	Retrieval of correspondence with Wells Fargo related to various properties with Mr. Morello (1.3).	1.3	\$140.00	\$182.00
2/21/2012	JR	Retrieval of communications with Wachovia/Wells Fargo (.3).	0.3	\$140.00	\$42.00
2/22/2012	JR	Review of documentation related to correspondence with Bank of America and Wells Fargo (.7).	0.7	\$140.00	\$98.00
2/29/2012	GM	Reviewed communications regarding Wells Fargo's motion to remove Receiver and Wiand Guerra King (.1); reviewed Wells Fargo's motion to continue hearing and disqualify Receiver and Wiand Guerra King and considered response (5.0).	5.1	\$315.00	\$1,606.50
2/29/2012	JR	NO CHARGE: Receipt and review of Wells Fargo motion to continue hearing and motion to disqualify receiver (.5).	0.5	\$0.00	\$0.00

SERVICES

Date	Person	Description of Services	Hours	Rate	Amount
3/1/2012	GG	Receipt and review of Motion filed by Wells Fargo to continue hearing and to disqualify WGK (2.0).	2	\$325.00	\$650.00
3/1/2012	GM	Investigation regarding response to Wells Fargo's motion to disqualify Wiand Guerra King (5.5).	5.5	\$315.00	\$1,732.50
3/1/2012	ML	Analyze motions to disqualify and continue hearing (.5); drafted opposition to motion for continue (2.0); analyze cases cited in motion to disqualify (4.0).	6.5	\$270.00	\$1,755.00
3/1/2012	JR	Retrieval and organization of cases cited in Wells Fargo's motion to disqualify per request of Mr. Perez and preparation of index of cases (3.0).	3	\$140.00	\$420.00
3/2/2012	GG	Attend motion to disqualify Receiver and Wiand Guerra King by Wells Fargo (1.5).	1.5	\$325.00	\$487.50
3/2/2012	GM	Investigation regarding response to Wells Fargo motion to disqualify Wiand Guerra King (4.1).	4.1	\$315.00	\$1,291.50
3/2/2012	ML	Prepare response to motion to disqualify (1.0).	1	\$270.00	\$270.00
3/2/2012	PBK	Review and revise Wells Fargo's motion to disqualify Receiver and his counsel (.4); confer with G. Guerra regarding factual issues and potential responses to motion (.5).	0.9	\$315.00	\$283.50
3/5/2012	GM	Communications with T. Smiljanich regarding Wiand Guerra King's arguments against disqualification (.2); addressed matters regarding response to Wells Fargo's motion to disqualify Wiand Guerra King (5.2).	5.4	\$315.00	\$1,701.00
3/5/2012	ML	Analyze motion to disqualify (.5); analyze cases cited in motion (1.5); legal research regarding conflicts (2.5); drafted response to motion to disqualify (.5).	5	\$270.00	\$1,350.00
3/6/2012	GM	Work on factual statement for response to Wells Fargo's motion to disqualify Wiand Guerra King (3.6).	3.6	\$315.00	\$1,134.00
3/7/2012	GM	Communications with S. Masel regarding response to Wells Fargo's motion to disqualify Wiand Guerra King (.1); work on matters regarding response to Wells Fargo's motion to disqualify Wiand Guerra King (3.6).	3.7	\$315.00	\$1,165.50
3/7/2012	JJP	Draft motion for an extension of time to respond to disqualification motion (.5); editing motion for an extension of time (.3); correspondence with SEC and internally regarding motion for an extension of time (.2).	1	\$247.50	\$247.50

SERVICES

Date	Person	Description of Services	Hours	Rate	Amount
3/7/2012	JR	NO CHARGE: Receipt and review of Receiver, et al.'s motion for extension of time to respond to motion to disqualify (.1).	0.1	\$0.00	\$0.00
3/8/2012	GM	Work on factual investigation for response to Wells Fargo's motion to disqualify Wiand Guerra King (1.6).	1.6	\$315.00	\$504.00
3/9/2012	GG	Work on opposition to motion to disqualify WGK; review various drafts; identify relevant information, etc.	3	\$325.00	\$975.00
3/9/2012	GM	Work on matters regarding response to Wells Fargo's motion to disqualify Wiand Guerra King (5.4).	5.4	\$315.00	\$1,701.00
3/9/2012	ML	Work on motion to disqualify Wiand Guerra King (3.0).	3	\$270.00	\$810.00
3/9/2012	PBK	Telephone call with Rich Gilbert regarding conflicts policies and whether we received copy (.3); review communications with Wells Fargo regarding same, and forward same to Mr. Gilbert (.5).	0.8	\$315.00	\$252.00
3/9/2012	PBK	Review and revise response to Wells Fargo's motion to disqualify. (1.2).	1.2	\$315.00	\$378.00
3/12/2012	GM	Work on factual investigation regarding response to Wells Fargo's motion to disqualify Wiand Guerra King (6.4).	6.4	\$315.00	\$2,016.00
3/13/2012	GM	Communications with S. Masel regarding Wells Fargo's motion to disqualify Wiand Guerra King (.2); work on response to Wells Fargo's motion to disqualify Wiand Guerra King (8.7).	8.9	\$315.00	\$2,803.50
3/13/2012	PBK	Review and revise affidavit in opposition to Wells Fargo's motion to disqualify Receiver and his counsel. (.5).	0.5	\$315.00	\$157.50
3/14/2012	GG	Work on opposition to motion to disqualify (4.5).	4.5	\$325.00	\$1,462.50
3/14/2012	GM	Work on Wiand Guerra King response to Wells Fargo's motion to disqualify (8.8); communications with S. Masel regarding response to Wells Fargo's motion to disqualify Wiand Guerra King (.2); reviewed Receiver's response to Wells Fargo's motion to disqualify him and Wiand Guerra King (.4).	9.4	\$315.00	\$2,961.00

SERVICES

Date	Person	Description of Services	Hours	Rate	Amount
3/15/2012	GM	Reviewed Wells Fargo's notice to take judicial notice regarding motion to disqualify (.2); reviewed SEC's response to Wells Fargo's motion to disqualify (.4); reviewed Wells Fargo's motion for leave to reply in support of its motion to disqualify and considered response (.4); reviewed correspondence from Akerman regarding response to motion for leave to reply (.2); revised amended response to motion for leave to reply (.4); revised reponse to motion for leave to reply (4.6); communications with J. Cohen and S. Masel regarding Wells Fargo's request for leave to reply (.4).	6.6	\$315.00	\$2,079.00
3/15/2012	ML	Analyze SEC's opposition to motion to disqualify (.5); receive and review notice of filing regarding additional authority (.5).	1	\$270.00	\$270.00
3/15/2012	JR	NO CHARGE: Review of various filings of Receiver, WGK and SEC in response to motion to disqualify (1.0); NO CHARGE: receipt and review of Wells Fargo's request for leave to file reply to opposition to motion to disqualify (.2); NO CHARGE: receipt and review of Receiver's and WGK's response in opposition to Wells Fargo's motion for leave to reply in support of its motion to disqualify (.2).	1.4	\$0.00	\$0.00
3/16/2012	GG	Review Wells Fargo's filings and orders of court (.5).	0.5	\$325.00	\$162.50
3/16/2012	GM	Reviewed Receiver's response to Wells Fargo's request to take judicial notice (.1).	0.1	\$315.00	\$31.50
3/16/2012	MML	Receipt and review of motion for leave to file reply to response to motion to disqualify (.1) and order on same (.1); receipt and response to notice to court to take judicial notice (.2).	0.4	\$270.00	\$108.00
3/19/2012	JR	NO CHARGE: Receipt and review of filings of Receiver, SEC and Wells Fargo in connection with Wells Fargo's motion to disqualify (.2).	0.2	\$0.00	\$0.00
Total Professional Services			110.7		\$32,327.00

PERSON RECAP

Person	Level	Hours	Rate	Amount	
GG	George Guerra	PARTNER	11.5	\$325.00	\$3,737.50
PBK	Peter B. King	PARTNER	3.8	\$315.00	\$1,197.00

PERSON RECAP

<u>Person</u>		<u>Level</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
ML	Michael Lamont	PARTNER	16.5	\$270.00	\$4,455.00
GM	Gianluca Morello	PARTNER	68.8	\$315.00	\$21,672.00
MML	Maya M. Lockwood	ASSOCIATE	0.4	\$270.00	\$108.00
JJP	Jared J. Perez	ASSOCIATE	1.0	\$247.50	\$247.50
JR	Jeffrey Rizzo	PARALEGAL	6.5	\$140.00	\$910.00
JR	Jeffrey Rizzo	PARALEGAL	2.2	\$0.00	\$0.00
					<u>\$32,327.00</u>

DISBURSEMENTS

<u>Date</u>	<u>Description of Disbursements</u>	<u>Amount</u>
3/14/2012	American Express- Miscellaneous- Dinner expense while working on Responses to Wells Fargo's Motion to Disqualify 3/4/12	\$25.68
	Total Disbursements	<u>\$25.68</u>
	Total Services	\$32,327.00
	Total Disbursements	\$25.68
	Total Current Charges	\$32,352.68
	PAY THIS AMOUNT	\$32,352.68

*Payment is Due Upon Receipt of This Invoice
Thank you.*