

EXHIBIT 16

de la PARTE & GILBERT, P.A.

ATTORNEYS AT LAW
101 E. KENNEDY BLVD., SUITE 2000 (33602)
POST OFFICE BOX 2350
TAMPA, FLORIDA 33601-2350
Federal Tax ID No.: 59-1637031
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Wiand, Guerra, King, P.L.
3000 Bayport Dr.
Suite 600
Tampa, FL 33607

April 24, 2012
Client: 120110
Matter: 000001
Invoice #: 29143

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RE:Wells Fargo Bank, et al

For Professional Services Rendered Through March 31, 2012

SERVICES

Date	Person	Description of Services	Hours	Amount
03/05/2012	RAG	Telephone conference with P. King. Receipt and review of motion to remove B. Wiand as receiver and to disqualify the WGK firm as counsel to the receiver. Research law re: disqualification of counsel.	2.00	\$900.00
03/05/2012	PJM	Telephone conference with R. Gilbert and P. King; review Motion to Disqualify; conference with R. Gilbert and E. Nowak; review legal reserach and Motion to Disqualify.	2.60	\$1,040.00
03/05/2012	EDN	Legal research re: disqualification of attorney re: A. Nadel.	2.60	\$520.00
03/06/2012	RAG	Communication with client; review prior SEC memorandum in connection with similar issues. Review WGK's memo in opposition to Wells Fargo's motion to continue. Review list of parties who are potentially adverse to the receiver and claw back defendants. Review and analyze WGK's position vis-a-vis the motion to disqualify.	4.00	\$1,800.00
03/06/2012	EDN	Conference with P. McNamara and R. Gilbert re: Wiand receivership; response to Wells Fargo's motion to disqualify. Review motion to disqualify.	1.10	\$220.00
03/06/2012	KKM	Legal research for PJM pulled cases.	0.10	\$14.00
03/07/2012	RAG	Continued review and analysis of legal position of WGK vis-a-vis the motion to disqualify in light of Florida Rules of Professional Responsibility. Meet with E. Nowak and P. McNamara to discuss response motion to disqualify. Work on outline of our argument in response to said motion. Receive email communications re: factual recitation and request for extension of time.	3.00	\$1,350.00

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Date	Person	Description of Services	Hours	Amount
03/07/2012	PJM	Review and revise Wiand response; draft and revise summary of argument.	1.50	\$600.00
03/07/2012	EDN	Continue to review motion to disqualify; review materials and draft response to motion to disqualify.	2.60	\$520.00
03/08/2012	PJM	Review summary and documents from clients; review court file and documents; several conferences with R. Gilbert and E. Nowak.	2.20	\$880.00
03/08/2012	EDN	Legal research re: response to motion to disqualify.	3.60	\$720.00
03/09/2012	RAG	Meet with P. McNamara and E. Nowak; telephone conference with P. King, G. Guerra and G. Morello. Review emails re: string of email communications between P. King and Wells Fargo Bank.	2.00	\$900.00
03/09/2012	PJM	Review various email correspondence from P. King regarding WF waiver policy/process; several conferences with R. Gilbert; several conferences with E. Nowak.	2.90	\$1,160.00
03/09/2012	EDN	Legal research and draft memo in opposition to motion to disqualify; conference with P. McNamara and R. Gilbert re: same.	4.60	\$920.00
03/12/2012	RAG	Review status of proposed response to motion to disqualify WGK as counsel to the receiver. Meet with P. McNamara and E. Nowak. Telephone conference with G. Morello. Set schedule for response.	1.20	\$540.00
03/12/2012	PJM	Work on summary of argument; conference with R. Gilbert regarding case; several conferences with E. Nowak regarding memorandum of law in response to Motion to Disqualify.	1.80	\$720.00
03/12/2012	EDN	Continue drafting response in opposition to motion to disqualify; conference with R. Gilbert and P. McNamara re: same. Review draft from Hoyer; continue drafting response.	8.50	\$1,700.00
03/13/2012	PJM	Conference with R. Gilbert re: case; review and revise responses; telephone conference with R. Gilbert and C. Morello; several conferences with E. Nowak.	3.40	\$1,360.00
03/13/2012	EDN	Conference with P. McNamara re: draft of memo in opposition to motion to disqualify. Review and revise memo in opposition; draft email to G. Morello re: draft of memo. Continued review and revisions to memo in opposition.	5.10	\$1,020.00

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SERVICES

Date	Person	Description of Services	Hours	Amount
03/14/2012	PJM	Review and revise summary of argument; review case law and rules; review and revise memorandum in response; review J. Hoyer response; several telephone conferences with C. Morello re: affidavit; review affidavit of B. Wiand as receiver; several conferences with R. Gilbert and E. Nowak.	4.20	\$1,680.00
03/14/2012	RAG	Work on and revise final edition.	1.30	\$585.00
03/14/2012	EDN	Review and revise memo in opposition to motion to disqualify; conference with R. Gilbert and P. McNamara re: same. Conference with S. Levine re: motion to disqualify. Review final draft and declaration of Wiand/Guerra.	5.40	\$1,080.00
03/14/2012	SLL	Office conference with E. Nowak; pull and review various cases from Westlaw accordingly.	1.00	\$125.00
03/15/2012	PJM	Exchange several correspondences re: objection to Motion for Leave to File Reply; review responses to same.	0.60	\$240.00
03/26/2012	EDN	Conference with B. Smith re: updating pleadings. Research USDC docket re: same.	1.10	\$220.00

PERSON RECAP

Person	Hours	Rate	Amount
PJM Patrick J. McNamara	19.20	\$400.00	\$7,680.00
RAG Richard A. Gilbert	13.50	\$450.00	\$6,075.00
EDN Eric D. Nowak	34.60	\$200.00	\$6,920.00
SLL Susan L. Levine	1.00	\$125.00	\$125.00
KKM Kristin K. Morris	0.10	\$140.00	\$14.00

DISBURSEMENTS

Date	Description of Disbursements	Amount
03/31/2012	PACER Service Center - Legal Research	\$20.00
03/31/2012	West Payment Center - Westlaw Research	\$269.86

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Total Services	\$20,814.00
Total Disbursements	\$289.86
Total Current Charges	\$21,103.86
PAY THIS AMOUNT	\$21,103.86

Payment is Due Upon Receipt of This Invoice
Please Mail Payments to P.O. Box 2350, Tampa, FL 33601-2350

de la PARTE & GILBERT, P.A.

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Wiand, Guerra, King, P.L.
3000 Bayport Dr.
Suite 600
Tampa, FL 33607

May 22, 2012
Client: 120110
Matter: 000001
Invoice #: 29227

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RE:Wells Fargo Bank, et al

For Professional Services Rendered Through April 30, 2012

SERVICES

Date	Person	Description of Services	Hours	Amount
04/17/2012	LCS	Conference with P. McNamara: research re: Motion to Disqualify.	0.50	\$62.50
04/25/2012	PJM	Review of Order Denying Motion to Disqualify.	0.50	\$200.00

PERSON RECAP

Person	Hours	Rate	Amount
PJM Patrick J. McNamara	0.50	\$400.00	\$200.00
LCS Linda Sanchez	0.50	\$125.00	\$62.50

DISBURSEMENTS

Date	Description of Disbursements	Amount
04/30/2012	PACER Service Center - Legal Research	\$5.10

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Total Services	\$262.50	
Total Disbursements	\$5.10	
Total Current Charges		\$267.60
Previous Balance		\$21,103.86
PAY THIS AMOUNT		\$21,371.46

Payment is Due Upon Receipt of This Invoice
Please Mail Payments to P.O. Box 2350, Tampa, FL 33601-2350