

EXHIBIT 17

**PDR Certified Public Accountants
Total Hours and Dollars by Timekeeper
December 1 - December 31, 2011**

<u>Initials</u>	<u>Name</u>	<u>Level</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
WEP	William Price	Partner	275	19.75	5,431.25
MJZ	Milton (Javier) Zuniga	Staff	115	16.50	1,897.50
MNL	Matthew Low	Staff	110	1.75	192.50
GAH	Gail Heinold	Staff	115	0.75	86.25
SAO	Sharon O'Brien	Staff	95	40.25	3,823.75
LEF	Laura Fine	Staff	75	2.25	<u>168.75</u>
Total Billed for December				81.25	<u>\$ 11,600.00</u>

**Scoop Capital Consolidated
By Activity Category
December 1 - December 31, 2011**

<u>Activity Category</u>	<u>Amount</u>
Accounting & Auditing Total	\$ 3,910.00
Data Analysis Total	\$ 258.75
Litigation Consulting Total	\$ 168.75
Status Reports Total	\$ 1,512.50
Tax Issues Total	<u>\$ 5,750.00</u>
Grand Total	<u><u>\$ 11,600.00</u></u>

SCOOP CAPITAL, LLC

December 1 - December 31, 2011

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
12/1/2011	Accounting & Auditing	SAO	Updated hanger spreadsheet per asset manager	0.50	95	47.50
12/1/2011	Accounting & Auditing	SAO	Sent daily bank balances to receiver	0.25	95	23.75
12/2/2011	Accounting & Auditing	SAO	Entered deposits, scanned backup and updated spreadsheets	0.50	95	47.50
12/2/2011	Accounting & Auditing	SAO	Updated hanger spreadsheet with payments received	0.50	95	47.50
12/2/2011	Accounting & Auditing	SAO	Sent out hanger invoices per asset manager	0.25	95	23.75
12/6/2011	Accounting & Auditing	SAO	Updated hanger spreadsheet per asset manager	0.25	95	23.75
12/6/2011	Accounting & Auditing	SAO	Researched hanger invoice per asset manager and sent email to renter	0.50	95	47.50
12/6/2011	Accounting & Auditing	SAO	Paid all tax bills and other invoices and scanned backup	3.50	95	332.50
12/6/2011	Accounting & Auditing	SAO	Prepared new fund accounting report letter	0.50	95	47.50
12/6/2011	Accounting & Auditing	SAO	Sent daily bank balances to receiver	0.25	95	23.75
12/6/2011	Accounting & Auditing	SAO	Paid invoices and scanned backup	1.25	95	118.75
12/6/2011	Accounting & Auditing	SAO	Updated hanger spreadsheet per asset manager	0.50	95	47.50
12/6/2011	Accounting & Auditing	SAO	Paid invoice and scanned backup	0.25	95	23.75
12/7/2011	Accounting & Auditing	SAO	Sent emails to paralegal regarding bank balance	0.25	95	23.75
12/7/2011	Accounting & Auditing	SAO	Scanned deposits	0.50	95	47.50
12/7/2011	Accounting & Auditing	SAO	Reconciled Whitney Bank statement and scanned backup	0.25	95	23.75
12/7/2011	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.25	95	23.75
12/7/2011	Accounting & Auditing	SAO	Filed hard copies	0.50	95	47.50
12/7/2011	Accounting & Auditing	SAO	Reconciled checking bank account and scanned backup	0.50	95	47.50
12/7/2011	Accounting & Auditing	SAO	Reconciled money market bank account and scanned backup	0.25	95	23.75
12/8/2011	Accounting & Auditing	SAO	Scanned deposit	0.50	95	47.50
12/8/2011	Accounting & Auditing	SAO	Researched invoice for asset manager	1.25	95	118.75
12/9/2011	Accounting & Auditing	SAO	Entered deposits, scanned backup and updated spreadsheets	1.00	95	95.00
12/9/2011	Accounting & Auditing	SAO	Scanned bank recs	0.50	95	47.50
12/9/2011	Accounting & Auditing	SAO	Paid invoices and scanned backup	1.00	95	95.00
12/9/2011	Accounting & Auditing	SAO	Prepared report for paralegal	0.50	95	47.50
12/9/2011	Accounting & Auditing	SAO	Updated QuickBooks	0.25	95	23.75
12/9/2011	Accounting & Auditing	SAO	Filed hard copies	0.25	95	23.75
12/9/2011	Accounting & Auditing	SAO	Entered deposit and scanned backup	0.50	95	47.50
12/12/2011	Accounting & Auditing	GAH	Reviewed fund reports through November 2011	115	115	57.50
12/12/2011	Accounting & Auditing	SAO	Updated hanger spreadsheet for new year	0.50	95	47.50
12/12/2011	Accounting & Auditing	SAO	Scanned deposit info	0.25	95	23.75
12/12/2011	Accounting & Auditing	SAO	Prepared new fund accounting reports	2.50	95	237.50
12/12/2011	Accounting & Auditing	SAO	Sent bank balances to paralegal	0.25	95	23.75
12/13/2011	Accounting & Auditing	SAO	Sent fund accounting reports to attorney	0.25	95	23.75
12/13/2011	Accounting & Auditing	SAO	Scanned documents	0.75	95	71.25
12/14/2011	Accounting & Auditing	SAO	Scanned folder of bank recs	4.75	95	451.25
12/15/2011	Accounting & Auditing	SAO	Sent out hanger invoices	3.00	95	285.00
12/16/2011	Accounting & Auditing	SAO	Entered deposits, scanned backup and updated spreadsheets	0.75	95	71.25
12/16/2011	Accounting & Auditing	SAO	Updated accounting records	2.00	95	190.00
12/20/2011	Accounting & Auditing	SAO	Resent P&L per asset manager	0.25	95	23.75
12/20/2011	Accounting & Auditing	SAO	Updated CDs with interest and scanned backup	0.50	95	47.50
12/20/2011	Accounting & Auditing	SAO	Entered deposit, scanned backup and updated spreadsheet	0.25	95	23.75
12/20/2011	Accounting & Auditing	SAO	Discussed P&L with asset manager and updated with changes	0.50	95	47.50
12/20/2011	Accounting & Auditing	SAO	Prepared report for asset manager	0.50	95	47.50
12/20/2011	Accounting & Auditing	SAO	Updated hanger spreadsheet per asset manager	0.50	95	47.50
12/20/2011	Accounting & Auditing	SAO	Paid invoices and scanned backup	1.25	95	118.75

12/27/2011	Accounting & Auditing	SAO	Updated hanger spreadsheet per asset manager	0.50	95	47.50
12/27/2011	Accounting & Auditing	SAO	Paid invoice and scanned backup	0.25	95	23.75
12/28/2011	Accounting & Auditing	SAO	Researched information for end of year 1099's	1.25	95	118.75
12/28/2011	Accounting & Auditing	SAO	Researched invoice information for asset manager	0.25	95	23.75
12/29/2011	Accounting & Auditing	SAO	Entered information for 1099's	0.50	95	47.50
12/29/2011	Accounting & Auditing	SAO	Scanned documents	0.50	95	47.50
12/29/2011	Accounting & Auditing	SAO	Gathered info for 1099's for year end	1.00	95	95.00
	Total Accounting & Auditing			40.75		3,881.25
12/20/2011	Data Analysis	MJZ	Updated information received from IRS agent	2.25	115	258.75
	Total Data Analysis			2.25		258.75
12/1/2011	Litigation Consulting	LEF	Researched insider's bank accounts	0.50	75	37.50
12/8/2011	Litigation Consulting	LEF	Prepared amortization schedule for Venice Jet Center	0.25	75	18.75
12/9/2011	Litigation Consulting	LEF	Researched insider's bank account deposits	1.50	75	112.50
	Total Litigation Consulting			2.25		168.75
12/12/2011	Status Reports	WEP	Updated fund accounting report through November 2011	1.25	275	343.75
12/21/2011	Status Reports	WEP	Updated interim fund reports	4.25	275	1,168.75
	Total Status Reports			5.50		1,512.50
12/8/2011	Tax Issues	WEP	Prepared information for IRS counsel in Jacksonville for tax settlement	3.50	275	962.50
12/9/2011	Tax Issues	WEP	Followed up on refund for receiver	1.00	275	275.00
12/12/2011	Tax Issues	MJZ	Gathered detailed information requested by IRS agent regarding 2007 bank deposits	2.25	115	258.75
12/13/2011	Tax Issues	MJZ	Gathered detailed information requested by IRS agent regarding 2007 bank deposits	1.25	115	143.75
12/15/2011	Tax Issues	MJZ	Researched insider transactions, bank statements, and tax return vs. deposit analysis	4.75	115	546.25
12/16/2011	Tax Issues	WEP	Talked to IRS counsel in Jacksonville and provided schedule regarding taxes	1.25	275	343.75
12/16/2011	Tax Issues	MNL	Prepared analysis of tax returns	1.75	110	192.50
12/20/2011	Tax Issues	MJZ	Prepared updated Form 1045	2.75	115	316.25
12/20/2011	Tax Issues	WEP	Dealt with IRS agent regarding settling refund claim	4.00	275	1,100.00
12/21/2011	Tax Issues	MJZ	Prepared updated Form 1045	2.00	115	230.00
12/21/2011	Tax Issues	MJZ	Updated IRS agent with insider information	1.25	115	143.75
	Total Tax Issues			25.75		4,512.50

Total Scoop Capital, LLC

76.50

10,333.75

SCOOP MANAGEMENT, INC.
December 1 - December 31, 2011

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
12/6/2011	Accounting & Auditing	GAH	Reviewed updated compilation letter	0.25	115	28.75
	Total Accounting & Auditing			0.25		28.75

Total Scoop Management, Inc.

0.25

28.75

NEIL V. MOODY
December 1 - December 31, 2011

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
12/15/2011	Tax Issues	WEP	Followed up with Austin IRS office regarding refund	4.50	275	1,237.50
	Total Tax Issues			4.50		1,237.50

Total Neil V. Moody

4.50

1,237.50

GRAND TOTAL December 1 - December 31, 2011

81.25

\$ 11,600.00

**PDR Certified Public Accountants
Total Hours and Dollars by Timekeeper
January 1 - January 31, 2012**

<u>Initials</u>	<u>Name</u>	<u>Level</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
WEP	William Price	Partner	275	31.00	8,525.00
MJZ	Milton (Javier) Zuniga	Staff	115	6.50	747.50
DHM	Diane Minnix	Staff	115	1.50	172.50
MNL	Matthew Low	Staff	110	56.50	6,215.00
GAH	Gail Heinold	Staff	115	0.75	86.25
SAO	Sharon O'Brien	Staff	95	25.50	2,422.50
LEF	Laura Fine	Staff	75	39.00	<u>2,925.00</u>
Total Billed for January				160.75	<u>\$ 21,093.75</u>

**Scoop Capital Consolidated
By Activity Category
January 1 - January 31, 2012**

<u>Activity Category</u>	<u>Amount</u>
Accounting & Auditing Total	\$ 2,508.75
Forensic Accounting Total	\$ 321.25
Litigation Consulting Total	\$ 13,562.50
Tax Issues Total	<u>\$ 4,701.25</u>
Grand Total	<u><u>\$ 21,093.75</u></u>

SCOOP CAPITAL, LLC
January 1 - January 31, 2012

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
1/3/2012	Accounting & Auditing	SAO	Scanned deposit info	0.25	95	23.75
1/3/2012	Accounting & Auditing	SAO	Updated 1099 file for year end	0.25	95	23.75
1/3/2012	Accounting & Auditing	SAO	Prepared report for attorney	0.50	95	47.50
1/3/2012	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.50	95	47.50
1/3/2012	Accounting & Auditing	SAO	Sent daily bank balances to receiver	0.25	95	23.75
1/3/2012	Accounting & Auditing	SAO	Entered deposits, scanned backup, and updated spreadsheets	0.75	95	71.25
1/3/2012	Accounting & Auditing	SAO	Paid invoice and scanned backup	0.25	95	23.75
1/3/2012	Accounting & Auditing	SAO	Updated hangar spreadsheet per asset manager	0.25	95	23.75
1/4/2012	Accounting & Auditing	SAO	Updated hangar spreadsheet per asset manager	0.50	95	47.50
1/4/2012	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.75	95	71.25
1/5/2012	Accounting & Auditing	SAO	Reconciled Whitney Bank December bank statement	0.25	95	23.75
1/5/2012	Accounting & Auditing	SAO	Entered deposit and scanned backup	0.25	95	23.75
1/6/2012	Accounting & Auditing	SAO	Entered deposits and scanned backup	0.50	95	47.50
1/6/2012	Accounting & Auditing	SAO	Discussed transfer amount with paralegal	0.25	95	23.75
1/6/2012	Accounting & Auditing	SAO	Received call from paralegal regarding bank balance	0.25	95	23.75
1/9/2012	Accounting & Auditing	SAO	Researched hangar invoice and called renter	0.50	95	47.50
1/9/2012	Accounting & Auditing	SAO	Filed hard copies	0.25	95	23.75
1/9/2012	Accounting & Auditing	SAO	Reconciled Bay City checking bank statement	0.50	95	47.50
1/9/2012	Accounting & Auditing	SAO	Reconciled Bay City MM December bank statement and scanned backup	0.50	95	47.50
1/9/2012	Accounting & Auditing	SAO	Updated hangar spreadsheet	2.25	95	213.75
1/11/2012	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.75	95	71.25
1/12/2012	Accounting & Auditing	SAO	Scanned deposit info	0.25	95	23.75
1/12/2012	Accounting & Auditing	SAO	Updated hangar spreadsheet per asset manager	0.50	95	47.50
1/12/2012	Accounting & Auditing	SAO	Paid invoice and scanned backup	0.25	95	23.75
1/13/2012	Accounting & Auditing	SAO	Paid invoice and scanned backup	0.25	95	23.75
1/13/2012	Accounting & Auditing	SAO	Entered deposits, scanned backup, and updated spreadsheets	1.00	95	95.00
1/13/2012	Accounting & Auditing	SAO	Paid invoice and scanned backup	0.25	95	23.75
1/16/2012	Accounting & Auditing	SAO	Researched invoice for asset manager	0.25	95	23.75
1/16/2012	Accounting & Auditing	SAO	Prepared report for paralegal	0.50	95	47.50
1/16/2012	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.50	95	47.50
1/17/2012	Accounting & Auditing	SAO	Sent out hangar invoices	1.25	95	118.75
1/17/2012	Accounting & Auditing	SAO	Made call to asset manager regarding hangar invoices	0.25	95	23.75
1/17/2012	Accounting & Auditing	SAO	Sent out hangar rent invoices	0.50	95	47.50
1/17/2012	Accounting & Auditing	SAO	Updated CD balances with interest and scanned backup	0.25	95	23.75
1/17/2012	Accounting & Auditing	SAO	Paid invoice and scanned backup	0.75	115	86.25
1/17/2012	Accounting & Auditing	GAH	Reviewed annual payroll returns	0.50	95	47.50
1/18/2012	Accounting & Auditing	SAO	Scanned deposit info	0.25	95	23.75
1/18/2012	Accounting & Auditing	SAO	Entered deposit, scanned backup, and updated spreadsheet	0.25	95	23.75
1/19/2012	Accounting & Auditing	SAO	Placed order for QuickBooks checks	1.00	95	95.00
1/19/2012	Accounting & Auditing	SAO	Paid invoices, scanned backup, and updated hangar spreadsheet	0.25	95	23.75
1/20/2012	Accounting & Auditing	SAO	Scanned deposit info	0.25	95	23.75
1/20/2012	Accounting & Auditing	SAO	Paid invoice and scanned backup	0.25	95	23.75
1/20/2012	Accounting & Auditing	SAO	Entered deposits, scanned backup, and updated spreadsheets	0.50	95	47.50
1/20/2012	Accounting & Auditing	SAO	Scanned deposit backup info	0.25	95	23.75
1/23/2012	Accounting & Auditing	SAO	Sent daily bank balances to receiver	0.25	95	23.75
1/24/2012	Accounting & Auditing	SAO	Updated hangar spreadsheet	0.25	95	23.75
1/26/2012	Accounting & Auditing	SAO	Prepared fund accounting reports	0.25	95	23.75

1/27/2012	Accounting & Auditing	SAO	Prepared fund accounting reports	3.00	95	285.00
1/30/2012	Accounting & Auditing	SAO	Sent daily bank balances to receiver	0.25	95	23.75
1/30/2012	Accounting & Auditing	SAO	Paid invoice and scanned backup	0.25	95	23.75
1/31/2012	Accounting & Auditing	SAO	Followed up on inquiry from attorney regarding tax form received	0.25	95	23.75
1/31/2012	Accounting & Auditing	SAO	Sent daily bank balances to receiver	0.25	95	23.75
1/31/2012	Accounting & Auditing	SAO	Verified 2011 1099's received against QuickBooks	0.25	95	23.75
1/31/2012	Accounting & Auditing	SAO	Paid invoice and scanned backup	0.25	95	23.75
	Total Accounting & Auditing			26.25		2,508.75
1/11/2012	Forensic Accounting	MNL	Updated management fee analysis	1.00	110	110.00
1/12/2012	Forensic Accounting	MNL	Finalized management fee analysis	1.00	110	110.00
1/16/2012	Forensic Accounting	MNL	Prepared amortization schedules per attorney	0.75	110	82.50
1/24/2012	Forensic Accounting	LEF	Researched information in QuickBooks	0.25	75	18.75
	Total Forensic Accounting			3.00		321.25
1/3/2012	Litigation Consulting	LEF	Looked up entity EINs for bank transactions	0.25	75	18.75
1/6/2012	Litigation Consulting	WEP	Meeting regarding banking litigation	3.50	275	962.50
1/9/2012	Litigation Consulting	LEF	Prepared Venice Jet Center amortization schedule	0.25	75	18.75
1/12/2012	Litigation Consulting	LEF	Pulled reports from QuickBooks	0.75	75	56.25
1/16/2012	Litigation Consulting	LEF	Researched redemptions from bank accounts	0.75	75	56.25
1/16/2012	Litigation Consulting	MNL	Worked on banking litigation support	2.75	110	302.50
1/16/2012	Litigation Consulting	WEP	Met with attorneys regarding banking litigation	3.50	275	962.50
1/17/2012	Litigation Consulting	LEF	Researched banking transactions	4.50	75	337.50
1/17/2012	Litigation Consulting	MNL	Worked on banking litigation support	1.50	110	165.00
1/17/2012	Litigation Consulting	WEP	Gathered information for attorneys regarding banking litigation	1.50	275	412.50
1/18/2012	Litigation Consulting	LEF	Researched bank transactions	6.50	75	487.50
1/18/2012	Litigation Consulting	MNL	Worked on banking litigation support	7.25	110	797.50
1/19/2012	Litigation Consulting	LEF	Worked on banking litigation support	1.25	75	93.75
1/19/2012	Litigation Consulting	MNL	Worked out payoff balance for Suncoast Air Center	7.00	110	770.00
1/19/2012	Litigation Consulting	MNL	Worked on banking litigation support	3.75	75	281.25
1/20/2012	Litigation Consulting	LEF	Researched bank transactions	6.00	110	660.00
1/20/2012	Litigation Consulting	MNL	Researched bank transactions	6.75	75	506.25
1/23/2012	Litigation Consulting	LEF	Worked on banking litigation support	6.75	110	742.50
1/23/2012	Litigation Consulting	MNL	Researched bank transactions	0.75	275	206.25
1/23/2012	Litigation Consulting	WEP	Reviewed data for banking litigation	1.50	75	112.50
1/24/2012	Litigation Consulting	LEF	Researched bank transactions	2.25	110	247.50
1/24/2012	Litigation Consulting	MNL	Worked on banking litigation support	3.00	75	225.00
1/25/2012	Litigation Consulting	LEF	Researched bank transactions	5.75	110	632.50
1/25/2012	Litigation Consulting	MNL	Worked on banking litigation support	6.50	75	487.50
1/26/2012	Litigation Consulting	LEF	Worked on banking litigation support	9.50	110	1,045.00
1/26/2012	Litigation Consulting	MNL	Worked on banking litigation support	6.00	275	1,650.00
1/26/2012	Litigation Consulting	WEP	Worked with attorneys regarding banking litigation	3.00	75	225.00
1/27/2012	Litigation Consulting	LEF	Researched bank transactions	5.00	110	550.00
1/27/2012	Litigation Consulting	MNL	Worked on banking litigation support	2.00	275	550.00
1/27/2012	Litigation Consulting	WEP	Reviewed banking litigation schedules for attorneys	109.75		13,562.50
1/3/2012	Tax Issues	MJZ	Followed up on insiders IRS pending inquiries review	1.00	115	115.00
1/5/2012	Tax Issues	MJZ	Called insider with tax question	0.25	115	28.75
1/6/2012	Tax Issues	MJZ	POA to IRS agent	1.25	115	143.75
1/9/2012	Tax Issues	WEP	Followed up on refund from IRS to receiver	3.50	275	962.50
1/10/2012	Tax Issues	MJZ	Assembled documents on insiders for IRS agent	1.00	115	115.00
1/11/2012	Tax Issues	MJZ	Gathered tax audit information and met with IRS agent	2.25	115	258.75
1/11/2012	Tax Issues	WEP	Met with IRS auditor regarding refunds	6.25	275	1,718.75
1/31/2012	Tax Issues	MJZ	Followed up on IRS notice regarding 2010 carryback	0.75	115	86.25

NEIL V. MOODY
January 1 - January 31, 2012

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
1/16/2012	Tax Issues	DHM	Prepared 2010 individual tax return for insider	0.50	115	57.50
1/17/2012	Tax Issues	DHM	Made call to IRS regarding 2010 E-Services for insider	0.50	115	57.50
1/19/2012	Tax Issues	DHM	Made call to IRS regarding 1045 refund	0.50	115	57.50
	Total Tax Issues			1.50		172.50

Total Neil V. Moody

1.50

172.50

GRAND TOTAL January 1 - January 31, 2012

160.75

\$ 21,093.75

**PDR Certified Public Accountants
Total Hours and Dollars by Timekeeper
February 1 - February 29, 2012**

<u>Initials</u>	<u>Name</u>	<u>Level</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
WEP	William Price	Partner	275	30.00	8,250.00
LMP	Lisette Perera	Staff	200	1.25	250.00
MJZ	Milton (Javier) Zuniga	Staff	115	15.25	1,753.75
DHM	Diane Minnix	Staff	115	0.75	86.25
MNL	Matthew Low	Staff	110	10.00	1,100.00
GAH	Gail Heinold	Staff	115	1.75	201.25
SAO	Sharon O'Brien	Staff	95	27.25	2,588.75
LEF	Laura Fine	Staff	75	18.50	<u>1,387.50</u>
Total Billed For February				104.75	<u>\$ 15,617.50</u>

**Scoop Capital Consolidated
By Activity Category
February 1 - February 29, 2012**

<u>Activity Category</u>	<u>Amount</u>
Accounting & Auditing Total	\$ 3,040.00
Forensic Accounting Total	\$ 2,111.25
Litigation Consulting Total	\$ 2,576.25
Status Reports Total	\$ 1,031.25
Tax Issues Total	<u>\$ 6,858.75</u>
Grand Total	<u><u>\$ 15,617.50</u></u>

SCOOP CAPITAL, LLC
February 1 - February 29, 2012

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
2/1/2012	Accounting & Auditing	SAO	Updated hangar spreadsheet per asset manager	0.50	95	47.50
2/2/2012	Accounting & Auditing	GAH	Reviewed fund reports: Jan - Dec 2011, Dec only, and from inception - Dec 2011	1.00	115	115.00
2/3/2011	Accounting & Auditing	SAO	Entered deposits, scanned backup, and updated spreadsheets	1.00	95	95.00
2/3/2011	Accounting & Auditing	SAO	Worked on fund accounting reports	1.00	95	95.00
2/3/2012	Accounting & Auditing	SAO	Updated hangar spreadsheet per asset manager	0.25	95	23.75
2/3/2012	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.50	95	47.50
2/3/2012	Accounting & Auditing	SAO	Updated hangar spreadsheet	0.25	95	23.75
2/6/2012	Accounting & Auditing	SAO	Reviewed changes to fund reports: Jan - Dec 2011, Dec only, and from inception - Dec 2011	0.50	115	57.50
2/6/2012	Accounting & Auditing	SAO	Updated hangar spreadsheet	0.25	95	23.75
2/6/2012	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.50	95	47.50
2/7/2012	Accounting & Auditing	SAO	Filed hard copies	0.50	95	47.50
2/7/2012	Accounting & Auditing	SAO	Scanned deposit backup	0.25	95	23.75
2/7/2012	Accounting & Auditing	SAO	Updated hangar spreadsheet per asset manager	0.50	95	47.50
2/7/2012	Accounting & Auditing	SAO	Set up 2012 accounting binders	0.25	95	23.75
2/7/2012	Accounting & Auditing	SAO	Reconciled Whitney bank statement for January 2012	0.25	95	23.75
2/7/2012	Accounting & Auditing	SAO	Paid invoice and scanned backup	0.25	95	23.75
2/8/2012	Accounting & Auditing	SAO	Sent daily bank balances to receiver	0.25	95	23.75
2/8/2012	Accounting & Auditing	SAO	Reconciled Bay City MM bank statement for January 2012	0.25	95	23.75
2/8/2012	Accounting & Auditing	SAO	Reconciled Bay City checking bank statement for January 2012	0.25	95	23.75
2/9/2012	Accounting & Auditing	SAO	Sent daily bank balances to receiver	0.50	95	47.50
2/9/2012	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.25	95	23.75
2/9/2012	Accounting & Auditing	SAO	Sent fund accounting reports to attorney	0.25	95	23.75
2/9/2012	Accounting & Auditing	SAO	Scanned deposit backup	0.25	95	23.75
2/13/2012	Accounting & Auditing	SAO	Filed hard copies	0.50	95	47.50
2/13/2012	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.75	95	71.25
2/13/2012	Accounting & Auditing	SAO	Entered deposits, scanned backup, and updated spreadsheets	4.00	95	380.00
2/14/2012	Accounting & Auditing	SAO	Prepared reports for paralegal	0.25	95	23.75
2/14/2012	Accounting & Auditing	SAO	Sent daily bank balances to receiver	0.25	95	23.75
2/14/2012	Accounting & Auditing	SAO	Paid invoice and scanned backup	1.25	95	118.75
2/15/2012	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.25	95	23.75
2/15/2012	Accounting & Auditing	SAO	Prepared reports for paralegal	0.25	95	23.75
2/15/2012	Accounting & Auditing	SAO	Paid invoice and scanned backup	0.25	95	23.75
2/16/2012	Accounting & Auditing	SAO	Paid invoice and scanned backup	0.50	95	47.50
2/17/2012	Accounting & Auditing	SAO	Prepared invoices for Tradewind hangars	0.25	95	23.75
2/17/2012	Accounting & Auditing	SAO	Sent copy of invoice to attorney per request	2.00	95	190.00
2/17/2012	Accounting & Auditing	SAO	Sent out hangar invoices and sent emails to asset manager	0.25	95	23.75
2/17/2012	Accounting & Auditing	SAO	Sent daily bank balances to receiver	0.25	95	23.75
2/17/2012	Accounting & Auditing	SAO	Entered deposit and scanned backup	0.25	95	23.75
2/20/2012	Accounting & Auditing	SAO	Scanned deposit backup	0.25	95	23.75
2/20/2012	Accounting & Auditing	SAO	Filed hard copies	0.25	95	23.75
2/20/2012	Accounting & Auditing	SAO	Updated hangar spreadsheet	0.25	95	23.75
2/20/2012	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.50	95	47.50
2/20/2012	Accounting & Auditing	SAO	Updated CDs with interest received	0.50	95	47.50
2/20/2012	Accounting & Auditing	SAO	Sent daily bank balances to receiver	0.25	95	23.75
2/21/2012	Accounting & Auditing	SAO	Entered deposit and scanned backup	0.25	95	23.75
2/21/2012	Accounting & Auditing	SAO	Updated investor redemption spreadsheet	0.25	95	23.75

2/21/2012	Accounting & Auditing	SAO	Prepared Tradewinds P&L for asset manager	0.50	95	47.50
2/21/2012	Accounting & Auditing	SAO	Updated P&L per asset manager	0.25	95	23.75
2/21/2012	Accounting & Auditing	SAO	Sent daily bank balances to receiver	0.25	95	23.75
2/22/2012	Accounting & Auditing	SAO	Scanned deposit backup	0.25	95	23.75
2/22/2012	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.50	95	47.50
2/22/2012	Accounting & Auditing	SAO	Sent daily bank balances to receiver	0.25	95	23.75
2/22/2012	Accounting & Auditing	SAO	Paid invoice and scanned backup	0.25	95	23.75
2/24/2012	Accounting & Auditing	SAO	Entered deposits, scanned backup, and updated spreadsheets	0.50	95	47.50
2/24/2012	Accounting & Auditing	SAO	Sent daily bank balances to receiver	0.25	95	23.75
2/24/2012	Accounting & Auditing	SAO	Paid invoice and scanned backup	0.25	95	23.75
2/28/2012	Accounting & Auditing	SAO	Updated hangar rental spreadsheet per asset manager	0.75	95	71.25
2/28/2012	Accounting & Auditing	SAO	Researched hangar invoice for asset manager	0.25	95	23.75
2/28/2012	Accounting & Auditing	SAO	Sent daily bank balances to receiver	0.25	95	23.75
2/29/2012	Accounting & Auditing	SAO	Paid invoice and scanned backup	0.25	95	23.75
2/29/2012	Accounting & Auditing	SAO	Discussed invoice with paralegal	0.25	95	23.75
	Total Accounting & Auditing			28.75		2,761.25
2/8/2012	Forensic Accounting	MNL	Worked on restitution payment information	0.50	110	55.00
2/9/2012	Forensic Accounting	MNL	Worked on restitution payment information	2.00	110	220.00
2/10/2012	Forensic Accounting	LEF	Worked on restitution payment information	0.50	75	37.50
2/10/2012	Forensic Accounting	MNL	Assisted with investor claims	0.50	110	55.00
2/13/2012	Forensic Accounting	LEF	Calculated payoff balance for Venice Jet Center	0.50	75	37.50
2/13/2012	Forensic Accounting	LEF	Worked on restitution payment information	1.00	75	75.00
2/14/2012	Forensic Accounting	LEF	Worked on restitution payment information	1.00	75	75.00
2/16/2012	Forensic Accounting	LEF	Worked on restitution payment information	2.00	75	150.00
2/16/2012	Forensic Accounting	MNL	Gathered and sent information to attorney	0.50	110	55.00
2/16/2012	Forensic Accounting	WEP	Investigated payments to various entities per receiver	3.25	275	893.75
2/22/2012	Forensic Accounting	LEF	Researched contribution information in QuickBooks	1.00	75	75.00
2/22/2012	Forensic Accounting	MNL	Sent email to attorney	0.25	110	27.50
2/23/2012	Forensic Accounting	LEF	Researched contribution information in QuickBooks	0.50	75	37.50
2/23/2012	Forensic Accounting	MNL	Gathered and sent information to attorney	0.50	110	55.00
2/28/2012	Forensic Accounting	LEF	Researched investor transfer activity	1.50	75	112.50
2/29/2012	Forensic Accounting	LEF	Worked on banking litigation support	2.00	75	150.00
	Total Forensic Accounting			17.50		2,111.25
2/2/2012	Litigation Consulting	LEF	Retrieved data from QuickBooks	1.00	75	75.00
2/9/2012	Litigation Consulting	LEF	Retrieved data from QuickBooks	4.00	75	300.00
2/10/2012	Litigation Consulting	LEF	Retrieved data from QuickBooks	3.50	75	262.50
2/13/2012	Litigation Consulting	WEP	Reviewed financial statement	1.75	275	481.25
2/27/2012	Litigation Consulting	WEP	Developed schedule of banking investors	3.00	275	825.00
2/28/2012	Litigation Consulting	MNL	Worked on litigation consulting	1.50	110	165.00
2/29/2012	Litigation Consulting	MNL	Worked on banking litigation support	4.25	110	467.50
	Total Litigation Consulting			19.00		2,576.25
2/9/2012	Status Reports	WEP	Prepared interim fund report for 2011	3.75	275	1,031.25
	Total Status Reports			3.75		1,031.25
2/3/2012	Tax Issues	WEP	Called IRS regarding refund for receiver	1.00	275	275.00
2/6/2012	Tax Issues	MJZ	Called IRS regarding 1045 carryback and updated 1045	2.00	115	230.00
2/6/2012	Tax Issues	WEP	Followed up on refund claim for receiver	2.50	275	687.50
2/8/2012	Tax Issues	WEP	Began preparation of 1120SF for receiver	4.50	275	1,237.50
2/9/2012	Tax Issues	MJZ	Prepared Form 1040X	1.00	115	115.00
2/10/2012	Tax Issues	MJZ	Researched 2007 equity	0.75	115	86.25
2/10/2012	Tax Issues	MJZ	Prepared Form 1040X	0.75	115	86.25
2/14/2012	Tax Issues	WEP	Prepared tax return for settlement fund	1.75	275	481.25
2/15/2012	Tax Issues	WEP	Gathered information for IRS for refunds for receiver	5.25	275	1,443.75

SCOOP MANAGEMENT, INC.
 February 1 - February 29, 2012

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
2/14/2012	Accounting & Auditing	GAH	Reviewed income reports	0.25	115	28.75
	Total Accounting & Auditing			0.25		28.75

Total Scoop Management, Inc. 0.25 28.75

BURT WIAND RECEIVER ACCOUNT
 February 1 - February 29, 2012

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
2/13/2012	Tax Issues	MJZ	Prepared Form 1120SF for receiver	4.25	115	488.75
2/13/2012	Tax Issues	MJZ	Prepared Form F-1120 for receiver	0.75	115	86.25
2/14/2012	Tax Issues	MJZ	Prepared Form 1120SF for receiver	1.00	115	115.00
2/23/2012	Tax Issues	MJZ	Prepared Tangible tax returns for receiver	0.75	115	86.25
2/29/2012	Tax Issues	MJZ	Updated tax return	0.50	115	57.50
	Total Tax Issues			7.25		833.75
2/14/2012	Accounting & Auditing	LMP	Reviewed legal letter and responded to same	1.00	200	200.00
2/15/2012	Accounting & Auditing	LMP	Composed email to attorney	0.25	200	50.00
	Total Accounting & Auditing			1.25		250.00

1,083.75

8.50

Total Burt Wiand Receiver Account

NEIL V. MOODY
February 1 - February 29, 2012

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
2/2/2012	Tax Issues	DHM	Called IRS regarding 2011 Form 1040	0.25	115	28.75
2/3/2012	Tax Issues	DHM	Called IRS regarding 1045 refund	0.50	115	57.50
2/6/2012	Tax Issues	MJZ	Reviewed tax organizer	0.25	115	28.75
	Total Tax Issues			1.00		115.00

Total Neil V. Moody

1.00

115.00

GRAND TOTAL February 1 - February 29, 2012

104.75

\$ 15,617.50

**PDR Certified Public Accountants
Total Hours and Dollars by Timekeeper
March 1 - March 31, 2012**

<u>Initials</u>	<u>Name</u>	<u>Level</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
WEP	William Price	Partner	275	50.75	13,956.25
MJZ	Milton (Javier) Zuniga	Staff	115	3.50	402.50
MNL	Matthew Low	Staff	110	34.25	3,767.50
GAH	Gail Heinold	Staff	115	1.25	143.75
SAO	Sharon O'Brien	Staff	95	27.90	2,650.50
LEF	Laura Fine	Staff	75	44.75	<u>3,356.25</u>
Total Billed For March				162.40	<u>\$ 24,276.75</u>

**Scoop Capital Consolidated
By Activity Category
March 1 - March 31, 2012**

<u>Activity Category</u>	<u>Amount</u>
Accounting & Auditing Total	\$ 2,794.25
Forensic Accounting Total	\$ 6,616.25
Litigation Consulting Total	\$ 8,070.00
Status Reports Total	\$ 481.25
Tax Issues Total	<u>\$ 6,315.00</u>
Grand Total	<u><u>\$ 24,276.75</u></u>

SCOOP CAPITAL, LLC
 March 1 - March 31, 2012

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
3/2/2012	Accounting & Auditing	SAO	Entered deposits, scanned backup, and updated spreadsheets	0.75	95	71.25
3/2/2012	Accounting & Auditing	SAO	Sent form to paralegal per his request	0.25	95	23.75
3/3/2012	Accounting & Auditing	SAO	Entered deposit info and scanned backup	0.25	95	23.75
3/3/2012	Accounting & Auditing	SAO	Organized accounting records	0.25	95	23.75
3/5/2012	Accounting & Auditing	SAO	Updated hangar spreadsheet	0.25	95	23.75
3/5/2012	Accounting & Auditing	SAO	Organized accounting records	0.25	95	23.75
3/5/2012	Accounting & Auditing	SAO	Sent daily bank balances to Receiver	0.25	95	23.75
3/6/2012	Accounting & Auditing	SAO	Reconciled checking account, scanned backup, and filed hard copy	0.50	95	47.50
3/6/2012	Accounting & Auditing	SAO	Reconciled MM account, scanned backup, and filed hard copy	0.50	95	47.50
3/7/2012	Accounting & Auditing	SAO	Reconciled Whitney Bank statement for February 2012	0.25	95	23.75
3/9/2012	Accounting & Auditing	SAO	Paid invoice and scanned backup	0.25	95	23.75
3/9/2012	Accounting & Auditing	SAO	Entered deposit info and scanned backup	0.25	95	23.75
3/10/2012	Accounting & Auditing	SAO	Entered deposits, scanned backup, and updated spreadsheets	0.75	95	71.25
3/13/2012	Accounting & Auditing	SAO	Paid invoices and scanned backup	1.50	95	142.50
3/13/2012	Accounting & Auditing	SAO	Entered deposits, scanned backup	1.25	95	118.75
3/13/2012	Accounting & Auditing	SAO	Researched hangar invoice for asset manager	0.25	95	23.75
3/14/2012	Accounting & Auditing	SAO	Paid invoices and scanned backup	1.00	95	95.00
3/14/2012	Accounting & Auditing	SAO	Sent daily bank balances to Receiver	0.25	95	23.75
3/15/2012	Accounting & Auditing	SAO	Paid invoice and scanned backup	0.25	95	23.75
3/15/2012	Accounting & Auditing	SAO	Organized accounting records	0.50	95	47.50
3/15/2012	Accounting & Auditing	SAO	Updated hangar spreadsheet per asset manager	0.25	95	23.75
3/16/2012	Accounting & Auditing	SAO	Paid invoice and scanned backup	0.25	95	23.75
3/19/2012	Accounting & Auditing	SAO	Organized and updated accounting records	2.00	95	190.00
3/19/2012	Accounting & Auditing	SAO	Updated hangar spreadsheet	0.50	95	47.50
3/19/2012	Accounting & Auditing	SAO	Sent daily bank balances to Receiver	0.25	95	23.75
3/19/2012	Accounting & Auditing	SAO	Updated CDs with interest and scanned backup	0.50	95	47.50
3/19/2012	Accounting & Auditing	SAO	Paid invoice and scanned backup	0.25	95	23.75
3/19/2012	Accounting & Auditing	SAO	Entered deposit and scanned backup	0.25	95	23.75
3/19/2012	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.75	95	71.25
3/20/2012	Accounting & Auditing	SAO	Prepared reports for attorney on sale of fixed assets	1.40	95	133.00
3/20/2012	Accounting & Auditing	SAO	Organized accounting records	0.25	95	23.75
3/21/2012	Accounting & Auditing	SAO	Prepared fund accounting reports	3.00	95	285.00
3/21/2012	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.25	95	23.75
3/21/2012	Accounting & Auditing	SAO	Researched plane sales for attorney	1.00	95	95.00
3/21/2012	Accounting & Auditing	SAO	Sent daily bank balances to Receiver	0.25	95	23.75
3/21/2012	Accounting & Auditing	SAO	Prepared reports for attorney on airplane sales	1.25	95	118.75
3/22/2012	Accounting & Auditing	GAH	Reviewed fund accounting reports	0.75	115	86.25
3/23/2012	Accounting & Auditing	GAH	Assisted with researching amounts for taxes from inception	0.50	115	57.50
3/23/2012	Accounting & Auditing	SAO	Updated fund accounting reports	0.50	95	47.50
3/26/2012	Accounting & Auditing	SAO	Paid invoice and scanned backup	0.25	95	23.75
3/26/2012	Accounting & Auditing	SAO	Updated QuickBooks per attorney	0.25	95	23.75
3/26/2012	Accounting & Auditing	SAO	Entered deposits, scanned backup, and updated spreadsheets	1.00	95	95.00
3/27/2012	Accounting & Auditing	SAO	Paid invoice and scanned backup	0.25	95	23.75
3/27/2012	Accounting & Auditing	SAO	Worked on fund accounting reports	0.75	95	71.25
3/27/2012	Accounting & Auditing	SAO	Organized accounting records	0.25	95	23.75
3/27/2012	Accounting & Auditing	SAO	Updated hangar spreadsheet per asset manager	0.50	95	47.50
3/27/2012	Accounting & Auditing	SAO	Updated bank balance spreadsheet per attorney	0.25	95	23.75
3/28/2012	Accounting & Auditing	SAO	Updated hangar spreadsheet per asset manager	0.25	95	23.75

3/28/2012	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.75	95	71.25
3/28/2012	Accounting & Auditing	SAO	Scanned bank rec and filed hard copy	0.25	95	23.75
3/29/2012	Accounting & Auditing	SAO	Paid invoices and scanned backup	0.25	95	23.75
3/29/2012	Accounting & Auditing	SAO	Sent daily bank balances to Receiver	0.25	95	23.75
	Total Accounting & Auditing			29.15		2,794.25
3/1/2012	Forensic Accounting	LEF	Researched management and incentive fees	2.00	75	150.00
3/1/2012	Forensic Accounting	WEP	Prepared schedule for expert witness	3.00	275	825.00
3/6/2012	Forensic Accounting	MNL	Discussed investor sample tests with attorney and organized documents	0.50	110	55.00
3/9/2012	Forensic Accounting	LEF	Worked on investor sample tests for litigation	2.50	75	187.50
3/9/2012	Forensic Accounting	MNL	Sent correspondence to attorney and worked on investor sample tests	4.00	110	440.00
3/10/2012	Forensic Accounting	LEF	Worked on investor sample tests for litigation	1.75	75	131.25
3/12/2012	Forensic Accounting	LEF	Worked on investor sample tests for litigation	3.75	75	281.25
3/13/2012	Forensic Accounting	LEF	Worked on investor sample tests for litigation	3.75	75	281.25
3/13/2012	Forensic Accounting	MNL	Worked on investor sample tests for litigation	1.00	110	110.00
3/14/2012	Forensic Accounting	LEF	Worked on investor sample tests for litigation	5.00	75	375.00
3/14/2012	Forensic Accounting	MNL	Worked on investor sample tests for litigation	2.00	110	220.00
3/15/2012	Forensic Accounting	LEF	Worked on investor sample tests for litigation	3.00	75	225.00
3/15/2012	Forensic Accounting	WEP	Reviewed tax returns of insider for recovery by receiver	2.50	275	687.50
3/16/2012	Forensic Accounting	LEF	Worked on investor sample tests for litigation	5.50	75	412.50
3/16/2012	Forensic Accounting	MNL	Worked on investor sample tests for litigation	3.50	110	385.00
3/19/2012	Forensic Accounting	LEF	Worked on investor sample tests for litigation	1.25	75	93.75
3/21/2012	Forensic Accounting	LEF	Researched returns and K1's	0.25	75	18.75
3/23/2012	Forensic Accounting	WEP	Updated schedules for summary adjustment	2.50	275	687.50
3/27/2012	Forensic Accounting	LEF	Prepared disk with tax returns and K1's for MBA and updated Pre-03 activity sheets	1.25	75	93.75
3/28/2012	Forensic Accounting	LEF	Researched backup for global activity, worked on receivables and payables for various entities	4.25	75	318.75
3/29/2012	Forensic Accounting	LEF	Gathered information from tax returns and QuickBooks for Global Activity	4.25	75	318.75
3/30/2012	Forensic Accounting	LEF	Organized accounting records	4.25	75	318.75
	Total Forensic Accounting			61.75		6,616.25
3/1/2012	Litigation Consulting	MNL	Addressed schedules for expert witness and met with witness	8.25	110	907.50
3/2/2012	Litigation Consulting	MNL	Set up new project spreadsheets	1.00	110	110.00
3/5/2012	Litigation Consulting	WEP	Updated loss schedules	2.00	275	550.00
3/12/2012	Litigation Consulting	LEF	Researched bank account numbers	1.50	75	112.50
3/19/2012	Litigation Consulting	MNL	Finalized investor sample tests for litigation	1.75	110	192.50
3/19/2012	Litigation Consulting	WEP	Addressed matters for forensic accountant for receiver	4.50	275	1,237.50
3/23/2012	Litigation Consulting	LEF	Verified investor loss amount	0.50	75	37.50
3/26/2012	Litigation Consulting	MNL	Emailed correspondence to expert witness and created files for litigation	0.75	110	82.50
3/26/2012	Litigation Consulting	WEP	Addressed backup for insolvency matters	4.75	275	1,306.25
3/27/2012	Litigation Consulting	MNL	Talked to expert witness and worked on new schedules	4.50	110	495.00
3/27/2012	Litigation Consulting	WEP	Communicated with forensic accountant for receiver	2.50	275	687.50
3/28/2012	Litigation Consulting	MNL	Communicated regarding schedules	1.50	110	165.00
3/28/2012	Litigation Consulting	WEP	Addressed backup for forensic accountant	3.25	275	893.75
3/29/2012	Litigation Consulting	MNL	Communicated regarding schedules	3.50	110	385.00
3/29/2012	Litigation Consulting	WEP	Communicated with forensic accountant for receiver	2.50	275	687.50
3/30/2012	Litigation Consulting	MNL	Finalized schedules	2.00	110	220.00
	Total Litigation Consulting			44.75		8,070.00
3/30/2012	Status Reports	WEP	Updated interim fund accounting report	1.75	275	481.25

	Total Status Reports								
3/2/2012	Tax Issues	MJZ							481.25
3/2/2012	Tax Issues	WEP	Organized tax workpapers					115	86.25
3/2/2012	Tax Issues	WEP	Met with IRS auditor regarding refunds					275	1,168.75
3/6/2012	Tax Issues	WEP	Prepared tax return					275	343.75
3/6/2012	Tax Issues	WEP	Followed up with IRS auditor on information					275	550.00
3/12/2012	Tax Issues	WEP	Updated loss schedules for IRS refund claim					275	1,375.00
3/13/2012	Tax Issues	WEP	Followed up on IRS refunds					275	1,100.00
3/16/2012	Tax Issues	WEP	Updated schedules for recovery of income taxes					275	1,237.50
3/17/2012	Tax Issues	MJZ	Prepared summary schedule for IRS refunds and requested refunds					115	115.00
	Total Tax Issues							22.75	5,976.25

160.15

Total Scoop Capital, LLC

23,938.00

NEIL V. MOODY
 March 1 - March 31, 2012

Date	Activity Category	Timekeeper	Description	Hours	Rate	Amount
3/29/2012	Tax Issues	MJZ	Prepared 2011 tax return	1.75	115	201.25
3/29/2012	Tax Issues	WEP	Reviewed 2011 tax return	0.50	275	137.50
	Total Tax Issues			2.25		338.75

Total Neil V. Moody 2.25 338.75

GRAND TOTAL March 1 - March 31, 2012 162.40 \$ 24,276.75