

EXHIBIT 23

3/29/2012

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WIAND GUERRA KING
ATTENTION: BURT WIAND, RECEIVER
3000 BAY PORT DRIVE, SUITE 600
TAMPA, FL 33607

STATEMENT NO.: 35992
ACCOUNT NO.: 2313.0001
FOR SERVICES RENDERED THROUGH: 2/29/2012
PRIMARY ATTORNEY: MICHAEL L. KIRBY

RE: SEC V. A. NADEL, ET AL.

			<i>HOURS</i>
2/3/2012	MLK	REVIEW EMAIL FROM J. RIZZO RE NEEDING ASSISTANCE WITH RECORDING SEVERAL FEDERAL JUDGMENTS; EMAIL RESPONSE TO SAME	0.20
2/6/2012	MLK	REVIEW EMAIL FROM K. DILLON TO ATTORNEY RIZZO RE STATUS OF JUDGMENTS	0.10
2/6/2012	KGD	REVIEW OF E-MAILS FROM JEFF RIZZO RE RECORDING CRESCALE, TENG AND QUISENBERRY JUDGMENTS IN RIVERSIDE, PLACER AND ORANGE COUNTIES; TELEPHONE CONFERENCE WITH CLERK'S IN RESPECTIVE RECORDER'S OFFICES; TELEPHONE CONFERENCE WITH ATTORNEY RIZZO RE SAME AND RE ADDITIONAL DOCUMENTATION NEEDED TO RECORD JUDGMENTS	2.70
2/7/2012	MLK	REVIEW EMAIL FROM ATTORNEY RIZZO ATTACHING DOCUMENTS; REVIEW DOCUMENTS; REVIEW K. DILLON'S EMAIL RESPONSE TO SAME	0.20
2/7/2012	KGD	REVIEW OF E-MAIL AND ADDITIONAL DOCUMENTS FROM ATTORNEY RIZZO RE CRESCALE, QUISENBERRY AND TENG JUDGMENTS AND E-MAIL TO ATTORNEY RIZZO RE SAME	0.20
2/8/2012	MLK	REVIEW EMAILS RE OBTAINING CERTIFIED COPIES OF ENDORSED ORDER	0.10
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			Sub-total Fees: \$ 661.00

All legal services rendered or costs paid on your behalf after the services rendered date will be reflected on your next statement.

STATEMENT NO.: 35992

ACCOUNT NO.: 2313.0001

Re: SEC V. A. NADEL, ET AL.

FOR SERVICES RENDERED THROUGH: 2/29/2012

RATE SUMMARY

MICHAEL L. KIRBY	0.60	hours at \$	425.00/hr	\$	255.00
KATHERINE G. DILLON	2.90	hours at \$	140.00/hr	\$	406.00
Total hours:	3.50		188.86	\$	661.00

CLIENT COSTS ADVANCED

TOTAL DOCUMENT REPRODUCTION CHARGES 3.80

Sub-total Costs Advanced: \$ 3.80

TOTAL CURRENT BILLING: \$ 664.80

PREVIOUS BALANCE DUE: \$ 0.00

TOTAL PAYMENTS: \$ (0.00)

TOTAL NOW DUE: \$ 664.80

Current A/R	A/R Over 30	A/R Over 60	A/R Over 90
664.80	0.00	0.00	0.00

7/24/2012

KIRBY NOONAN LANCE & HOGE LLP
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WIAND GUERRA KING
ATTENTION: BURT WIAND, RECEIVER
3000 BAY PORT DRIVE, SUITE 600
TAMPA, FL 33607

STATEMENT NO.: 36368
ACCOUNT NO.: 2313.0001
FOR SERVICES RENDERED THROUGH: 3/31/2012
PRIMARY ATTORNEY: MICHAEL L. KIRBY

RE: SEC V. A. NADEL, ET AL.

			<i>HOURS</i>
3/19/2012	MLK	REVIEW EMAIL FROM J. RIZZO RE STATUS OF CERTIFIED COPIES OF DOCUMENTS	0.10
3/23/2012	MLK	REVIEW EMAILS RE STATUS OF JUDGMENT; CONFER WITH K. DILLON RE SAME	0.30
3/23/2012	KGD	REVIEW OF ORIGINAL ORDERS AND AMENDED JUDGEMENTS RECEIVED FROM ATTORNEY RIZZO RE CRESVALE ASSOCIATES, ALEXANDRA QUISSENBERRY AND CHAN-HUI TENG; RESEARCH RE FILING PROCEDURES IN EACH COUNTY; TELEPHONE CONFERENCE TO RIVERSIDE COUNTY RECORDER'S OFFICE; TELEPHONE CONFERENCE WITH CLERK'S OFFICE, ORANGE AND PLACER COUNTIES; ORGANIZE JUDGEMENTS AND DRAFT LETTERS TO CLERK'S IN PLACER, RIVERSIDE AND ORANGE COUNTIES RE RECORDING WIAND JUDGMENTS	2.80
3/26/2012	MLK	REVIEW EMAIL FROM K. DILLON TO J. RIZZO RE STATUS; REVIEW J. RIZZO'S EMAIL RESPONSE TO SAME; CONFERENCE WITH K. DILLON RE SAME	0.40
3/26/2012	KGD	ORGANIZE DOCUMENTS AND TRANSMIT LETTERS AND JUDGMENTS TO PLACER, RIVERSIDE AND ORANGE COUNTIES TO RECORD JUDGMENTS AGAINST QUISSENBERRY, TENG AND CRESVALE; E-MAIL TO MR. RIZZO ENCLOSING COPIES OF SAME; FILE ORGANIZATION	0.80
Sub-total Fees:			\$ 864.00

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STATEMENT NO.: 36368

ACCOUNT NO.: 2313.0001

Re: SEC V. A. NADEL, ET AL.

FOR SERVICES RENDERED THROUGH: 3/31/2012

RATE SUMMARY

MICHAEL L. KIRBY	0.80	hours at \$	450.00/hr	\$	360.00
KATHERINE G. DILLON	3.60	hours at \$	140.00/hr	\$	504.00
Total hours:	4.40		196.36	\$	864.00

CLIENT COSTS ADVANCED

3/23/2012	COUNTY CLERK - RECORDER (RIVERSIDE) RE RECORDING FEES FOR JUDGMENT IN A CIVIL CASE [WIAND V. CRESVALE]	27.00
3/23/2012	ORANGE COUNTY CLERK - RECORDER RE RECORDER'S FEES FOR JUDGMENT IN A CIVIL CASE [WIAND V. CHUN-HUI TENG]	15.00
3/23/2012	PACER COUNTY CLERK - RECORDER RE RECORDING FEES FOR JUDGMENT IN A CIVIL CASE [WIAND V. QUISENBERRY]	24.00
	Sub-total Costs Advanced:	\$ 66.00

CLIENT TRUST ACCOUNT

	Beginning Balance:	0.00
5/7/2012	DEPOSIT TO CLENT TRUST FROM WIAND GUERRA KING P.L.	664.80
6/22/2012	WITHDRAWAL FROM CLIENT TRUST TO KIRBY NOONAN RE PAYMENT ON ACCOUNT	-664.80
	ENDING CLIENT TRUST BALANCE:	\$ 0.00

PAYMENTS

4/9/2012	Payment	PAYMENT FROM WIAND GUERRA KING P.L.	664.80
6/22/2012	Payment	PAYMENT FROM CLIENT TRUST	664.80
	Sub-total Payments:	\$	1,329.60

STATEMENT NO.: 36368

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Re: SEC V. A. NADEL, ET AL.

FOR SERVICES RENDERED THROUGH: 3/31/2012

TOTAL CURRENT BILLING: \$ 930.00

PREVIOUS BALANCE DUE: \$ 664.80

TOTAL PAYMENTS: \$ (1,329.60)

TOTAL NOW DUE: \$ 265.20

Current A/R	A/R Over 30	A/R Over 60	A/R Over 90
930.00	-664.80	0.00	0.00