

EXHIBIT 14

Wiand Guerra King P.L.

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Burton W. Wiand
Attention: Burton W. Wiand
Wiand Guerra King, P.L.
3000 Bayport Drive, Ste. 600
Tampa, FL 33607

November 27, 2012
Client: 025305
Matter: 000167
Invoice #: 4410

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RE: Scoop Legal Team - Holland & Knight

For Professional Services Rendered Through September 30, 2012

SERVICES

Date	TKPR	Description of Services	Hours	Amount
	ASSET	Asset Analysis and Recovery		
4/2/2012	GM	Addressed matters regarding search for documents for production (.3).	0.3	\$94.50
4/2/2012	DMM	Continue to assist with Receiver's production to Holland & Knight (6.5).	6.5	\$910.00
4/2/2012	JR	Communicate with Mr. Coleman and Ms. Mitchell regarding production of settlement materials (.2); receipt and review of correspondence from Mr. Morello and Receiver regarding communications with Mr. Cox regarding Holland & Knight's counsel's communications regarding deposition logistics (.1).	0.3	\$42.00
4/3/2012	DMM	Continue to assist with Receiver's production to Holland & Knight (5.1).	5.1	\$714.00
4/4/2012	GM	Addressed matters regarding document production (.4).	0.4	\$126.00
4/4/2012	DMM	Continue to assist with Receiver's production to Holland & Knight (6.2).	6.2	\$868.00
4/5/2012	GM	Addressed matters regarding finalizing document production (2.7).	2.7	\$850.50
4/5/2012	DMM	Prepare document production to Holland & Knight (6.5); organize, redact, bates stamp same (6.5); office conference with J. Coleman, J. Perez, G. Morello, and J. Rizzo regarding same (1.0).	14.0	\$1,960.00

SERVICES

Date	TKPR	Description of Services	Hours	Amount
ASSET		Asset Analysis and Recovery		
4/5/2012	JR	Communicate with Mr. Coleman, Mr. Burns and Scoop Team regarding production of settlement related correspondence and materials reviewed by M. Yip (.3).	0.3	\$42.00
4/6/2012	DMM	Finish preparing production documents by locating email attachments, bates stamping, redacting, and organizing (3.5).	3.5	\$490.00
4/6/2012	JR	Communicate with Ms. Mitchell regarding production of settlement correspondence to Holland & Knight (.2); meeting with Mr. Coleman to deliver CD of settlement correspondence for production (.2).	0.4	\$56.00
4/9/2012	JR	Communicate with Mr. Burns and Mr. Coleman regarding documents received from non-parties (.2); communicate with Mr. Burns regarding tax returns from 2001 for existing funds (.2); retrieval of tax returns for Mr. Burns (.3); receipt and review of correspondence from Mr. Burns to defense counsel regarding CD with production of settlement related communications (.1).	0.8	\$112.00
4/10/2012	GM	Defended deposition of Receiver (7.1); reviewed additional discovery requests served by Holland & Knight (.2).	7.3	\$2,299.50
4/10/2012	JR	Retrieval and organization of deposition transcript of S. Bell and exhibits to M. Yip declaration per conference with Mr. Burns and Mr. Coleman (.4); receipt and review of Defendants' 4th set of interrogatories (.1).	0.5	\$70.00
4/11/2012	GM	Defended deposition of Receiver (7.1); reviewed document production request from defendants (.1).	7.2	\$2,268.00
4/11/2012	JR	Receipt and review of defendants' sixth request for production of documents (.1); communicate with Mr. Coleman regarding deposition transcripts and exhibits (.1); communicate with Mr. Burns regarding Nadel's prior business dealings and Moody assets (.2).	0.4	\$56.00
4/12/2012	GM	Defended deposition of Receiver (3.3).	3.3	\$1,039.50
4/12/2012	JR	Assemble boxes to return to defendants' counsel (.2).	0.2	\$28.00
4/16/2012	GM	Reviewed new discovery requests from Holland & Knight (.5); communications with G. Burns regarding C. Moody (.2).	0.7	\$220.50
4/16/2012	JR	Communicate with Mr. Coleman regarding S. Bell deposition transcript and exhibits (.2).	0.2	\$28.00
4/17/2012	GM	Telephone call with J. Coleman regarding discovery matters (.2); assist G. Burns with information regarding potential witnesses for trial and discovery (.4).	0.6	\$189.00

SERVICES

Date	TKPR	Description of Services	Hours	Amount
ASSET	Asset Analysis and Recovery			
4/17/2012	JR	Communicate with Ms. Robinson at Johnson, Pope, Mr. Morello and Ms. Rehus regarding clawback cases (.1); telephone conference with Mr. Morello, Mr. Burns and Mr. Coleman regarding discovery issues (.3); review of draft responses to Holland & Knight discovery requests (.2).	0.6	\$84.00
4/18/2012	GM	Meeting with damages expert (2.8).	2.8	\$882.00
4/18/2012	JR	Communicate with Mr. Burns and Mr. Coleman regarding global list of investors (.2); review of Scoop documentation for materials per conference with Mr. Burns and Mr. Coleman (.7).	0.9	\$126.00
4/23/2012	GM	Attend telephonic deposition of C. Moody (1.5).	1.5	\$472.50
4/25/2012	GM	Considered question from E. Honkonen regarding document production (.3).	0.3	\$94.50
4/25/2012	JR	Communicate with Mr. Coleman regarding supplemental production from D. Rowe per review of records (.3).	0.3	\$42.00
4/26/2012	JR	Communicate with Mr. Coleman and Mr. Burns regarding production of supplemental documents received in response to subpoenas (.4); prepare CD of documentation from D. Rowe per request of Mr. Burns (.3).	0.7	\$98.00
4/27/2012	GM	Addressed matters regarding confidential documents (.3).	0.3	\$94.50
4/27/2012	JR	Communciate with Mr. Coleman, Mr. Burns and Scoop legal team regarding documentation produced by Goldman Sachs per inquires by Holland & Knight counsel regarding missing documents and confidentiality obligations (.5).	0.5	\$70.00
4/30/2012	GM	Revised responses to Holland & Knight's fifth request for production (1.0).	1.0	\$315.00
4/30/2012	JR	Prepare list of real estate controlled by Receiver per request of Mr. Burns (2.0); receipt and review of correspondence from Mr. Burns to Holland & Knight counsel regarding extension of time to complete depositions (.1); communicate with Mr. Burns and Mr. Coleman regarding investors (.2).	2.3	\$322.00
5/1/2012	GM	Communications with E. Bensky regarding GSEC production (.2).	0.2	\$63.00
5/1/2012	JR	Communicate with Mr. Coleman regarding documents produced to Receiver (.2); communicate with Mr. Coleman and Mr. Burns regarding tax information regarding A. Nadel (.1); finalize list of properties for Mr. Burns (.5); communicate with Mr. Burns regarding real estate held by Receiver (.1).	0.9	\$126.00
5/2/2012	JDM	Exchange emails with M. Palmer-Ball regarding documents pertaining to Holland & Knight lawsuit (.4).	0.4	\$77.40

SERVICES

Date	TKPR	Description of Services	Hours	Amount
ASSET	Asset Analysis and Recovery			
5/2/2012	JR	Receipt and review of correspondence from Mr. Burns to Holland & Knight counsel and notice of deposition for S. McLeod (.1).	0.1	\$14.00
5/3/2012	GM	Reviewed and revised draft responses to seventh and eighth requests for production (.4).	0.4	\$126.00
5/3/2012	JR	Receipt and review of proposed discovery responses to Holland & Knight requests (.1); telephone conference with Mr. Coleman regarding document production from Holland & Knight (.1).	0.2	\$28.00
5/4/2012	JR	Receipt and review of correspondence from Mr. Burns to Holland & Knight counsel regarding stipulation regarding records (.1); receipt of notice of cancellation of deposition of S. MacLeod (.1).	0.2	\$28.00
5/7/2012	GM	Considered matters regarding expert document production (.3).	0.3	\$94.50
5/7/2012	JR	Communicate with Mr. Coleman regarding deposition transcript of M. Herr and exhibits (.1).	0.1	\$14.00
5/9/2012	JR	Receipt and review of correspondence from Mr. Burns to Holland & Knight counsel regarding scheduling of expert depositions (.1).	0.1	\$14.00
5/16/2012	JR	Communicate with Carol at Johnson Pope regarding Bates label configurations per review of records (.2).	0.2	\$28.00
5/17/2012	JR	Communicate with Carol at Johnson Pope regarding Holland & Knight production (.1).	0.1	\$14.00
5/21/2012	GM	Addressed discovery matters regarding standard fund accounting reports (.3).	0.3	\$94.50
5/29/2012	JR	Receipt and review of Court's Order on Plaintiffs' Request of Judicial Notice and Defendants' Motion to Compel (.1); communicate with Mr. Coleman regarding Court's status conference Order and report of Fedders (.1).	0.2	\$28.00
5/31/2012	GM	Addressed discovery request from defendants (.1).	0.1	\$31.50
5/31/2012	JR	Communicate with Mr. Morello and Mr. Coleman regarding Holland & Knight's counsel request for audio recording of A. Martin interview (.2); prepare CD of audio of A. Martin interview (.1).	0.3	\$42.00
6/4/2012	JR	Receipt and review of correspondence related to testifying experts (.2).	0.2	\$28.00
6/6/2012	JR	Receipt and review of correspondence related to Fabre witnesses (.1).	0.1	\$14.00
6/13/2012	JR	Receipt and review of correspondence from Mr. Burns regarding Fabre defendants and mediation (.1).	0.1	\$14.00

SERVICES

Date	TKPR	Description of Services	Hours	Amount
ASSET		Asset Analysis and Recovery		
6/15/2012	JR	Review of documentation/research from Mr. Coleman regarding SEC charges regarding ignoring red flags (.2).	0.2	\$28.00
6/18/2012	JR	Receipt and review of correspondence from Mr. Burns to Holland & Knight's counsel regarding various discovery issues (.1); communicate with Mr. Coleman and Ms. Robinson regarding recent depositions and transcripts (.1).	0.2	\$28.00
6/19/2012	GM	Considered information relating to Fabre defendants (.3).	0.3	\$94.50
6/19/2012	MG	Telephone call with B. Price and M. Lamont regarding Fabre defendants (.3).	0.3	\$42.00
6/20/2012	GM	Addressed matters regarding M. Yip's deposition (.3).	0.3	\$94.50
6/20/2012	JR	Communicate with PDR regarding information related to sale of Moody assets and work performed on Moody's behalf by CPA firm in preparation of list of net amounts received from Fabre defendants (.3).	0.3	\$42.00
6/20/2012	JR	Receipt and organization of recent deposition transcripts from Mr. Coleman (.4).	0.4	\$56.00
6/21/2012	JR	Communicate with PDR regarding recoveries from non-parties (.2); review of jewelry sales schedule per conference with PDR (.5).	0.7	\$98.00
6/22/2012	GM	Participate in deposition of M. Yip in Holland & Knight case (3.8).	3.8	\$1,197.00
6/25/2012	JR	Review jewelry settlement statement and apportion amounts per request of PDR and needed for suit vs. Holland & Knight (.5); communicate with Laura, Sharon and Mr. Price regarding apportionment of sale of jewelry proceeds (.1); communicate with Mr. Burns regarding Nadel trusts (.2); communicate with Mr. Coleman regarding flow charts prepared by Riverside (.2); review of list of insiders and case materials per request of Laura at PDR as requested by MBA experts in Holland & Knight lawsuit (.4); review agenda for focus group (.1); communicate with Laura at PDR regarding investors/insiders (.1).	1.6	\$224.00
6/26/2012	GM	Communications with G. Burns and J. Coleman regarding expert issues (.3).	0.3	\$94.50
6/27/2012	GM	Addressed matters regarding expert (.2).	0.2	\$63.00
6/28/2012	JR	Communicate with Laura at PDR regarding information needed regarding assets and Fabre defendants (.3).	0.3	\$42.00
7/5/2012	JR	Receipt and review of J. McClanathan and K. Kalwary's deposition transcripts from Mr. Coleman and transfer to system (.2).	0.2	\$28.00
7/10/2012	GM	Communications with G. Burns regarding status of litigation (.2).	0.2	\$63.00

SERVICES

Date	TKPR	Description of Services	Hours	Amount
ASSET	Asset Analysis and Recovery			
7/10/2012	PBK	Telephone call with G. Burns regarding deposition of P. King by Holland & Knight (.3).	0.3	\$94.50
7/11/2012	GM	Communications with G. Burns regarding potential deposition of accountant (.1).	0.1	\$31.50
7/11/2012	JR	Communicate with Mr. Coleman and Mr. Richards regarding information provided to Goldman and Shoreline (.1); review case materials for documentation requested by Mr. Coleman and Mr. Richards (.3).	0.4	\$56.00
7/12/2012	JR	Communicate with Mr. Coleman regarding case documents and Bates labels (.1).	0.1	\$14.00
7/25/2012	JR	Communicate with Mr. Coleman regarding contact information for A. Martin (.1); communicate with Ms. Alexander at Johnson, Pope, et al. regarding contact information for M. Bell (.1); communicate with Mr. Coleman regarding potential witness (.1); review of documentation produced by D. Rowe for employee/staff name (.3); review correspondence from Mr. Burns to Holland & Knight counsel regarding Defendants' 9th Request for Production (.1).	0.7	\$98.00
7/30/2012	JR	Review parties' witness and exhibit lists (.3).	0.3	\$42.00
7/31/2012	GM	H&K: considered information provided by investor (.2).	0.2	\$63.00
8/1/2012	GM	H&K: Considered notice of deposition for P. King (.2).	0.2	\$63.00
8/2/2012	JR	Communicate with Mr. Coleman regarding expert deposition transcripts and results of focus group (.1); communicate with Mr. Coleman and P. Shaffer regarding Scoop e-mails per review of e-mails recovered by E-Hounds (.7).	0.8	\$112.00
8/3/2012	JR	Communicate with Mr. Coleman and P. Shaffer regarding Scoop e-mails per review of e-mails recovered by E-Hounds (.3); review of Jury Simulation Report (.5).	0.8	\$112.00
8/6/2012	GM	Communication with G. Burns regarding potential trial witnesses regarding Holland & Knight (.4).	0.4	\$126.00
8/6/2012	JR	Review of correspondence from Mr. Coleman regarding hearing on motions (.1); review of mediation statement (.4); communicate with Pam at Johnson, Pope, et al regarding e-mail productions per review of records (.7); communicate with Mr. Coleman regarding prior document productions and Bates labeled documents per review of records (1.3).	2.5	\$350.00
8/7/2012	GM	H&K: meeting with G. Burns and Receiver to prepare for mediation (1.1); H&K: addressed discovery matters (.2).	1.3	\$409.50

SERVICES

Date	TKPR	Description of Services	Hours	Amount
ASSET		Asset Analysis and Recovery		
8/7/2012	JR	Communicate with Mr. Coleman, Mr. Burns and Mr. Morello regarding prior document productions and Bates labeled documents per review of records (1.0); review of documentation provided by Mr. Clayton to Mr. Burns and locate corresponding NDL documentation (1.0); preparation of memo to Mr. Burns and Mr. Coleman regarding document production issues and materials from Mr. Clayton (1.3).	3.3	\$462.00
8/9/2012	GM	H&K: Communication with Receiver regarding mediation strategy (.1).	0.1	\$31.50
8/9/2012	JR	Communicate with Mr. Coleman and Receiver regarding status of mediation (.2).	0.2	\$28.00
8/13/2012	GM	H&K: communication with Receiver regarding status of mediation (.4).	0.4	\$126.00
8/17/2012	GM	H&K: Communications with Receiver regarding potential settlement (.2).	0.2	\$63.00
8/17/2012	ML	Consider settlement issues with Receiver (.4).	0.4	\$108.00
8/17/2012	JR	Communicate with Mr. Coleman regarding recent pleadings (.2).	0.2	\$28.00
8/20/2012	GM	H&K: addressed matters regarding settlement approval (2.1).	2.1	\$661.50
8/20/2012	JR	Review of motions for summary judgment and responses (.5); communicate with Receiver regarding settlement (.1); review correspondence related to approval of settlement (.1).	0.7	\$98.00
8/20/2012	MG	Compilation of and organization of the spreadsheets (ie. investors who submitted proof of claim forms, investors who we have settled with or have lawsuits against, attorneys for the investors, creditors, other interested parties) in preparation for the Johnson Pope attorneys to send out Notice of the Holland & Knight settlement to all interested parties (6.3).	6.3	\$882.00
8/21/2012	GM	Revised draft settlement agreement with Holland & Knight and related motions for approval and notice and other matters regarding settlement (4.7); communications with S. Masel regarding settlement with Holland & Knight (.2).	4.9	\$1,543.50
8/21/2012	ML	Revised settlement papers (.5); prepare list of interested persons regarding notice (.5).	1.0	\$270.00

SERVICES

Date	TKPR	Description of Services	Hours	Amount
ASSET	Asset Analysis and Recovery			
8/21/2012	MG	Preparation of the master spreadsheet of investors who submitted proof of claim forms and run the mail merge for printing envelopes (.7); edit the mail merge (1.2); preparation of the envelopes for all of the individuals listed on the spreadsheets (ie. investors who submitted proof of claim forms, investors who we have settled with or have lawsuits against, attorneys for the investors, creditors, other interested parties) that will receive the Holland & Knight Settlement Notice (3.6).	5.5	\$770.00
8/22/2012	GM	Communication with S. Masel regarding settlement with Holland & Knight (.2); addressed matters regarding notice of settlement to interested persons (1.1).	1.3	\$409.50
8/23/2012	GM	Review latest drafts of settlement motions and addressed other matters regarding settlement with Holland & Knight (3.1).	3.1	\$976.50
8/23/2012	MG	Research and identify the claim status of investor claims #299, #417 A & B, #241, #36, #114, #236, #237, #253, and #238 in preparation for the Holland & Knight settlement (.7).	0.7	\$98.00
8/24/2012	GM	Revised draft settlement documents and addressed other matters regarding finalizing settlement (3.1).	3.1	\$976.50
8/27/2012	GM	Reviewed and revised settlement documents and addressed other matters regarding finalizing settlement (2.7).	2.7	\$850.50
8/28/2012	GM	Reviewed latest draft of settlement paper and addressed matters regarding finalizing settlement with Holland & Knight (1.6).	1.6	\$504.00
8/28/2012	JR	Communicate with Receiver and legal team regarding posting notices and motions regarding settlement to website (.1).	0.1	\$14.00
8/29/2012	GM	Addressed matters regarding providing notice of settlement (2.2).	2.2	\$693.00
8/29/2012	JDM	Prepare and draft mailing insert to victims for Holland & Knight settlement for personal information and coordinate with assisting parties (3.5).	3.5	\$677.25
8/29/2012	JR	Communicate with Mr. Coleman regarding settlement (.1).	0.1	\$14.00
8/30/2012	GM	Reviewed information regarding status of notice regarding settlement with Holland & Knight (.9).	0.9	\$283.50
8/31/2012	GM	Addressed matters regarding publication notice of settlement (.2).	0.2	\$63.00
9/6/2012	GM	Prepared notice of publication and service of notice of settlement with Holland & Knight (.3).	0.3	\$94.50

SERVICES

Date	TKPR	Description of Services	Hours	Amount
ASSET		Asset Analysis and Recovery		
9/12/2012	GM	Addressed matters regarding proof of publication (.1).	0.1	\$31.50
9/17/2012	GM	Communications with J. Coleman regarding status of settlement procedures (.2).	0.2	\$63.00
9/26/2012	MRS	Review returned correspondence with notice of settlement with Holland & Knight and forward to new addresses (1.0).	1.0	\$140.00
Total: Asset Analysis and Recovery			140.40	\$30,669.15
			140.4	\$30,669.15
Total Professional Services				

DISBURSEMENTS

Date	Description of Disbursements	Amount
E101	Photocopies	
4/11/2012	Photocopies @ .15 each (419 @ \$0.15)	\$62.85
E102	Outside Printing	
4/18/2012	Tampa Legal Copies, Inc.- Copy Service- Outside printing expense	\$118.18
E111	Meals	
8/11/2012	Burton Wiand- Miscellaneous- H&K Mediation - Meals	\$36.89
E124	Other	
8/28/2012	Burton Wiand- Miscellaneous- MacReport Media - Press release re: Scoop/Holland & Knight	\$274.00
Total Disbursements		\$491.92

Total Services	\$30,669.15
Total Disbursements	\$491.92
Total Current Charges	\$31,161.07
Previous Balance	\$15,814.00
Less Payments	(\$15,814.00)
PAY THIS AMOUNT	\$31,161.07

TASK RECAP

Services

<u>Project No.</u>	<u>Hours</u>	<u>Amount</u>
ASSET - ASSET	140.4	\$30,669.15
	0	\$0.00
	0	\$0.00
	0	\$0.00
	<u>140.40</u>	<u>\$30,669.15</u>

Disbursements

<u>Project No.</u>	<u>Amount</u>
Photocopies	\$62.85
Outside Printing	\$118.18
Meals	\$36.89
Other	\$274.00
	<u>\$491.92</u>

BREAKDOWN BY PERSON

<u>Person</u>	<u>Project No.</u>	<u>Hours</u>	<u>Amount</u>
PBK Peter B. King	ASSET - ASSET	0.3	\$94.50
ML Michael Lamont	ASSET - ASSET	1.4	\$378.00
GM Gianluca Morello	ASSET - ASSET	60.4	\$19,026.00
JDM Jordan D. Maglich	ASSET - ASSET	3.9	\$754.65
MG Mary Gura	ASSET - ASSET	12.8	\$1,792.00
DMM Dione M. Mitchell	ASSET - ASSET	35.3	\$4,942.00
JR Jeffrey Rizzo	ASSET - ASSET	25.3	\$3,542.00
MRS Maria R. Santiago	ASSET - ASSET	1	\$140.00
		<u>140.40</u>	<u>\$30,669.15</u>