

EXHIBIT 16

James, Hoyer, Newcomer, &
 Smiljanich, P.A.
 4830 W. Kennedy Blvd.,
 Suite 550
 Tampa, FL 33609
 Tax I.D.# 59-3479025

Invoice submitted to:
 BURTON W WIAND
 WIAND GUERRA KING, P.L.
 3000 BAYPORT DRIVE SUITE 600
 TAMPA, FL 33607

November 29, 2012
 In Reference To: 2384

Invoice # 10523

ASSET ANALYSIS & RECOVERY 4/1-9/30/2012

		<u>Hrs/Rate</u>	<u>Amount</u>
4/3/2012	SPK Reviewing appraisal from Roscoe Shiplett on RITE-AID property	0.30 270.00/hr	81.00
4/4/2012	SPK Conference with Receiver and team concerning appraisals of RITE AID property	0.30 270.00/hr	81.00
	SPK Drafting Notice of Filing of Appraisals of RITE-AID property	0.40 270.00/hr	108.00
4/6/2012	JBC Conference call w/ receiver (.2) Team meeting (.06) Drafted Notice of Filing (.2).	1.00 315.00/hr	315.00
4/10/2012	JBC Revised Notice of Filing Appraisals for filing.	0.30 315.00/hr	94.50
4/17/2012	JBC Phone call w/ M.Lockwood re: claims distribution status (.01). and correspondence w/ WF re: value of its purported claims (.2).	0.30 315.00/hr	94.50
4/18/2012	JBC Corresponded w/ team re: Rite Aid Property appraisals status (.2). Corresponded w/ opposing counsel re: same (.2). Reviewed Fortenberry appraisal provided by WF (.4). Discussed filing supplement to motion to approve sale of property w/ team (.9). Drafted letter to WF re: valuation of purported claims against Receivership Estate (.3)	2.00 315.00/hr	630.00
4/19/2012	SPK Reviewing "Request for Valuation of Properties" letter to Wells Fargo	0.20 270.00/hr	54.00

BURTON W WIAND

		<u>Hrs/Rate</u>	<u>Amount</u>
4/20/2012	JBC Reviewed and sent letter to opposing counsel re: request for WF's purported claims values.	0.30 315.00/hr	94.50
5/3/2012	SPK Reviewing declaration of Wells Fargo's appraiser, Carol Fortenberry	0.30 270.00/hr	81.00
5/9/2012	JBC Corresponded w/ opposing counsel re: interested buyer in Rite Aid Property.(0.2) Conferred w/ client and team re: same.(0.3)	0.50 315.00/hr	157.50
5/11/2012	SPK Reviewing correspondence from receiver.	0.40 270.00/hr	108.00
5/23/2012	JBC Corresponded w/ team and opposing counsel re: payment of Fortenberry's appraisal invoice.(0.2) Reviewed March 2 hearing transcript re: same.(0.3)	0.50 315.00/hr	157.50
8/9/2012	SPK Document and email review regarding Evergreen Property (unexplained mortgage payment increase)	0.30 270.00/hr	81.00
8/14/2012	JBC Corresponded w/ opposing counsel and team re: force-placed insurance on Everest Property.	0.20 315.00/hr	63.00
8/16/2012	JBC Corresponded w/ opposing counsel and team re: force-placed insurance on Everest Property.	0.30 315.00/hr	94.50
8/20/2012	JBC Corresponded w/ opposing counsel re: status of refund for force-placed insurance.	0.40 315.00/hr	126.00
8/27/2012	JBC Corresponded w/team and opposing counsel re: refund for force-placed insurance.	0.30 315.00/hr	94.50
9/27/2012	JBC Corresponded with team re: late fees and other issues in September 4 loan statement for Evergreen Property.(0.3) Followed up w/ opposing counsel to resolve these issues.(0.1)	0.40 315.00/hr	126.00
	For professional services rendered	<u>8.70</u>	<u>\$2,641.50</u>
	Additional Charges :		
6/30/2012	Pacer Legal Research 4/1 - 6/30/12		173.70
	Total costs		<u>\$173.70</u>
	Total amount of this bill		<u>\$2,815.20</u>

BURTON W WIAND

Balance due

Amount

\$2,815.20

Attorney Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
COHEN, JONATHAN	6.50	315.00	\$2,047.50
KEEFE, SEAN P	2.20	270.00	\$594.00

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ASSET DISPOSITION 4/1-9/30/2012

		<u>Hrs/Rate</u>	<u>Amount</u>
4/19/2012	SPK Drafting Renewed Motion for Sale of Rite-Aid Property	0.30 270.00/hr	81.00
4/24/2012	JBC Reviewed Order Denying Motion to Approve Sale of Rite Aid Property. (0.2) Drafted Renewed Motion to Approve Sale. (6.2) Researched requirements under 28 USC 2001(b).(1.5) Discussed same w/ team. (0.4)	8.30 315.00/hr	2,614.50
	SPK Phone conference with team. (0.1) Follow-up team meeting to discuss compliance with rule regarding sale of Rite-Aid Property. (0.2)	0.30 270.00/hr	81.00
4/25/2012	TAS Review order denying motion to disqualify (.3). Telephone conference with receiver(.2). Email exchange re: Rite Aid sale (.2). Conference with Jonathan Cohen re: Rite Aid sale, and review files (.3).	1.00 350.00/hr	350.00
4/26/2012	SPK Finalizing and filing Renewed Motion for Sale of Rite-Aid Property	4.20 270.00/hr	1,134.00
	JBC Reviewed revisions to renewed motion to approve sale of Rite Aid Property. (1.3) Discussed edits and filing w/ team. (0.2)	1.50 315.00/hr	472.50
4/27/2012	SPK Reviewing Judge Lazzara's Orders for Wells Fargo to file expedited response to sale of Rite-Aid Property, distribution of claims	0.20 270.00/hr	54.00
	JBC Reviewed court orders instructed WF to file expedited responses to motion to approve Rite Aid Property sale and motion to approve first interim distribution by Wednesday, May 2. (0.3) Corresponded w/	0.70 315.00/hr	220.50

BURTON W WIAND

		<u>Hrs/Rate</u>	<u>Amount</u>
	opposing counsel re: Bank's position on motion to approve first interim distribution. (0.2) Conference call w/ receiver (0.2)		
4/30/2012	JBC Corresponded w/ team re: Judge's request for hard copies of filings re: motion to approve sale of Rite Aid Property.	0.20 315.00/hr	63.00
5/1/2012	JBC Conference call w/ receiver. (0.2) Drafted email response to J. Shaheen re: position on motion to distribute.(0.2) Discussed same w/ team.(0.3) Reviewed motion to distribute.(0.3)	1.00 315.00/hr	315.00
5/4/2012	SPK Reviewing transcript of 3/2/12 hearing regarding Receiver's claims distribution motion	0.40 270.00/hr	108.00
5/8/2012	SPK Reading Order approving sale of Rite-Aid Property	0.20 270.00/hr	54.00
	JBC Reviewed orders entered by Court re: Rite Aid Property.(0.2) Discussed same w/ team.(0.5) Corresponded w/ team re: potential for appeal and related ramifications.(0.3)	1.00 315.00/hr	315.00
5/10/2012	JBC Corresponded w/ opposing counsel re: Bank's position on sale of Evergreen Property.(0.2) Call w/ receiver.(0.2) Discussed same w/ team.(0.4)	0.80 315.00/hr	252.00
	SPK Phone conference with Receiver.(0.2) Follow-up team meeting to discuss possible new buyer of Rite-Aid Property.(0.4)	0.60 270.00/hr	162.00
5/11/2012	SPK Reviewing Preliminary Injunction re Rite Aid Property.(0.2) Follow up team meeting to discuss same.(0.1)	0.30 270.00/hr	81.00
	SPK Phone conference with Receiver.(0.2) Follow-up team meeting discussing Notice of Factual Development Concerning Rite-Aid Property.(0.4)	0.60 270.00/hr	162.00
	SPK Reviewing Notice of Factual Development Concerning Rite-Aid Property	0.50 270.00/hr	135.00
	JBC Communication w/ receiver.(0.4) Drafted Notice of Factual Developments re: Rite Aid Property.(1.5) Discussed same w/ team.(0.5) Reviewed correspondence from receiver.(0.2) Revised and filed draft.(3.2) Reviewed supporting docs for exhibits.(0.4)	6.20 315.00/hr	1,953.00
5/14/2012	SPK Reviewing and revising briefings for hearing regarding sale of Rite-Aid Property.(4.0) Research re: same.(2.0)	6.00 270.00/hr	1,620.00
	JBC Drafted Notice of Factual Developments re: sale of Rite Aid Property.(3.1) Corresponded w/ opposing counsel re: proposal from unknown buyer.(0.2) Conferred w/ receiver re: same.(0.2) Reviewed relevant docs.(0.5) Prepared for emergency status conference scheduled by Court.(3.0)	7.00 315.00/hr	2,205.00

BURTON W WIAND

		<u>Hrs/Rate</u>	<u>Amount</u>
5/14/2012	JBC Reviewed relevant docs.(1.0) Prepared for emergency status conference scheduled by Court.(2.0)	3.00 315.00/hr	945.00
5/15/2012	SPK Meeting and Hearing before Judge Lazzara regarding Wells Fargo's emergency motion to stay the sale of the Rite-Aid Property	2.10 270.00/hr	567.00
	JBC Prepared for and attended emergency status conference re: sale of Rite Aid Property.(2.1) Call w/ receiver re: same.(0.2) Revised internal summaries re: developments on this property.(0.7)	3.00 315.00/hr	945.00
5/24/2012	TAS Meeting with staff re: new factual developments on Rite-Aid property.	0.60 350.00/hr	210.00
	TAS Hearing on emerging motion.	2.10 350.00/hr	735.00
6/8/2012	JBC Corresponded w/ receiver.	0.20 315.00/hr	63.00
6/13/2012	JBC Corresponded w/ opposing counsel re: net proceeds of Rite Aid Property.(0.2) Call w/ receiver 0.2) Corresponded w/ opposing counsel re: appraisal on Laurel Mountain Property.(0.2)	0.60 315.00/hr	189.00
For professional services rendered		<u>52.90</u>	<u>\$16,086.50</u>

Attorney Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
COHEN, JONATHAN	33.50	315.00	\$10,552.50
KEEFE, SEAN P	15.70	270.00	\$4,239.00
SMILJANICH, TERRY A.	3.70	350.00	\$1,295.00

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CASE ADMINISTRATION 4/1-9/30/2012

	<u>Hrs/Rate</u>	<u>Amount</u>
4/23/2012 TAS Conference with Jonathan Cohen re: strategy and Rite Aid orders.	0.30 350.00/hr	105.00
5/2/2012 SPK Reviewing Receiver's Motion to Compel Global Settlement	0.40 270.00/hr	108.00
7/23/2012 JBC Reviewed research and caselaw re: accrual of post-petition interest on Receivership real properties.	0.70 315.00/hr	220.50
For professional services rendered	<u>1.40</u>	<u>\$433.50</u>

Attorney Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
COHEN, JONATHAN	0.70	315.00	\$220.50
KEEFE, SEAN P	0.40	270.00	\$108.00
SMILJANICH, TERRY A.	0.30	350.00	\$105.00

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CLAIMS ADMINISTRATION & OBJECTIONS 4/1-9/30/2012

		<u>Hrs/Rate</u>	<u>Amount</u>
4/25/2012	JBC Drafted Renewed Motion to Approve Sale. Researched requirements under 28 USC 2001(b). Discussed same w/ team.	5.50 315.00/hr	1,732.50
	AWS Researching caselaw and pleadings regarding sale of Rite-Aid Property	0.80 270.00/hr	216.00
5/1/2012	SPK Reviewing correspondence to Receiver.	0.10 270.00/hr	27.00
5/2/2012	JBC Reviewed ECF notices re: WF's oppositions to renewed motion to sell property and for first interim distribution.(3.4) Reviewed opposition briefs.(0.1)	3.50 315.00/hr	1,102.50
5/3/2012	JBC Phone calls w/ reciever.(0.3) Reviewed oppositions to motion to approve sale of Rite Aid property.(3.7) Discussed same w/ team.(1.0) Calls w/ property broker and appraisers re: same.(1.0)	6.00 315.00/hr	1,890.00
5/4/2012	SPK Meeting re: reply to limited objection of Wells Fargo Bank, N.A. in opposition to receiver's unopposed motion	0.40 270.00/hr	108.00
	SPK Phone call with Receiver.	0.10 270.00/hr	27.00
	SPK Reviewing Receiver's reply to limited objection of Wells Fargo Bank, N.A. in opposition to receiver's unopposed motion	0.60 270.00/hr	162.00

BURTON W WIAND

		<u>Hrs/Rate</u>	<u>Amount</u>
5/4/2012	JBC Revised motion for leave to reply to WF's limited objection.(0.2) Corresponded w/ opposing counsel re: same.(0.2) Reviewed order from court re: same.(0.2) Drafted reply.(5.2) Discussed w/ team.(0.3) Revised reply.(0.4)	6.50 315.00/hr	2,047.50
5/7/2012	JBC Call w/ Mike from Shiplett's office re: hypothetical included in Rite Aid Property appraisal.	0.30 315.00/hr	94.50
5/16/2012	JBC Updated summaries re: case narrative.(1.5) Linked supporting documents to summaries and review same.(1.8) Corresponded w/receiver (.2)	3.50 315.00/hr	1,102.50
	For professional services rendered	<u>27.30</u>	<u>\$8,509.50</u>

Attorney Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
COHEN, JONATHAN	25.30	315.00	\$7,969.50
KEEFE, SEAN P	1.20	270.00	\$324.00
SCUDIARI, ALFRED W.	0.80	270.00	\$216.00

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Total amount of previous bill \$117,233.79

Previous balance due \$117,233.79

Accounts Receivables

<u>Date/ID</u>	<u>Type</u>	<u>Description</u>	
9/14/2012 14654	PAY	Payment – Thank you Nadel Etal Burton W Wiand to JHN for settlement. Check No. 2374	(\$117,233.79)

ASSET DISPOSITION 4/1-9/30/2012 \$16,086.50

ASSET ANALYSIS & RECOVERY 4/1-9/30/2012 \$2,815.20

CASE ADMINISTRATION 4/1-9/30/2012 \$433.50

CLAIMS ADMINISTRATION & OBJECTIONS 4/1-9/30/2012 \$8,509.50

TOTAL DUE \$27,844.70