

EXHIBIT 23

INVOICE

The Taylor Law Offices, P.C.
4550 Post Oak Place, Suite 241
Houston, Texas 77027
713.626.5300 (Tel.)
713.402.6154 (Fax)

Tax I.D. #27-2449812

Invoice Date: October 1, 2012

Regarding: Expert Witness re

Wiand v. Donald Rowe, et al.; Case No. 8:10-cv-245-T- 17MAP

Wiand v. Henry M. Buhl; Case No. 8:10-cv-75-T-17MAP

Wiand v. EFG Bank, et al.; Case No. 8:10-cv-00241-T-17MAP

For Professional Services Rendered Through: September 30, 2012

Total Professional Services	\$	0.00
Total Expenses	\$	0.00
Total This Invoice	\$	0.00

June 25, 2012 Invoice	\$	12,334.00
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RECEIVED
OCT - 3 2012
BY: _____

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Tax I.D. #27-2449812

Invoice Date: June 25, 2012

Regarding: Expert Witness re
Wiand v. Donald Rowe, et al.; Case No. 8:10-cv-245-T- 17MAP
Wiand v. Henry M. Buhl; Case No. 8:10-cv-75-T-17MAP
Wiand v. EFG Bank, et al.; Case No. 8:10-cv-00241-T-17MAP

For Professional Services Rendered Through: May 31, 2012

Total Professional Services	\$ 12,334.00
Total Expenses	\$ 0.00
Total This Invoice	\$ 12,334.00

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OCT - 3 2012
BY: _____

<u>DATE</u>	<u>ATTY</u>	<u>HOURS</u>	<u>DESCRIPTION OF SERVICES RENDERED</u>
4/4/2012	TLT	0.8	Review Amended Complaint and Receiver's Opposition to Motion to Strike; telephone conference re parameters of Expert Reports.
4/12/2012	TLT	4.2	Review Amended Complaints, Receiver's Oppositions to Non-Party's Objections and EFG Bank's Motion to Dismiss; review Brief on SunTrust discovery.
4/13/2012	TLT	1.2	Prepare for and participate in conference call re factual background/Expert reports.
4/17/2012	TLT	3.4	Review Maria Yip Declaration and exhibits; review Buhl investor files, discovery and tax documents; review EFG investor files and discovery.
5/3/2012	TLT	0.2	Review and reply to email re Expert Reports.
5/7/2012	TLT	1.8	Prepare for and participate in conference call re facts.
5/8/2012	TLT	6.2	Review Yip Declaration / Expert Report; review email from counsel and telephone conference re Expert Reports; draft outline of Expert Reports.
5/8/2012	AMG	4.2	Research re Good Faith in FL UFTA action and indicia of fraud/Ponzi schemes; confer with T. Taylor re same.
5/9/2012	AMG	1.8	Research re Good Faith in FL UFTA action and indicia of fraud/Ponzi schemes, research EFG Bank/Group, and confer with T. Taylor re same.
5/10/2012	TLT	6.5	Email and telephone conference with counsel; review Answers and affirmative defenses; draft expert witness statement and telephone conferences re same; review Valhalla Executive Summaries re expert opinion; review Wiand Declaration re underlying facts and exhibits; draft Reports.
5/11/2012	TLT	6.8	Review comments and telephone conference re finalization of Reports; review Rowe investor file; review finalize Expert Witness Reports as to Buhl, EFG and Rowe.
5/11/2012	KAC	4.4	Telephone conference with Receiver's counsel; edits to Expert Reports; finalize document list.

<u>TIME SUMMARY</u>			
NAME	HOURS	RATE	TOTAL
Thomas L. Taylor III	31.1	\$ 360.00	\$ 11,196.00
Andrew M. Goforth	6.0	\$ 120.00	\$ 720.00
Kelly A. Cornelison	4.4	\$ 95.00	\$ 418.00
TIME SUMMARY TOTAL			\$ 12,334.00

<u>EXPENSES</u>		
DATE	DESCRIPTION	
	TOTAL EXPENSES	\$ 0.00
	TOTAL AMOUNT DUE	\$ 12,334.00