

EXHIBIT 26

7/25/2012

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.: 36382
ACCOUNT NO.: 2313.0001
FOR SERVICES RENDERED THROUGH: 6/30/2012
PRIMARY ATTORNEY: MICHAEL L. KIRBY

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

			HOURS
5/18/2012	KGD	FILE REVIEW; TELEPHONE CALL TO RIVERSIDE COUNTY RECORDERS RE REQUEST TO RECORD JUDGMENT; FOLLOW-UP LETTER TO CLERK OF RIVERSIDE COUNTY RECORDER RE STATUS OF REQUEST TO RECORD CRESVALE JUDGMENT	0.40
6/5/2012	KGD	REVIEW OF LETTER FROM RIVERSIDE COUNTY'S RECORDER'S OFFICE; TELEPHONE CONFERENCE WITH LISA JONES AT RECORDER'S OFFICE; TELEPHONE CONFERENCE WITH JEFF RIZZO RE CRESVALE	0.50
6/12/2012	KGD	PREPARE COVER SHEET FOR AMENDED JUDGMENT, DRAFT LETTER TO CLERK, RIVERSIDE COUNTY RECORDER RE RECORDING JUDGMENT AGAINST CRESVALE; E-MAIL TO MR. RIZZO RE SAME	0.20
6/14/2012	KGD	E-MAILS FROM AND TO JEFFREY RIZZO RE CRESVALE JUDGMENT; CALL TO RIVERSIDE COUNTY RECORDER'S OFFICE	0.20
6/26/2012	MLK	REVIEW EMAILS AND DOCUMENTS RE AMENDED JUDGMENT AND RECORDING SAME	0.20
6/26/2012	KGD	REVIEW OF CORRESPONDENCE FROM RIVERSIDE COUNTY RECORDER'S OFFICE RE CRESVALE RECORDING; TELEPHONE CALL TO RECORDER RE SAME; PREPARE AMENDED COVER SHEET FOR RECORDING OF AMENDED JUDGEMENT PER INSTRUCTIONS FROM CLERK; LETTER TO CLERK ENCLOSING AMENDED DOCUMENTS; E-MAIL TO JEFF RIZZO RE SAME; FILE ORGANIZATION	1.10

RECEIVED
JUL 30 2012

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

STATEMENT NO.: 36382
ACCOUNT NO.: 2313.0001

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

FOR SERVICES RENDERED THROUGH: 6/30/2012

Sub-total Fees: \$ 426.00

RATE SUMMARY

MICHAEL L. KIRBY	0.20	hours at \$	450.00/hr	\$	90.00
KATHERINE G. DILLON	2.40	hours at \$	140.00/hr	\$	336.00
Total hours:	2.60		163.85	\$	426.00

CLIENT COSTS ADVANCED

	TOTAL DOCUMENT REPRODUCTION CHARGES	3.20
6/12/2012	CLERK, RIVERSIDE COUNTY RECORDER RE RECORDING FEES TO RECORD AMENDED JUDGMENT IN WIAND V. CRESVALE MINISTERIAL	18.00

Sub-total Costs Advanced: \$ 21.20

TOTAL CURRENT BILLING:	\$	447.20
PREVIOUS BALANCE DUE:	\$	491.04
TOTAL PAYMENTS: \$ (<u>0.00</u>)	
TOTAL NOW DUE:	\$	938.24

Current A/R	A/R Over 30	A/R Over 60	A/R Over 90
938.24	0.00	0.00	0.00

7/24/2012

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

STATEMENT NO.: 36369
ACCOUNT NO.: 2313.0001
FOR SERVICES RENDERED THROUGH: 4/30/2012
PRIMARY ATTORNEY: MICHAEL L. KIRBY

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

			<i>HOURS</i>
4/9/2012	MLK	REVIEW STATUS REPORT	0.10
4/9/2012	KGD	REVIEW DEFAULT JUDGEMENT; EMAL TO J. RIZZO RE SAME	0.20
4/17/2012	MLK	REVIEW EMAIL FROM K. DILLONG TO ATTORNEY RIZZO RE STATUS; REVIEW EMAIL RESPONSE TO SAME	0.10
4/23/2012	KGD	REVIEW OF RECORDED JUDGMENT RE CHUN-HUI TENG; E-MAIL TO JEFF RIZZO RE SAME; LETTER TO MR. RIZZO ENCLOSING RECORDED JUDGMENTS AGAINST MR. TENG AND MS. QUISSENBERRY; FILE ORGANIZATION	0.60
			202.00
Sub-total Fees:			\$ 202.00

RATE SUMMARY

MICHAEL L. KIRBY	0.20	hours at \$	450.00/hr	\$	90.00
KATHERINE G. DILLON	0.80	hours at \$	140.00/hr	\$	112.00
Total hours:	1.00		202.00	\$	202.00

CLIENT COSTS ADVANCED

	TOTAL DOCUMENT REPRODUCTION CHARGES	3.80
4/23/2012	FEDERAL EXPRESS DELIVERY TO JEFFREY C. RIZZO [KGD]	20.04

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STATEMENT NO.: 36369

ACCOUNT NO.: 2313.0001

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

FOR SERVICES RENDERED THROUGH: 4/30/2012

Sub-total Costs Advanced: \$ 23.84

TOTAL CURRENT BILLING: \$ 225.84

PREVIOUS BALANCE DUE: \$ 265.20

TOTAL PAYMENTS: \$ (0.00)

TOTAL NOW DUE: \$ 491.04

Current A/R	A/R Over 30	A/R Over 60	A/R Over 90
491.04	0.00	0.00	0.00