

# EXHIBIT 3

# Wiand Guerra King P.L.

5505 West Gray Street

Tampa, FL 33609

Telephone: 813-347-5100

Facsimile: 813-347-5198

Federal Tax ID # 27-0937962

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

November 27, 2012  
Client: 025305  
Matter: 090245  
Invoice #: 4459

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RE: Scoop Receivership - Representation of Scoop Receivership

For Professional Services Rendered Through September 30, 2012

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## SERVICES

Date	TKPR	Description of Services	Hours	Amount
	ASDIS	Asset Disposition		
4/6/2012	BWW	Evaluation of used computer equipment with N. Jenkins (.4); negotiate process for sale with N. Jenkins (.3).	0.7	\$245.00
4/16/2012	BWW	Review contract for sale of EDS (.5); review and revise motion for approval of sale (.5); office conferences with J. Rizzo regarding sale (.2).	1.2	\$420.00
4/17/2012	BWW	Review sales contracts and documents for EDS and Evergreen, CO property sales (.3).	0.3	\$105.00
4/18/2012	BWW	Review and execute contract regarding Evergreen, CO property (.3); telephone conference with J. Rizzo regarding EDS (.2).	0.5	\$175.00
4/26/2012	BWW	Review motion to approve sale of Graham, NC property (.6).	0.6	\$210.00
5/9/2012	BWW	Attention to Evergreen, CO property (.5); closing execution and office conference with J. Rizzo regarding same (.4).	0.9	\$315.00
5/11/2012	BWW	Rite-Aid closing (3.0); review and revise execution documents for Rite-Aid (.8); telephone conferences with J. Rizzo (.2); revise documents and computer sale of EDS (.5).	4.5	\$1,575.00
5/15/2012	BWW	Attend status conference before Judge Lazzara regarding sale of Rite-Aid property (2.5).	2.5	\$875.00

**SERVICES**

Date	TKPR	Description of Services	Hours	Amount
<b>ASDIS</b>		<b>Asset Disposition</b>		
5/16/2012	BWW	Review and execution of HUD document for Tazewell, TN property (.5).	0.5	\$175.00
5/18/2012	BWW	Signing of documentation for Tazewell, TN property (.4); review of Listing Agreement for Evergreen, CO property (.3).	0.7	\$245.00
8/1/2012	BWW	Emails with R. Jernigan related to sale of piano (.3).	0.3	\$105.00
<b>Total: Asset Disposition</b>			<b>12.70</b>	<b>\$4,445.00</b>
<b>ASSET</b>		<b>Asset Analysis and Recovery</b>		
4/2/2012	BWW	Consultation with M. Lamont and G. Morello regarding Shoreline settlements (.5); consult with G. Morello and M. Lamont regarding Bonds.com (.4); emails with J. Rizzo and R. Jernigan related to disposition of personal assets (.5); consult with J. Rizzo regarding funds with American Memorial Bank (.3); office conference with W. Price regarding tax documents and preparation of IRS letter (.5); receipt and review final drafts of press releases regarding Shoreline (.4); office conferences with J. Hilshire (.2).	2.8	\$980.00
4/3/2012	BWW	Address real estate issues with R. Jernigan and J. Rizzo (.5).	0.5	\$175.00
4/4/2012	BWW	Office meeting with R. Jernigan regarding Raleigh, NC building, Evergreen, CO house, and Garren Creek house (.4); auctioning of Moody condo furniture (.3); discussion regarding Summer Place real estate contract (.3); and Rite-Aid deal (.5); discussion regarding new realtors for Evergreen, CO property (.5); review Motion to sell Tazewell, TN property (.4).	2.4	\$840.00
4/5/2012	BWW	Communication with R. Jernigan regarding Summer Place (.3); local and hiring new assistance (.5).	0.8	\$280.00
4/9/2012	BWW	Preparation of tax refund letter (1.0).	1.0	\$350.00
4/17/2012	BWW	Telephone conference with F. Schrils (.3); email to F. Schrils (.1); office conference with R. Jernigan (.2); office conference with J. Rizzo (.1).	0.7	\$245.00
4/18/2012	BWW	WELLS FARGO: Receipt and review of brief (1.0).	1.0	\$350.00
4/19/2012	BWW	WELLS FARGO: Review response to motions to dismiss of Respondent Best (1.0); review Wachovia documents (1.0).	2.0	\$700.00
4/23/2012	BWW	Attention to administrative issues regarding Evergreen, CO house (.3).	0.3	\$105.00

**SERVICES**

<b>Date</b>	<b>TKPR</b>	<b>Description of Services</b>	<b>Hours</b>	<b>Amount</b>
<b>ASSET</b>	<b>Asset Analysis and Recovery</b>			
4/25/2012	BWW	Office conference with G. Morello and M. Lamont (.5); review and revise Order regarding Wells Fargo and telephone conferences regarding same (1.0); telephone conference with T. Smiljanich regarding Order (.3); telephone conference with Martin (.1); address administrative issues related to sale of properties (1.0).	2.9	\$1,015.00
4/26/2012	BWW	Office conference with J. Maglich regarding Receivership issues (.3); telephone conference with S. Keefe regarding Receiver's verified motion (.5); review, revisions and emails to S. Keefe (.3); telephone conference with S. Keefe regarding revisions (.2).	1.3	\$455.00
4/27/2012	BWW	Telephone conference with J. Cohen regarding Rite Aid (.5); office conference with J. Rizzo regarding NC property (.5).	1.0	\$350.00
4/30/2012	BWW	WELLS FARGO: Emails with J. Cohen (.3); review pleadings (.7).	1.0	\$350.00
5/3/2012	BWW	Telephone conference with J. Cohen regarding Wells Fargo opposition (.5); office conference and emails regarding accounts (.5); review documents and motions (1.0).	2.0	\$700.00
5/7/2012	BWW	Review and revise motion directing mediation (1.0).	1.0	\$350.00
5/8/2012	BWW	Preparation of memorandum to team regarding open items (.7); receipt and review of Orders (.1); review and revision to Receiver's motion to compel mandatory mediation (.8); telephone conference with S. Masel (.3); telephone conference with J. Cohen regarding attorney's fees on Evergreen, CO property (.5).	2.4	\$840.00
5/9/2012	BWW	Review and revise Wells Fargo's motion to compel mediation (.5); telephone conference with J. Cohen (.5); review and revise response to interrogatories (.5); review numerous emails (.5); office conference with G. Morello regarding attorney's fees regarding Evergreen, CO property (.4).	2.4	\$840.00
5/10/2012	BWW	Office communication with J. Rizzo regarding Woodlake subdivision (.5); Rite-Aid sale telephone conferences with J. Cohen and T. Giambrone and review emails (.5).	1.0	\$350.00
5/11/2012	BWW	Preparation of memorandum regarding Rite-Aid property (1.5); telephone conferences with J. Cohen regarding review of notes (.5); administration of documents regarding bank accounts (.3).	2.3	\$805.00
5/14/2012	BWW	Telephone conference with J. Hamilton, G. Moore and J. Cohen regarding revisions to memorandum (1.5); work with J. Rizzo regarding administrative issues (.5).	2.0	\$700.00

**SERVICES**

Date	TKPR	Description of Services	Hours	Amount
<b>ASSET</b>	<b>Asset Analysis and Recovery</b>			
5/17/2012	BWW	Telephone conference with S. Keefe regarding mediation (.3); telephone conference to G. Burns regarding mediation (.4).	0.7	\$245.00
5/18/2012	BWW	Review potential mediators (.5); conference with S. Keefe regarding same (.5).	1.0	\$350.00
5/25/2012	BWW	Telephone conference with J. Cohen related to denial of motion to remand (.2).	0.2	\$70.00
5/30/2012	BWW	Receipt and review email regarding monies for distribution (.5); telephone conference with J Rizzo regarding status (.3).	0.8	\$280.00
6/1/2012	BWW	Telephone conference with G. Morello regarding P. Nadel (.3); review Order regarding mediation (.1); telephone conference with J. Cohen (.1).	0.5	\$175.00
6/1/2012	BWW	Review deposition schedule (.1); telephone conference with J. Cohen related to Sarasota condo (.2).	0.3	\$105.00
6/5/2012	BWW	Telephone conference with J. Cohen (.5).	0.5	\$175.00
6/6/2012	BWW	Telephone conference with J. Cohen and S. Masel regarding mediation (.3).	0.3	\$105.00
6/13/2012	BWW	Telephone conferences with J. Cohen regarding Wells Fargo (.5); telephone conference with S. Masel regarding arranging for mediation of Receivership matters (.2).	0.7	\$245.00
6/14/2012	BWW	Meeting with R. Jernigan regarding administrative issues (.3).	0.3	\$105.00
6/22/2012	BWW	Office conference with S. Keefe related to Wells Fargo litigation (.2).	0.2	\$70.00
7/3/2012	BWW	Review opposition to P. Nadel's motion for relief from freeze on assets (.5).	0.5	\$175.00
7/5/2012	BWW	Emails to J. Hoyer regarding scheduling of pre-mediation meeting (.1); office conference with M. Lamont and G. Morello (.1).	0.2	\$70.00
7/17/2012	BWW	Meeting with J. Hoyer attorneys regarding mediation (1.0).	1.0	\$350.00
7/20/2012	BWW	Attend mediation at J. Cohen's office (2.0).	2.0	\$700.00
8/1/2012	BWW	WELLS FARGO: Telephone conference with J. Cohen regarding status (.3).	0.3	\$105.00
8/3/2012	BWW	Emails with J. Rizzo regarding Shoreline funds (.3).	0.3	\$105.00
8/9/2012	BWW	WELLS FARGO: Telephone conference with S. Keefe and J. Cohen regarding Wells Fargo litigation (.5).	0.5	\$175.00

**SERVICES**

Date	TKPR	Description of Services	Hours	Amount
<b>ASSET</b>		<b>Asset Analysis and Recovery</b>		
8/26/2012	BWW	WELLS FARGO: Preparation of and discussion regarding amended Wells Fargo complaint (1.0); telephone conferences with J. Cohen and S. Keefe (.4); office conference with J. Rizzo (.3).	1.7	\$595.00
8/27/2012	BWW	WELLS FARGO: Telephone conference with J. Cohen and S. Keefe regarding amended complaint (.5).	0.5	\$175.00
8/29/2012	BWW	WELLS FARGO: Meeting with J. Cohen and S. Keefe regarding amended complaint (2.5).	2.5	\$875.00
8/30/2012	BWW	WELLS FARGO: Revise complaint (3.0); telephone conference with S. Keefe and J. Cohen regarding complaint (2.5).	5.5	\$1,925.00
9/6/2012	BWW	Office discussion with J. Rizzo (.3).	0.3	\$105.00
9/7/2012	BWW	Office discussion with D. Mitchell regarding Valhalla reports (.2); emails with J. Hilsher regarding Indigo (.6).	0.8	\$280.00
9/11/2012	BWW	Telephone conference with R. Jernigan regarding Fruitville Rd property (.4); telephone conference with C. Moody regarding Summer Place (.5); telephone conference with S. Masel regarding C. Moody (.4); signatures for Summer Place motion (.2).	1.5	\$525.00
9/17/2012	BWW	Office meeting with R. Jernigan regarding administration signatures (.5).	0.5	\$175.00
9/21/2012	BWW	Review Respiro acquisition documents (.5).	0.5	\$175.00
<b>Total: Asset Analysis and Recovery</b>			<b>54.90</b>	<b>\$19,215.00</b>
<b>CASE</b>		<b>Case Administration</b>		
5/8/2012	BWW	Hold staff meeting (1.5).	1.5	\$525.00
5/30/2012	BWW	Review 11th Interim Report (1.0).	1.0	\$350.00
6/6/2012	BWW	Attention to various administrative matters and executive office checks (.2).	0.2	\$70.00
7/3/2012	BWW	Sign checks for arbitrations (.2).	0.2	\$70.00
7/3/2012	BWW	Review and sign checks for J. Rizzo and transfer over funds and handle other administrative matters (.3).	0.3	\$105.00
<b>Total: Case Administration</b>			<b>3.20</b>	<b>\$1,120.00</b>
<b>CLAIM</b>		<b>Claims Administration and Objections</b>		
4/2/2012	BWW	Review status of objections (.2); office conference with J. Maglich related to Mace claims (.1).	0.3	\$105.00
4/17/2012	BWW	Preparation of letter to E. Zack (.4).	0.4	\$140.00

**SERVICES**

Date	TKPR	Description of Services	Hours	Amount
<b>CLAIM</b>		<b>Claims Administration and Objections</b>		
4/23/2012	BWW	Arrange distribution funds (.5); meeting with team regarding approval of initial distribution (1.0); assist R. Gerard in connection with Winslow and wife (.5).	2.0	\$700.00
4/24/2012	BWW	Continue to arrange for distribution (1.0).	1.0	\$350.00
4/25/2012	BWW	Review and revise investor claim process letter and office conference with M. Lockwood (.8).	0.8	\$280.00
4/26/2012	BWW	Oversee initial distributions (.4).	0.4	\$140.00
5/1/2012	BWW	Review motion for initial interim distribution (1.0).	1.0	\$350.00
5/7/2012	BWW	Review letter to investors (.2); review Judge's Orders (.3); revise letters for distribution and execution of same (1.5).	2.0	\$700.00
5/8/2012	BWW	Emails to M. Sullivan regarding claims (.2); attention to various claims (.3).	0.5	\$175.00
5/26/2012	BWW	DAUKAS: Discussion with J Maglich regarding investor claim of Daukas (.3).	0.3	\$105.00
6/5/2012	BWW	Administrative execution of reissued investor checks and review of documents (.3).	0.3	\$105.00
6/14/2012	BWW	Administrative signatures to reissued checks and payments (.2).	0.2	\$70.00
9/13/2012	BWW	Execution of checks (.1).	0.1	\$35.00
<b>Total: Claims Administration and Obj</b>			<b>9.30</b>	<b>\$3,255.00</b>
<b>Total Professional Service</b>			<b>80.1</b>	<b>\$28,035.00</b>
Total Services			\$28,035.00	
Total Current Charges				\$28,035.00
Previous Balance				\$35,105.00
<i>Less Payments</i>				<i>(\$35,105.00)</i>
<b>PAY THIS AMOUNT</b>				<b>\$28,035.00</b>

**TASK RECAP**

**Services**

<u>Project No.</u>	<u>Hours</u>	<u>Amount</u>
NADEL - ASDIS	12.7	\$4,445.00
NADEL - ASSET	54.9	\$19,215.00
NADEL - CASE	3.2	\$1,120.00
NADEL - CLAIM	9.3	\$3,255.00
	<u>80.10</u>	<u>\$28,035.00</u>

**Disbursements**

<u>Project No.</u>	<u>Amount</u>
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	<u>\$0.00</u>

**BREAKDOWN BY PERSON**

Person

BWW	Burton W. Wiand
BWW	Burton W. Wiand
BWW	Burton W. Wiand
BWW	Burton W. Wiand

Project No.

Hours

Amount

NADEL - ASDIS	12.7	\$4,445.00
NADEL - ASSET	54.9	\$19,215.00
NADEL - CASE	3.2	\$1,120.00
NADEL - CLAIM	9.3	\$3,255.00
	<u>80.10</u>	<u>\$28,035.00</u>