EXHIBITF

BURTON W. WIAND, RECEIVER FOR

VALHALLA INVESTMENT PARTNERS, L.P.
VIKING FUND, LLC
VIKING IRA FUND, LLC
VICTORY FUND, LTD.
VICTORY IRA FUND, LTD.
and SCOOP REAL ESTATE, L.P.

June 10, 2011

VIA ELECTRONIC MAIL

Kevin M. Eckhardt
Hunton & Williams LLP
1111 Brickell Avenue, Suite 2500
Miami, Florida 33131
keckhardt@hunton.com

Re:

Account Name:

Canrol Finance Ltd.

Fund Name:

VAL

Dear Mr. Eckhardt:

I have been advised of your request to transfer ownership of the above-referenced claim in the pending Receivership Action. Specifically, you seek to transfer all interests in the "Canrol Finance Ltd." claim from Genium AI Fund Series 1 Ltd. And Genium Trading Company (collectively, the "Transferors") to Fulcrum Distressed Opportunities Fund I, LP (the "Transferee"). After reviewing the details of the referenced claim, I decline to authorize or participate in such a transaction.

On June 4, 2010, I sent correspondence to the above-referenced account detailing the claims process and enclosing a Proof of Claim Form. I received a completed Proof of Claim Form from Canrol Finance Ltd. on September 1, 2010. In reviewing the claim, I noted that Question 3 had not been answered. Question 3 seeks the identity of any beneficial owner(s) and any other parties with an interest in the account for which the Proof of Claim is being submitted. Additionally, I required an original signature of an authorized beneficial owner on the submitted Proof of Claim Form certifying under penalty of perjury that the information provided on the Proof of Claim Form is true and correct for the beneficial owner(s) and the above account. On February 8, 2011, I sent correspondence detailing these deficiencies and enclosing a Proof of Claim Form to allow an opportunity to correct these deficiencies.

I received an Amended Proof of Claim Form for the above-referenced account on March 11, 2011. While the Amended Proof of Claim identified the Transferors as beneficial owners, the response failed to provide the identity of any individuals with a legal interest in the beneficial owners. The response further indicated that the Transferors "do not intend to provide/divulge the requested information."

Kevin M. Eckhardt June 10, 2011

While the transfer in ownership of a Claim would not normally be an issue, I cannot authorize or participate in such a transaction when the identities of the individuals with a legal interest in the beneficial owners remain unknown. Indeed, should this information continue to be withheld, I intend to deny the claim. These requirements exist not as a burden, but as assurance that funds are properly returned to those experiencing actual losses.

Should you wish to discuss this matter further, please contact Jordan D. Maglich at 813-347-5115 or <u>imaglich@wiandlaw.com</u>.

Sincerely yours,

Burton W. Wiand

BWW/jdm