

**UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
TAMPA DIVISION**

SECURITIES AND EXCHANGE
COMMISSION,

Plaintiff,

v.

Case No. 8:09-cv-87-T-26TBM

ARTHUR NADEL;
SCOOP CAPITAL, LLC;
SCOOP MANAGEMENT, INC.

Defendants,

SCOOP REAL ESTATE, L.P.;
VALHALLA INVESTMENT PARTNERS, L.P.;
VALHALLA MANAGEMENT, INC.;
VICTORY IRA FUND, LTD;
VICTORY FUND, LTD;
VIKING IRA FUND, LLC;
VIKING FUND, LLC; AND
VIKING MANAGEMENT, LLC

Relief Defendants.

**DECLARATION OF GIANLUCA MORELLO IN SUPPORT OF THE RECEIVER'S
MOTION FOR ORDER OVERRULING OBJECTIONS TO DETERMINATIONS OF
CLAIM NUMBERS 462, 463, 464, 465, 466, AND 467 AND AWARDING
SANCTIONS IN THE FORM OF ATTORNEY FEES**

Gianluca Morello declares as follows:

1. I am an attorney with Wiand Guerra King P.L. in Tampa, Florida, and I represent Burton W. Wiand, as Receiver, in this and other related cases.

2. I make this declaration based on information personally known to me and in support of the Receiver's Motion for Order Overruling Objections to Determinations of Claim Numbers 462, 463, 464, 465, 466, and 467 and Awarding Sanctions in the Form of Attorney Fees.

3. Attached hereto as **Exhibit A** is a true and correct copy of the Judgment entered in *Wiand, as Receiver v. Vernon M. Lee, et al.*, Case No. 8:10-cv-210-T-17MAP (M.D. Fla.) (the “*Lee Clawback Action*”) on January 24, 2013 in the amount of \$935,631.51 in favor of the Receiver and against Defendant Vernon M. Lee.

4. Attached hereto as **Exhibit B** is a true and correct copy of the Report and Recommendation entered in the *Lee Clawback Action* on December 13, 2012.

5. Attached hereto as **Exhibit C** is a true and correct copy of the Order Adopting Report and Recommendation entered in the *Lee Clawback Action* on January 23, 2013 by the Honorable Elizabeth A. Kovachevich.

6. Attached hereto as **Exhibit D** is a true and correct copy of the Initial Brief of Appellant/Cross-Appellee Vernon M. Lee filed with the Eleventh Circuit Court of Appeals on March 28, 2013 in *Wiand, as Receiver v. Vernon M. Lee, et al.*, Case No.: 13-10448-A (11th Cir. March 28, 2013)

7. Attached hereto as **Composite Exhibit E** are true and correct copies of Proof of Claim Forms submitted by Vernon M. Lee.

8. Attached hereto as **Composite Exhibit F** are true and correct copies of the Objections submitted by Vernon M. Lee to the Receiver’s claim determinations for Claim Numbers 462, 463, 464, 465, 466, and 467.

9. Attached hereto as **Exhibit G** is a true and correct copy of the Receiver’s Response to Objection Relating to Determination of Claim Numbers 462, 463, 464, 465, 466, and 467 provided to Vernon M. Lee.

10. Attached hereto as **Exhibit H** is a true and correct copy of correspondence sent by the Receiver’s counsel to counsel for Vernon M. Lee on December 5, 2013.

11. Attached hereto as **Exhibit I** is a true and correct copy of an email received from counsel for Vernon M. Lee on December 11, 2013.

12. Attached hereto as **Exhibit J** is a true and correct copy of Vernon M. Lee's Amended Response in Opposition to the Receiver's Motion for Partial Summary Judgment filed in the *Lee Clawback Action* on September 14, 2012.

13. Attached hereto as **Exhibit K** is a true and correct copy of the docket sheet for the *Lee Clawback Action* as of May 30, 2014.

I DECLARE under the penalty of perjury that the foregoing is true and correct and is executed this 30th day of May, 2014.

s/Gianluca Morello

Gianluca Morello, FBN 034997

gmorello@wiandlaw.com

WIAND GUERRA KING P.L.

5505 West Gray Street

Tampa, FL 33609

Tel.: (813) 347-5100

Fax: (813) 347-5198

Attorney for the Receiver, Burton W. Wiand