

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.

**NOTICE OF FILING AUTHORITY IN SUPPORT OF 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 AND COSTS**

Burton W. Wiand, as Receiver (the “**Receiver**”), by and through his undersigned counsel, hereby notifies the Court of the U.S. Court of Appeals for the Eleventh Circuit’s recent decision in *Burton W. Wiand, as Receiver v. Lee*, Case No.: 13-10448 (11th Cir. June 2, 2014) (the “**Decision**”). A copy of the Decision is attached as **Exhibit A**. The Decision is provided to the Court 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 and Costs (the “**Motion**”) (Doc. 1118). In the Decision, the Eleventh Circuit recognized, in relevant part, that Claimant Vernon M. Lee (“**Lee**”) did not challenge the District Court’s conclusion 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*”), that Nadel operated the receivership entities as a Ponzi scheme. Decision at 11. This supports the Receiver’s argument in the Motion that Lee is precluded from re-litigating the existence of a Ponzi scheme and further demonstrates that Lee’s objections to the claim determinations for Claim Numbers 462, 463, 464, 465, 466, and 467 are now frivolous and his refusal to withdraw them or otherwise not contest the Receiver’s efforts to overrule them lacks good faith. Doc. 1118 at 7 – 14.

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on June 4, 2014, I electronically filed the foregoing with the Clerk of the Court by using the CM/ECF system.

I FURTHER CERTIFY that on June 4, 2014, a true and accurate copy of the foregoing was furnished by first-class mail delivery to the following non-CM/ECF participant(s):

Vernon M. Lee
4018 Via Mirada
Sarasota, FL 34238

s/Gianluca Morello

Gianluca Morello, FBN 034997
Email: gmorello@wiandlaw.com
Michael S. Lamont, FBN 0527122
Email: mlamont@wiandlaw.com
WIAND GUERRA KING P.L.
5505 West Gray Street
Tampa, FL 33609
Tel: (813) 347-5100
Fax: (813) 347-5198

Attorneys for the Receiver, Burton W. Wiand