

**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 ATTORNEY FEES AND COSTS**

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 case.

2. I make this declaration based on information personally known to me and in response to the portion of the Order entered June 18, 2014 (Doc. 1121), directing the Receiver to submit documentation establishing the amount of attorney fees and costs he claims should be awarded as appropriate sanctions. As explained in 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 to Overrule**”) (Doc. 1118), the Receiver should be awarded the attorney fees and costs he incurred for preparing that motion.

3. Those fees are reflected in the time records kept by the attorneys for the Receiver. A true and correct copy of the time entries reflecting those fees are attached as **Exhibit A**.

4. As reflected in Exhibit A, the Receiver’s counsel incurred attorney fees in the total amount of \$6,029.55 in the preparation of the Motion to Overrule.

5. Further, additional attorney fees of \$447.75 were incurred in connection with the preparation of this declaration, including for compiling pertinent information. These additional fees are also reflected in time records kept by the relevant attorneys, and a true and correct copy of time entries reflecting those fees are also included in Exhibit A. Total fees and costs incurred by the Receiver’s counsel in the preparation of the Motion to Overrule and this declaration are \$6,477.30.

6. The hourly rate charged, the time spent, and the costs incurred were necessary, customary, and reasonable, and the hourly rates reflect discounts to rates charged for like services by Wiand Guerra King P.L. to other clients in similar matters. I am familiar with rates charged by attorneys of similar experience for like services and the hourly rates, number of hours expended, and other fees and costs incurred in the preparation of the Motion to Overrule are reasonable.

7. Separately, the Court independently has authority to determine reasonable attorney fees and costs based on its own knowledge and experience when provided with specific and detailed evidence – here, the detailed time entries attached in Exhibit A. *Corwin*

*v. Walt Disney World Co.*, 2008 WL 754697, \*21 (M.D. Fla. 2008); *see also Coastal Fuels Marketing, Inc. v. Florida Exp. Shipping Co., Inc.*, 207 F.3d 1247, 1252 (11<sup>th</sup> Cir. 2000) (where documentation or testimonial support is lacking, court may make award on fee application based on its own knowledge and experience concerning reasonable and proper fees).

8. The hourly rates charged by the Receiver's counsel have previously been approved by the Court in connection with the prior fee requests submitted by the Receiver during the course of this receivership. *See* Docs. 582, 646, 657, 717, 860, 914, 951, 1047, 1091.

**I DECLARE** under the penalty of perjury that the foregoing is true and correct and is executed this 27<sup>th</sup> day of June, 2014.

**s/Gianluca Morello**

Gianluca Morello, FBN 034997

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*Attorney for the Receiver, Burton W. Wiand*