

# Exhibit B

Via FedEx Overnight Delivery

To: Burton W. Wiand, Receiver  
c/o Maya M. Lockwood, Esquire  
WIAND GUERRA KING P.L.  
3000 Bayport Drive  
Suite 600  
Tampa, FL 33607

Subject: Proof of Claim Forms Enclosed

Enclosed are subject forms.

1. Vernon M. Lee, IRA VAL
2. Vernon m. Lee, IRA VIC
3. Vern Lee, IRA VICR
4. Vernon M. Lee, ROTH IRA VICR
5. Vern Lee, Trust VIC
6. Vernon M. Lee, Trust SCP
7. Nancy E. Lee, Trust SCP
8. Nancy E. Lee Trust VIC

BECAME  
CLAIM NUMBER

464  
465  
462  
466  
463  
467  
429  
430

Also enclosed is my letter relative to my Proof of Claim Forms in light of the most recent data prepared by Riverside Financial Group. Please respond to this letter either to me or to my lawyer Michael Addison.

A draft work copy has been retained by Vernon M. Lee should you have any questions.

Thank You,

Vernon M. Lee

8/31/10

27 B

OVERALL SUMMARY OF CLAIMS

ALSO DKT 86  
Pg 217

462 VIC, 463 VIC, 464 VAL, 465 Vic, 466 VICR and 467 SCP Claims Plus Traders DKT 25 Pages 34,35 &36

Claim	Claimed per Receiver	Claimed Per Vernon Lee IRS K-1's	Claimed Per Actual Gains Per Table 1 Receiver Reports 1-5	Claimed Per Actual gains Per Table 1 Receiver Report 6	Claimed Per Actual Gains Per Receiver RFG Report	Claimed per Receiver DKT 25	From Claims in Exhibit G	Withdrawals after 2006
462	See 265	See 265	See 265	See 265	See 265	-\$343,262.10	\$186,737.90	\$0.00
463	\$250,000.00	-\$199,089.00	-\$31,348.56	-\$48,543.00	-\$304,228.71	\$100,000.00	\$250,000.00	\$0.00
464	\$93,262.00	0.00%	\$0.00	\$0.00	\$0.00	\$143,262.10	\$93,262.10	\$0.00
465	\$186,738.00	-\$152,695.00	\$59,756.53	\$44,853.91	-\$77,431.00	\$530,000.00	\$0.00	\$310,000.00
466	\$338,085.62	-\$196,317.00	\$47,937.92	\$36,847.41	-\$126,683.89	\$550,000.00	\$338,085.62	\$350,000.00
467	-\$200,000.00	-\$329,290.00	-\$212,303.16	-\$213,519.72	-\$400,794.63	-\$100,000.00	-\$200,000.00	\$0.00
TIC 34	\$277,492.64	\$0.00	\$277,492.64	\$277,492.64	\$277,492.64	\$277,492.54	\$277,492.54	\$0.00
TIC 35	-\$211,914.43	\$0.00	-\$211,914.43	-\$211,914.43	-\$211,914.43	-\$211,914.43	-\$211,914.43	\$0.00
TIC 36	\$73,424.49	\$0.00	\$73,424.49	\$73,424.49	\$73,424.49	\$73,424.49	\$73,424.49	\$0.00

283

Total	\$807,088.32	-\$877,391.00	<del>-\$964.57</del> 264543	-\$41,358.70	-\$770,135.53	1,060,002.60	\$807,088.22	\$660,000.00
Total -TIC	\$668,085.62	-\$877,391.00	-\$139,957.27	-\$180,361.40	-\$909,138.23	\$880,000.00	\$668,085.62	

Where did \$1,000,000 from?  
ALL CLAIMS + TIC PER RECEIVER  
ALL CLAIMS - TIC

K-1 discrepancy?  
1999 I have checks and memo which says \$150,000 was deposited into TIC page 34 and \$35,000 into TIC 36 indicating K1 may be wrong

Notes  
Receiver declares it Ponzi from 1999 therefore no gains. Receiver has not verified Ponzi.  
Vernon M.lee out of Valhalla in 2002  
Vernon M. Lee out of Traders Investment Club (TIC) in May 2003  
\* From Receivers 1st -5th Reports Page 15, Table 1 (Note 2000, 2001, 2002 are omitted) FMV of Moody Investments omitted.  
\*\*From Receivers 6th Report Page 15, Table 1 ( note 1999 -2003 added) FMV of Moody Investments omitted.  
\*\*\* RFG data omits FMV of Moody Investments estimated for \$1-6 million per year resulting in inaccurate unmeaningful negative data.

TIC TRADERS INVESTMENT CLUB  
TIC gains from 1065 KI's equaled \$ 600,924  
RFG TIC accounting starts in July 2003. NO OTHER DATES PROVIDED.

484 VAL Vernon M Lee IRA-Varralis Investment Partners, L.P.																																			
Year	Actual Gains / Reported as % of Reported*	K-1 Reported Begin Value	K-1 Reported Value	K-1 Contribution	K-1 Withdrawals	K-1 Reported Gain	Adjusted Actual Gain**	RFG Actual Gain %	Adjusted Actual Gain Calculated RFG***	Claimed	Provided																								
1998	na	na	na	na	na	na	na	na	na	na	na																								
2000	na	na	\$59,010.00	\$50,000.00	\$0.00	\$8,910.00	na	2.46%	\$8,910.00	na	na																								
2001	na	\$59,010.00	\$408,882.00	\$350,000.00	\$0.00	\$48,792.00	unk	-91.26%	\$48,792.00	na	na																								
2002	na	\$408,882.00	\$0.00	\$0.00	\$449,282.00	\$0.00	unk	-68.79%	\$449,282.00	na	na																								
2003	78.00%	na	na	\$0.00	na	\$0.00	unk	-60.82%	\$0.00	na	na																								
2004	10.00%	na	na	na	na	na	unk	110.64%	na	na	na																								
2005	9.00%	na	na	na	na	na	unk	9.33%	na	na	na																								
2006	na	na	na	na	na	na	unk	3.89%	na	na	na																								
2007	na	na	na	na	na	na	unk	-0.84%	na	na	na																								
2008	na	na	na	na	na	na	unk	7.37%	na	na	na																								
2009	na	na	na	na	na	na	unk	-42.31%	na	na	na																								
Vernon M. Lee out of Varralis in 2002																																			
spouse declares & Portol from 1998 forwards no gains. Receiver has not verified Portol.																																			
<table border="1"> <thead> <tr> <th>Summary</th> <th>Per Receiver Per IRS K-1's</th> <th>Claimed</th> <th>Provided</th> </tr> </thead> <tbody> <tr> <td>Total Contribution</td> <td>\$50,000.00</td> <td>\$350,000.00</td> <td>\$350,000.00</td> </tr> <tr> <td>Total Gains</td> <td>\$0.00</td> <td>\$83,282.00</td> <td>\$83,282.00</td> </tr> <tr> <td>Total Investment Basis</td> <td>\$350,000.00</td> <td>\$443,282.00</td> <td>\$443,282.00</td> </tr> <tr> <td>Total Withdrawals</td> <td>\$443,282.00</td> <td>\$443,282.00</td> <td>\$443,282.00</td> </tr> <tr> <td>Net Investment Basis</td> <td>\$83,282.00</td> <td>\$0.00</td> <td>\$0.00</td> </tr> </tbody> </table>												Summary	Per Receiver Per IRS K-1's	Claimed	Provided	Total Contribution	\$50,000.00	\$350,000.00	\$350,000.00	Total Gains	\$0.00	\$83,282.00	\$83,282.00	Total Investment Basis	\$350,000.00	\$443,282.00	\$443,282.00	Total Withdrawals	\$443,282.00	\$443,282.00	\$443,282.00	Net Investment Basis	\$83,282.00	\$0.00	\$0.00
Summary	Per Receiver Per IRS K-1's	Claimed	Provided																																
Total Contribution	\$50,000.00	\$350,000.00	\$350,000.00																																
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Total Withdrawals	\$443,282.00	\$443,282.00	\$443,282.00																																
Net Investment Basis	\$83,282.00	\$0.00	\$0.00																																
<p>Notes:</p> <p>* From Receivers 1st 6th Reports Page 16, Table 1 (Note 2000, 2001, 2002 are omitted) FMV of Moody Investments omitted.</p> <p>** From Receivers 6th Report Page 15, Table 1 (note 1998-2000 added) FMV of Moody Investments omitted.</p> <p>*** RFG data omits FMV of Moody Investments estimated for \$1.6 million per year resulting in inaccurate unimpaired negative data.</p>																																			

263

30B

456 (VIC), 452 (VIC) Scoop Investments to Victory Fund to IRA Fund-Vernon M. Lee (IRA(VIC), Vern Lee IRA (VIC))											
Year	Actual Gain as % of Reported	Actual Gain as a % Reported	K1 Reported Begin Value	K1 EOY Reported Value	K1 Contribution	K1 Withdrawal	K1 Reported Gain	Adjusted Actual Gain Calculation	Adjusted Actual gain Calculation	RFG Actual Gain %	Adjusted Actual Gain Calculated Per RFG
2000											
2001											
2002	100.00%	neg	\$0.00	\$369,943.00	\$343,282.00	\$0.00	\$28,661.00	\$28,661.00	\$28,661.00	no data	\$28,661.00
2003	73.00%	93.67%	\$369,943.00	\$482,688.00	\$0.00	\$0.00	\$112,625.00	\$92,218.25	\$94,233.34	40.53%	\$149,694.00
2004	10.00%	10.97%	\$482,688.00	\$509,948.00	\$0.00	\$90,000.00	\$107,278.00	\$10,727.60	\$11,768.91	11.89%	\$82,305.00
2005	9.00%	9.91%	\$509,948.00	\$482,685.00	\$0.00	\$120,000.00	\$82,848.00	\$8,366.32	\$9,201.24	4.39%	\$25,489.00
2006	9.00%	neg	\$482,685.00	\$425,288.00	\$0.00	\$120,000.00	\$82,423.00	0	0	-22.03%	
2007	0.00%	neg	\$425,288.00	\$361,615.00	\$0.00	\$120,000.00	\$89,315.00	0	0	-58.92%	
2008	0.00%	neg	\$361,615.00	\$300,603.00	\$0.00	\$90,000.00	\$29,188.00	0	0	-11.37%	
					\$343,282.00	\$830,000.00	\$339,433.00	\$127,981.47	\$141,884.09		\$284,169.00
<b>Summary</b>							<b>Per Receiver</b>	<b>Per RFG K-1</b>	<b>Per Adj K-1*</b>	<b>Per Adj K-1**</b>	<b>Claim Provided</b>
Total Contribution							\$343,282.00	\$343,282.00	\$343,282.00	\$343,282.00	\$343,282.00
Total Gains							\$0.00 per Ponz	\$339,433.00	\$127,981.47	\$141,884.09	\$284,169.00
Total Investment Basis							\$343,282.00	\$822,686.00	\$471,243.47	\$486,146.09	\$607,431.00
Total Withdrawal							\$830,000.00	\$830,000.00	\$830,000.00	\$830,000.00	\$830,000.00
Net Investment Basis							\$196,788.00	\$152,686.00	\$58,763.53	\$44,886.61	\$77,431.00
<b>Notes</b>											
* From Receiver's 1st-6th Reports, Page 15, Table 1, (note 2001 and 2002 omitted in report) Does not include FMV of Moody Investments.											
** From Receiver's 6th Report, Page 15, Table 1, (note 1999 to 2005 added) Negative data is due to Valhalla and it omits FMV of Moody Investments											
*** RFG data from 9/24/10 submitted from Lemont.											



6

32B

497 SCP Vernon M. Les Scoop Real Estate Fund											
Year	Actual Gains as % of Reported*	Actual Gains as % of Reported**	K1 Reported Begin Value	K1 EOY Reported Value	K1 Contribution	K1 Withdrawal	K1 Reported Gain	Adjusted Actual Gain Calculation*	Adjusted Actual gain Calculation**	RFG Actual Gain %***	Adjusted Actual Gain Calculation Per RFG***
2001	100.00%					\$0.00	\$0.00				
2002	100.00%					\$0.00	\$0.00				
2003	78.00%	88.87%				\$0.00	\$0.00				
2004	10.00%	10.97%	\$0.00	\$288,708.00	\$200,000.00	\$0.00	\$88,708.00	\$8,870.80	\$7,917.88	80.61%	\$121,820.00
2005	9.00%	9.91%	\$288,708.00	\$329,290.00	\$0.00	\$0.00	\$40,584.00	\$5,832.88	\$6,202.07	24.64%	\$18,974.63
2006					\$0.00			0		-20.88%	
2007					\$0.00			0		-38.86%	
2008					\$0.00			0		-80.58%	
					\$200,000.00	\$0.00	\$129,290.00	\$12,303.16	\$13,519.72		\$200,794.63
											<b>Claim Provided</b>
											<b>Summary</b>
											<b>Per Receiver</b>
											<b>Per US K1</b>
											<b>Per Adj K1*</b>
											<b>Per Adj K1**</b>
											<b>Per Adj RFG***</b>
											<b>Total Contribution</b>
											<b>Total Gains</b>
											<b>Total Investment Basis</b>
											<b>Total Withdrawal</b>
											<b>Net Investment Basis</b>
											<b>\$200,000.00</b>
											<b>\$329,290.00</b>
											<b>\$12,303.16</b>
											<b>\$13,519.72</b>
											<b>\$0.00</b>
											<b>\$0.00</b>
											<b>\$400,794.63</b>
											<b>\$200,000.00</b>
											<b>\$329,290.00</b>
											<b>-212303.16</b>
											<b>-213519.72</b>
											<b>\$400,794.63</b>

Notes  
 \* From Receivers 1st-5th Reports, Page 15, Table 1, (note 2001 and 2002 blank in report) FMV of moody investments omitted.  
 \*\* From Receivers 6th Report, Page 15, Table 1, (note 1999 to 2003 added) Negative data is due to Valhalla and K omble FMV of Moody Investments  
 \*\*\* RFG data submitted 8/24/10 from Lament.

TIC Vernon M. Lee IRA-Page 34 of 36 DKT 25

Year	Actual Gains as % of Reported*	Contributions verified but not in K-1**	K-1 Reported Begin Value	K-1 EOY Reported Value	K-1 Contribution	K-1 Withdrawal	K-1 Reported Gain	Adjusted Actual Gain*	RFG Actual Gain % ***	Adjusted Actual Gain Calculated RFG***
1999	nr	\$150,000.00	0	\$318,590.14	\$209,703.00	\$0.00	\$108,887.00	na	unk	
2000	nr	\$0.00	\$318,590.00	\$301,340.00	\$0.00	\$125,000.00	\$107,750.00	na	unk	unk
2001	nr	\$0.00	\$301,340.00	\$203,043.00	\$0.00	\$150,000.00	\$51,703.00	na	unk	unk
2002	nr	\$0.00	\$203,048.00	\$251,314.00	\$0.00	\$0.00	\$48,266.00	na	unk	unk
2003	nr	\$0.00	\$251,304.00	\$0.00	\$0.00	\$262,196.00	\$10,881.00	na	unk	unk
2004	nr	0.00%	na						unk	
2005	nr	0.00%	na						unk	
		\$150,000.00			\$359,703.00	\$537,196.00	\$327,487.00	unk		

Statements

Vernon M. Lee out of Traders in 2003. Receiver uses IRS 1065 data in DKT 25 for pages 34-36..

Receiver Page 34 Of 36 states \$75,000 Distribution when K-1 states \$125,000 in 2000 and does not recognize check deposits in 1999.

Receiver declares it Ponzi from 1999 therefore no gains. Receiver has not verified Ponzi. *Therefore Gains until proven false will be claimed.*

Summary	Per Receiver (see statements)	I will Claim Per IRS K-1's	Per RFG ***
Total Contribution	\$209,703.00	\$359,703.00	
Total Gains	\$0.00 Per Ponzi	\$327,487.00	
Total Investment Basis	\$209,703.00	\$687,190.00	
Total Withdrawal	\$487,195.54	\$537,196.00	
Net Investment Basis	\$277,492.54	-\$149,994.00	

Notes:

\* Receivers 1st -11 th Reports do not include Traders gains or losses for any years,

\*\*Deposits are verified by checks or memos.

\*\*\* RFG data omits TRADERS and FMV of Moody Investments estimated for \$1-6 million per year resulting in inaccurate negative data.

33 B



*(Was not included in part of Chumley?)*

**Vernon M. Lee IRA - Traders**

**DEPOSITS**

	<u>Date</u>	<u>Amount</u>	<u>Deposit to</u>
KI	1999	\$209,703.00	Traders
	AAA CK 1269	50,000	
	" OK 1002	100,000	
	<b>Total Deposits</b>	<b>\$209,703.00</b>	

**DISTRIBUTIONS**

	<u>Date</u>	<u>Amount</u>	<u>Distribution From</u>
KI	2000	\$75,000.00	Traders
KI	2001	\$150,000.00	Traders
KI	2003	\$262,195.54	Traders
	<b>Total Distributions</b>	<b>\$487,195.54</b>	

*Lament says 50,000 to VML? ?*

*125,000*

**FALSE PROFITS**

**\$277,492.54**

*S/B 127,492.54*

*pg 35*

*Traders Profit Error*

*350,917.03*

277,492.54
+ 211,914.43
73,424.49
<u>562,831.46</u>

*pg 36*

*Traders Trust*

127,492.54
- 211,914.43
<u>38,424.49</u>

*FP = 45,947.40*

*See TRADERS CD for this info*

*Trader Math*

Year	Actual Gains as % of Reported*	Contributions verified but not in K-1**	K-1 Reported Begin Value	K-1 EOY Reported Value	K-1 Contribution	K-1 Withdrawal	K-1 Reported Gain	Adjusted Actual Gain*	RFG Actual Gain % ***	Adjusted Actual Gain Calculated RFG***
1999	nr		0			\$0.00		na	unk	
2000	nr	\$0.00	\$0.00	\$112,597.00	\$75,000.00	\$0.00	\$37,597.00	na	unk	unk
2001	nr	\$0.00	\$112,597.00	\$321,513.00	\$150,000.00	\$0.00	\$58,916.00	na	unk	unk
2002	nr	\$0.00	\$321,513.00	\$394,655.00	\$0.00	\$0.00	\$73,142.00	na	unk	unk
2003	nr	\$0.00	\$394,655.00	\$0.00	\$0.00	\$425,012.00	\$30,358.00	na	unk	unk
2004	nr	0.00%	na						unk	
2005	nr	0.00%	na						unk	
		\$0.00			\$225,000.00	\$425,012.00	\$200,013.00	unk		

**Statements**  
 Vernon M. Lee out of Traders in 2003. Receiver uses IRS 1065 K-1 data in DKT 25 for pages 34-36.  
 ver Page 35 Of 36 states \$13,085.57 Distribution when K-1 states \$425,012.29 in 2003. \$411,926.67 is a deposit into 466 from Traders when closed.  
 Receiver subtracts \$211,914.43 from \$550,000 in proof of Claim 466 While I claimed \$411,927 as a deposit from Traders in K-1 for Roth  
 Receiver declares it Ponzi from 1999 therefore no gains. Receiver has not verified Ponzi. Therefore Gains until proven false will be Claimed.

35B

Summary	Per Receiver (see statements)	I will Claim Per IRS K-1's	Per RFG ***
Total Contribution	\$225,000.00	\$225,000.00	
Total Gains	\$0.00 Per Ponzi	\$200,013.00	
Total Investment Basis	\$225,000.00	\$425,013.00	
Total Withdrawal	\$13,085.57	\$425,012.00	
Net Investment Basis	-\$211,914.43	-\$1.00	

**Notes**  
 \* Receivers 1st -11 th Reports do not include Traders gains or losses for any years  
 \*\*Deposits are verified by checks or memos.  
 \*\*\* RFG data omits TRADERS and FMV of Moody Investments estimated for \$1-6 million per year resulting in inaccurate negative data.

466

**Vernon M. Lee Roth IRA - Traders**

**DEPOSITS**

from  
KI  
KI

Date	Amount	Deposit to
2000	\$75,000.00	Traders
2001	\$150,000.00	Traders
<del>1999 Memo Act</del> 35,000		
<b>Total Deposits</b>	<b>\$225,000.00</b>	

**DISTRIBUTIONS**

KI

Date	Amount	Distribution From
2003	\$13,085.57	Traders
<b>Total Distributions</b>	<b>\$13,085.57</b>	

425,012.29  
- 411,926.67  
= 13,085.57

**FALSE PROFITS**

**\$(211,914.43)**

Note:  
411,926.67



Doc 675-7 2/14  
Note: DENIED  
SHOWS THIS AMOUNT  
BEING SUBTRACTED  
FROM 550,000 IN  
# 466.

I used KI  
Amount 411,927  
which WAS  
TRADERS KI 2003  
425,012.29  
- 13,085.67

V. 36

6

TIC Vernon M.Lee IRA-Page 34 of 36 DKT 25

Year	Actual Gains as % of Reported*	Contributions verified but not in K-1**	K-1 Reported Begin Value	K-1 EOY Reported Value	K-1 Contribution	K-1 Withdrawal	K-1 Reported Gain	Adjusted Actual Gain*	RFG Actual Gain % ***	Adjusted Actual Gain Calculated RFG***
1999	nr	\$35,000.00	0	318590.14	\$25,297.00	\$0.00	\$10,835.00	na	unk	
2000	nr	\$0.00	\$318,590.00	\$301,340.00	\$50,000.00	\$0.00	\$39,050.00	na	unk	unk
2001	nr	\$0.00	\$301,340.00	\$251,304.00	\$0.00	\$120,000.00	\$17,053.00	na	unk	unk
2002	nr	\$0.00	\$203,048.00	\$0.00	\$0.00	\$0.00	\$5,287.00	na	unk	unk
2003	nr	\$0.00	\$251,304.00	\$0.00	\$0.00	\$28,721.00	\$1,199.00	na	unk	unk
2004	nr	0.00%	na						unk	
2005	nr	0.00%	na						unk	
		\$35,000.00			\$110,297.00	\$148,721.00	\$73,424.00	unk		

Statements

Vernon M.Lee out of Traders in 2003. Receiver uses IRS 1065 K-1 data in DKT 25 for pages 34-36.

Receiver declares it Ponzi from 1999 therefore no gains. Receiver has not verified Ponzi. Therefore gains until proven false will be included in Claim.

37B

Summary	Per Receiver (see statements)	I will Claim Per IRS K-1's	Per RFG ***
Total Contribution	\$75,297.00	\$110,297.00	
Total Gains	\$0.00 Per Ponzi	\$73,424.00	
Total Investment Basis	\$75,297.00	\$183,721.00	
Total Withdrawal	\$148,721.49	\$148,721.00	
Net Investment Basis	\$73,424.49	-\$35,000.00	

Notes

\* Receivers 1st -11 th Reports do not include Traders gains or losses for any years

\*\*Deposits are verified by checks or memos.

\*\*\* RFG data omits TRADERS and FMV of Moody Investments estimated for \$1-6 million per year resulting in inaccurate negative data.

**Vernon M. Lee Trust - Traders**

**DEPOSITS**

*from*  
K1  
K1

<u>Date</u>	<u>Amount</u>	<u>Deposit to</u>
1999	\$25,297.00	Traders
2000 <i>1999 New Memo 35,000</i>	\$50,000.00	Traders
<b>Total Deposits</b>	<b>\$75,297.00</b>	

**DISTRIBUTIONS**

K1  
K1

<u>Date</u>	<u>Amount</u>	<u>Distribution From</u>
2001	\$120,000.00	Traders
2003	\$28,721.49	Traders
<b>Total Distributions</b>	<b>\$148,721.49</b>	

**FALSE PROFITS**

**\$73,424.49**

*S/B 38,424.49*

# PROOF OF CLAIM FORM

SECURITIES AND EXCHANGE COMMISSION,  
Plaintiff,

v.  
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.

Name and address of Claimant  
(Please print or type):

Account Name: Vern Lee, IRA  
Fund Name: VICR

Mr. Vern Lee  
1299 N Tamiami Trl #526  
Sarasota, FL 34238

Case Number: 8:09-CV-00087-T-26TBM  
U.S. District Court Middle District of  
Florida (Tampa Division)

## ATTENTION:

The Honorable Richard A. Lazzara of the United States District Court, Middle District of Florida, entered Orders appointing Burton W. Wiand as Receiver of SCOOP CAPITAL, LLC; SCOOP MANAGEMENT, INC.; SCOOP REAL ESTATE, L.P.; VALHALLA INVESTMENT PARTNERS, L.P.; VALHALLA MANAGEMENT, INC.; VICTORY FUND, LTD.; VICTORY IRA FUND, LTD.; VIKING IRA FUND, LLC; VIKING FUND, LLC; VIKING MANAGEMENT, LLC; VENICE JET CENTER, LLC; TRADEWIND, LLC; LAUREL MOUNTAIN PRESERVE, LLC; LAUREL PRESERVE, LLC; THE MARGUERITE J. NADEL REVOCABLE TRUST UAD 8/2/07; THE LAUREL MOUNTAIN PRESERVE HOMEOWNERS ASSOCIATION, INC.; THE GUY-NADEL FOUNDATION, INC.; LIME AVENUE ENTERPRISES, LLC; A VICTORIAN GARDEN FLORIST, LLC; VIKING OIL & GAS, LLC; and HOME FRONT HOMES, LLC (individually, "Receivership Entity," and collectively, "Receivership Entities"). On April 21, 2010, the Court issued an Order establishing a Claim Bar Date for all claims and approving this Proof of Claim Form and the basic procedures to administer any claims. In order to be eligible to receive a distribution from the Receivership Entities' assets, you must complete and return this Proof of Claim Form and, if applicable, provide the requested documentation, so that it is received on or before September 2, 2010, to Burton W. Wiand, Receiver, c/o Maya M. Lockwood, Esquire, Wiand Guerra King P.L., 3000 Bayport Drive, Suite 600, Tampa, Florida 33607. *The proper filing of this completed claim form may entitle you to receive a distribution from the Receivership. Altered forms will not be accepted.*

The information provided in this Proof of Claim Form will be used to calculate your distribution, if any, from the Receivership. The Receiver has the right to dispute and/or verify any information you have provided in order to determine the proper distribution amount, if any, to which you may be entitled. The Receiver further has the right to amend any information he may have provided as to your Net Investment Amount. **By identifying and providing a Net Investment Amount for an account the Receiver does not waive any right to (1) deny, contest the validity of, or otherwise object to a claim or (2), if warranted, amend the provided Net Investment Amount.**

## IMPORTANT INFORMATION TO READ PRIOR TO SUBMITTING THIS FORM

ANY PERSON OR ENTITY SUBMITTING THIS PROOF OF CLAIM FORM SUBMITS TO THE EXCLUSIVE JURISDICTION OF THE UNITED STATES DISTRICT COURT FOR THE MIDDLE DISTRICT OF FLORIDA FOR ALL PURPOSES, INCLUDING, WITHOUT LIMITATION, AS TO ANY CLAIMS, OBJECTIONS, DEFENSES, OR COUNTERCLAIMS THAT COULD BE OR HAVE BEEN ASSERTED BY THE RECEIVER AGAINST SUCH CLAIMANT OR THE HOLDER OF SUCH CLAIM IN CONNECTION WITH THIS RECEIVERSHIP, INCLUDING THOSE ARISING OUT OF (1) ANY DEALING OR BUSINESS TRANSACTED BY OR WITH ANY RECEIVERSHIP ENTITY OR (2) ANY DEALING OR BUSINESS TRANSACTED THAT RELATES IN ANY WAY TO ANY RECEIVERSHIP PROPERTY. FURTHER, CLAIMANTS WAIVE ANY RIGHT TO A JURY TRIAL WITH RESPECT TO SUCH CLAIMS, OBJECTIONS, DEFENSES, AND COUNTERCLAIMS. IF THIS COMPLETED FORM, SIGNED UNDER PENALTY OF PERJURY, IS NOT RECEIVED BY THE RECEIVER AT THE ABOVE-REFERENCED ADDRESS BY SEPTEMBER 2, 2010, YOU WILL BE FOREVER BARRED FROM ASSERTING ANY CLAIM AGAINST THE RECEIVERSHIP ENTITIES' ASSETS AND YOU WILL NOT BE ELIGIBLE TO RECEIVE ANY DISTRIBUTIONS FROM THE RECEIVER.

**General Instructions:**

You must answer each and every question. Please answer each question as fully as possible. If you need additional space to complete an answer, please attach a separate sheet of paper and indicate the number of the question for which you are providing the additional information. If the question does not apply to you please write "not applicable." Do not write "NA," "N/A" or the like. If the answer to the question is "no" or "none," please answer as such.

1. Full name of person completing this form. VERNON M. LEE
2. If this form is being completed on behalf of a person or entity other than the person listed in question 1, please provide the name of the person or entity with an interest in the Receivership Entities' assets.

NOT APPLICABLE

3. If this form is being completed on behalf of an entity, please provide the full name of the entity and all of its trustees officers, directors, managing agents, shareholders, partners, beneficiaries, and any other party with an interest in the entity.

NOT APPLICABLE

4. Current address and telephone number of person completing this form.

4019 VIA MIKEDA  
SHIRAZ FL 34239  
941 321 6056

5. Current address and telephone number of person or entity with an interest in the Receivership Entities' assets (if different from answer to question 4).

NOT APPLICABLE

6. Provide one mailing address where you (or the person/entity on whose behalf you are acting) authorize the receipt of all future communications relating to this claim, including any possible distribution payment you may receive. It is your responsibility to advise the Receiver of any change to this address after the submission of this form.

4019 VIA MIKEDA  
SHIRAZ FL 34239

7. Please refer to Exhibit A attached to this document. If sufficient information is available, this Exhibit provides the following information for the identified "account:" (1) the total amount invested; (2) the total amount received; and (3) the Net Investment Amount. - If you received funds unrelated to your investment in an "account" (for example incentive fees), those amounts will also appear in the attached Exhibit. Do the amounts listed in the Exhibit accurately represent the amount of your investment into and all amounts received from that account and any other funds you received from the Receivership Entities? Failure to respond to this question will mean that you agree with the amounts listed in the Exhibit.

Yes  No

If you answered yes, you do not have to respond to questions 8 and 9.

8. Please provide the following information regarding your investment in or with, or interest in, any Receivership Entity and attach copies of all checks, bank or other financial account statements, invoices, wire transfer confirmations and other documents relating to your answer.

1<sup>st</sup> investment in or with the Receivership Entities:

totalled \$ 369,243 (343,262 + 26,001) } SEE 2002 K1 attached  
 was made on 12/31/2002 (date);  
 through a check (or wire transfer) made payable to SCOOP INVESTMENTS - S.L.P. and drawn on account number  
SEE K1 with SEE K1 (identify financial institution); to  
SEE K1 (identify the purported fund or other entity through which your investment in or with  
 the Receivership Entities was made).

If applicable, 2<sup>nd</sup> investment in or with the Receivership Entities:

totalled \$ 82,216.25 (80,234 + 32,391 = 112,625 x 73%) } SEE TWO (2) 2003  
 was made on 12/31/2003 (date);  
 through a check (or wire transfer) made payable to SCOOP INVESTMENTS and drawn on account number  
SEE K1's with SEE K1's (identify financial institution); to  
SEE K1's (identify the purported fund or other entity through which your investment in or with  
 the Receivership Entities was made).

If additional investments were made, please attach a separate sheet identifying (1) those amounts, (2) the dates on which they were made, (3) the payee (or recipient) of the check (or wire transfer), (4) the account number and financial institution holding the account, and (5) the purported fund or other entity through which your investment in or with the Receivership Entities was made. SEE 3<sup>rd</sup> & 4<sup>th</sup> ATTACHED

Total amount you are claiming you invested in the Receivership Entities: \$ 471,243.47  
 SEE SCOOP INVESTMENTS, VICTORY FULL VICTORY, IRR SUMMING

9. Have you ever received any amount from a Receivership Entity, either as a distribution on your investment or for any other reason?  Yes  No. If yes, please provide the following information for each amount received, and attach copies of all checks, bank or other financial account statements, wire transfer confirmations, and other documents relating to your answers.

Date	Amount	Payor/Payee of check/wire
A. <u>12/31/00</u>	<u>90,000.00</u>	<u>VERN LEE - SEE K1's</u>
B. <u>12/31/01</u>	<u>120,000.00</u>	<u>VERN LEE</u>
C. <u>12/31/00</u>	<u>120,000.00</u>	<u>VERN LEE</u>
D. <u>12/31/01</u>	<u>90,000.00</u>	<u>VERN LEE</u>
E. <u>12/31/03</u>	<u>90,000.00</u>	<u>VERN LEE</u>

If any additional amounts were received from any Receivership Entity, please attach a separate sheet identifying those amounts, the dates on which they were received, and the payor and payee of the check(s) or wire transfers

Total amount you are claiming you received from the Receivership Entities: \$ 530,000.00  
 SEE SCOOP INVESTMENTS, VICTORY FULL VICTORY, IRR SUMMING, STREET INVEST

10. Was any deposit into this account transferred from any other account with any Receivership Entity?  Yes  No. If yes, please identify the date of any such transfer(s), the account name(s) and Receivership Entity from which the funds were transferred, and the amount of the transfer(s).



11. Was your investment funded in any part with an investment in or funds received or transferred from an "investment club" operated by Arthur Nadel, such as Harmony Investment Club, Indigo Investment Club, or Trader Investment Club? \_\_\_\_\_ Yes  No.

If you answered yes, please identify with specificity the funds received or transferred, the date of any such transfer and the name of the investment club from which the funds originated.

\_\_\_\_\_

\_\_\_\_\_

12. Have you filed or otherwise commenced any lawsuits, arbitrations, actions, or other proceedings; or made any demands against any person or entity, relating in any way to your investment in or with any Receivership Entity, including against (i) financial institutions; (ii) employees, officers, directors, representatives, other investors, or shareholders of any Receivership Entity; (iii) brokers or agents; or (iv) any other person or entity? \_\_\_\_\_ Yes  No.

If you answered yes, please identify with specificity the nature and status of any lawsuits, arbitrations, actions, other proceedings or demands that you have filed, made or otherwise commenced. Please include the name of the attorney and/or firm who commenced any such proceeding or made any such demand on your behalf.

\_\_\_\_\_

\_\_\_\_\_

13. If you were not an investor in a Receivership Entity, state how you claim an interest in any distribution by the Receivership Entities (for example, if you are the beneficiary of a deceased investor, the investment was assigned or sold to you, or you provided services or goods to the Receivership Entities for which you have not been paid).

NOT APPLICABLE

\_\_\_\_\_

\_\_\_\_\_

14. Did you receive anything of value other than money from any Receivership Entity at any point in time (for example, fax machines, shares of stock)? \_\_\_\_\_ Yes  No. If yes, please identify what you received, from whom, and the date on which you received it.

\_\_\_\_\_

\_\_\_\_\_

15. Identify your primary contact person(s) at the Receivership Entities.

ART NADEL

\_\_\_\_\_

\_\_\_\_\_

16. List any other employees or other representatives of any Receivership Entity or anyone else associated with a Receivership Entity, including any accountant (such as Michael Zucker), lawyer (such as lawyers associated with Holland & Knight LLP), or investment or trading representative (such as anyone associated with Shoreline Group, LLC) with whom you communicated or dealt.

Indigo Investor

SHORELINE GROUP

\_\_\_\_\_

\_\_\_\_\_



**EXHIBIT A**

**Account Name:** Vern Lee, IRA  
**Fund Name:** VICR

*See DL 25 Rev  
1/9/11*

<b>Amount Invested:</b>	<b>\$0.00</b>
<b>Total Payments:</b>	<b>\$530,000.00</b>
<b>Net Investment Amount:</b>	<b>\$0.00</b>

THE RECEIVER HAS PROVIDED THE ABOVE INFORMATION BASED UPON DOCUMENTS AVAILABLE TO HIM. THESE FIGURES ARE BELIEVED TO BE ACCURATE AND REASONABLE CONCLUSIONS. PLEASE CAREFULLY REVIEW THE ABOVE AMOUNTS. IF THE NUMBERS PROVIDED ARE NOT CONSISTENT WITH YOUR RECORDS, IT IS YOUR OBLIGATION TO PROVIDE TRUE AND CORRECT INFORMATION TO THE RECEIVER. IF YOU CONFIRM THAT THE ABOVE AMOUNTS ACCURATELY REPRESENT THE AMOUNT INVESTED INTO AND ALL AMOUNTS RECEIVED FROM THE ABOVE-NAMED ACCOUNT AND ANY OTHER FUNDS YOU RECEIVED FROM THE RECEIVERSHIP ENTITIES, YOU ARE DOING SO UNDER PENALTY OF PERJURY.

BY IDENTIFYING AND PROVIDING THE ABOVE FIGURES, THE RECEIVER DOES NOT WAIVE ANY RIGHT TO (1) DENY, CONTEST THE VALIDITY OF, OR OTHERWISE OBJECT TO A CLAIM OR, (2) IF WARRANTED, AMEND ANY OF THE PROVIDED FIGURES.

10/10/17  
Vantage Inc / 1/1/17 403

Please provide the following information regarding your investment in or with, or interest in any Receivership Entity and attach copies of all checks, bank or other financial account statements, invoices, wire transfer confirmations and other documents relating to your answer

3<sup>rd</sup> investment in or with the Receivership Entities

totalled \$ 10,727.92 (10727.92) was made on 12/13/14 (date) through a check (or wire transfer) made payable to Vantage Inc and drawn on account number 1234 with SEKI (identify financial institution) to SEKI (identify the purported fund or other entity through which your investment in or with the Receivership Entities was made)

if applicable 4<sup>th</sup> investment in or with the Receivership Entities

totalled \$ 3,250.00 was made on 1/1/15 (date) through a check (or wire transfer) made payable to Vantage Inc and drawn on account number 1234 with SEKI (identify financial institution) to SEKI (identify the purported fund or other entity through which your investment in or with the Receivership Entities was made)

**SCHEDULE K-1**  
**(Form 1065)**

**Partner's Share of Income, Credits, Deductions, etc.**

OMB No. 1545-0049

Department of the Treasury  
Internal Revenue Service

See separate instructions.

For calendar year 2002 or tax year beginning 1/1, 2002, and ending 12/31, 2002

**2002**

<b>Partner's identifying number</b> 531-26-3666 <b>Partner's name, address, and ZIP code</b> Vernon M Lee 1299 N Tamiami Tr., Unit 526 Sarasota, FL 34236	<b>Partnership's identifying number</b> 22-3794820 <b>Partnership's name, address, and ZIP code</b> Scoop Investments, L.P. 1668 Main Street Sarasota, FL 34236 ATTACHMENT IRA / VICR 01
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**A** This partner is a  general partner  limited partner  
 limited liability company member

**B** What type of entity is this partner?  IRA

**C** Is this partner a  domestic or a  foreign partner?

**D** Enter partner's percentage of:

	(1) Before change or termination	(4) End of year
Profit sharing	0.0000 %	4.7921 %
Loss sharing	0.0000 %	4.7921 %
Ownership of capital	0.0000 %	4.7921 %

**E** IRS Center where partnership filed return: Ogden, UT

**F** Partner's share of liabilities (see instructions):

Nonrecourse	\$
Qualified nonrecourse financing	\$
Other	\$

**G** Tax shelter registration number:

**H** Check here if this partnership is a publicly traded partnership as defined in section 469(k)(2)

**I** Check applicable boxes. (1) Final K-1 (2) Amended K-1

**J** Analysis of partner's capital account:

(a) Capital account at beginning of year	(b) Capital contributed during year	(c) Partner's share of lines 3, 4, and 7, Form 1065, Schedule M-2	(d) Withdrawals and distributions	(e) Capital account at end of year (combine columns (a) through (d))
0	343,262	26,681	( 0 )	369,943

	(a) Distributive share item		(b) Amount	(c) 1040 filers enter the amount in column (b) on:
<b>Income (Loss)</b>	1 Ordinary income (loss) from trade or business activities	1		See page 6 of Partner's instructions for Schedule K-1 (Form 1065).  Sch. B Part I line 1 Sch. B Part II line 5 Sch. E Part I line 4 Sch. D line 5 col (1) Sch. D line 12 col (1) Sch. F line 17 col (g)  See page 6 of Partner's instructions for Schedule K-1 (Form 1065).  Enter an appropriate line of your return.
	2 Net income (loss) from rental real estate activities	2		
	3 Net income (loss) from other rental activities	3		
	4 Portfolio income (loss):			
	a Interest	4a	441	
	b Ordinary dividends	4b		
	c Royalties	4c		
	d Net short-term capital gain (loss)	4d	28,730	
	e (1) Net long-term capital gain (loss)	4e(1)		
	(2) 28% rate gain (loss)	4e(2)		
(3) Qualified 5-year gain	4e(3)			
f Other portfolio income (loss) (attach schedule)	4f			
5 Guaranteed payments to partner	5			
6 Net section 1231 gain (loss) (other than due to casualty or theft)	6			
7 Other income (loss) (attach schedule)	7	1		
<b>Deductions</b>	8 Charitable contributions (see instructions) (attach schedule)	8		Sch. A, line 15 or 16  See page 7 and 8 of Partner's instructions for Schedule K-1 (Form 1065).
	9 Section 179 expense deduction	9		
	10 Deductions related to portfolio income (attach schedule)	10	2,209	
	11 Other deductions (attach schedule)	11		
<b>Credits</b>	12a Low-income housing credit:			Form 8869, line 5  See page 8 of Partner's instructions for Schedule K-1 (Form 1065).
	(1) From section 42(j)(5) partnerships	12a(1)		
	(2) Other than on line 12a(1)	12a(2)		
	b Qualified rehabilitation expenditures related to rental real estate activities	12b		
	c Credits (other than credits shown on lines 12a and 12b) related to rental real estate activities	12c		
	d Credits related to other rental activities	12d		
13 Other credits	13			

46B

SCHEDULE K-1  
(Form 1065)

Partner's Share of Income, Credits, Deductions, etc.

ATTACHMENT  
IRA/VICK OZ  
OMB No 1545-0099

Department of the Treasury  
Internal Revenue Service

For calendar year 2003 or tax year beginning 01/01, 2003, and ending 12/31, 2003

See separate instructions.

2003

Partner's identifying number <b>531-26-3666</b>	Partnership's identifying number <b>22-374820</b>
Partner's name, address, and ZIP code Vernon M. Lee, IRA 1299 N. Tamiami Tr., Unit 526 Sarasota, FL 34236	Partnership's name, address, and ZIP code Victory Fund, Ltd. 1668 Main Street Sarasota, FL 34236
A This partner is a <input type="checkbox"/> general partner <input checked="" type="checkbox"/> limited partner <input type="checkbox"/> limited liability company member	F Partner's share of liabilities (F) Nonrecourse Qualified nonrecourse financ Other
B What type of entity is this partner? <b>IRA</b>	G Tax shelter registration number
C Is this partner a <input checked="" type="checkbox"/> domestic or a <input type="checkbox"/> foreign partner? (i) Before change or termination (ii) End of year	H Check here if this partnership is a publicly traded partnership as defined in section 469(k)(2) <input type="checkbox"/>
D Enter partner's percentage of: Profit sharing 4.7919 % 0.0000 % Loss sharing 4.7919 % 0.0000 % Ownership of capital 4.7919 % 0.0000 %	I Check applicable boxes: (1) <input checked="" type="checkbox"/> Final K-1 (2) <input type="checkbox"/> Amended K-1
E IRS Center where partnership filed return: <b>Ogden, UT</b>	
J Analysis of partner's capital account:	

(a) Capital account at beginning of year	(b) Capital contributed during year	(c) Partner's share of lines 3, 4, and 7, Form 1085, Schedule M-2	(d) Withdrawals and distributions	(e) Capital account at end of year (combine columns (a) through (d))
369,915	0	80,234	450,177	0

	(a) Distributive share item	(b) Amount	(c) 1040 filers enter the amount in column (b) on:	
Income (Loss)	1 Ordinary income (loss) from trade or business activities	1	See page 6 of Partner's instructions for Schedule K-1 (Form 1065).  Form 1040 line 8a Form 1040 line 9b Form 1040 line 9a Sch. E, Part I line 4 Sch. E, line 5 col (a) Sch. D, line 5 col (b) Sch. D, line 12 col (b) Sch. D, line 12 col (c)	
	2 Net income (loss) from rental real estate activities	2		
	3 Net income (loss) from other rental activities	3		
	4 Portfolio income (loss)			
	a Interest income	4a		932
	b (1) Qualified dividends	4b(1)		
	(2) Total ordinary dividends	4b(2)		(1)
	c Royalty income	4c		
	d (1) Net short-term capital gain (loss) (post-May 5, 2003)	4d(1)		79,223
	(2) Net short-term capital gain (loss) (entire year)	4d(2)		85,456
	e (1) Net long-term capital gain (loss) (post-May 5, 2003)	4e(1)		
(2) Net long-term capital gain (loss) (entire year)	4e(2)	(1)		
f Other portfolio income (loss) (attach schedule)	4f			
5 Guaranteed payments to partner	5			
6a Net section 1231 gain (loss) (post-May 5, 2003)	6a			
b Net section 1231 gain (loss) (entire year)	6b			
7 Other income (loss) (attach schedule)	7	(1)		
Deductions	8 Charitable contributions (see instructions) (attach schedule)	8	See pages 7 and 8 of Partner's instructions for Schedule K-1 (Form 1065).  Sch. A line 15 or 16  Form 8586 line 5  See page 8 of Partner's instructions for Schedule K-1 (Form 1065).	
	9 Section 179 expense deduction	9		
	10 Deductions related to portfolio income (attach schedule)	10		5,538
	11 Other deductions (attach schedule)	11		
Credits	12a Low-income housing credit (1) From section 42(j)(5) partnerships	12a(1)		
	(2) Other than on line 12a(1)	12a(2)		
	b Qualified rehabilitation expenditures related to rental real estate activities	12b		
	c Credits (other than credits shown on lines 12a and 12b) related to rental real estate activities	12c		
	d Credits related to other rental activities	12d		
13 Other credits	13			

# Partner's Share of Income, Credits, Deductions, etc.

Department of the Treasury  
Internal Revenue Service

See separate instructions.  
For calendar year 2003 or tax year beginning 5/1, 2003, and ending 12/31, 2003

2003

<p><b>Partner's identifying number</b> ▶ 531-26-3666</p> <p><b>Partner's name, address, and ZIP code</b> Vernon M. Lee, IRA 1299 N. Tamiami Tr., Unit 526 Sarasota, FL 34236</p> <p><b>A</b> This partner is a <input type="checkbox"/> general partner <input checked="" type="checkbox"/> limited partner <input type="checkbox"/> limited liability company member</p> <p><b>B</b> What type of entity is this partner? ▶ IRA</p> <p><b>C</b> Is this partner a <input checked="" type="checkbox"/> domestic or a <input type="checkbox"/> foreign partner?</p> <p><b>D</b> Enter partner's percentage of:</p> <table style="width:100%; border-collapse: collapse;"> <tr> <td></td> <td style="text-align: center;">(i) Before change or termination</td> <td style="text-align: center;">(ii) End of year</td> </tr> <tr> <td>Profit sharing</td> <td style="text-align: center;">0.0000 %</td> <td style="text-align: center;">7.3300 %</td> </tr> <tr> <td>Loss sharing</td> <td style="text-align: center;">0.0000 %</td> <td style="text-align: center;">7.3300 %</td> </tr> <tr> <td>Ownership of capital</td> <td style="text-align: center;">0.0000 %</td> <td style="text-align: center;">7.3300 %</td> </tr> </table> <p><b>E</b> IRS Center where partnership filed return</p> <p><b>J</b> Analysis of partner's capital account:</p> <table style="width:100%; border-collapse: collapse;"> <tr> <th style="width:25%;">(a) Capital account at beginning of year</th> <th style="width:25%;">(b) Capital contributed during year</th> <th style="width:25%;">(c) Partner's share of lines 3, 4, and 7, Form 1065, Schedule K-1</th> <th style="width:25%;">(d) Withdrawals and distributions</th> </tr> <tr> <td></td> <td style="text-align: center;">450,177</td> <td style="text-align: center;">32,391</td> <td style="text-align: center;">0</td> </tr> </table>		(i) Before change or termination	(ii) End of year	Profit sharing	0.0000 %	7.3300 %	Loss sharing	0.0000 %	7.3300 %	Ownership of capital	0.0000 %	7.3300 %	(a) Capital account at beginning of year	(b) Capital contributed during year	(c) Partner's share of lines 3, 4, and 7, Form 1065, Schedule K-1	(d) Withdrawals and distributions		450,177	32,391	0	<p><b>Partnership's identifying number</b> ▶ 51-0158016</p> <p><b>Partnership's name, address, and ZIP code</b> Victory IRA Fund, Ltd. 1668 Main Street Sarasota, FL 34236</p> <p><b>F</b> Partner's share of liabilities (see instructions):</p> <table style="width:100%; border-collapse: collapse;"> <tr> <td>Nonrecourse</td> <td style="text-align: right;">\$</td> </tr> <tr> <td>Qualified nonrecourse financing</td> <td style="text-align: right;">\$</td> </tr> <tr> <td>Other</td> <td style="text-align: right;">\$</td> </tr> </table> <p><b>G</b> Tax shelter registration number ▶</p> <p><b>H</b> Check here if this partnership is a publicly traded partnership as defined in section 469(h)(2) <input type="checkbox"/></p> <p><b>I</b> Check applicable boxes: (1) <input type="checkbox"/> Final K-1 (2) <input type="checkbox"/> Amended K-1</p>	Nonrecourse	\$	Qualified nonrecourse financing	\$	Other	\$
	(i) Before change or termination	(ii) End of year																									
Profit sharing	0.0000 %	7.3300 %																									
Loss sharing	0.0000 %	7.3300 %																									
Ownership of capital	0.0000 %	7.3300 %																									
(a) Capital account at beginning of year	(b) Capital contributed during year	(c) Partner's share of lines 3, 4, and 7, Form 1065, Schedule K-1	(d) Withdrawals and distributions																								
	450,177	32,391	0																								
Nonrecourse	\$																										
Qualified nonrecourse financing	\$																										
Other	\$																										

ATTACHMENT K  
IRA / VICO

	(a) Distributive share item	(b) Amount	(c) 1040 filers enter the amount in column (b) on:	
<b>Income (Loss)</b>	1 Ordinary income (loss) from trade or business activities	1	See page 6 of Partner's instructions for Schedule K-1 (Form 1065)  Form 1040 line 8a Form 1040 line 9b Form 1040 line 9a Sch E Part I line 4 Sch F line 5 col (g) Sch D line 5 col (f) Sch E line 12 col (g) Sch D line 12 col (f)	
	2 Net income (loss) from rental real estate activities	2		
	3 Net income (loss) from other rental activities	3		
	4 Portfolio income (loss):			
	a Interest income	4a		
	b (1) Qualified dividends	4b(1)		0
	(2) Total ordinary dividends	4b(2)		78
	c Royalty income	4c		
	d (1) Net short-term capital gain (loss) (post-May 5, 2003)	4d(1)		35,299
	(2) Net short-term capital gain (loss) (entire year)	4d(2)		35,299
	e (1) Net long-term capital gain (loss) (post-May 5, 2003)	4e(1)		
(2) Net long-term capital gain (loss) (entire year)	4e(2)	0		
f Other portfolio income (loss) (attach schedule)	4f			
5 Guaranteed payments to partner	5			
6a Net section 1231 gain (loss) (post-May 5, 2003)	6a			
b Net section 1231 gain (loss) (entire year)	6b			
7 Other income (loss) (attach schedule)	7			
<b>Deductions</b>	8 Charitable contributions (see instructions) (attach schedule)	8	See pages 6 and 7 of Partner's instructions for Schedule K-1 (Form 1065)  Sch A line 15 or 16  See pages 7 and 8 of Partner's instructions for Schedule K-1 (Form 1065)	
	9 Section 179 expense deduction	9		
	10 Deductions related to portfolio income (attach schedule)	10		265
	11 Other deductions (attach schedule)	11		2,721
<b>Credits</b>	12a Low-income housing credit: (1) From section 42(j)(5) partnerships	12a(1)	See page 8 of Partner's instructions for Schedule K-1 (Form 1065)	
	(2) Other than on line 12a(1)	12a(2)		
	b Qualified rehabilitation expenditures related to rental real estate activities	12b		
	c Credits (other than credits shown on lines 12a and 12b) related to rental real estate activities	12c		
	d Credits related to other rental activities	12d		
13 Other credits	13			

48 B

Schedule K-1  
(Form 1065)

2004

Department of the Treasury  
Internal Revenue Service

Tax year beginning 1/1 2004  
and ending 12/31 2004

Partner's Share of Income, Deductions,  
Credits, etc.

See back of form and separate instructions.

ATTACHMENT NO.  
IRA/VICR 04

Final K-1  Amended K-1 (1065) (Rev. 11-14-03)

**Information About the Partnership**

**A** Partnership's employer identification number  
51 0458016

**B** Partnership's name, address, city, state, and ZIP code  
Victory IRA Fund, Ltd  
1668 Main Street  
Sarasota, FL 34236

**C** IRS Center where partnership filed return  
Ogden, UT

**D**  Check if this is a publicly traded partnership (PTP)

**E**  Tax shelter registration number, if any

**F**  Check if Form 8271 is attached

**Information About the Partner**

**G** Partner's identifying number  
531-26-3666

**H** Partner's name, address, city, state, and ZIP code  
Vernon M Lee, IRA  
1299 N Tamiami Tr., Unit 526  
Sarasota, FL 34236

**I**  General partner or LLC member-manager  Limited partner or other LLC member

**J**  Domestic partner  Foreign partner

**K** What type of entity is this partner? IRA

**L** Partner's share of profit, loss, and capital

	Beginning	Ending
Profit	7,3303 %	3,1005 %
Loss	7,3303 %	3,1005 %
Capital	7,3303 %	3,1005 %

**M** Partner's share of liabilities at year end

Nonrecourse	\$	0
Qualified nonrecourse financing	\$	0
Recourse	\$	0

**N** Partner's capital account analysis

Beginning capital account	\$	482,568
Capital contributed during the year	\$	0
Current year increase (decrease)	\$	107,279
Withdrawals & distributions	\$	(80,000)
Ending capital account	\$	509,846

Tax basis  GAAP  Section 704(b) book

Other method

**Partner's Share of Current Year Income, Deductions, Credits, and Other Items**

<b>1</b> Ordinary business income (loss)		<b>15</b> Credits & credit recapture
<b>2</b> Net rental real estate income (loss)		
<b>3</b> Other net rental income (loss)		<b>16</b> Foreign tax credits
<b>4</b> Guaranteed payments		
<b>5</b> Interest income	2	
<b>6a</b> Ordinary dividends	5,139	
<b>6b</b> Qualified dividends		
<b>7</b> Royalties		
<b>8</b> Net short-term capital gain (loss)	116,858	
<b>9a</b> Net long-term capital gain (loss)		<b>17</b> Alternative minimum tax (AMT) credit
<b>9b</b> Collectibles (20%) gain (loss)		
<b>9c</b> Unrecaptured section 1250 gain		
<b>10</b> Net section 1231 gain (loss)		<b>18</b> Tax exempt income and tax-exempt bond interest
<b>11</b> Other income (loss)		
<b>12</b> Section 179 deduction		<b>19</b> Distributors
<b>13</b> Other deductions	10,006	
<b>14</b> Self-employment earnings (loss)	4,715	<b>20</b> Other information
		A 5,141
		B -10,006

\*See attached statement for additional information

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49 B



05 IRA

ATTACHMENT NO. 05  
IRA 1 VICK 05

Schedule K-1  
(Form 1065)

2005

Department of the Treasury  
Internal Revenue Service

For calendar year 2005, or tax  
year beginning 1/1 2005  
ending 12/31 2005

Partner's Share of Income, Deductions,  
Credits, etc. See back of form and separate instructions.

Final K-1

Amended K-1

OMB No 1545-0049

**Part I Information About the Partnership**

A Partnership's employer identification number  
51-0458016

B Partnership's name, address, city, state, and ZIP code  
Victory IRA Fund, Ltd  
1668 Main Street  
Sarasota, FL 34236

C IRS Center where partnership filed return  
Ogden, UT

D  Check if this is a publicly traded partnership (PTP)

E  Tax shelter registration number, if any \_\_\_\_\_

F  Check if Form 9271 is attached

**Part II Information About the Partner**

G Partner's identifying number  
531-26-3686

H Partner's name, address, city, state, and ZIP code  
Vernon M. Lee, IRA  
1299 N. Tamiami Tr., Unit 526  
Sarasota, FL 34236

I  General partner or LLC member-manager  Limited partner or other LLC member

J  Domestic partner  Foreign partner

K What type of entity is this partner? IRA

L Partner's share of profit, loss, and capital

	Beginning		Ending
Profit	3,1005 %		1,8906 %
Loss	3,1005 %		1,8906 %
Capital	3,1005 %		1,8906 %

M Partner's share of liabilities at year end

Nonrecourse	\$	0
Qualified nonrecourse financing	\$	0
Recourse	\$	0

N Partner's capital account analysis

Beginning capital account	\$	509,846
Capital contributed during the year	\$	0
Current year increase (decrease)	\$	92,848
Withdrawals & distributions	\$	(120,000)
Ending capital account	\$	482,695

Tax basis  GAAP  Section 704(b) both

Other (explain)

Part III Income, Deductions, Credits, etc.		Part IV Other Information	
1 Ordinary business income (loss)		15 Credits & credit receptors	
2 Net rental real estate income (loss)			
3 Other net rental income (loss)		16 Foreign transactions	
4 Guaranteed payments			
5 Interest income	360		
6a Ordinary dividends	505		
6b Qualified dividends			
7 Royalties			
8 Net short-term capital gain (loss)	110,310		
9a Net long-term capital gain (loss)		17 Alternative minimum tax (AMT) items	
9b Collectibles (28%) gain (loss)			
9c Unrecaptured section 1250 gain			
10 Net section 1231 gain (loss)		18 Tax-exempt income and nondeductible expenses	
11 Other income (loss)			
		19 Distributions	
12 Section 179 deduction			
13 Other deductions	9,305	20 Other information	
H	9,305	A	665
K	9,031	B	9,031
14 Self-employment earnings (loss)			
*See attached statement for additional information.			

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508

1003  
**Victory IRA Fund, Ltd.**  
**Statement of Partner's Capital**  
**Vern Lee, IRA**

December 01, 2006 - December 31, 2006

**Tax Allocation**

BOILING FOR  
 MISSING KI  
 ATTACHMENT NO. 96  
 IRA | VICLO6

	Period	Year To Date
Previous Ending Capital	451,436.56	452,694.71
Contribution	0.00	0.00
<b>Adjusted Capital</b>	<b>451,436.56</b>	<b>452,694.71</b>
Interest Income	224.69	241.19
Dividend Income	0.00	0.00
Filing Fee	0.00	-6.17
Accounting Fee	0.00	0.00
Legal Fee	0.00	-4.22
Software Expense	0.00	-51.05
Interest Expense	0.00	0.00
Bank Fee	0.00	0.00
Software Depreciation	0.00	0.00
Org. Asset	-2.49	-27.64
Office Fee	-61.49	-369.66
Amortization Expense	0.00	0.00
Other Expense	0.00	0.00
Management Fee	-611.61	-7,001.90
Short Term Gains	402.77	6,000.14
Long Term Gains	0.00	0.00
Uncaptured Gain	3,203.39	5,519.06
<b>Total Amounts Allocated</b>	<b>3,631.26</b>	<b>62,423.11</b>
Withdrawal	-10,000.00	-120,000.00
<b>Ending Capital</b>	<b>425,117.82</b>	<b>425,117.82</b>

1,008,0428

425,117.82

✓ 3,911,554!

Performance for Period	TWR
Performance for YTD	0.80%
Performance since inception	14.38%
	81.59%

Actual Incentive Fees are calculated at the end of the calendar quarter.

ATTACHMENT NO. 07  
 IRA/VICL 07

07

07 JWH

**Partner's Share of Current Year Income, Deductions, Credits, and Other Items**

**Partner's Share of Income, Deductions, Credits, etc.**  
 See back of form and separate instructions.

**Information About the Partnership**

**A** Partnership EIN: 51-0458016  
**B** Partnership name and address (do not use ZIP code):  
 Victory IRA Fund Ltd  
 1668 Main Street  
 Sarasota FL 34236  
**C** State: FL  
**D** State: FL (do not include passing to IRA)  
**E** EIN: 531-26-3666  
**F** Federal tax address of IRA and IRA code:  
 Verum IRA, IRA  
 1299 N Tamiami Tr, Unit 526  
 Sarasota FL 34236

**Information About the Partner**

**G** Federal tax status:  
 Limited partner or other LLC member  
 Foreign partner  
**H** IRA:  
 IRA  
**I** IRA type: Traditional IRA  
**J** IRA name (do not include IRA and IRA code):  
 Verum IRA, IRA  
**K** IRA address (do not include IRA and IRA code):  
 1299 N Tamiami Tr, Unit 526  
 Sarasota FL 34236  
**L** IRA EIN: 531-26-3666  
**M** IRA state: FL  
**N** IRA federal tax address of IRA and IRA code:  
 Verum IRA, IRA  
 1299 N Tamiami Tr, Unit 526  
 Sarasota FL 34236

Beginning	1,6756	1,6756
Ending	1,6756	1,6756
Beginning	1,1351	1,1351
Ending	1,1351	1,1351

1	1,6756	1,6756
2	1,1351	1,1351
3	0	0
4	0	0
5	0	0
6	0	0
7	0	0
8	0	0
9	0	0
10	0	0
11	0	0
12	0	0
13	0	0
14	0	0
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100	0	0

For Paperwork Reduction Act Notice, see Instructions for Form 1065.

OMB No. 1545-0047

Schedule K-1 (Form 1065) 2007

523

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See attached statement for additional information

1	Ordinary business income (loss)	0
2	Net rental real estate income (loss)	0
3	Other net rental income (loss)	0
4	Guaranteed payments	0
5	Interest income	0
6a	Ordinary dividends	1,446
6b	Qualified dividends	122
7	Royalties	0
8	Net short-term capital gains (loss)	67,496
9a	Net long-term capital gains (loss)	0
9b	Capital loss carryovers	0
9c	Unrecaptured section 1250 gain	0
9d	Net section 121 gain (loss)	0
10	Other income (loss)	0
11	Section 179 deduction	0
12	Other deductions	0
13	Charitable contributions	0
14	Self-employment earnings (loss)	0
15	Other adjustments	0
16	Partner's share of current year income, deductions, credits, and other items	69,164
17	Partner's share of current year income, deductions, credits, and other items	1,568
18	Partner's share of current year income, deductions, credits, and other items	6,916

ATTACHMENT NO.  
IRA /VIC/08

**Victory IRA Fund, Ltd.**  
**Statement of Partner's Capital**  
**Vern Lee, IRA**  
*November 01, 2008 - November 30, 2008*  
**Tax Allocation**

	Period	Year To Date
Previous Ending Capital	299,411.65	361,614.86
Contributions	0.00	0.00
<b>Adjusted Capital</b>	<b>299,411.65</b>	<b>361,614.86</b>
Interest Income	0.00	7.15
Dividend Income	0.00	0.00
Filing Fee	0.00	-1.53
Accounting Fee	0.00	0.00
Legal Fee	0.00	-9.55
Software Expense	0.00	-43.42
Interest Expense	0.00	0.00
Bank Fee	0.00	0.00
Software Depreciation	0.00	0.00
Cap Asset	-1.09	-15.20
Office Fee	-31.73	-486.90
Amortization Expense	0.00	0.00
Other Expense	0.00	0.00
Management Fee	-377.55	-4,608.94
Short Term Gains	1,201.91	34,425.79
Long Term Gains	0.00	0.00
Unrealized Gain	0.00	0.91
<b>Total Amounts Allocated</b>	<b>1,391.54</b>	<b>29,188.33</b>
Withdrawal	0.00	-90,000.00
<b>Ending Capital</b>	<b>300,803.19</b>	<b>300,803.19</b>

Performance for Period:	TWR
Performance for YTD:	0.57%
Performance since inception:	8.70%
	126.60%

Actual Incentive Fees are calculated at the end of the calendar quarter.

**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 4, 2010

Mr. Vern Lee  
1299 N Tamiami Trl #526  
Sarasota, FL 34238

Re: Account Name: Vern Lee, IRA  
Fund Name: VICR

Dear Mr. Lee:

I am writing to you as the Court-appointed Receiver for the above entities and the other entities set forth below. On January 21, 2009, the Securities and Exchange Commission ("SEC") sued Arthur Nadel; Scoop Capital, LLC; Scoop Management, Inc.; Scoop Real Estate, L.P. ("SCP"); Valhalla Investment Partners, L.P. ("VAL"); Valhalla Management, Inc.; Victory IRA Fund, Ltd. ("VICR"); Victory Fund, Ltd. ("VIC"); Viking IRA Fund, LLC ("VIKR"); Viking Fund, LLC ("VIK"); and Viking Management, LLC and requested that the Court appoint a Receiver for all of the foregoing except Arthur Nadel. The Court placed the entities into receivership, and I was appointed Receiver. By several subsequent Orders, the Court expanded the Receivership to include: the Venice Jet Center, LLC; Tradewind, LLC; Laurel Mountain Preserve, LLC; Laurel Preserve, LLC; Marguerite J. Nadel Revocable Trust UAD 8/2/07; Laurel Mountain Preserve Homeowners Association, Inc.; the Guy-Nadel Foundation; Lime Avenue Enterprises, LLC; A Victorian Garden Florist, LLC; Viking Oil & Gas, LLC; and Home Front Homes, LLC. All of the entities and trust in receivership are hereinafter referred to collectively as the "Receivership Entities."

In order to distribute assets of the Receivership Entities, the Court has established a claims process, approved a proof of claim form and set a claim bar date. Enclosed is a Notice of Deadline Requiring Filing of Proofs of Claim On or Before September 2, 2010 (the "Notice") and the Proof of Claim Form. These documents may also be found on the website I created, [www.nadelreceivership.com](http://www.nadelreceivership.com). The Notice and Proof of Claim Form will provide you with information regarding the claims process and instructions for filing your claim. Most importantly, to have your claim considered, you **MUST** submit a completed and signed Proof of Claim Form or a form that conforms substantially to the attached Proof of Claim Form and that provides responses to all of the questions in the Proof of Claim Form, so that it is received on or before September 2, 2010 at the address provided in the Proof of Claim Form and Notice.

To the extent appropriate, I have included the total Amount Invested, Total Payments and a Net Investment Amount for the above account on the Exhibit A attached to the enclosed Proof of Claim Form. The Amount Invested reflects all amounts contributed to this account. Total Payments includes all payments made to you or to others in connection with the above account, regardless of how those payments were characterized. The Net Investment Amount is calculated by subtracting Total Payments from the Amount Invested. If you received more in Total Payments than you invested for this account, the Net Investment Amount for this account will be reflected as zero. If you invested more than you received in payments, a positive Net Investment Amount will be reflected. For example, an account that had a total investment of \$100,000 and in connection with which \$50,000 in payments were made would have a Net Investment Amount of \$50,000. Conversely, an account that had a total investment of \$100,000 and in connection with which \$150,000 in payments were made would have a Net Investment Amount of zero.

The identification of a positive Net Investment Amount on the exhibit to the enclosed Proof of Claim Form does not mean that particular account has a valid claim or that you will receive the amount or a percentage of the amount identified. For instance, if you have multiple accounts, I may determine to offset any losses in one account with gains in another account. Further, I reserve the right to object to the validity of any claim notwithstanding the identification of any such amount.

If you have multiple accounts, you will receive a Proof of Claim Form for each account. You must return a completed and signed Proof of Claim Form for each account to preserve all of your claims. Failure to timely return a completed and signed Proof of Claim for an account will forever bar any claim related to that account.

I have tried to make the claims process as simple and nonintrusive as possible. I must ensure, however, that only legitimate claims are submitted to the Court for approval. The claims process and Proof of Claim Form are designed to achieve this objective. Please be truthful in submitting your claim. You must swear under penalty of perjury that the claim you submit is true and correct.

My goal, of course, is to maximize the amount of distributions to legitimate investors and creditors of the Receivership Entities. At this point, it is still too early to predict how much money will ultimately be available for distribution. In addition, the amount of your recovery (if you have a legitimate and allowed claim) will depend on the total amount of filed and allowed legitimate investor and creditor claims. We will not be able to determine the total amount of allowed claims until after the claim bar date and the resolution of any claim disputes.

If you have any questions, please feel free to call or email Maya M. Lockwood at (813) 347-5108, [mlockwood@wiandlaw.com](mailto:mlockwood@wiandlaw.com).

Sincerely yours,



Burton W. Wiand

MML/car  
Enclosures

Copies Provided To:  
Michael C. Addison, Esquire