

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

SECURITIES AND EXCHANGE
COMMISSION,

Plaintiff,

v.

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

Defendants,

Case No.: 8:09-cv-0087-T-26TBM

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
OPPOSITION TO BB&T'S MOTION FOR TURNOVER OF SALE PROCEEDS
OF FAIRVIEW PROPERTY SUBJECT TO MORTGAGE INTEREST**

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 cases.

2. I make this declaration based on information personally known to me and in support of the Receiver's Opposition to BB&T's Motion for Turnover of Sale Proceeds of Fairview Property Subject to Mortgage Interest (the "**Opposition**"). Terms not defined herein have the meaning ascribed to them in the Opposition.

3. After diligent searches of Receivership records, no evidence of a proof of claim form from BB&T for the Fairview Property or its delivery to the Receiver has been located.

4. Attached as **Exhibit A** is a true and correct copy of email correspondence on September 2, 2010, between the Receiver's and BB&T's representatives regarding a proof of claim form for the Laurel Property.

5. Attached as **Exhibit B** is a true and correct copy of a letter the Receiver sent to BB&T on December 9, 2011, regarding the Determination Motion and the Laurel Property.

6. Attached as **Exhibit C** is a true and correct copy of a letter the Receiver sent to BB&T on March 8, 2012, providing a deadline to serve its written objections to the Receiver's claim determination for the Laurel Property.

7. Attached as **Exhibit D** is a true and correct copy of a letter I sent to counsel for BB&T on April 26, 2012, regarding BB&T's failure to submit a proof of claim form for the Fairview Property.

8. Attached as **Exhibit E** is a true and correct copy of an email from counsel for BB&T on April 26, 2012, attaching two purported proof of claims forms – one for the Laurel Property, which is not in dispute, and one for the Fairview Property.

9. Attached as **Exhibit F** is a true and correct copy an email from counsel for BB&T regarding BB&T's inability to document its submission of a proof of claim form for the Fairview Property.

I DECLARE under the penalty of perjury that the foregoing is true and correct and is executed this 23rd day of March, 2015.

s/ Gianluca Morello
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Attorney for the Receiver, Burton W. Wiand