

**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 MOTION TO OVERRULE OBJECTIONS
TO CLAIMS 403, 404, 405, 406, 407, 408, AND 477**

Gianluca Morello declares as follows:

1. I am an attorney with Wiand Guerra King P.A. 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 to Overrule Objections to Claims 403, 404, 405, 406, 407, 408, and 477 (the "**Motion**") being filed along with this declaration.

3. Attached as **Exhibit A** is a compilation of true and correct copies of the objections to the Receiver's determinations of Claims 403, 404, 405, 406, 407, 408, and 477 filed by the claimants who submitted those claims, the Vincentz.

4. Attached as **Exhibits B** and **C** are true and correct copies of the Receiver's responses to the Vincentz' objections.

5. Attached as **Exhibit D** is a compilation of true and correct copies of the Vincentz' replies to the Receiver's responses.

6. Attached as **Exhibit E** is a true and correct copy of an email thread between Mr. Vincentz and Jordan Maglich, an attorney in my office who assisted me with this matter, regarding the withdrawal of the Vincentz' objections.

I DECLARE under the penalty of perjury that the foregoing is true and correct and is executed this 12th day of August, 2015.

s/ Gianluca Morello

Gianluca Morello, FBN 034997

gmorello@wiandlaw.com

WIAND GUERRA KING P.A.

5505 West Gray Street

Tampa, FL 33609

Tel: (813) 347-5100

Fax: (813) 347-5198

Attorney for the Receiver, Burton W. Wiand

CERTIFICATE OF SERVICE

I **HEREBY CERTIFY** that on August 12, 2015, a copy of the foregoing was electronically filed with the Clerk of the Court using the CM/ECF system which will send notification of this filing to all counsel of record.

I **FURTHER CERTIFY** that a true and correct copy of the foregoing has been served upon the following via email and United States Mail:

Chester & Patricia Vincentz
6500 Lakeview Drive
Falls Church, VA 22041

s/ Gianluca Morello

Gianluca Morello, FBN 034997
gmorello@wiandlaw.com
WIAND GUERRA KING P.A.
5505 West Gray Street
Tampa, FL 33609
Tel: (813) 347-5100
Fax: (813) 347-5198

Attorney for the Receiver, Burton W. Wiand