

# **EXHIBIT A**



March 28, 2012

Via Facsimile 813-347-5198

MMG BANK &amp; TRUST LTD

Suite 102, Saffrey Square

Bay Street &amp; Bank Lane

P. O. Box N-4889

Nassau, The Bahamas

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BURTON W. WIND  
Receiver  
c/o Maya M. Lockwood, Esq.  
Wland Guerra King PLLC, 3000 Bayport Drive  
Suite 600, Tampa FL 33607

**Re: SEC v Arthur Nadel et al, Case No. 8:09 cv-87-T-26TBM**  
**United States District Court, Middle District of Florida**

**Account name: MMG Bank & Trust Ltd.**  
**Fund Name: VAL**  
**Claim Number: 469**

Reference is made to your note dated March, 8, 2012 informing about the "Motion" in connection with the subject matter.

~~As per indicated in your note we hasten to appear before you in order to file in due time our objection against the Recommended Claim Determination regarding our claim identified as No. 469, whereby our claim was denied, as stated in Exhibit G.~~

According to the Recommended Claim determination, our claim was denied based on the fact that you did not receive any response to your note requesting the identity of the beneficial owner of the account.

We must inform that we do not recall having received the abovementioned request note; otherwise the requested information had been duly furnished.

We now provide said information:

**Name of beneficial owner:** OW DRAGOON SELECTIVE FUND, INC. This company was organized under the laws of the Republic of Panama to act as a private investment company. The fund was not registered in any jurisdiction. The company is now being liquidated.

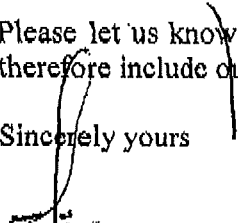
**Custodian:** MMG Bank & Trust Ltd., a bank duly organized and existing under the laws of The Bahamas.

**Provider of administrative services:** MMG Fund Services Ltd., a company organized and existing under the laws of British Virgin Islands.

We would really appreciate if you can send us a copy of the request note in order to submit any other requested information.

Please let us know if you need further information in order to accept our motion and therefore include our claim as an Allowed claim.

Sincerely yours

  
Carlos Troetsch  
MMG Bank & Trust Ltd.