

EXHIBIT C

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.

February 8, 2011

U.S. MAIL

MMG Bank & Trust, Ltd.
P.O. Box N-4889
Nassau, The Bahamas

Re: Account Name: MMG Bank & Trust, Ltd.
Fund Name: VAL

Dear Mr. Troetsch:

Enclosed please find a copy of the Proof of Claim Form submitted for the above account. I have not yet made any determination regarding the validity of your claim or the sufficiency of your submission. However, upon initial review of this Proof of Claim Form, I have determined that I need more information. Specifically, you have not identified the beneficial owner(s) of the above account. As this appears to be a custodial account, you must identify the beneficial owner(s) of this account and any other parties with an interest in this account and specify the nature of each such person's or entity's interest. If the beneficial owner(s) is an entity, you must provide the information requested in question 3 of the Proof of Claim form. Further, I require an original signature of an authorized beneficial owner on the submitted Proof of Claim Form certifying under penalty of perjury that the information provided on the Proof of Claim Form is true and correct for the beneficial owner(s) and the above account.

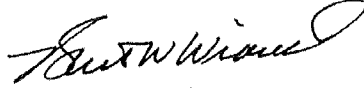
Alternatively, an officer of the Bank may provide a notarized document attesting to the following: (1) the identities of the beneficial owner(s) of the above account and any other parties with an interest in the account; (2) the nature of the interest of each person or entity identified in (1); (3) the beneficial owner(s) agrees that the Exhibit A attached to the Proof of Claim Form accurately reflects the amount of the investment and all amounts received from that account and any other funds received from the Receivership Entities; (4) the beneficial owner(s) and/or any other interested parties have not commenced any litigation or other proceedings relating in any way to his/her investment as specified in question 12 of the Proof of Claim Form; and (5) the beneficial owner(s) and/or any other parties with an interest in the above account did not receive anything of value other than money from any Receivership Entity at any point in time.

Your failure to provide the original signature of an authorized beneficial owner or the notarized documentation requested above may have an impact on your claim. I am sending you

this letter to allow you to supplement your Proof of Claim. Please be advised that you have **thirty days** from the date of this letter for the supplemented Proof of Claim to be received by my office for it to be considered timely.

Please be advised that you have **thirty days** from the date of this letter for the supplemented Proof of Claim to be received by my office for it to be considered timely. If you have any questions, please feel free to call or email Jordan D. Maglich at (813) 347-5115, jmaglich@wiandlaw.com.

Sincerely yours,

A handwritten signature in cursive script, appearing to read "Burton W. Wiand".

Burton W. Wiand

MML/jdm
Enclosures

PROOF OF CLAIM FORM

<p style="text-align: center;">SECURITIES AND EXCHANGE COMMISSION, Plaintiff,</p> <p>v.</p> <p>ARTHUR NADEL, SCOOP CAPITAL, LLC, SCOOP MANAGEMENT, INC., Defendants,</p> <p>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.</p> <hr style="width: 30%; margin-left: 0;"/> <p>Case Number: 8:09-CV-00087-T-26TBM U.S. District Court Middle District of Florida (Tampa Division)</p>	<p>Name and address of Claimant (Please print or type):</p> <p>Account Name: MMG Bank & Trust, Ltd Fund Name: VAL</p> <p>MMG Bank & Trust, Ltd 50 Shirley St. 1st Floor P.O. Box N-4889 Nassau, The Bahamas</p>
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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. _____

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.

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.

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

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).

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.

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:

1st investment in or with the Receivership Entities:

totaled \$ _____

was made on _____ (date);

through a check (or wire transfer) made payable to _____ and drawn on account number _____ with _____ (identify financial institution); for _____ (identify the purported fund or other entity through which your investment in or with the Receivership Entities was made).

If applicable, 2nd investment in or with the Receivership Entities:

totaled \$ _____

was made on _____ (date);

through a check (or wire transfer) made payable to _____ and drawn on account number _____ with _____ (identify financial institution); for _____ (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.

Total amount you are claiming you invested in the Receivership Entities: \$ _____

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.

	<u>Date</u>	<u>Amount</u>	<u>Payor/Payee of check/wire</u>
A.	_____	_____	_____
B.	_____	_____	_____
C.	_____	_____	_____

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: \$ _____

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 any "investment club" operated by Arthur Nadel, such as Harmony Investment Club, Indigo Investment Club, or Traders 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).

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.

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.

17. Please identify with specificity the way in which you came to learn about the Receivership Entities and thereafter invest in or with any of them, including the person who introduced you to the Receivership Entities, the statements made by that person, any documents provided by that person, meetings you had with the representative(s) of the Receivership Entities, information that you relied on, and any other information.

Please submit this completed and signed, under penalty of perjury, Proof of Claim Form and legible copies of any documentation requested in this form to **Burton W. Wiand, Receiver, c/o Maya M. Lockwood., Esquire, Wiand Guerra King P.L., 3000 Bayport Drive, Suite 600, Tampa, Florida 33607 SO THAT IT IS RECEIVED NO LATER THAN SEPTEMBER 2, 2010.**

IF YOU DO NOT AGREE WITH ANY AMOUNTS PROVIDED ON EXHIBIT A OR NO AMOUNTS WERE PROVIDED ON EXHIBIT A, YOU MUST PROVIDE ALL DOCUMENTS OR OTHER MATERIAL THAT IS RELATED IN ANY WAY TO YOUR INVESTMENT IN THE RECEIVERSHIP ENTITIES, OR, IF YOU ARE NOT AN INVESTOR, TO YOUR CLAIM AGAINST A RECEIVERSHIP ENTITY, INCLUDING COPIES OF YOUR CANCELLED CHECKS, BANK OR OTHER FINANCIAL ACCOUNT STATEMENTS SHOWING THE TRANSFER OF FUNDS INVESTED AND RECEIVED, STATEMENTS FROM THE RECEIVERSHIP ENTITIES, WIRE TRANSFER CONFIRMATIONS, AND ANY OTHER DOCUMENTS REGARDING YOUR CLAIM(S).

Sign, date, print your name and title, if any.

By signing below, I certify under penalty of perjury pursuant to 28 U.S.C. § 1746 which forms part of the laws of the United States of America that the information provided in this form is true and correct.

Sign: _____

Print Name: _____

Date: _____

Title: _____

EXHIBIT A

Account Name: MMG Bank & Trust, Ltd
Fund Name: VAL

Amount Invested:	\$805,000.00
Total Payments:	\$500,000.00
Net Investment Amount:	\$305,000.00

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.