

**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.: 8:09-00087-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.**

---

**NOTICE OF APPEAL**

NOTICE IS GIVEN that Wells Fargo Bank, N.A. ("Wells Fargo"), a non-party creditor holding security interests in properties subject to this receivership, for itself and as loan servicer for Bank of America, N.A., who also holds security interests in property subject to this receivership, appeals to the United States Court of Appeals for the Eleventh Circuit from the Order of this Court Granting the Receiver's Motion (I) for Determination that Wells Fargo Bank, N.A.'s Failure to Comply with this Court's Claims Administration Process Extinguished its Purported Interests in Receivership Properties, and (II) for Release of

Proceeds of Sale of Sarasota Property ("Order"). [Doc. 1222] Wells Fargo appeals in its capacities as both holder of its own security interests and as servicer for Bank of America, N.A.

The Order is appealable pursuant to 28 U.S.C. § 1291 and the doctrine of practical finality because it finally determines the right to immediate possession of property and will cause irreparable harm to non-party Wells Fargo if the Order cannot be appealed until after a final order terminating this receivership. *See In re F.D.R. Hickory House, Inc.*, 60 F.3d 724, 726-27 (11th Cir. 1995) (doctrine of practical finality allows immediate appeals of orders which decide the right to the property in contest or direct immediate payment); *Ortho Pharm. Corp. v. Sona Distrib.*, 847 F.2d 1512, 1516-17 (11th Cir. 1988) (finding doctrine of practical finality allows immediate appeal by non-party of order requiring payment of monetary sanctions). The Order is attached hereto as **Exhibit A**.

Dated: March 2, 2016

Respectfully submitted,

**AKERMAN LLP**

*/s/ Steven R. Wirth*

---

L. Joseph Shaheen, Jr.

Florida Bar No.: 212385

Email: joseph.shaheen@akerman.com

Steven R. Wirth

Florida Bar No.: 170380

Email: steven.wirth@akerman.com

401 East Jackson Street, Suite 1700

Tampa, Florida 33602

Telephone: (813) 223-7333

Facsimile: (813) 223-2837

*Counsel for Wells Fargo Bank, N.A.*

**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that a true and correct copy of the foregoing was furnished via electronic service upon all CM/ECF parties on this 2nd day of March, 2016.

*/s/Steven R. Wirth* \_\_\_\_\_

Attorney