

**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-87-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.

MOTION TO WITHDRAW AS COUNSEL FOR THE RECEIVER

Carl R. Nelson and Ashley Bruce Trehan of the law firm Fowler White Boggs P.A., pursuant to Local Rule 2.03(b), hereby move this Court for leave to withdraw as counsel for the Receiver Burton W. Wiand. Attorneys Gianluca Morello, Maya M. Lockwood, and Michael S. Lamont of the law firm Wiand Guerra King P.L. will remain counsel of record for the Receiver.

Memorandum of Law

The Receiver and co-counsel Gianluca Morello, Maya M. Lockwood, and Michael S. Lamont are former attorneys of Fowler White Boggs P.A. and are now with the law firm Wiand Guerra King P.L. The Receiver directed Mr. Nelson and Ms. Trehan to withdraw as counsel. It is understood that Mr. Morello, Ms. Lockwood, and Mr. Lamont will continue to represent the Receiver in this case.

The SEC has been advised and has no objection.

WHEREFORE, attorneys Carl R. Nelson and Ashley Bruce Trehan request that the Court grant their Motion to Withdraw as Counsel for the Receiver and remove them from all future notices of electronic filing in this matter.

Date: April 7, 2010

Respectfully submitted,

s/ Carl R. Nelson

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CERTIFICATE OF SERVICE

I hereby certify that on April 7, 2010, I electronically filed the foregoing with the Clerk of the Court by using the CM/ECF system.

s/ Carl R. Nelson

Carl R. Nelson, FBN 0280186