

**UNITED STATES DISTRICT COURT  
MIDDLE DISTRICT OF FLORIDA**

SECURITIES AND EXCHANGE  
COMMISSION,

Plaintiff,

Case No.: 8:09-cv-87-T-26TBM

v.

ARTHUR NADEL,  
SCOOP CAPITAL, LLC  
SCOOP MANAGEMENT, INC.

Defendants,

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,

Relief Defendants.

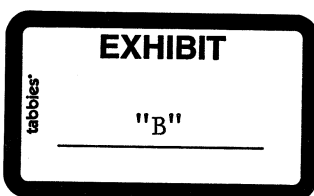
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**AFFIDAVIT OF DAVID A. HOLMES**

BEFORE ME, the undersigned authority, personally appeared David A. Holmes, who was duly sworn, and who deposes and says as follows:

1. My name is David A. Holmes. I am a member of the Florida Bar in good standing, and am an attorney practicing law in the State of Florida with the law firm of Farr, Farr Emerich, Hackett and Carr, P.A.

2. I make this affidavit based on my own personal knowledge and knowledge obtained in the course of my representation of the clients identified below with respect the matters described herein.



3. Burton Wiand as Receiver (the “Receiver”) has initiated the following actions before this court seeking to claw back allegedly false profits distributed by the Relief Defendants to certain investors, including:

a. Case No. 8:10-cv-00243-T-27AEP (the “Carrellage Action”) against, *inter alia*, Carrelage Multi-Strategy Offshore Fund, Ltd. (“Carrellage”); and

b. Case No. 8:10-cv-00241-17MAP (the “D&E Action”) against, *inter alia*, D&E Unit Trust Associates (“D&E”) (hereafter collectively the “Actions”).

4. Both Carrellage and D&E are foreign entities organized under the laws of jurisdictions outside of the United States of America.

5. David Ehrlich (“Ehrlich”) is affiliated with Carrellage and D&E.

6. Pursuant to Rule 4, Fed. R. Civ. Pro., the Receiver directed Waivers of Service to certain representatives of Carrellage and D&E (the “Waivers of Service”) seeking each entity’s waiver of service of process in the Actions.

7. Thereafter, Ehrlich, on behalf of Carrellage and D&E, initiated an attorney-client relationship with affiant and affiant’s law firm.

8. After consultation with affiant, Carrellage and D&E elected not to waive service of process in the Actions.

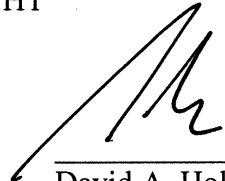
9. In the course of affiant’s representation, Ehrlich necessarily communicated various contact information to affiant and Farr.

10. Included within the scope of the representation are matters related to the Waivers of Service, service of process on Carrellage and D&E, and the jurisdiction of the courts in the Actions over Carrellage and D&E.

11. The Subpoena served on affiant in this action seeks information regarding contact information for Ehrlich, any Carrellage entity, any and all of the principals of Carrellage, and/or D&E Unity Trust.

12. Affiant is in possession of contact information for certain of the parties named in the subpoena, which affiant in good faith believes is covered by the attorney-client privilege.

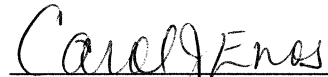
FURTHER AFFIANT SAYETH NAUGHT

  
\_\_\_\_\_  
David A. Holmes

STATE OF FLORIDA  
COUNTY OF Charlotte

Sworn to and subscribed before me this 11th day of January, 2011 by David A. Holmes who (check one)  is personally known to me, or  has produced \_\_\_\_\_ as identification.

(seal)

  
\_\_\_\_\_  
Notary Public  
State of Florida

