

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-0087-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.

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**RECEIVER'S UNOPPOSED MOTION FOR
APPROVAL OF DISPOSITION OF LEASED VEHICLE**

Burton W. Wiand, as Receiver, by and through his undersigned counsel moves the Court to approve disposition of a 2008 Mercedes-Benz leased to Valhalla Management, Inc. by Mercedes-Benz Financial on behalf of Daimler Trust in accordance with the terms of the Receipt and Release Agreement attached as Exhibit A.

MEMORANDUM IN SUPPORT

The Receiver was appointed by Order dated January 21, 2009 (Doc. 8), over several

companies, including Valhalla Management, Inc. The Receiver has determined there is no need for the Mercedes-Benz and there is no equity in the vehicle that could enure to the benefit of the Receivership Estate. Therefore the Receiver wishes to terminate the lease and return the vehicle to its owner, Mercedes-Benz Financial on behalf of Daimler Trust.

The Court will note that under the attached Receipt and Release Agreement Mercedes-Benz Financial on behalf of Daimler Trust releases the Receiver and the Receivership Estate from any claims it may have. The Receiver submits the proposed resolution of the lease is in the best interest of the Receivership Estate and the defrauded investors, because it will dispose of a potential claim against the Receivership Estate.

LOCAL RULE 3.01(g) CERTIFICATE OF COUNSEL

The undersigned counsel for the receiver has conferred with counsel for the SEC and is authorized to represent to the Court that this motion is unopposed.

CERTIFICATE OF SERVICE

I hereby certify that on March 6, 2009, I electronically filed the foregoing with the Clerk of the Court by using the CM/ECF system. I further certify that I mailed the foregoing document and the notice of electronic filing by first-class mail to the following non-CM/ECF participant:

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Register No. 50690-018
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s/ Carl R. Nelson

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Attorneys for the Receiver Burton W. Wiand

RECEIPT AND RELEASE AGREEMENT

Mercedes-Benz Financial on behalf of Daimler Trust ("Lessor"), by and through its duly authorized undersigned representative, in consideration of the release to Lessor of a 2008 Mercedes-Benz, VIN: WDBUF77X58B209597 ("the vehicle"), by Burton W. Wiand, as Receiver over Valhalla Management, Inc. and other entities under order of the United States District Court for the Middle District of Florida in Securities and Exchange Commission v. Arthur Nadel, et al, Case No.: 8:09-cv-87-T-26TBM, hereby warrants Lessor is the title holder and owner of the vehicle; acknowledges receipt of the vehicle as is where is at the Venice Jet Center, Venice, Florida; and releases the Receiver and the Receivership Estate of and from any claim Lessor may have, including but not limited to claims under the terms of that certain Motor Vehicle Lease Agreement dated 5/9/2008 ("Lease Agreement").

Lessor further warrants that no security deposit was paid as contemplated by Paragraph 29 of the Lease Agreement.

Nothing herein is to be deemed or considered to be a release of any rights Lessor may have against any other party obligated under the terms of the Lease Agreement, and Lessor hereby expressly reserves all such rights and remedies, at law or in equity.

Lessor acknowledges and agrees that a signed and electronically transmitted copy of this document is as fully enforceable as an original document.

Mercedes-Benz Financial on behalf of Daimler Trust

By: Katima McCray
Print Name: Katima McCray
Its: Portfolio Manager
(Title)
Date: 3/26/09

EXHIBIT A