

UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
TAMPA DIVISION

SECURITIES AND EXCHANGE
COMMISSION,

Plaintiff,

v.

CASE NO. 8:09-cv-87-T-26TBM

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.

**PLAINTIFF'S NOTICE OF NO OBJECTION TO THE RECEIVER TAKING AN
APPEAL OF THE SEPTEMBER 29, 2011 ARBITRATION ORDER**

Plaintiff Securities and Exchange Commission notifies the Court it has no objection to the Receiver's appeal of the September 29, 2011 arbitration order entered in the cases encompassed by *In Re Burton W. Wiand, as Receiver*, Case No. 8:10-CV-71-T-17MAP. [See DE 668, 669 in the instant matter]. The Commission does not take a position on the merits of the appeal at this time, but is not objecting since the appeal does not appear to interfere with the receivership, and if the arbitration order is indeed in error it would be more efficient to obtain

appellate review now than after numerous arbitrations.

November 21, 2011

Respectfully submitted,

By: s/ Scott A. Masel
Scott A. Masel
Senior Trial Counsel
Florida Bar No. 0007110
Direct Dial: (305) 982-6398
E-mail: masels@sec.gov
Lead and Trial Counsel

Attorney for Plaintiff
**SECURITIES AND EXCHANGE
COMMISSION**
801 Brickell Avenue, Suite 1800
Miami, Florida 33131
Telephone: (305) 982-6300
Facsimile: (305) 536-4154

CERTIFICATE OF SERVICE

I hereby certify that on November 21, 2011, I electronically filed the foregoing with the Clerk of the Court by using the CM/ECF system which will send a notice of electronic filing to the following:

Burton W. Wiand, Esq.
Wiand Guerra King P.L.
3000 Bayport Drive, Suite 600
Tampa, FL 33607
Telephone: (813) 347-5100
Facsimile: (813) 347-5199
*Court-appointed Receiver for Corporate Defendants
and Relief Defendants*

Gianluca Morello, Esq.
Wiand Guerra King P.L.
3000 Bayport Drive, Suite 600
Tampa, FL 33607
Telephone: (813) 347-5100
Facsimile: (813) 347-5199
Email: grmorello@wiandlaw.com
Counsel for Receiver Burton W. Wiand

Maya M. Lockwood, Esq.
Wiand Guerra King P.L.
3000 Bayport Drive, Suite 600
Tampa, FL 33607
Telephone: (813) 347-5100
Facsimile: (813) 347-5199
Email: mlockwood@wiandlaw.com
Co-counsel for Receiver Burton W. Wiand

I further certify that on the same date I mailed the foregoing document and the notice of electronic filing by U.S. Mail or as indicated below to the following non-CM/ECF participant:

Arthur G. Nadel
Register No. 50690-018
FCI Butner Low
Federal Correctional Institution
P.O. Box 999
Butner, NC 27509
Via U.S. Mail

s/ Scott A. Masel
Scott A. Masel, Esq.