

Clerk of Court
Sam Gibbons U.S. Court House
801 North Florida Avenue
Tampa, Florida 33602

January 5, 2012

Re: SEC Receivership Action Case No. 8:09-cv-87-T-26TBM

Dear Magistrate,

The receiver Burton Wiand is handling this case with a bent tongue. He claims Nadel never really traded and only used new investors money to pay off old investors. This is his reasoning for calling the transactions Nadel performed as strictly a Ponzi Scheme. In reality Nadel did trade as evidenced by this motion for payment from a trade clearing house. This being the case Wiand admits that trading was performed by Nadel and that his mantra "It was a total Ponzi Scheme from the beginning (inception)" is false. In other words his whole premise is a fraud on the courts and the investors. The court has conveniently ignored the truth that this reveals. What does it take to get the courts to recognize the truth?

Also, Wiand has conveniently ignored the fact that many of the investors had SEC registered IRA's and that the protection they are afforded by SEC Rules (Law) and the FFTL has been ignored by Wiand by claiming "It was always a Ponzi Scheme". This is an injustice and is being ignored by the courts. IRA Plans have been allowed to be illegally trashed by Wiand, with this court turning a deaf ear and blind eye to the investor and the law.

This motion is proof that it wasn't always a Ponzi Scheme and that by the definition of law can only be a Ponzi Scheme if it was insolvent from it's inception. This obviously was not the case. Wiand has not established by law when the Ponzi started and consequently has no basis for his accusations.

In both cases the courts have ignored it's responsibility to the investor both as IRA investors and as common investors in a mutual fund. The convenience of Wiand to characterize the whole as a Ponzi and the misuse of the FFTL with the courts endorsement is a travesty. And ignoring Goldman Sachs responsibility under the Spear, Leeds & Kellogg, L.P. trading of investors monies is an insult. Goldman Sachs does nothing more that fill their pockets with cooperating attorneys like Burton Wiand. They are all buddies.

Consequently, I am objecting to the measly settlement as proposed by Wiand and his cozy relationship with Goldman Sacks.

In contrast my husband and I are being treated by Wiand's law firm like criminals. We are net losers and yet Wiand is trying to extort even more losses from my husband and I.

This whole handling of the Nadel / Viking Investment has been nothing but grief for the legitimate investor and a lottery ticket for the court system attorneys. The procedures used in this case have been debilitating and insulting to anyone with any common sense. My Parkinson's has gotten much worse as a result of the pressures due to the senseless handling of the whole matter. My husband typed this letter as I am not able to.

According to the prospectus, investors accounts were supposed to be protected . Goldman Sachs should pay a minimum of one third of the account losses. This is closer to \$ 50 MM. not \$ 10 MM. Yes I OBJECT to this Motion.

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