

# EXHIBIT 2

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

BURTON W. WIAND, as Receiver for  
VALHALLA INVESTMENT PARTNERS,  
L.P.; VIKING FUND, LLC; VIKING IRA  
FUND, LLC; VICTORY FUND, LTD.;  
VICTORY IRA FUND, LTD., and SCOOP  
REAL ESTATE, L.P.,

Plaintiff,

v.

BISHOP FRANK J. DEWANE, as  
Corporation Sole of the Diocese of Venice in  
Florida; and DIOCESE OF VENICE IN  
FLORIDA, an unincorporated religious  
organization,

Case No.: 8:10-cv-246-T-17MAP

Defendants.

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CATHOLIC CHARITIES, DIOCESE OF  
VENICE, INC.,

Case No.: 8:10-cv-247-T-17MAP

Defendant.

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SARASOTA OPERA ASSOCIATION, INC.,

Case No.: 8:10-cv-248-T-17MAP

Defendant.

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**DECLARATION OF BURTON W. WIAND IN SUPPORT OF  
THE RECEIVER'S OPPOSITION TO MOTIONS FOR PARTIAL  
SUMMARY JUDGMENT AS TO COUNT I – FLORIDA STATUTES  
SECTION 726.105(1)(A) OF RECEIVER'S AMENDED COMPLAINT\***

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\* This declaration is being filed in each of the three captioned cases.

Burton W. Wiand declares as follows:

1. I am an attorney with Wiand Guerra King P.L. in Tampa, Florida.
2. I make this declaration in support of the Receiver's Opposition to Motions For Partial Summary Judgment As To Count I – Florida Statutes Section 726.105(1)(a) Of Receiver's Amended Complaint filed by the defendants in these cases.
3. I make this declaration based on information personally known to me or gathered and investigated by others at my request and under my direction.
4. By orders dated January 21, 2009, June 3, 2009, January 19, 2010, and September 23, 2010, the Court in *Securities & Exch. Comm'n v. Arthur Nadel, et al.*, Case No. 8:09-cv-87-T-26TBM (M.D. Fla.), appointed me as Receiver for Valhalla Investment Partners, L.P. ("**Valhalla Investment**"); Viking Fund, LLC ("**Viking Fund**"); Viking IRA Fund, LLC ("**Viking IRA Fund**"); Victory Fund, Ltd. ("**Victory Fund**"); Victory IRA Fund, Ltd. ("**Victory IRA Fund**"); and Scoop Real Estate, L.P. ("**Scoop Real Estate**") (collectively, the "**Hedge Funds**").
5. I was also appointed Receiver over the purported managers and investment advisors of the Hedge Funds, including Scoop Capital, LLC ("**Scoop Capital**"); Scoop Management, Inc. ("**Scoop Management**"); Valhalla Management, Inc. ("**Valhalla Management**"); and Viking Management, LLC ("**Viking Management**") (collectively, the "**Fund Managers**"). I was also appointed Receiver over The Guy-Nadel Foundation, Inc. (the "**Foundation**").
6. In addition, among a number of other accounts, a checking account at Northern Trust Bank ending in numbers \*\*\*320 and titled in the names of Arthur Nadel

(“Nadel”) and Marguerite Nadel (the “**Joint Account**”) was frozen and placed under my control.

7. Nadel created, owned, and controlled Scoop Management; he was its Director, President, and Secretary; and he used it to perpetrate his scheme through the Hedge Funds.

8. Scoop Management was the purported investment advisor or investment manager for Valhalla Management and Viking Management. In that capacity, Scoop Management purported to provide trading, research, and operational services for Valhalla Investment, Viking Fund, and Viking IRA Fund.

9. Similarly, Scoop Management purported to act as the investment advisor or investment manager for Scoop Capital. Scoop Capital was also created, owned, and controlled by Nadel, and Nadel was its President and Managing Member. Scoop Capital was, in turn, the General Partner of Victory Fund, Victory IRA Fund, and Scoop Real Estate. In its capacity as the purported investment advisor or investment manager for Scoop Capital, Scoop Management purported to provide trading, research, and operational services for Victory Fund, Victory IRA Fund, and Scoop Real Estate.

10. As the purported investment adviser or investment manager for each of the Hedge Funds, Scoop Management’s revenues consisted of “fees” paid by the Hedge Funds for purported “management” or “investment advisory” services. Specifically, Scoop Management received a profit incentive fee that was purportedly linked to the performance of the Hedge Funds. Because Nadel fabricated extremely positive performance figures, however, Scoop Management received millions of dollars of “fees” to which it was not entitled. Scoop Management also received a fee that was purportedly linked to the Hedge

Funds' assets under management, but this management fee also was grossly inflated because Nadel misrepresented the true value of the Hedge Funds. The fees received by Scoop Management were paid from money invested in the Hedge Funds by their investors.

11. Like Scoop Management, Scoop Capital also received "fees" from Hedge Funds for its purported management services. As General Partner of Scoop Real Estate, Scoop Capital received a quarterly management fee. As General Partner of Victory Fund and Victory IRA Fund, Scoop Capital received a percentage of purported net profits. Because those "net profits" were grossly inflated by Nadel, Scoop Capital received millions of dollars to which it was not entitled. The fees received by Scoop Capital were paid from money invested in the Hedge Funds by their investors.

12. The Nadels used the proceeds of Nadel's fraudulent scheme perpetrated through the Hedge Funds to purchase other businesses and assets for themselves. These businesses and assets included: the Venice Jet Center, which was a fixed-base operator at the municipal airport in Venice, Florida; Home Front Homes, which was in the business of erecting pre-fabricated homes; and real estate in North Carolina, which consisted of a mountain the Nadels were developing as a residential community. These businesses and real estate were also placed under my control as Receiver.

13. Nadel's wife, Marguerite Nadel, received wages from Scoop Management, which were reflected on IRS W-2 Statements. Attached hereto as composite Exhibit A are true and correct copies of W-2 statements for Mrs. Nadel for 2002 through 2008. Documents bearing Bates prefix "Nadel Receivership Zucker" were obtained by my attorneys from the Nadels' accountant, Michael Zucker; documents bearing Bates prefix NSR were obtained by

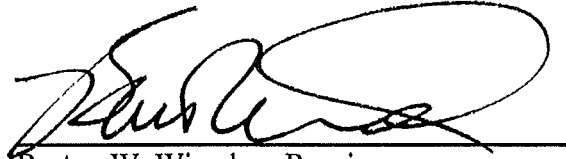
the Federal Bureau of Investigation from Nadel's home; and documents bearing Bates prefix NDL were obtained by my attorneys from an office which was the office of Scoop Management, Scoop Capital, the Hedge Funds, and almost every other entity in receivership.

14. The Foundation was formed by Nadel in December 2003 as a non-profit corporation for the purpose of advancing charitable, educational, and scientific endeavors. Nadel was its incorporator and registered agent, and both Nadel and Mrs. Nadel, along with Mrs. Nadel's two children, served as directors of the Foundation.

15. Attached hereto as Exhibit B is a true and correct copy of an Account Signature Card for the Joint Account, indicating that the Nadels held the account as joint tenants with the right of survivorship. This document was obtained by my attorneys from Northern Trust Bank.

16. Attached hereto as Exhibit C is a true and correct copy of an Account Statement from the Joint Account for January 2003. This document also was obtained by my attorneys from Northern Trust Bank.

I declare under the penalty of perjury that the foregoing is true and correct and is executed this 22nd day of August, 2011.

A handwritten signature in black ink, appearing to read "Burton W. Wiand", written over a horizontal line.


Burton W. Wiand, as Receiver  
Email: [bwiland@wiandlaw.com](mailto:bwiland@wiandlaw.com)  
WIAND GUERRA KING P.L.  
3000 Bayport Drive  
Suite 600  
Tampa, FL 33607  
Tel.: (813) 347-5100  
Fax: (813) 347-5155

# **Exhibit A**

**SSN REDACTED**





a Control number		OMB No. 1545-0008		Safe, accurate, FASTI Use				Visit the IRS Web Site at www.irs.gov.		
b Employer identification number 22-3794816				1 Wages, tips, other compensation 47260.27		2 Federal income tax withheld 6162.00				
c Employer's name, address, and ZIP code SCOOP MANAGEMENT INC 1668 MAIN STREET SARASOTA, FL 34236				3 Social security wages 47260.27		4 Social security tax withheld 2930.14				
				5 Medicare wages and tips 47260.27		6 Medicare tax withheld 685.27				
				7 Social security tips		8 Allocated tips				
				9 Advance EIC payment		10 Dependent care benefits				
d Employee's social security number				11 Nonqualified plans		12a See instructions for box 12				
e Employee's first name and initial PEG J		Last name QUISENBERRY		13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b				
f Employee's address and ZIP code 2389 MAIN STREET SARASOTA, FL 34237				14 Other		12c				
						12d				
15 State Employer's state ID number		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.		19 Local income tax		20 Locality name

Form **W-2** Wage and Tax Statement

**2002**

Department of the Treasury—Internal Revenue Service

Copy B To Be Filed with Employee's FEDERAL Tax Return.  
This information is being furnished to the Internal Revenue Service.

(Rev. February 2002)

22222		Void <input type="checkbox"/>		For Official Use Only OMB No. 1545-0048				
b Employer identification number 22-3794816			1 Wages, tips, other compensation \$ 161148.66	2 Federal income tax withheld \$ 47061.00				
c Employer's name, address, and ZIP code SCOOP MANAGEMENT INC 1668 MAIN STREET SARASOTA, FL 34236			3 Social security wages \$ 87000.00	4 Social security tax withheld \$ 5394.00				
d Employee's social security number [REDACTED]			5 Medicare wages and tips \$ 161148.66	6 Medicare tax withheld \$ 2336.66				
			7 Social security tips \$	8 Allocated tips \$				
e Employee's first name and initial MARGUERITE J			Last name NADEL		9 Advance EIC payment \$	10 Dependent care benefits \$		
3699 COUNTRY VIEW DR. SARASOTA, FL 34233			11 Nonqualified plans \$		12a See instructions for box 12 \$			
f Employee's address and ZIP code			13a <input type="checkbox"/> Statutory employee	13b <input type="checkbox"/> Retirement plan	13c <input type="checkbox"/> Third-party sick pay	12b <input type="checkbox"/> Other \$		
			14 Other					12c <input type="checkbox"/> Other \$
								12d <input type="checkbox"/> Other \$
15 State	Employer's state ID number	16 State wages, tips, etc. \$	17 State income tax \$	18 Local wages, tips, etc. \$	19 Local income tax \$	20 Locally name		

Form **W-2** Wage and Tax Statement

2003

Department of the Treasury—Internal Revenue Service

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Copy A For Social Security Administration—Send this entire page with Form W-3 to the Social Security Administration; photocopies are not acceptable.

Cat. No. 101340

NSR 0000018

<b>a</b> Control number			<b>b</b> Employer identification number 22-3794816			OMB No. 1545-0008		
<b>c</b> Employer's name, address, and ZIP code SCOOP MANAGEMENT INC 1668 MAIN STREET SARASOTA, FL 34236			<b>1</b> Wgs, tips, other compn 171307.73	<b>2</b> Fed inc tax withheld 50406.00	<b>3</b> Social security wages 87900.00	<b>Form W-2</b> <b>Wage and Tax Statement</b> <b>2004</b>  <small>Copy B To Be Filled with Employee's FEDERAL Tax Return. This information is being furnished to the Internal Revenue Service.</small>		
			<b>4</b> SS tax withheld 5449.80	<b>5</b> Medicare wages & tips 171307.73	<b>6</b> Medicare tax withheld 2483.96			
			<b>7</b> Social security tips	<b>8</b> Allocated tips	<b>9</b> Advance EIC payment			
<b>d</b> Employee's social security number [REDACTED]			<b>10</b> Depdnt care benefits	<b>11</b> Nonqualified plans	<b>12a</b>			
<b>e</b> Employee's name, address, and ZIP code MARGUERITE J NADEL 3699 COUNTRY VIEW DR. SARASOTA, FL 34233			<b>13</b> Statutory employee <input type="checkbox"/>	<b>14</b> Other	<b>12b</b>			
			Retirement plan <input type="checkbox"/>		<b>12c</b>			
			Third-party sick pay <input type="checkbox"/>		<b>12d</b>			
<b>15</b> State	Employer's state ID number	<b>16</b> State wages, tips, etc	<b>17</b> State income tax	<b>18</b> Local wages, tips, etc	<b>19</b> Local income tax			

Department of the Treasury - IRS

<b>a</b> Control No.			<b>b</b> EIN 22-3794816			OMB No. 1545-0008		
<b>c</b> Employer's name, address, and ZIP code SCOOP MANAGEMENT INC 1668 MAIN STREET SARASOTA, FL 34236			<b>1</b> Wgs, tips, other compn 171307.73	<b>2</b> Fed inc tax withheld 50406.00	<b>3</b> Social security wages 87900.00	<b>Form W-2</b> <b>Wage and Tax Statement</b> <b>2004</b>  <small>Copy 2 To Be Filled With Employee's State, City, or Local Income Tax Return.</small>		
			<b>4</b> SS tax withheld 5449.80	<b>5</b> Medicare wages & tips 171307.73	<b>6</b> Medicare tax withheld 2483.96			
			<b>7</b> Social security tips	<b>8</b> Allocated tips	<b>9</b> Advance EIC payment			
<b>d</b> Employee's SSN [REDACTED]			<b>10</b> Depdnt care benefits	<b>11</b> Nonqualified plans	<b>12a</b>			
<b>e</b> Employee's name, address, and ZIP code MARGUERITE J NADEL 3699 COUNTRY VIEW DR. SARASOTA, FL 34233			<b>13</b> Statutory employee <input type="checkbox"/>	<b>14</b> Other	<b>12b</b>			
			Retirement plan <input type="checkbox"/>		<b>12c</b>			
			Third-party sick pay <input type="checkbox"/>		<b>12d</b>			
<b>15</b> State	Employer's state ID No.	<b>16</b> State wages, tips, etc	<b>17</b> State income tax	<b>18</b> Local wages, tips, etc	<b>19</b> Local income tax			

<b>a</b> Control No.			<b>b</b> EIN 22-3794816			OMB No. 1545-0008		
<b>c</b> Employer's name, address, and ZIP code SCOOP MANAGEMENT INC 1668 MAIN STREET SARASOTA, FL 34236			<b>1</b> Wgs, tips, other compn 171307.73	<b>2</b> Fed inc tax withheld 50406.00	<b>3</b> Social security wages 87900.00	<b>Form W-2</b> <b>Wage and Tax Statement</b> <b>2004</b>  <small>Copy 2 To Be Filled With Employee's State, City, or Local Income Tax Return.</small>		
			<b>4</b> SS tax withheld 5449.80	<b>5</b> Medicare wages & tips 171307.73	<b>6</b> Medicare tax withheld 2483.96			
			<b>7</b> Social security tips	<b>8</b> Allocated tips	<b>9</b> Advance EIC payment			
<b>d</b> Employee's SSN [REDACTED]			<b>10</b> Depdnt care benefits	<b>11</b> Nonqualified plans	<b>12a</b>			
<b>e</b> Employee's name, address, and ZIP code MARGUERITE J NADEL 3699 COUNTRY VIEW DR. SARASOTA, FL 34233			<b>13</b> Statutory employee <input type="checkbox"/>	<b>14</b> Other	<b>12b</b>			
			Retirement plan <input type="checkbox"/>		<b>12c</b>			
			Third-party sick pay <input type="checkbox"/>		<b>12d</b>			
<b>15</b> State	Employer's state ID No.	<b>16</b> State wages, tips, etc	<b>17</b> State income tax	<b>18</b> Local wages, tips, etc	<b>19</b> Local income tax			

Nadel Receivership  
Zucker002646

a Control number 22222		Void <input type="checkbox"/>		For Official Use Only OMB No. 1545-0008			
b Employer identification number (EIN) 22-3794816			1 Wages, tips, other compensation 223076.96		2 Federal income tax withheld 69008.00		
c Employer's name, address, and ZIP code SCOOP MANAGEMENT INC 1618 MAIN STREET SARASOTA, FL 34236			3 Social security wages 90000.00		4 Social security tax withheld 5580.00		
			5 Medicare wages and tips 223076.96		6 Medicare tax withheld 3234.62		
			7 Social security tips		8 Allocated tips		
d Employee's social security number [REDACTED]			9 Advance EIC payment		10 Dependent care benefits		
e Employee's first name and initial MARGUERITE J		Last name NADEL	11 Nonqualified plans		12a See instructions for box 12		
3699 COUNTRY VIEW DR. SARASOTA, FL 34233			13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b		
			14 Other		12c		
					12d		
f Employee's address and ZIP code							
15 State Employer's state ID number		16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	

Form **W-2** Wage and Tax Statement

**2005**

Department of the Treasury—Internal Revenue Service  
For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D.

Copy A For Social Security Administration — Send this entire page with Form W-3 to the Social Security Administration; photocopies are not acceptable.

41-0852411

Nadel Receivership  
Zucker002790

a Control number		22222	Void	For Official Use Only OMB No. 1545-0008			
b Employer identification number (EIN)				1 Wages, tips, other compensation	2 Federal income tax withheld		
22-3794816				225961.58	67929.00		
c Employer's name, address, and ZIP code SCOOP MANAGEMENT INC  1618 MAIN STREET SARASOTA, FL 34236				3 Social security wages	4 Social security tax withheld		
				94200.00	5840.40		
				5 Medicare wages and tips	6 Medicare tax withheld		
				225961.58	3276.44		
d Employee's social security number				7 Social security tips	8 Allocated tips		
[REDACTED]				9 Advance EIC payment	10 Dependent care benefits		
e Employee's first name and initial		Last name	Suff.	11 Nonqualified plans	12a See instructions for box 12		
MARGUERITE J		NADEL					
f Employee's address and ZIP code 3699 COUNTRY VIEW DR. SARASOTA, FL 34233				13 Statutory employee Retirement plan Third-party sick pay	12b		
				14 Other	12c		
					12d		
15 State Employer's state identification number		16 State wages, tips, etc	17 State income tax	18 Local wages, tips, etc	19 Local income tax	20 Locality name	
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Form **W-2 Wage and Tax Statement**  
 Copy A for Social Security Administration — Send this entire page with Form W-3 to the Social Security Administration; photocopies are not acceptable.

**2006**  
 0000/1030Q

Department of the Treasury — Internal Revenue Service  
 For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

FDWA0101 09/06/06

Do Not Cut, Fold, or Staple Forms on This Page

a Control number		22222	Void	For Official Use Only OMB No. 1545-0008			
b Employer identification number (EIN)				1 Wages, tips, other compensation	2 Federal income tax withheld		
c Employer's name, address, and ZIP code				3 Social security wages	4 Social security tax withheld		
				5 Medicare wages and tips	6 Medicare tax withheld		
				7 Social security tips	8 Allocated tips		
d Employee's social security number				9 Advance EIC payment	10 Dependent care benefits		
e Employee's first name and initial		Last name	Suff.	11 Nonqualified plans	12a See instructions for box 12		
f Employee's address and ZIP code				13 Statutory employee Retirement plan Third-party sick pay	12b		
				14 Other	12c		
					12d		
15 State Employer's state identification number		16 State wages, tips, etc	17 State income tax	18 Local wages, tips, etc	19 Local income tax	20 Locality name	
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Form **W-2 Wage and Tax Statement**  
 Copy A for Social Security Administration — Send this entire page with Form W-3 to the Social Security Administration; photocopies are not acceptable.

**2006**  
 0000/1030Q

Department of the Treasury — Internal Revenue Service  
 For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Nadel Receivership  
 Zucker003006

22222		a Employee's social security number [REDACTED]		OMB No. 1545-0008	
b Employer identification number (EIN) 22-3794816		1 Wages, tips, other compensation 163461.62		2 Federal income tax withheld 34976.00	
c Employer's name, address, and ZIP code SCOOP MANAGEMENT INC SCOOP MANAGEMENT, INC. 1618 MAIN ST  SARASOTA FL 34236-5811		3 Social security wages 97500.00		4 Social security tax withheld 6045.00	
		5 Medicare wages and tips 163461.62		6 Medicare tax withheld 2370.19	
		7 Social security tips		8 Allocated tips	
d Control number		9 Advance EIC payment		10 Dependent care benefits	
e Employee's first name and initial Last name Suffix MARGUERITE J NADEL 3699 COUNTRY VIEW DR. SARASOTA FL 34233		11 Nonqualified plans		12a	
		13 Statutory employee <input type="checkbox"/> Retiree <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b	
		14 Other		12c	
f Employee's address and ZIP code				12d	
15 State Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form **W-2** Wage and Tax Statement  
Copy 1—For State, City, or Local Tax Department

2007

Department of the Treasury—Internal Revenue Service

Nadel Receivership  
Zucker003133

Void <input type="checkbox"/>		a Employee's social security number ██████████		OMB No. 1545-0008			
b Employer identification number (EIN) 22-3794816			1 Wages, tips, other compensation 233653.95		2 Federal income tax withheld 51294.00		
c Employer's name, address, and ZIP code SCOOP MANAGEMENT, INC. SCOOP MANAGEMENT, INC. 1618 MAIN STREET  SARASOTA FL 34236-5811			3 Social security wages 102000.00		4 Social security tax withheld 6324.00		
			5 Medicare wages and tips 233653.95		6 Medicare tax withheld 3387.98		
			7 Social security tips		8 Allocated tips		
			9 Advance EIC payment		10 Dependent care benefits		
d Control number			11 Nonqualified plans		12a See instructions for box 12		
e Employee's first name and initial Last name Suff. MARGUERITE J NADEL 3699 COUNTRY VIEW DR. SARASOTA FL 34233			13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b		
			14 Other		12c		
					12d		
f Employee's address and ZIP code							
15 State Employer's state ID number		16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	

Form **W-2** Wage and Tax Statement  
 Copy D—For Employer.

**2008**

Department of the Treasury—Internal Revenue Service  
 For Privacy Act and Paperwork Reduction Act Notice, see the back of Copy D.



# **Exhibit B**

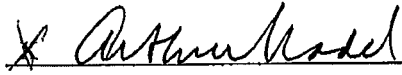
**REDACTED**

Taxpayer Identification Number (TIN) to be used: \_\_\_\_\_

Taxpayer's Name (TIN Owner): PEG QUISENBERY

- 1) I am a U.S. person (including a resident alien), 2) the Social Security or Taxpayer ID Number shown above is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and 3) I am not subject to backup withholding because a) I have not been notified by the IRS that I am subject to withholding as a result of a failure to report all interest dividends, or b) the IRS has notified me that I am no longer subject to backup withholding.
- 2) I am a U.S. entity that is EXEMPT from reporting and backup withholding.
- 3) Foreign Non-Resident Aliens (NRA) require the use of a separate substitute W8BEN/W-9 form for each NRA. See instructions for W8BEN/W-9.
- 4) Applied For Taxpayer ID Number - A taxpayer identification number has not been issued to me, and I mailed or delivered an application to receive a taxpayer identification number to the appropriate Social Security Center (or I intend to mail or deliver an application in the near future). As set forth in the IRS tax regulations, we will commence backup withholding on interest payments made on or after the 7<sup>th</sup> business day following the date of the account opening if by such date we have not received your TIN on a new TIN Certification form. The rate of withholding will be based on the current tax year, as determined by the Department of the Treasury IRS regulations (see W-9 form), and will continue until your TIN is received on the new TIN Certification form.

**IMPORTANT!** By signing this portion of the Signature Card, I certify under penalties of perjury that I have examined this tax certification and the information related thereto and to the best of my knowledge and belief, it is true, correct and complete. I also authorize Northern Trust Bank of Florida N.A. to obtain a credit report(s) on any signer connected with this deposit account (including as a condition to the opening of the account(s)).

 Date 6/24/02

**Account Title**

MARGUERITE J. NADEL  
ARTHUR GEOFFREY NADEL


**Account Number**

██████████ 320

Total number of Signers on account: 2

Number of Signatures REQUIRED: 1

The undersigned acknowledges receipt and agrees to the terms of all related account disclosures and regulations. *repl 7-12-2002*

Signature: X  JUL 11 2002  Check if Signature is Facsimile

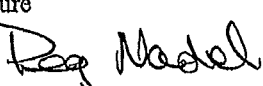
Name/Title: ARTHUR NADEL

Social Security Number: \_\_\_\_\_ Home Phone: \_\_\_\_\_

DOB: \_\_\_\_\_ Mother's Maiden Name: \_\_\_\_\_ Work Phone: \_\_\_\_\_

ID#: \_\_\_\_\_ Employed By: \_\_\_\_\_

E-Mail Address: \_\_\_\_\_ Cell Phone: \_\_\_\_\_

Signature: X   Check if Signature is Facsimile

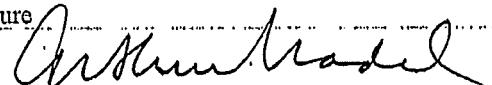
Name/Title: PEG NADEL

Social Security Number: ██████████ Home Phone: 927-██████████

DOB: \_\_\_\_\_ Mother's Maiden Name: HOLLINKAMP Work Phone: 366-0975

ID#: \_\_\_\_\_ Employed By: \_\_\_\_\_

E-Mail Address: \_\_\_\_\_ Cell Phone: \_\_\_\_\_

Signature: X   Check if Signature is Facsimile

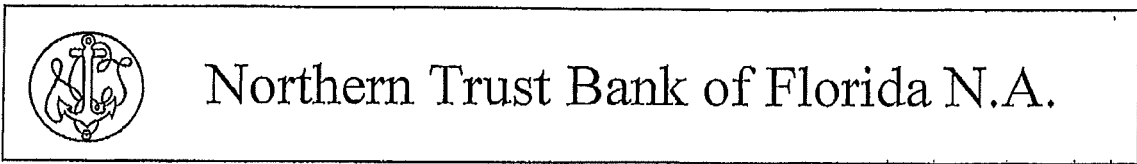
Name/Title: ARTHUR NADEL

Social Security Number: \_\_\_\_\_ Home Phone: \_\_\_\_\_

DOB: \_\_\_\_\_ Mother's Maiden Name: \_\_\_\_\_ Work Phone: \_\_\_\_\_

ID#: \_\_\_\_\_ Employed By: \_\_\_\_\_

E-Mail Address: \_\_\_\_\_ Cell Phone: \_\_\_\_\_



**ACCOUNT SIGNATURE CARD**

**Account Ownership (Check one):**

- |  |   |
|--|---|
| <input type="checkbox"/> Individual  | <input type="checkbox"/> Lodge Assoc.   |
| <input checked="" type="checkbox"/> Joint Tenants w/Rights of Survivorship | <input type="checkbox"/> Non Profit     |
| <input type="checkbox"/> Uniform Transfers to Minors Act                   | <input type="checkbox"/> Partnership    |
| <input type="checkbox"/> Totten Trust                                      | <input type="checkbox"/> Corporation    |
| <input type="checkbox"/> Fiduciary Account                                 | <input type="checkbox"/> Proprietorship |
| <input type="checkbox"/> LLC   | <input type="checkbox"/> Other _____    |

Date Opened 7/5/02 Officer b. ochs  
 PROCESSED BY: M CHERRY

- Signature Card:     New             Temporary             Replacement             Addition
- Type of Account:     Checking             Money Market             Certificate  
                            Northern Anchor     Savings                     \_\_\_\_\_

Totten Trust/ POD Beneficiary Designation		
Name of Beneficiary	Relationship	Date of Birth
Address _____		
Name of Beneficiary		
Relationship		Date of Birth
Address _____		

**Successor Custodian Designation**

As Custodian, under the Uniform Transfers to Minors Act, I hereby designate \_\_\_\_\_, an adult member of the Minor's Family, as successor custodian, in the event I resign or am unable to act. I understand I am custodian for these assets owned by the minor and that I have certain obligations as custodian. I may pay as much of the custodial property as I consider advisable for the use and benefit of the minor. This account contains the minor's money, not mine, and I must treat it as the minor's account. The bank will act on any payment instructions from me. I agree to indemnify the bank against a claim that any of the transfers from the account violate my duties as custodian.

\_\_\_\_\_  
 Custodian's Signature

Date \_\_\_\_\_

\_\_\_\_\_  
 Witness' Signature

Date \_\_\_\_\_

Special Instructions: \_\_\_\_\_

# **Exhibit C**

[REDACTED] 4320

PAGE

@@XXH1181DFG8TM [REDACTED] 4320  
901 VENNETTA BAY BLVD.  
VENICE FLORIDA 34292

PAGE 2 OF 2

STATEMENT CLOSING DATE  
JANUARY 3, 2003

FRG NADBY  
ARTHUR NADBY  
3966 COUNTRY VIEW DR  
SARASOTA FL 34293-4120

NON-INTEREST CHECKING NUMBER [REDACTED] 4320

REDACTED