

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.

**DECLARATION OF GIANLUCA MORELLO IN SUPPORT OF
THE RECEIVER'S OPPOSITION TO THE MOTION OF
CLAIMANT ELENDOW LLC TO MODIFY ORDER DISALLOWING CLAIM**

Gianluca Morello declares as follows:

1. I am an attorney with Wiand Guerra King P.L. in Tampa, Florida, and I represent Burton W. Wiand, as Receiver, in this and other cases.
2. I make this declaration based on information personally known to me and in support of the Receiver's Opposition To The Motion Of Claimant Elendow LLC ("**Elendow**") To Modify Order Disallowing Claim (the "**Opposition**").

3. Attached as **Exhibit A** is a true and correct copy of the claims package sent to Elendow on June 4, 2010, which contains a cover letter from the Receiver, a Notice to Creditors, and a Proof of Claim form,

4. Attached as **Exhibit B** is a true and correct copy of a letter from the Receiver to Elendow regarding its untimely claim, dated February 10, 2011.

5. Attached as **Exhibit C** is a true and correct copy of a letter from the Receiver to Elendow regarding the filing of the Determination Motion (as that terms is defined in the Opposition), dated December 9, 2011.

6. Attached as **Exhibit D** is a true and correct copy of a letter from the Receiver to Elendow regarding the Court's granting of the Determination Motion, dated March 8, 2012.

7. The Receiver and his counsel have searched their files but have no record of having received the August 11, 2011, letter Philip Stillman, counsel for Elendow, purportedly sent to "Claims Dept." *See* Stillman Decl., ¶ 13, Ex. 4 (Doc. 980-2).

8. The Receiver's Proof of Claim form directed claimants to "[p]rovide **one** mailing address where you ... authorize receipt of all future communications relating to this claim," and Elendow listed Mr. Waldman's address in Bozeman, Montana.

I DECLARE under the penalty of perjury that the foregoing is true and correct and is executed this 18th day of March, 2013.

s/ Gianluca Morello
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