

**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.

**NOTICE OF RECEIVER'S MAILING OF LETTERS TO
CLAIMANTS PROVIDING NOTICE OF CLAIMS
DETERMINATION MOTION AND OTHER CLAIM INFORMATION**

On December 7, 2011, Burton W. Wiand, as Receiver (the "**Receiver**"), filed his Unopposed Motion To (1) Approve Determination And Priority Of Claims, (2) Pool Receivership Assets And Liabilities, (3) Approve Plan Of Distribution, And (4) Establish Objection Procedure (Doc. 675) (the "**Motion**"). As the Receiver explained in that motion (*see* pages 6 and 7), following its filing the Receiver mailed letters to all individuals and entities that submitted claims as part of the claims process previously approved in this case informing them: (i) that the Motion was filed; (ii) that a copy of the Motion is available on the Receiver's website

at www.nadelreceivership.com and, upon request, from the Receiver's office; and (iii) of their respective Claim Numbers. This Notice is being filed to inform the Court that these letters were deposited with the United States Postal Service on December 9, 2011, for delivery by U.S. First Class Mail.

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on December 13, 2011, I electronically filed the foregoing with the Clerk of the Court by using the CM/ECF system.

I FURTHER CERTIFY that on December 14, 2011, I will mail the foregoing document and the notice of electronic filing by first-class mail to the following non-CM/ECF participants:

Arthur G. Nadel
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