

**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 FUND, LTD,
VIKING IRA FUND, LLC,
VIKING FUND, LLC, AND
VIKING MANAGEMENT, LLC.

Relief Defendants.

_____ /

**DECLARATION OF BURTON W. WIAND
IN SUPPORT OF THE RECEIVER'S MOTION
TO EXPAND THE SCOPE OF RECEIVERSHIP TO INCLUDE RESPIRO, INC.**

Burton W. Wiand declares as follows:

1. I am an attorney with Wiand Guerra King P.L. in Tampa, Florida. I have personal knowledge of, or have obtained knowledge through my investigation of matters during the course of this Receivership, the matters asserted herein and am competent to testify thereto.

2. I submit this declaration (the “**Declaration**”) in support of the Receiver’s Motion To Expand The Scope Of Receivership To Include Respiro, Inc.

3. In the January 21, 2009, Order Appointing Receiver (Doc. 8), the Court appointed me Receiver for Defendants Scoop Capital, LLC (“**Scoop Capital**”) and Scoop Management, Inc. (“**Scoop Management**”) and Relief Defendants Scoop Real Estate, L.P. (“**Scoop Real Estate**”); Valhalla Investment Partners, L.P. (“**Valhalla Investment**”); Valhalla Management, Inc. (“**Valhalla Management**”); Victory Fund, Ltd. (“**Victory Fund**”); Victory IRA Fund, Ltd. (“**Victory IRA Fund**”); Viking IRA Fund, LLC (“**Viking IRA Fund**”); Viking Fund, LLC (“**Viking Fund**”); and Viking Management, LLC (“**Viking Management**”). Scoop Real Estate, Valhalla Investment, Victory IRA Fund, Victory Fund, Viking IRA Fund, and Viking Fund are collectively referred to as the “**Hedge Funds.**” Scoop Management, Viking Management, and Valhalla Management are collectively referred to as the “**Fund Managers.**”

4. The Receivership was subsequently expanded to include Venice Jet Center, LLC and Tradewind, LLC (Doc. 17); Laurel Mountain Preserve, LLC, Laurel Preserve, LLC, the Marguerite J. Nadel Revocable Trust UAD 8/2/07, and the Laurel Mountain Preserve Homeowners Association, Inc. (Doc. 44); The Guy-Nadel Foundation, Inc. (Doc. 68); Lime Avenue Enterprises, LLC, and A Victorian Garden Florist, LLC (Doc. 79); Viking Oil & Gas, LLC (Doc. 153); Home Front Homes, LLC (Doc. 172); and Traders Investment Club (Doc. 454). All of the entities in receivership are collectively referred to as the “**Receivership Entities.**”

5. I was reappointed as Receiver for the Receivership Entities by Orders dated June 3, 2009 (Doc. 140), January 19, 2010 (Doc. 316), and September 23, 2010 (Doc. 493). All Orders appointing and reappointing me as Receiver are collectively referred to as the **“Orders Appointing Receiver.”**

6. Pursuant to the Orders Appointing Receiver, I have the duty and authority to: “administer and manage the business affairs, funds, assets, choses in action and any other property of the Defendants and Relief Defendants; marshal and safeguard all of the assets of the Defendants and Relief Defendants; and take whatever actions are necessary for the protection of the investors.” *See* Orders Appointing Receiver at 1-2.

7. I have been assisted in my investigation by my attorneys, accountants, information technology experts, and others. After I obtained control of the Receivership Entities, I, my attorneys, and/or my accountants had discussions and other communications with Arthur Nadel (“**Nadel**”) and a number of people associated with Nadel and/or the Receivership Entities, including officers of some of the Receivership Entities and persons responsible for maintaining the financial books of the Receivership Entities and other businesses controlled by Nadel, for operating other businesses controlled by Nadel, for performing accounting services, and for administering the Hedge Funds. We also had communications with and gathered information from many investors in the Hedge Funds.

8. We have reviewed documents located in the Hedge Funds’ office, documents obtained from the accountant for the Receivership Entities, information stored on the Receivership Entities’ computer network, documents obtained from other businesses

controlled by Nadel, documents obtained from numerous third parties, and information available in the public record.

9. My investigation has revealed that Nadel defrauded investors through his control of the Hedge Funds' advisers and managers. A review of any monthly trading account statement for any of the Hedge Funds would have shown that the trading activity, yields, and amounts in those accounts significantly differed from the information provided to investors in purported periodic Hedge Fund performance statements.

10. My investigation also uncovered evidence that the Fund Managers received substantial amounts of money from the Hedge Funds in the form of purported management, profit incentive, and/or advisory fees.

11. On February 24, 2010, Nadel pled guilty to all counts in his indictment, which charged that he ran the scheme underlying this case from 1999 forward.

12. After my appointment as Receiver, I learned that proceeds of Nadel's fraud had been used to fund Respiro, Inc. ("**Respiro**").

13. According to public records, Chris Moody, his wife Tamara Moody, Lyle Warner, and Nathan Warner served as Directors of Respiro from the company's inception in December 2007 until after Nadel's scheme collapsed in January 2009. A true and correct copy of Respiro's 2007 Articles of Incorporation is attached hereto as **Exhibit A**. A true and correct copy of Respiro's 2008 Annual Report (showing Chris Moody as a Director) is attached hereto as **Exhibit B**.

14. Also according to public records, after Nadel's scheme collapsed, Chris Moody was removed as a Director of Respiro, and Tamara Moody's title was changed from

Director to simply Officer. A true and correct copy of Respiro's 2009 Annual Report (showing Tamara Moody's title change) is attached hereto as **Exhibit C**. A true and correct copy of Respiro's 2010 Annual Report (which omits Chris Moody as a Director) is attached hereto as **Exhibit D**.

15. According to Respiro's most recent annual report, filed April 20, 2012, Lyle and Nathan Warner are Directors of the company, and Tamara Moody is an Officer. A true and correct copy of Respiro's 2012 Annual Report is attached hereto as **Exhibit E**.

16. Beginning shortly after its formation, Christopher Moody funded Respiro with a series of transfers, totaling \$557,500, as set forth below:

Date	Amount	Moody Source Account
1/3/08	\$ 2,000.00	Christopher D. Moody Rev. Trust – Landmark Bank #***1689
1/11/08	\$ 20,000.00	Christopher D. Moody Rev. Trust – Northern Trust Bank #*****9599
1/28/08	\$ 20,000.00	Christopher D. Moody Rev. Trust – Northern Trust Bank #*****9599
2/13/08	\$ 20,000.00	Christopher D. Moody Rev. Trust – Northern Trust Bank #*****9599
2/25/08	\$ 20,000.00	Christopher D. Moody Rev. Trust – Northern Trust Bank #*****9599
3/10/08	\$ 30,000.00	Christopher D. Moody Rev. Trust – Northern Trust Bank #*****9599
4/10/08	\$ 40,000.00	Christopher D. Moody Rev. Trust – Northern Trust Bank #*****9599
4/30/08	\$ 40,000.00	Christopher D. Moody Rev. Trust – Northern Trust Bank #*****9599

5/15/08	\$ 40,000.00	Christopher D. Moody Rev. Trust – Northern Trust Bank #*****9599
6/5/08	\$ 40,000.00	Christopher D. Moody Rev. Trust – Northern Trust Bank #*****9599
6/23/08	\$ 40,000.00	Christopher D. Moody Rev. Trust – Northern Trust Bank #*****9599
7/15/08	\$ 20,000.00	Christopher D. Moody Rev. Trust – Northern Trust Bank #*****9599
7/22/08	\$ 40,000.00	Christopher D. Moody Rev. Trust – Northern Trust Bank #*****9599
8/25/08	\$ 25,000.00	Christopher D. Moody Rev. Trust – Northern Trust Bank #*****9599
9/3/08	\$ 10,000.00	Christopher D. Moody Rev. Trust – Landmark Bank #***1689
9/4/08	\$ 15,000.00	Christopher D. Moody Rev. Trust – Northern Trust Bank #*****9599
10/8/08	\$ 25,000.00	Christopher D. Moody Rev. Trust – Northern Trust Bank #*****9599
11/3/08	\$ 20,000.00	Christopher D. Moody Rev. Trust – Northern Trust Bank #*****9599
11/17/08	\$ 25,000.00	Christopher D. Moody Rev. Trust – Northern Trust Bank #*****9599
12/1/08	\$ 25,000.00	Christopher D. Moody Rev. Trust – Landmark Bank #***9239
12/16/08	\$ 15,000.00	Christopher D. Moody Rev. Trust – Landmark Bank #***9239
1/12/09	\$ 15,000.00	Christopher D. Moody Rev. Trust – Landmark Bank #***9239
2/11/09	\$ 10,500.00	Christopher Moody – Regions Bank #*****0133

TOTAL	\$ 557,500.00	
--------------	---------------	--

17. As part of my investigation, I obtained copies of the checks and, in one instance, a bank statement associated with the transfers identified above. Copies of the checks and the bank statement are attached hereto as **Exhibit F**.

18. In addition to the funds provided by Chris Moody, I understand that Tamara Moody used two personal credit cards to pay certain of Respiro's expenses. According to the last Respiro balance sheet in my possession, dated July 25, 2011, the total balance owed on those two credit cards for expenses relating to Respiro was \$19,732.50.

19. Chris Moody received more than \$19 million in proceeds from Nadel's scheme, and some of those proceeds directly or indirectly funded all the transfers to Respiro detailed above. According to both Chris Moody's affidavit filed in support of this motion and records obtained from the Hedge Funds' and Fund Managers' offices, Chris Moody began working for Valhalla Management and Viking Management in 2003. Specifically, Chris Moody was the Vice-President and Treasurer of Valhalla Management and the Co-Managing Member of Viking Management. Valhalla Management was the General Partner of Valhalla Investment, and Viking Management was the Managing Member of Viking Fund and Viking IRA Fund (collectively, Valhalla Investment, Viking Fund, and Viking IRA Fund are referred to as the "**Moody Funds**").

20. Chris Moody's father, Neil Moody (collectively with Chris Moody, the "**Moody's**"), was a principal, Director, and President of Valhalla Management and also was a principal, Managing Member, and President of Viking Management.

21. The Moodys, however, allowed Nadel to control the Moody Funds and to perpetrate his Ponzi scheme through those and the rest of the Hedge Funds. For example, every month during the operation of the scheme, the Moody Funds' securities clearing firm sent account statements that showed the trading activity and money balance for each of the Moody Funds. During the course of the scheme, the clearing firm would have sent and the Moody Funds would have received over 260 statements. *Id.* A review of any of those statements would have revealed the large discrepancy between what actually occurred in those accounts and what Nadel and the Moodys represented to investors. Chris Moody had access to those statements. The Hedge Funds' performance, as represented to investors and potential investors from 1999 forward (as applicable based on then existing Hedge Funds), was false and was based on grossly overstated investment returns, which were fabricated by Nadel. The Hedge Funds' actual performance was never reported to investors or potential investors.

22. Based on these fabricated investment returns, Nadel caused the Hedge Funds to pay tens of millions of dollars in fees to the Fund Managers, and ultimately, to Chris Moody and others. Specifically, Valhalla Management charged fees to and collected fees from Valhalla Investment for its purported management services. Those fees included (1) a quarterly "Performance Allocation" that was calculated as a percentage of purported net profits from investment and trading activities and (2) a monthly "Management Fee" that was calculated as a percentage of the purported net asset value of the fund. Viking Management charged and collected similar fees from Viking Fund and Viking IRA Fund for its purported management services, except that its "Management Fee" was paid quarterly rather than

monthly. In turn, Chris Moody and his father funneled those fees to themselves. Those “fees” were based on grossly inflated returns and represented nothing more than Ponzi scheme proceeds. Overall, Chris Moody or his trust received more than \$19 million from Valhalla Management and Viking Management.

23. As a result of Chris Moody’s conduct, on January 11, 2010, the SEC brought an enforcement action against him, alleging that he violated antifraud provisions of the federal securities laws in connection with his involvement in the scheme. *See generally SEC v. Neil V. Moody & Christopher D. Moody*, Case No. 8:10-cv-00053-T-33TBM (M.D. Fla.) (the “**Moody SEC Action**”). A true and correct copy of the Complaint is attached hereto as **Exhibit G**.

24. In connection with the Moody SEC Action, Chris Moody executed a Consent in which he agreed “not to take any action . . . denying . . . any allegation in the complaint” A true and correct copy of the Consent is attached hereto as **Exhibit H**.

25. Respiro has failed to repay the purported loans provided by Chris Moody, and none of Respiro’s shares have been turned over to me. I, through counsel, attempted to negotiate a repayment plan, but those negotiations have been unsuccessful.

26. Aside from directing me to “marshal and safeguard all of the assets” of the Receivership Entities and “take whatever actions are necessary for the protection of the investors” (Orders Appointing Receiver at 1), the Orders Appointing Receiver impose on me a duty to “institute such . . . legal proceedings, for the benefit and on behalf of the Receivership Entities and their investors and other creditors as the Receiver deems necessary . . . against any transfers of money or other proceeds directly or indirectly traceable from

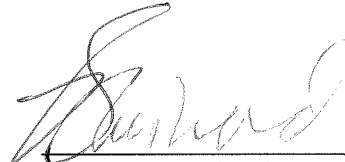
investors in the Receivership Entities . . .” *Id.* at 2. It also directs me to “apply to this Court for an Order giving the Receiver possession of” funds of “persons who have invested in the Receivership Entities [that] have been transferred to other persons or entities.” *Id.* at 23.

27. Including Respiro in this Receivership is necessary to marshal and safeguard all of the assets of the Defendants and Relief Defendants.

28. The money transferred to Respiro by Chris Moody was derived from the fraudulent scheme and that money was used to fund Respiro. Because Respiro was funded with proceeds of the scheme, and because it would be valuable to the Receivership Estate, the scope of the Receivership should be expanded to include Respiro.

I declare under penalty of perjury pursuant to 28 U.S.C. § 1746 that the foregoing is true and correct.

Dated this 6th day of September, 2012.



Burton W. Wiand

EXHIBIT A

DEC-18-2007 13:42
DIVISION OF CORPORATIONS

HLSO

P.01

P07000132362

Florida Department of State

Division of Corporations
Public Access System

Electronic Filing Cover Sheet

Note: Please print this page and use it as a cover sheet. Type the fax and phone number (shown below) on the top and bottom of all pages of the document.

(((H07000301776 3)))



H070003017763ABC+

Note: DO NOT hit the REFRESH/RELOAD button on your browser from this page. Doing so will generate another cover sheet.

To:

Division of Corporations
Fax Number : (850) 617-6381

From:

Account Name : NORTON, GURLEY, HAMMERSLEY & LOPEZ, P.A.
Account Number : I20010000202
Phone : (941) 954-4691
Fax Number : (941) 954-2126

FLORIDA PROFIT/NON PROFIT CORPORATION

RESPIRO, INC.

Certificate of Status	0
Certified Copy	0
Page Count	01
Estimated Charge	\$70.00

D WHITE DEC 19 2007

Electronic Filing Menu

Corporate Filing Menu

Help

DEC-18-2007 13:42

NHLSO

P.02

FILED

H070003017763

**ARTICLES OF INCORPORATION
OF
RESPIRO, INC.**

2007 DEC 18 A 11:37

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The undersigned Incorporator, for the purpose of forming a Corporation for profit under the Florida Business Corporation Act, hereby adopts the following Articles of Incorporation:

ARTICLE I - NAME

The name of this Corporation is:

RESPIRO, INC.

ARTICLE II - TERM OF EXISTENCE

The date when corporate existence shall commence shall be the date of filing of these Articles with the Department of State, and the Corporation shall have perpetual existence thereafter.

ARTICLE III - PURPOSES

The purposes of the Corporation are to engage in any activity or business permitted under the laws of the United States and the State of Florida.

ARTICLE IV - POWERS

The Corporation shall have power:

(a) To purchase, sell, lease, let, demise, develop and/or subdivide all real or personal property wheresoever situated.

H070003017763

DEC-18-2007 13:42

NHLSO

P.03

H070003017763

(b) To purchase and sell for itself and for others, personal property, stocks, bonds and notes, to negotiate loans thereon for others; to act as trustee in deeds of trust or mortgages on real or personal property or any evidence of value to secure the same.

(c) To contract debts and borrow money, issue and sell or pledge bonds, debentures, notes and other evidences of indebtedness and execute such mortgages, transfers of corporate property, or other instruments as are necessary to secure the payment of corporate indebtedness.

(d) To purchase the corporate assets of any other corporation, and engage in the same or other character of business.

(e) To loan the monies of the Corporation and to take back mortgages as security therefor on both real and personal property.

(f) To guarantee, endorse, purchase, hold, sell, transfer, mortgage, pledge or otherwise acquire or dispose of the shares of the capital stock of, or any bonds, securities, or other evidences of indebtedness created by any other corporation of the State of Florida, or any other state or government, and while the owner of such stock, to exercise all the rights, powers and privileges of ownership, including the right to vote such stock.

(g) To act as nominee or agent for the purpose of land acquisition, development, sales and financing.

(h) To act as a general partner in general or limited partnerships which will engage in activities contemplated by this Article and to perform all services necessary or desirable in connection therewith, and to act as nominee for the purpose of acquiring, financing and transferring real and personal property.

(i) To manufacture, purchase, or otherwise acquire, and to own, mortgage, pledge, sell, assign, transfer, or otherwise dispose of, and to invest in, trade in, deal in and

H070003017763

DEC-18-2007 13:42

NHLSQ

P.04

H070003017763

with goods, wares, merchandise, real and personal property, and services of every class, kind and description.

(j) To have and exercise all powers necessary or convenient to effect its purposes.

ARTICLE V - CAPITAL STOCK

The shares of stock of this Corporation shall consist of only one class. The number of shares of stock that this Corporation is authorized to have outstanding at any one time is 7,500 shares of common stock having a par value of \$1.00 per share. All stock, when issued, shall be fully paid and non-assessable.

ARTICLE VI - PRINCIPAL ADDRESS

The mailing address of this Corporation shall be 1311 Tangier Way, Sarasota, FL 34239.

ARTICLE VII - INITIAL REGISTERED AGENT AND ADDRESS

The street address of the registered office of this Corporation is 1819 Main Street, Suite 610, Sarasota, FL 34236 and the registered agent at such office is John M. Compton.

ARTICLE VIII - DIRECTORS

This Corporation shall have four (4) directors initially. The number of directors may be changed from time to time by bylaws adopted by the shareholders. The name and address of each member of the initial board of directors are:

Christopher D. Moody
1311 Tangier Way
Sarasota, FL 34239

Tamara D. Moody
1311 Tangier Way
Sarasota, FL 34239

Lyle Warner
1311 Tangier Way
Sarasota, FL 34239

H070003017763

DEC-18-2007 13:43

NHLSO

P.05

H070003017763

Nathan Warner
1311 Tangier Way
Sarasota, FL 34239

ARTICLE IX - AMENDMENT

These Articles of Incorporation may be amended in the manner provided by law.

ARTICLE X - INCORPORATOR

The name and address of the incorporator to these articles of incorporation are:

John M. Compton
1819 Main Street, Suite 610
Sarasota, FL 34236

ARTICLE XI- INDEMNIFICATION

The corporation shall indemnify any director or officer or any former director or officer to the full extent permitted by law.

ARTICLE XII - PREEMPTIVE RIGHTS

Each shareholder of the Corporation shall be entitled to full preemptive rights to acquire his proportional part of any unissued or treasury shares of the Corporation, or securities of the Corporation convertible into or carrying a right to subscribe to or acquire such shares, which may be issued at any time by the corporation.

ARTICLE XIII - REMOVAL OF DIRECTORS

The shareholders of this Corporation shall be entitled to remove any director from office at any time for any reason whatsoever whether or not there is cause for removal.

The undersigned has executed these Articles on 12/18, 2007.


JOHN M. COMPTON

"INCORPORATOR"

H070003017763

DEC-18-2007 13:43

NHLSO

P.06

H070003017763

ACCEPTANCE OF APPOINTMENT OF REGISTERED AGENT

Having been named as registered agent and to accept service of process at the place designated in the Articles, I hereby accept the appointment as registered agent and agree to act in this capacity. I further agree to comply with the provisions of all statutes relating to the proper and complete performance of my duties, and I am familiar with and accept the obligations of my position as registered agent.

DATE: 12/18, 2007


JOHN M. COMPTON

2007 DEC 18 A 11:37
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

FILED

H070003017763

EXHIBIT B

FILED
Mar 05, 2008
Secretary of State

DOCUMENT# P07000132362

Entity Name: RESPIRO, INC.

Current Principal Place of Business:

5355 MCINTOSH RD, SUITE A
SARASOTA, FL 34233

New Principal Place of Business:

5355 MCINTOSH RD
SUITE A
SARASOTA, FL 34233

Current Mailing Address:

5355 MCINTOSH RD, SUITE A
SARASOTA, FL 34233

New Mailing Address:

5355 MCINTOSH RD
SUITE A
SARASOTA, FL 34233

FEI Number: 26-1599807 FEI Number Applied For () FEI Number Not Applicable () Certificate of Status Desired (X)

Name and Address of Current Registered Agent:

Name and Address of New Registered Agent:

COMPTON, JOHN M
1819 MAIN STREET
SUITE 610
SARASOTA, FL 34236 US

The above named entity submits this statement for the purpose of changing its registered office or registered agent, or both, in the State of Florida.

SIGNATURE: _____

Electronic Signature of Registered Agent

Date

Election Campaign Financing Trust Fund Contribution ().

OFFICERS AND DIRECTORS:

ADDITIONS/CHANGES TO OFFICERS AND DIRECTORS:

Title: D () Delete
Name: MOODY, CHRISTOPHER D
Address: 1311 TANGIER WAY
City-St-Zip: SARASOTA, FL 34239

Title: () Change () Addition
Name:
Address:
City-St-Zip:

Title: D () Delete
Name: MOODY, TAMARA D
Address: 1311 TANGIER WAY
City-St-Zip: SARASOTA, FL 34239

Title: () Change () Addition
Name:
Address:
City-St-Zip:

Title: D () Delete
Name: WARNER, LYLE
Address: 1311 TANGIER WAY
City-St-Zip: SARASOTA, FL 34239

Title: D (X) Change () Addition
Name: WARNER, LYLE
Address: 2177 ARLINGTON ST
City-St-Zip: SARASOTA, FL 34239

Title: D () Delete
Name: WARNER, NATHAN
Address: 1311 TANGIER WAY
City-St-Zip: SARASOTA, FL 34239

Title: D (X) Change () Addition
Name: WARNER, NATHAN
Address: 4069 MACEACHEN BLVD
City-St-Zip: SARASOTA, FL 34233

I hereby certify that the information supplied with this filing does not qualify for the exemption stated in Chapter 119, Florida Statutes. I further certify that the information indicated on this report or supplemental report is true and accurate and that my electronic signature shall have the same legal effect as if made under oath; that I am an officer or director of the corporation or the receiver or trustee empowered to execute this report as required by Chapter 607, Florida Statutes; and that my name appears above, or on an attachment with an address, with all other like empowered.

SIGNATURE: NATHAN WARNER

D

03/05/2008

Electronic Signature of Signing Officer or Director

Date

EXHIBIT C

FILED
Mar 25, 2009
Secretary of State

DOCUMENT# P07000132362

Entity Name: RESPIRO, INC.

Current Principal Place of Business:

5355 MCINTOSH RD
SUITE A
SARASOTA, FL 34233

New Principal Place of Business:

Current Mailing Address:

5355 MCINTOSH RD
SUITE A
SARASOTA, FL 34233

New Mailing Address:

FEI Number: 26-1599807 FEI Number Applied For () FEI Number Not Applicable () Certificate of Status Desired ()

Name and Address of Current Registered Agent:

COMPTON, JOHN M
1819 MAIN STREET
SUITE 610
SARASOTA, FL 34236 US

Name and Address of New Registered Agent:

The above named entity submits this statement for the purpose of changing its registered office or registered agent, or both, in the State of Florida.

SIGNATURE: _____

Electronic Signature of Registered Agent

_____ Date

Election Campaign Financing Trust Fund Contribution ().

OFFICERS AND DIRECTORS:

Title: D () Delete
Name: MOODY, CHRISTOPHER D
Address: 1311 TANGIER WAY
City-St-Zip: SARASOTA, FL 34239

Title: D () Delete
Name: MOODY, TAMARA D
Address: 1311 TANGIER WAY
City-St-Zip: SARASOTA, FL 34239

Title: D () Delete
Name: WARNER, LYLE
Address: 2177 ARLINGTON ST
City-St-Zip: SARASOTA, FL 34239

Title: D (X) Delete
Name: WARNER, NATHAN
Address: 4069 MACEACHEN BLVD
City-St-Zip: SARASOTA, FL 34233

ADDITIONS/CHANGES TO OFFICERS AND DIRECTORS:

Title: O (X) Change () Addition
Name: MOODY, TAMARA D O
Address: 1311 TANGIER WAY
City-St-Zip: SARASOTA, FL 34239

Title: D (X) Change () Addition
Name: WARNER, LYLE C D
Address: 1881 SUMMER WALK CIRCLE
City-St-Zip: SARASOTA, FL 34232

Title: D (X) Change () Addition
Name: WARNER, NATHAN P D
Address: 3711 72ND AVE E
City-St-Zip: SARASOTA, FL 34243

Title: () Change () Addition
Name:
Address:
City-St-Zip:

I hereby certify that the information supplied with this filing does not qualify for the exemption stated in Chapter 119, Florida Statutes. I further certify that the information indicated on this report or supplemental report is true and accurate and that my electronic signature shall have the same legal effect as if made under oath; that I am an officer or director of the corporation or the receiver or trustee empowered to execute this report as required by Chapter 607, Florida Statutes; and that my name appears above, or on an attachment with an address, with all other like empowered.

SIGNATURE: NATHAN WARNER

D

03/25/2009

Electronic Signature of Signing Officer or Director

_____ Date

EXHIBIT D

FILED
Feb 15, 2010
Secretary of State

DOCUMENT# P07000132362

Entity Name: RESPIRO, INC.

Current Principal Place of Business:

5355 MCINTOSH RD
SUITE A
SARASOTA, FL 34233

New Principal Place of Business:

Current Mailing Address:

5355 MCINTOSH RD
SUITE A
SARASOTA, FL 34233

New Mailing Address:

FEI Number: 26-1599807 **FEI Number Applied For ()** **FEI Number Not Applicable ()** **Certificate of Status Desired ()**

Name and Address of Current Registered Agent:

Name and Address of New Registered Agent:

COMPTON, JOHN M
1819 MAIN STREET
SUITE 610
SARASOTA, FL 34236 US

The above named entity submits this statement for the purpose of changing its registered office or registered agent, or both, in the State of Florida.

SIGNATURE: _____

Electronic Signature of Registered Agent

Date

Election Campaign Financing Trust Fund Contribution ().

OFFICERS AND DIRECTORS:

Title: O
Name: MOODY, TAMARA D O
Address: 1311 TANGIER WAY
City-St-Zip: SARASOTA, FL 34239

Title: D
Name: WARNER, LYLE C D
Address: 1881 SUMMER WALK CIRCLE
City-St-Zip: SARASOTA, FL 34232

Title: D
Name: WARNER, NATHAN P D
Address: 3711 72ND AVE E
City-St-Zip: SARASOTA, FL 34243

I hereby certify that the information indicated on this report or supplemental report is true and accurate and that my electronic signature shall have the same legal effect as if made under oath; that I am an officer or director of the corporation or the receiver or trustee empowered to execute this report as required by Chapter 607, Florida Statutes; and that my name appears above, or on an attachment with all other like empowered.

SIGNATURE: LYLE WARNER

PRES

02/15/2010

Electronic Signature of Signing Officer or Director

Date

EXHIBIT E

2012 FOR PROFIT CORPORATION ANNUAL REPORT

Case 8:09-cv-00087-RAL-TBM Document 905-5 Filed 09/07/12 Page 2 of 2 PageID 15414
DOCUMENT# P07000132362
FILED
Apr 20, 2012
Secretary of State

Entity Name: RESPIRO, INC.

Current Principal Place of Business:

5355 MCINTOSH RD
SUITE A
SARASOTA, FL 34233

New Principal Place of Business:

Current Mailing Address:

5355 MCINTOSH RD
SUITE A
SARASOTA, FL 34233

New Mailing Address:

FEI Number: 26-1599807

FEI Number Applied For ()

FEI Number Not Applicable ()

Certificate of Status Desired ()

Name and Address of Current Registered Agent:

COMPTON, JOHN M
1819 MAIN STREET
SUITE 610
SARASOTA, FL 34236 US

Name and Address of New Registered Agent:

The above named entity submits this statement for the purpose of changing its registered office or registered agent, or both, in the State of Florida.

SIGNATURE:

Electronic Signature of Registered Agent

Date

OFFICERS AND DIRECTORS:

Title: O
Name: MOODY, TAMARA D O
Address: 3707 POINT CLEAR DR.
City-St-Zip: OCEAN SPRINGS, MS 39564

Title: D
Name: WARNER, LYLE C D
Address: 11315 WHITE ROCK TERRACE
City-St-Zip: BRADENTON, FL 34211

Title: D
Name: WARNER, NATHAN P D
Address: 8843 STAR HAVEN COVE
City-St-Zip: BOYNTON BEACH, FL 33473

I hereby certify that the information indicated on this report or supplemental report is true and accurate and that my electronic signature shall have the same legal effect as if made under oath; that I am an officer or director of the corporation or the receiver or trustee empowered to execute this report as required by Chapter 607, Florida Statutes; and that my name appears above, or on an attachment with all other like empowered.

SIGNATURE: LYLE WARNER

PRES

04/20/2012

Electronic Signature of Signing Officer or Director

Date

EXHIBIT F

Landmark Bank

Redacted 1689

01/04/2008

PAGE 2

<p>Chris Moody 1811 Tanger Way Sarasota, FL 34237</p> <p>Pay to the order of <u>Respira Inc</u> \$ <u>2,000.00</u></p> <p>For <u>Theresa R. Moody</u></p> <p>LandMark Bank Sarasota, FL 34237</p> <p>Tr. 1689</p> <p>0001 01/03/2008 2,000.00</p>	<p>CHRISTOPHER D MOODY REV TRUST CHRISTOPHER D MOODY TRUSTEE 1311 TANGER WAY SARASOTA, FL 34237</p> <p>Pay to the order of <u>Chris Moody</u> \$ <u>1,275,000.00</u></p> <p>For <u>Theresa R. Moody</u></p> <p>LandMark Bank Sarasota, FL 34237</p> <p>Tr. 1689</p> <p>0505 12/20/2007 1,275,000.00</p>
---	---

CHRISTOPHER D. MOODY
1311 TANGIER WAY
SARASOTA, FL 34239

63-1105912
631
200002999
DATE 1/28/08

3265

PAY TO THE ORDER OF *City of Sarasota Utilities Office*

Two Hundred Eleven & 93/100

\$ 211.93

DOLLARS 0

NORTHERN TRUST
NORTHERN TRUST ANCHOR ACCOUNT

MEMO 69265-29778

00631110599 Redacted 9599 03265 0000021193

Capture Date 20080131
Sequence Number 011012840
Serial Number 0000000000
Account Number Redacted 9599
Optional Field 6 0
Amount 211.93
Routing Number 063111059
Transaction Code 003265

FOR DEPOSIT ONLY
CITY OF SARASOTA
REDACTED
0630-0019-9
ENT=1956 TRD=1980 PK=08
0631110599

063114676
01/27/2008
77000006000350
This is a LEGAL COPY of your
check. You can use it the same
way you would use the original
check.

0002/52/10 052841111111

CHRISTOPHER D. MOODY
1311 TANGIER WAY
SARASOTA, FL 34239

63-1105912
631
200002999
DATE 1/28/08

3268

PAY TO THE ORDER OF *Respirator Inc.*

Twenty Thousand & 00/100

\$ 20,000.00

DOLLARS 0

NORTHERN TRUST
NORTHERN TRUST ANCHOR ACCOUNT

MEMO 1213495

00631110599 Redacted 9599 03268

Capture Date 20080130
Sequence Number 011017802
Serial Number 0000000000
Account Number Redacted 9599
Optional Field 6 4
Amount 20000.00
Routing Number 063111059
Transaction Code 003268

00631110599 Redacted 9599 03268 0002000000

0839330097
01302000
0630-0010-9
ENT=3776 TRD=3776 PK=08
1/29/2008 77 6 881358

1/30/2008
0829 01 2017402

Credit to the account of
The undersigned person
Endorser's name
Signature
Sarasota, Florida

Do not endorse or write below this line.

CHRISTOPHER D. MOODY
1311 TANGIER WAY
SARASOTA, FL 34239

ES-1105912 3313
DATE 2/5/08

PAY TO THE ORDER OF Hugh H. Williams, MD, PC \$ 6.65
Six & 65/100 DOLLARS

NORTHERN TRUST NA NORTHERN TRUST ANCHOR ACCOUNT

MEMO 4484

0531732561 Redacted 9599 03313 000000006654

Capture Date 20080212
Sequence Number 011001237
Serial Number 0000000000
Account Number Redacted 9599
Optional Field 6 0
Amount 6.65
Routing Number 063111059
Transaction Code 003313

0531732561
02112008
0630-0019-9
ENT=2496 TRC=2496 PK=08

SARTRUST ORL 02082008
ORL4700 FL
2943-000 1463192152

2000755303

FOR DEPOSIT ONLY
JOSH H. WANDOM, M.D.

011001237

063114678
02/13/2008
77000001000370

This is a LEGAL COPY of your check. You can use it the same way you would use the original check.

0200001000002
9082/ET/20 182941EEH01

CHRISTOPHER D. MOODY
1311 TANGIER WAY
SARASOTA, FL 34239

ES-1105912 3314
DATE 2/13/08

PAY TO THE ORDER OF Raspier, Inc. \$ 20,000.00
Twenty Thousand & 00/100 DOLLARS

NORTHERN TRUST NA NORTHERN TRUST ANCHOR ACCOUNT

MEMO 1213475

0531732561 Redacted 9599 03314 0000000000

Capture Date 20080215
Sequence Number 011001617
Serial Number 0000000000
Account Number Redacted 9599
Optional Field 6 4
Amount 20000.00
Routing Number 063111059
Transaction Code 003314

2-13-2008 77 1 8808208

063114678
02/13/2008
77000001000370

0630473129
02142008
0630-0019-9
ENT=4421 TRC=4421 PK=08
8808 010001617

Do not endorse or write below this line.

Capture Date	20080226	
Sequence Number	021000336	
Serial Number	0000000000	
Account Number	Redacted	9599
Optional Field 6	0	
Amount	1500.00	
Routing Number	063111059	
Transaction Code	003343	

For Deposit Only
Sarasota Conservation
Foundation

Capture Date	20080227	
Sequence Number	011016396	
Serial Number	0000000000	
Account Number	Redacted	9599
Optional Field 6	4	
Amount	20000.00	
Routing Number	063111059	
Transaction Code	003344	

[illegible]

#0631140787
03/10/2008
27210000015637

This is a LEGAL COPY of your check. You can use it the same way you would use the original check.

Landmark Bank

27210000015637
0002/07/EO 082941E903

CHRISTOPHER D. MOODY
1311 TAMKIN WAY
BARANOTA, FL 34239

03/10/08
431
2721000001
DATE: 3/10/08

3359

PAY TO THE ORDER OF *Barbara Envy* \$30,000.00
Barbara Envy & Co
NORTHERN TRUST BANK
NORTHERN TRUST ANCHOR ACCOUNT

000 Northern Trust

MEMO 1313495

#0631140594 Redacted 9599 03359

40631140594 Redacted 9599 03359 000300000000

Capture Date	20080311	
Sequence Number	011019140	
Serial Number	0000000000	
Account Number	Redacted	9599
Optional Field 6	4	
Amount	30000.00	
Routing Number	063111059	
Transaction Code	003359	

063314878<09102008
29210000016857

CHRISTOPHER D. MOODY
1311 TANGIER WAY
SARASOTA, FL 34239


60-1105912
631
2840029900

3360

DAT 3/12/08

PAY TO THE ORDER OF RAD Baseball Booster \$ 50.00
Triff & Co 00
DOLLARS ☒ ☐ ☐

NORTHERN TRUST, IA NORTHERN TRUST ANCHOR ACCOUNT

 Northern Trust

MEMO Harry Baker, Htn [Signature]

1063110590 Redacted 15490 03360 0000005000

Capture Date	20080320	'
Sequence Number	011015293	
Serial Number	0000000000	
Account Number	Redacted	9599
Optional Field 6	0	
Amount	50.00	
Routing Number	063111059	
Transaction Code	003360	

[illegible]

TNTFL021405

06100014L

04/14/2008

6212274159

This is a LEGAL COPY of
your check. You can use it
the same way you would
use the original check.

2008 APR 14 PM 04:11
WESTERN UNION
PAYMENT SERVICES

CUSTOMER MOODY
BUTTERFLY WAY
TAMARCA, FL 33193

Date Apr 10, 2008

Check # 9375

46667148

Pay to the
Order of Sovereign Bank \$ 10.00
Ten and 00/100 Dollars

NORTHERN TRUST NA
700 DUCKELL AVE
WILMINGTON, DE 19801
(302) 774-1900

Account # Redacted

Memo:

Transaction #: 00215700055117

SIGNED: CHRISTOPHER MOODY
BY AUTHORIZED REPRESENTATIVE Every day bank
447 GUESTS, CA 11 0111 0019

Redacted 2959993375

4:063111059; Redacted 2959993375 *0000001000*

Capture Date	20080414	
Sequence Number	011024063	
Serial Number	0000000000	
Account Number	Redacted	9599
Optional Field 6	4	
Amount	10.00	
Routing Number	063111059	
Transaction Code	003375	

0195076200
04142001
0630-0019.0
ENT-2425 TPO-2030 X=Q1
3193 0110024068

#063114878#
04/10/2008
292100000040964

This is a LEGAL COPY of your check. You can use it the same way you would use the original check.

Landmark Bank

45604000007262
9002/DT/HO C929HTE90D

CHRISTOPHER D. MOODY
1311 TANDORI WAY
GAINESVILLE FL 32608

PAY TO THE ORDER OF Bearings Inc.

NORTHERN TRUST & SAVINGS
Northern Trust

\$79,000.00
DOLLARS - 00/100

DATE 4/10/08

1213495
Redacted 9599 03376

000040000000

Capture Date	20080411	
Sequence Number	011013635	
Serial Number	0000000000	
Account Number	Redacted	9599
Optional Field 6	4	
Amount	40000.00	
Routing Number	063111059	
Transaction Code	003376	

5 441172008
8518 011018&85

TNTFL021411

063114878
04/30/2008
29210000055485
This is a LEGAL COPY of your
check. You can use it the same way
you would use the original check.

Landmark Bank

0002/03/00 182811E700

CHRISTOPHER D. MOODY
1311 TANGER WAY
SAFASOTA, FL 34239
DATE 4/30/08 3442
PAY TO THE ORDER OF *Raymond L.L.C.* \$40,000.00
Forty Thousand & 00/100
NORTHEAST TRUST NA
NORTHEAST TRUST ANCHOR ACCOUNT
12/31/07
10631110599 Redacted 9599 03442

Capture Date 20080501
Sequence Number 011013414
Serial Number 0000000000
Account Number Redacted 9599
Optional Field 6 4
Amount 40000.00
Routing Number 063111059
Transaction Code 003442

10631110599 Redacted 9599 03442 /0004000000/

Do not endorse or write below this line.

063114878-0430/2008
29210000055485

05/01/2008
011013414

Do not endorse or write below this line.

063114878
05/01/2008
292100000556308
This is a LEGAL COPY of your
check. You can use it the same way
you would use the original check.

Landmark Bank

0002/03/00 182811E700

CHRISTOPHER D. MOODY
1311 TANGER WAY
SAFASOTA, FL 34239
DATE 5/1/08 3443
PAY TO THE ORDER OF *Collinswood Construction Corp L.L.C.* \$45,911.90
Forty Five Thousand Nine Hundred & 11/100
NORTHEAST TRUST NA
NORTHEAST TRUST ANCHOR ACCOUNT
Invoice # 168-002
10631110599 Redacted 9599 03443

Capture Date 20080502
Sequence Number 011033230
Serial Number 0000000000
Account Number Redacted 9599
Optional Field 6 4
Amount 45911.90
Routing Number 063111059
Transaction Code 003443

10631110599 Redacted 9599 03443 /0004591190/

Do not endorse or write below this line.

063114878-0501/2008
292100000556308

05/02/2008
011033230

Do not endorse or write below this line.

063114878
05/15/2008
29210000067305
This is a LEGAL COPY of your
check. You can use it the same way
you would use the original check.

Landmark Bank

0002/ST/50 1829411E900

CHRISTOPHER D. MOODY 1311 TANGIER WAY SARASOTA, FL 34229		05/15/08 DATE 5/15/08	3463
PAY TO THE ORDER OF <u>Repsco LLC</u>		\$17,000.00	
ADRIAN TRUCKS Northern Trust		DOLLARS 17,000.00	
MEMO <u>12/3495</u>			
⑆063114878⑆ Redacted 9599 03463			

Capture Date 20080516
Sequence Number 011012500
Serial Number 0000000000
Account Number Redacted 9599
Optional Field 6 4
Amount 40000.00
Routing Number 063111059
Transaction Code 003463

⑆063114878⑆ Redacted 9599 03463 ⑆0004000000⑆

0002/ST/50 1829411E900
Credit to the account of
the check payee
Endorsement required
Landmark Bank of FL
Sarasota, Florida

05/15/2008
011012500

Do not endorse or write below this line.

063114878
05/15/2008
29210000067305
This is a LEGAL COPY of your
check. You can use it the same way
you would use the original check.

Landmark Bank

0002/ST/50 1829411E900

CHRISTOPHER D. MOODY 1311 TANGIER WAY SARASOTA, FL 34229		05/15/08 DATE 5/15/08	3464
PAY TO THE ORDER OF <u>Valley View Trailer Ltr C</u>		\$10,000.00	
ADRIAN TRUCKS Northern Trust		DOLLARS 10,000.00	
MEMO <u>place check deposit</u>			
⑆063114878⑆ Redacted 9599 03464			

Capture Date 20080516
Sequence Number 011012491
Serial Number 0000000000
Account Number Redacted 9599
Optional Field 6 4
Amount 10000.00
Routing Number 063111059
Transaction Code 003464

⑆063114878⑆ Redacted 9599 03464 ⑆0001000000⑆

0002/ST/50 1829411E900
Credit to the account of
the check payee
Endorsement required
Landmark Bank of FL
Sarasota, Florida

05/15/2008
011012491

Do not endorse or write below this line.

CHRISTOPHER D. MOODY
1311 TANGER WAY
SARASOTA, FL 34239

MEMO 912 3483
DATE 6/3/08

PAY TO THE ORDER OF Cash \$ 4,000.00

Four Thousand & 00/100 DOLLARS

NORTHERN TRUST NA
Northern Trust

NORTHERN TRUST ANCHOR ACCOUNT

MEMO 1213495

⑆06311059⑆ Redacted 4599 03483 ⑈0000000000⑈

Capture Date 20080603
Sequence Number 021000775
Serial Number 0000000000
Account Number Redacted 9599
Optional Field 6 0
Amount 4000.00
Routing Number 063111059
Transaction Code 003483

000005282101102000
NORTHERN TRUST ⑆06311059⑆
20080603 00020912/08 0001 06/03/08 10:39
Redacted 9599 \$4,000.00 CHECK

063114876
06/03/2008
29210000079669

Is a LEGAL COPY of your
check. You can use NTA's way
would use the original check.

Landmark Bank

9002/00/00 06294133700

CHRISTOPHER D. MOODY
1311 TANGER WAY
SARASOTA, FL 34239

MEMO 912 3484
DATE 6/3/08

PAY TO THE ORDER OF Respin LLC \$ 4,000.00

Four Thousand & 00/100 DOLLARS

NORTHERN TRUST NA
Northern Trust

NORTHERN TRUST ANCHOR ACCOUNT

MEMO 1213495

⑆06311059⑆ Redacted 4599 03484 ⑈0000000000⑈

Capture Date 20080604
Sequence Number 011014831
Serial Number 0000000000
Account Number Redacted 9599
Optional Field 6 4
Amount 40000.00
Routing Number 063111059
Transaction Code 003484

0830394876
06042008
0630-0019-9
ENT=4053 TRC=4071 PX=08

6/4/2008
8328 011014831

[illegible]

Capture Date	20080716	
Sequence Number	011013372	
Serial Number	0000000000	
Account Number	Redacted	9599
Optional Field 6	4	
Amount	20000.00	
Routing Number	063111059	
Transaction Code	003514	

Credit to the account of
 the within marked payee
 Endorsement guaranteed
 LandMark Bank Ltd.
 N. Sumatra, Police

18/2008
 820.01019372

TNC-3500 PX-08

Do not endorse or write below this line.

63-1105912-631-28400337
 CHRISTOPHER D. MOODY
 1311 TANGIER WAY
 SARASOTA, FL 34239
 DATE 7/17/03
 3516
 PAY TO THE ORDER OF Accounts Payable
 One Thousand Eighty & 00/100 \$ 180.00
 DOLLARS 0 100
 NORTHERN TRUST NA NORTHERN TRUST ANCHOR ACCOUNT
 Northern Trust
 MICR
 ⑆063111059⑆ Redacted 9599⑆ 03516 ⑆0800018000⑆

Capture Date	20080724	
Sequence Number	011002415	
Serial Number	0000000000	
Account Number	Redacted	9599
Optional Field 6	0	
Amount	180.00	
Routing Number	063111059	
Transaction Code	003516	

[illegible]

CHRISTOPHER D. MOODY
1311 TANGIER WAY
SARASOTA, FL 34239

63-1105912 3557
631
2840029500

DATE 7/22/08

PAY TO THE ORDER OF University Park Dermatology \$ 22.62
Twenty Two & 62/100 DOLLARS

NORTHERN TRUST, NA NORTHERN TRUST ANCHOR ACCOUNT

MEMO 140 000 000

0063111059# Redacted 9599 03557 0000000000

Capture Date 20080730
Sequence Number 011014947
Serial Number 0000000000
Account Number Redacted 9599
Optional Field 6 0
Amount 22.62
Routing Number 063111059
Transaction Code 003557

0233168842
07002008
0630-0019-9
ENT=1645 TRC=1645 PK=08

7/22/2008 0631075134
2322 01101

FOR DEPOSIT ONLY
UNIVERSITY PARK DERMATOLOGY PLLC

063114878
07/22/2008
29210000113871

This is a LEGAL COPY of your check. You can use it the same way you would use the original check.

Landmark Bank

0002/22/20 07/22/08

CHRISTOPHER D. MOODY
1311 TANGIER WAY
SARASOTA, FL 34239

63-1105912 3559
631
2840029500

DATE 7/22/08

PAY TO THE ORDER OF University Park Dermatology \$ 40,000.00
Forty Thousand & 00/100 DOLLARS

NORTHERN TRUST, NA NORTHERN TRUST ANCHOR ACCOUNT

MEMO 140 000 000

0063111059# Redacted 9599 03557 00004000000

Capture Date 20080723
Sequence Number 011015378
Serial Number 0000000000
Account Number Redacted 9599
Optional Field 6 4
Amount 40000.00
Routing Number 063111059
Transaction Code 003559

0035846888
07220008
0630-0019-9
ENT=4812 TRC=4811 PK=00

7/22/2008 0631075134
3321 011015878

Do not endorse or write below this line

775

Landmark Bank

Account: Redacted 1689
Page 3 of 3

CHRISTOPHER D MOODY REV TRUST
CHRISTOPHER D MOODY TRUSTEE
1911 TAYLOR WAY
DAVENPORT, FL 33429

Date: 9/3/08

Pay to the order of Perkins LLC \$ 10,000.00

Ten Thousand & 00/100

Landmark Bank
DAVENPORT, FL 33429
Equal Housing Lender
Member FDIC

By [Signature]

09/04/2008 \$10,000.00

⑆05311478⑆ Redacted 1689

CHRISTOPHER D. MOODY
1311 TANGIER WAY
SARASOTA, FL 34239

63-1105912 3620
631
2840029599

DATE 9/4/08

PAY TO THE ORDER OF Respero L.L.C. \$ 15,000.00
Fifteen Thousand & 00/100 DOLLARS

NORTHERN TRUST, NA. NORTHERN TRUST ANCHOR ACCOUNT

MEMO 1213495

Redacted 9599 03620

Capture Date 20080905
Sequence Number 910154527
Serial Number 0000003620
Account Number Redacted 9599
Optional Field 6 0
Amount 15000.00
Routing Number 063111059
Transaction Code 000000

DO NOT WRITE IN THESE SPACES

Credit to the account of the within named payee
Endorsement guaranteed by Almark Bank of FL
Sarasota, Florida

1213495

CHRISTOPHER D. MOODY
1311 TANGIER WAY
SARASOTA, FL 34239

63-1105912 3610
631
2840029599

DATE 9/2/08

PAY TO THE ORDER OF All Points Capital Corp \$ 3,455.03
Three Thousand Four Hundred Fifty Five & 03/100 DOLLARS

NORTHERN TRUST, NA. NORTHERN TRUST ANCHOR ACCOUNT

MEMO 1052-61362

Redacted 9599 03610

Capture Date 20080908
Sequence Number 910169423
Serial Number 0000003610
Account Number Redacted 9599
Optional Field 6 0
Amount 3455.03
Routing Number 063111059
Transaction Code 000000

FOR DEPOSIT IN THE WITHIN Redacted
NAMED PAYEE P.E.B. CAPITAL ONE BANK
08/15/2008 001571348 000599 MATTHEW L. JAY

DO NOT WRITE IN THESE SPACES

ENDORSE HERE

CHRISTOPHER D. MOODY
1311 TANGIER WAY
SARASOTA, FL 34239

63-1106912
601
2840029599

DATE 9/30/08 3679
CDM
1096700

PAY TO THE ORDER OF Bank United, FSB \$ 7,096.04
Seven Thousand Nine Hundred & 04/100
NORTHERN TRUST, NA DOLLARS

NORTHERN TRUST ANCHOR ACCOUNT

MEMO 3540531

00631110591 Redacted 9599 03679 0000709604

Capture Date 20081002
Sequence Number 910599048
Serial Number 0000003679
Account Number Redacted 9599
Optional Field 6 0
Amount 7096.04
Routing Number 063111059
Transaction Code 000000

00631110591 0000003679
3540531 16 FOR DEPOSIT ONLY 100108
1 6 46 3540531 2670 90594 888 181-3454
1100104085

CHRISTOPHER D. MOODY
1311 TANGIER WAY
SARASOTA, FL 34239

63-1106912
601
2840029599

DATE 10/3/08 3688

PAY TO THE ORDER OF Respecto Inc. \$ 25,000.00
Twenty Five Thousand & 00/100
NORTHERN TRUST, NA DOLLARS

NORTHERN TRUST ANCHOR ACCOUNT

MEMO

00631110591 Redacted 9599 03688

Capture Date 20081009
Sequence Number 910721828
Serial Number 0000003688
Account Number Redacted 9599
Optional Field 6 0
Amount 25000.00
Routing Number 063111059
Transaction Code 000000

Credit to the account of
the within named payee
Endorsed and guaranteed
by the
Lloyds Bank of FL
Sarasota, Florida

CHRISTOPHER D. MOODY
1311 TANGIER WAY
SARASOTA, FL 34239

63-1105912 3714
631
2840029599

DATE 11/3/08

PAY TO THE ORDER OF Cash \$ 2,000.00

Two Thousand & 00/100 DOLLARS

NORTHERN TRUST, NA NORTHERN TRUST ANCHOR ACCOUNT

MEMO

00631110591: Redacted 9599 03714 0000200000

Capture Date 20081103
Sequence Number 300984029
Serial Number 0000003714
Account Number Redacted 9599
Optional Field 6 0
Amount 2000.00
Routing Number 063111059
Transaction Code 000000

NORTHERN TRUST NA >0000000000<
MIAMI, FL
300984029 11-03-08 2101102200

0055 0912 493 0001 11/03/08 11:12
Redacted 9599 \$2,000.00 CHECK

CHRISTOPHER D. MOODY
1311 TANGIER WAY
SARASOTA, FL 34239

63-1105912 3715
631
2840029599

DATE 11/3/08

PAY TO THE ORDER OF Respire LLC \$ 20,000.00

Twenty Thousand & 00/100 DOLLARS

NORTHERN TRUST, NA NORTHERN TRUST ANCHOR ACCOUNT

MEMO

00631110591: Redacted 9599 03715

Capture Date 20081104
Sequence Number 911262870
Serial Number 0000003715
Account Number Redacted 9599
Optional Field 6 0
Amount 20000.00
Routing Number 063111059
Transaction Code 000000

1213495
Credit to the account of
the within named payee
Endorserment guaranteed
Landmark Bank of FL
Sarasota, Florida

88

Landmark Bank

Account: **Redac** 9239

Page 3 of 3

2008 11/26/08
1311 Tenth St
Smyrna, GA 30080

DATE 11/26/08

PAY TO THE ORDER OF *Wesley J. [Signature]* \$ 425,000.00

Justin Thomas Howard & Son

Landmark Bank
1311 Tenth St
Smyrna, GA 30080

For **Redac** 7239

11/26/2008 \$425,000.00

2008 12/01/08
1311 Tenth St
Smyrna, GA 30080

DATE 12/01/08

PAY TO THE ORDER OF *Wesley J. [Signature]* \$ 25,000.00

Justin Thomas Howard & Son

Landmark Bank
1311 Tenth St
Smyrna, GA 30080

For **Redac** 7239

12/01/2008 \$25,000.00

Landmark Bank

Account: Redact 9239

Page 3 of 3

Chris Moody
1311 Tanger Way
Tampa, FL 33629

Date: 12/15/08

Pay to the Order of: Dea State Land \$ 113,902.18

LandMark BANK
5000 W. Washington Ave.
Tampa, FL 33609

For: 22900964440 Redact 9239

12/09/2008 \$113,902.18

Pay to the Order of: Resping Inc. \$ 15,000.00

LandMark BANK
5000 W. Washington Ave.
Tampa, FL 33609

For: 120631148781 Redact 9239

12/16/2008 \$15,000.00

Pay to the Order of: Mr. Wharf \$ 150,000.00

LandMark BANK
5000 W. Washington Ave.
Tampa, FL 33609

For: 120631148781 Redact 9239

12/18/2008 \$150,000.00

Name: Christopher Moody Date: 12/19/08

Account No: 209239

Pay to the Order of: Tamara Moody \$ 8,000.00

LandMark BANK
5000 W. Washington Ave.
Tampa, FL 33609

For: 120631148781 Redact 9239

12/19/2008 \$8,000.00

CHRISTOPHER D MOODY REV. TRUST
CHRISTOPHER D MOODY TRST
1311 TANGER WAY
DAKOTA, FL 33629

Date: 12/23/08

Pay to the Order of: Mr. Wharf \$ 50,000.00

LandMark BANK
5000 W. Washington Ave.
Tampa, FL 33609

For: 120631148781 Redact 9239

12/24/2008 501 \$50,000.00

Redacted

81

Landmark Bank

Account 9239

Page 3 of 3

CHRISTOPHER D MOODY REV. TRUST
CHRISTOPHER D MOODY TTEE
1311 TANGER WAY
SARASOTA, FL 34239

1/12/09 Date

502

Pay to the Order of *Christopher Moody* \$ *50,000.00*

Christopher Moody

LandMark BANK
Southwest Florida
Sarasota, FL 34239

For *Christopher Moody*

1:053114878: Redacted 9239 502 0005000000

01/12/2009 502 \$50,000.00

CHRISTOPHER D MOODY REV. TRUST
CHRISTOPHER D MOODY TTEE
1311 TANGER WAY
SARASOTA, FL 34239

1/12/09 Date

503

Pay to the Order of *Respin Inc.* \$ *15,000.00*

Respin Inc.

LandMark BANK
Southwest Florida
Sarasota, FL 34239

For *Respin Inc.*

1:053114878: Redacted 9239 503

01/12/2009 503 \$15,000.00

Regions Bank

Gulf Gate Office
2353 Stickney Point RD
Sarasota, FL 34231-4115

CHRISTOPHER MOODY
1311 TANGIER WAY
SARASOTA FL 34239-5830

Redacted

ACCOUNT # 0133

Cycle 092
Enclosures 16
Page 0
1 of 2

FREE CHECKING

January 28, 2009 through February 25, 2009

SUMMARY

Beginning Balance	\$167,171.60	Minimum Balance	\$75,117
Deposits & Credits	\$47,741.78 +	Average Balance	\$101,689
Withdrawals	\$83,876.48 -		
Fees	\$19.00 -		
Automatic Transfers	\$0.00 +		
Checks Converted	\$1,869.91 -		
Checks	\$54,030.60 -		
Ending Balance	\$75,117.39		

DEPOSITS & CREDITS

02/13	Deposit - Thank You	23,333.00
02/17	Deposit - Thank You	5,000.00
02/18	Deposit - Thank You	3,408.78
02/25	Deposit - Thank You	16,000.00
Total Deposits & Credits		\$47,741.78

WITHDRAWALS

01/30	American Express Elec Remit Christopher MO Redacted	58,456.21
02/09	Regions Bank FL IL Payment Christopher MO	420.27
02/25	Wire Transfer Boies Schiller	25,000.00
Total Withdrawals		\$83,876.48

FEES

02/25	Wire Transfer	19.00
-------	---------------	-------

CHECKS CONVERTED BY MERCHANT TO ELECTRONIC WITHDRAWALS

Date	Check No.	Description of Check Payment	Amount
02/04	1004	Mercedes Benz Lv Check Pymt	1,186.81
02/04	1002	Retail Services3 Checkpaymt 00000078466781	500.71
02/23	1025	Fpl Payment Ctr Bill Pymt 5472250264	143.82
02/23	1024	Verizon West Arc Verizontx 15412106510528	33.71
02/23	1023	Windstream Check Pymt	4.86
Total Checks Converted			\$1,869.91

Gulf Gate Office
2353 Stickney Point RD
Sarasota, FL 34231-4115

CHRISTOPHER MOODY
1311 TANGIER WAY
SARASOTA FL 34239-5830

ACCOUNT # **Redacted** 0133

Cycle 092
Enclosures 16
Page 0
2 of 2

CHECKS CONVERTED BY MERCHANT TO ELECTRONIC WITHDRAWALS (CONTINUED)

Date	Check No.	Description of Check Payment	Amount
------	-----------	------------------------------	--------

Checks that are converted by a merchant to an electronic withdrawal are not returned to Regions. Therefore, if you receive check enclosures or check images with your monthly statement, checks listed above are not included with this statement.

CHECKS

Date	Check No.	Amount	Date	Check No.	Amount
02/05		6,722.00	02/11	1014	1,900.00
02/04	1003 *	93.54	02/11	1016 *	10,500.00
02/06	1005 *	60.00	02/18	1017	6,166.29
02/18	1006	1,025.00	02/18	1018	183.75
02/04	1007	50.00	02/17	1019	141.03
02/13	1009 *	500.00	02/23	1020	3,880.89
02/13	1010	10,532.50	02/23	1021	5,873.79
02/13	1011	3,055.00	02/23	1022	5.93
02/17	1012	594.80	02/20	1026 *	669.58
02/11	1013	1,900.00	02/24	1027	176.50

Total Checks \$54,030.60

* Break In Check Number Sequence. Missing items may appear in the "Checks Converted by Merchant to Electronic Withdrawals" section of the statement.

DAILY BALANCE SUMMARY

Date	Balance	Date	Balance	Date	Balance
01/30	108,715.39	02/11	85,382.06	02/23	84,312.89
02/04	106,884.33	02/13	94,627.56	02/24	84,136.39
02/05	100,162.33	02/17	98,891.73	02/25	75,117.39
02/06	100,102.33	02/18	94,925.47		
02/09	99,682.06	02/20	94,255.89		

You may request account disclosures containing terms, fees, and rate information (if applicable) for your account by contacting any Regions office.

For all your banking needs, please call 1-800-REGIONS.
or visit us on the Internet at www.regions.com.

Thank You For Banking With Regions!

Checking
Account

1.	Write here the amount shown on statement for ENDING BALANCE	\$
2.	Enter any deposits which have not been credited on this statement.	\$ +
3.	Total lines 1 & 2	\$ =
4.	Enter total from 4a (column on right side of page)	\$ -
5.	Subtract line 4 from line 3. This should be your checkbook balance.	\$ =

Check No.	Amount	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
Total Enter in Line 4 at Left	\$	

Summary of Our Error Resolution Procedures
In Case of Errors or Questions About Your Electronic Transfers
Telephone us toll-free at 1-800-444-2867
(or, if in Birmingham area, 326-5667)
or write us at
Regions Electronic Funds Transfer Services
Post Office Box 413
Birmingham, Alabama 35201

ADJ - Adjustment	RI - Return Item	CR - Credit	SC - Service Charge	OD - Overdrawn
EB - Electronic Banking	NSF - Nonsufficient Funds	APY - Annual Percentage Yield	FWT - Federal Withholding Tax	*Break in Number Sequence

EXHIBIT G

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

CASE NO.:

**SECURITIES AND EXCHANGE
COMMISSION,**

Plaintiff,

v.

**NEIL V. MOODY, and
CHRISTOPHER D. MOODY,**

Defendants.

COMPLAINT FOR INJUNCTIVE AND OTHER RELIEF

Plaintiff Securities and Exchange Commission alleges as follows:

I. INTRODUCTION

1. This case involves reckless violations of the anti-fraud provisions of the federal securities laws by Neil V. Moody and Christopher D. Moody in connection with their management and control of three hedge funds: Valhalla Investment Partners, L.P., Viking IRA Fund, LLC, and Viking Fund, LLC (collectively the "Moody Funds").

2. From at least January 2003 through January 2009 (the relevant time period), the Moodys recklessly and massively overstated the historical investment returns and the value of the Moody Funds' assets in account statements provided to investors and offering materials provided to prospective investors. In fact, the Moodys overstated the value of the Moody Funds' assets by as much as \$159,975,499.

3. In addition, the Moodys recklessly misrepresented to investors that they actively managed the business operations of the Moody Funds, including the funds' investment and trading activities. In fact, Arthur G. Nadel controlled nearly all of the Moody Funds' investment and trading activities with no meaningful supervision or oversight by the Moodys.

4. By virtue of this conduct, the Moodys violated, and unless enjoined, are reasonably likely to continue to violate, Section 10(b) of the Securities Exchange Act of 1934 ("Exchange Act") [15 U.S.C. § 78j(b)], and Exchange Act Rule 10b-5 [17 C.F.R. § 240.10b-5], Section 17(a) of the Securities Act of 1933 ("Securities Act") [15 U.S.C. § 77q(a)], and Section 206(4) of the Investment Advisers Act of 1940 ("Advisers Act") [15 U.S.C. § 80b-6(4)] and Advisers Act Rule 206(4)-8 [17 C.F.R. § 275.206(4)-8].

II. DEFENDANTS

5. Neil V. Moody, 71, is a resident of Sarasota, Florida. Until a Receiver was appointed in January 2009, he was an owner and president of Valhalla Management, Inc., and an owner and co-managing member of Viking Management, LLC. Those two firms were managing members of the hedge funds involved in this case.

6. Christopher D. Moody, 35, is a resident of Sarasota, Florida and Neil Moody's son. Until a Receiver was appointed in January 2009, he was a co-owner and the vice-president and treasurer of Valhalla Management, and a co-owner and co-managing member of Viking Management.

III. RELEVANT PERSON AND ENTITIES

7. Nadel, 76, provided investment advice to the Moody Funds and controlled their trading activities during the relevant time period. Until a Receiver was appointed in January

2009, Nadel was the sole officer and director of Scoop Management, Inc., which provided investment advice to the Moody Funds.

8. Scoop Management is a Florida corporation incorporated on April 17, 2001, with its principal place of business in Sarasota, Florida. During the relevant time period, Nadel was the President, Secretary and a Director of Scoop Management

9. Valhalla Investment Partners is a Delaware limited partnership formed in March 1999.

10. Valhalla Management is a Florida corporation organized on February 16, 1999, with its principal place of business in Sarasota, Florida. Valhalla Management is the general partner of Valhalla Investment Partners. The Moodys were its sole owners and only employees during the relevant time period.

11. Viking IRA Fund is a Florida limited liability company organized on March 27, 2001, with its principal place of business in Sarasota, Florida. Viking Management is its sole managing member.

12. Viking Fund is a Florida limited liability company organized on March 23, 2001, with its principal place of business in Sarasota, Florida.

13. Viking Management is a Florida limited liability company organized on May 21, 2001, with its principal place of business in Sarasota, Florida. Viking Management is the sole managing member of Viking Fund and Viking IRA Fund. The Moodys were its sole owners and only employees during the relevant time period.

IV. JURISDICTION AND VENUE

14. This Court has jurisdiction over this action pursuant to Section 22(a) of the Securities Act, 15 U.S.C. § 77v(a), Section 21(d) of the Exchange Act, 15 U.S.C. § 78u(d), and Section 214 of the Advisers Act, 15 U.S.C. § 80b-14.

15. This Court has personal jurisdiction over the Defendants, and venue is proper in the Middle District of Florida, because the Moodys reside in Sarasota and conducted the Moody Funds' business in Sarasota. Thus, the conduct constituting the violations alleged in this Complaint occurred in the Middle District.

16. The Defendants, directly and indirectly, have made use of the means and instrumentalities of interstate commerce, the means and instruments of transportation and communication in interstate commerce, and the mails, in connection with the acts, practices, and courses of business set forth in this Complaint.

V. FACTS

A. Arthur Nadel's Fraud

17. For at least six years, while in control of Scoop Management and while Scoop Management was providing investment advice to the Moody Funds, Nadel operated a large-scale Ponzi scheme involving hundreds of investors, including investors in the Moody Funds. In connection with this fraudulent scheme, Nadel created fictitious performance results and false account information that grossly overstated the value of the Moody Funds' assets. Nadel received compensation through investment advisor fees the Moody Funds paid, and shared in the management and performance fees paid to the Moodys.

18. On January 21, 2009, the Commission filed an emergency action in the Middle District of Florida to halt Nadel's ongoing fraud with the Moody Funds and three other hedge

funds he controlled: Scoop Real Estate, L.P., Victory IRA Fund, Ltd., and Victory Fund, Ltd. (collectively the "Nadel Funds"). On the same day, a Receiver was appointed over the Moody Funds and Nadel Funds, and several hedge fund advisers Nadel and the Moodys controlled. In February 2009, the Court entered a preliminary injunction by consent against Nadel.

19. On April 28, 2009, Nadel was indicted in the Southern District of New York on six counts of securities fraud, eight counts of wire fraud, and one count of mail fraud involving a scheme to defraud investors in the Moody Funds and Nadel Funds.

B. The Moodys' Involvement

20. Neil Moody first met Nadel in 1998 while Nadel was operating several investment clubs in Sarasota, Florida. One year later, Neil Moody and Nadel formed a hedge fund called Valhalla Investment Partners to invest in and/or trade in securities. At the same time, Neil Moody created Valhalla Management to serve as Valhalla Investment Partners' general partner and hired Nadel as the hedge fund's investment advisor.

21. Two years later, Viking Management formed Viking IRA Fund and Viking Fund to invest and/or trade in the securities of medium to large cap companies.

22. Through Valhalla Management and Viking Management, Neil Moody managed the Moody Funds from their inception until a Receiver was appointed in January 2009.

23. Christopher Moody joined his father, a 30-year veteran of the securities industry, in managing the Moody Funds in 2003 after working several years in the securities industry as a registered representative. He worked with his father until January 2009 when the Receiver was appointed.

24. During the relevant time period, the Moodys directed and controlled all of the business activities of Valhalla Management and Viking Management relating to the Moody Funds.

25. Furthermore, during the period of Nadel's fraud, the Moodys were responsible for managing the Moody Funds including, but not limited to, their investment and trading activities. They provided investors the false account value and performance information that Nadel provided them. During this period, the Moodys received management and performance fees from the Moody Funds totaling approximately \$42 million.

26. During the relevant time period, the Moodys also offered and sold limited partnership and membership interests in the Moody Funds. The private placement memoranda ("PPMs") for the Moody Funds touted the experience of the Moodys in the securities industry and stated that the success of the Moody Funds was "significantly dependent" on the Moodys' expertise.

27. According to the PPMs, Viking Management and Valhalla Management were responsible for managing their respective hedge funds. And although the PPMs said Viking Management and Valhalla Management would rely on Nadel's investment advice, the PPMs also repeatedly stated Viking Management and Valhalla Management would make all decisions concerning the investment and trading activities of the Moody Funds.

28. Furthermore, the applicable limited partnership agreement and the limited liability company agreements provided that Valhalla Management and Viking Management had the *sole* responsibility for managing their respective hedge funds.

C. Misrepresentations Concerning Management of the Moody Funds

29. During the relevant time period, the Moodys recklessly misrepresented their active management of the Moody Funds. Specifically, the Moodys misled investors by claiming in the PPMs and other offering materials that they and Viking Management and Valhalla Management controlled all of the investment and trading activities of the funds.

30. In reality, Nadel controlled nearly all of the trading and investment activities of the Moody Funds. Significantly, Nadel never sought the Moodys' permission or approval before executing trades for the Moody Funds. Rather, Nadel exercised complete control of the Moody Funds' trading decisions without any meaningful oversight or supervision by the Moodys.

31. In fact, the Moodys never executed any trades for any of the Moody Funds. Chris Moody was not even permitted to execute trades for the Moody Funds because he did not have trading authority over the funds' securities accounts. However, Neil Moody had trading authority over the Moody Funds' securities accounts since the funds' inception.

D. Misrepresentations Concerning the Value of the Moody Funds' Assets

32. During the relevant time period, the Moodys also recklessly relied on false information Nadel gave them to misrepresent the value of the Moody Funds' assets in account statements provided to investors and in verbal communications with investors.

33. For example, one investor from Virginia who invested in Valhalla Investment Partners received a statement for October 2008 indicating his investment was valued at \$1,170,363.92, and a November 2008 statement indicating his investment was valued at \$1,176,848.66. These statements were false because the *total* value of the entire Valhalla Investment Partners' holdings was only \$9,425.66 at the end of both months.

34. Another investor who invested in the Viking IRA Fund received a statement for November 2008 indicating his investment was valued at \$1,327,660.50. This statement was false because the total value of the entire Viking IRA Fund's holdings was \$629,728.01 at the end of November 2008.

35. Finally, another investor who invested in the Viking Fund received a statement for November 2008 indicating her investment was valued at \$651,327.18. This statement was false because the total value of the entire Viking Fund's holdings was only \$30,929.70 at the end of November 2008.

36. At the time the Court appointed the Receiver in mid-January 2009, the account values for the Moody Funds were as follows: (a) Viking IRA Fund – securities worth \$2,923.58 and cash of \$77,025.20; (b) Viking Fund – securities worth \$917.70 and cash of \$65,708.33; and (c) Valhalla Investment Partners – securities worth \$4,413.66 and cash of \$16,158.05.

E. Misrepresentations in the Offer or Sale of the Moody Funds' Securities

37. In addition to misrepresenting to the Moody Funds' investors the value of their investments, the Defendants prepared, approved and disseminated the PPMs and other offering materials to prospective investors that materially misstated the yearly historical returns of Moody Funds.

38. In particular, the offering materials represented that the funds generated investment returns ranging from 10% to 46% between 2002 and 2008. These claimed returns were utterly bogus because the Moody Funds actually lost significant sums of money during those years.

39. The Defendants relied exclusively upon Nadel's fictitious performance information when they represented to prospective investors the yearly historical returns of the

Moody Funds. However, they failed to verify the accuracy of the information although they had ready access to documents and information that would have revealed that Nadel's information was false.

F. The Moodys Ignored Several Warning Signs of Fraud

40. While claiming to actively manage and oversee the assets of the Moody Funds, the Moodys, in fact, relied exclusively on Nadel's fictitious information when they provided the bogus account statements and baseless offering materials to investors. They failed to take any adequate measures to ensure the account statements and offering materials were accurate, and ignored several red flags that should have alerted them that Nadel was engaged in a massive fraud.

41. For example, the Moodys never reviewed the Moody Funds' securities account statements to verify the accuracy of the information Nadel was providing.

42. In addition, they allowed Nadel to provide investment advice to the Moody Funds even though he repeatedly threatened to stop providing investment advice if the Moodys insisted on auditing the funds.

43. The Moodys furthermore allowed Nadel to exercise sole control over the Moody Funds' securities accounts and account statements even after he refused to provide the statements to the Moodys accountant.

44. Despite knowledge of these facts, the Moodys never audited or examined the Moody Funds' securities accounts. Nor did they review the monthly securities account statements, or implement any policies or procedures to monitor Nadel's control of the Moody Funds' assets. To the contrary, they allowed Nadel to exercise complete control of the Moody Funds' assets and trading activities without any meaningful oversight or supervision.

COUNT I

Violation of Section 10(b) of the Exchange Act and Rule 10b-5

45. The Commission repeats and realleges Paragraphs 1 through 44 of this Complaint as if fully set forth herein

46. During the relevant time period, the Defendants, directly or indirectly, by use of the means and instrumentality of interstate commerce, and of the mails in connection with the purchase or sale of the securities, as described in this Complaint recklessly: (a) employed devices, schemes or artifices to defraud; (b) made untrue statements of material facts and omitted to state material facts necessary in order to make the statements made, in the light of the circumstances under which they were made, not misleading; and/or (c) engaged in acts, practices and courses of business which have operated as a fraud upon the purchasers of such securities.

47. By reason of the foregoing, the Defendants have directly or indirectly violated, and, unless enjoined, are reasonably likely to continue to violate, Section 10(b) of the Exchange Act [15 U.S.C. § 78j(b)], and Rule 10b-5 [17 C.F.R. § 240.10b-5].

COUNT II

Violation of Section 17(a)(1) of the Securities Act

48. The Commission repeats and realleges Paragraphs 1 through 44 of this Complaint as if fully set forth herein.

49. During the relevant time period, the Defendants directly and indirectly, by use of the means or instruments of transportation or communication in interstate commerce and by use of the mails, in the offer or sale of securities, as described in this Complaint, recklessly employed devices, schemes or artifices to defraud.

50. By reason of the foregoing, the Defendants have directly or indirectly violated and, unless enjoined, are reasonably likely to continue to violate, Section 17(a)(1) of the Securities Act [15 U.S.C. § 77q(a)(1)].

COUNT III

Violation of Sections 17(a)(2) and 17(a)(3) of the Securities Act

51. The Commission repeats and realleges Paragraphs 1 through 44 of this Complaint as if fully set forth herein.

52. During the relevant time period, the Defendants, directly and indirectly, by use of the means or instruments of transportation or communication in interstate commerce and by the use of the mails, in the offer or sale of securities, as described in this Complaint (a) obtained money or property by means of untrue statements of material facts and omissions to state material facts necessary to make the statements made, in the light of the circumstances under which they were made, not misleading; and/or (b) engaged in transactions, practices and courses of business which have operated as a fraud or deceit upon purchasers and prospective purchasers of such securities.

53. By reason of the foregoing, the Defendants have directly or indirectly violated and, unless enjoined, are reasonably likely to continue to violate, Sections 17(a)(2) and 17(a)(3) of the Securities Act [15 U.S.C. §§ 77q(a)(2) and 77q(a)(3)].

COUNT IV

Violation of Section 206(4) of the Advisers Act and Rule 206(4)-8

54. The Commission repeats and realleges Paragraphs 1 through 44 of this Complaint as if fully set forth herein.

55. During the relevant time period, the Defendants were investment advisers within the meaning of Section 201(11) of the Advisers Act, 15 U.S.C. §80b-2(11).

56. During the relevant time period, the Defendants, directly and indirectly, while acting as investment advisers, by the use of the mails or any means or instrumentality of interstate commerce, as described in this Complaint: (a) engaged in acts, practices, and courses of business which were fraudulent, deceptive, and manipulative; and/or (b) made untrue statements of material facts or omitted to state material facts necessary in order to make the statements made, in the light of the circumstances under which they were made, not misleading, to investors and prospective investors in a pooled investment vehicle.

57. By reason of the foregoing, the Defendants directly or indirectly violated, and, unless enjoined, are reasonably likely to continue to violated, Section 206(4) of the Advisers Act [15 U.S.C. § 80b-6(4)], and Rule 206(4)-8 thereunder [17 C.F.R. § 275.206(4)-8].

RELIEF REQUESTED

WHEREFORE, the Commission respectfully requests that the Court:

I. Declaratory Relief

Declare, determine and find that the Defendants committed the violations of the federal securities laws alleged in this Complaint.

II. Permanent Injunction

Issue a Permanent Injunction, enjoining the Defendants, their agents, servants, employees, attorneys, and representatives, and all persons in active concert or participation with them, and each of them, from violating Section 10(b) of the Exchange Act, 15 U.S.C. §78j(b), and Exchange Act Rule 10b-5, 17 C.F.R. §240.10b-5; Section 17(a) of the Securities Act, 15

U.S.C. § 77q(a); and Section 206(4) of the Advisers Act, 15 U.S.C. §80b-6 and Rule 206(4)-8 thereunder [17 C.F.R. § 275.206(4)-8].

III. Disgorgement

Issue an Order directing the Defendants to disgorge all profits or proceeds that they received as a result of the acts and/or courses of conduct complained of herein, with prejudgment interest.

IV. Penalties

Issue an Order directing the Defendants to pay civil money penalties pursuant to Section 20(d) of the Securities Act, 15 U.S.C. § 77t(d), Section 21(d) of the Exchange Act, 15 U.S.C. § 78u(d), and Section 209(e) of the Advisers Act, [15 U.S.C. § 80b-9.

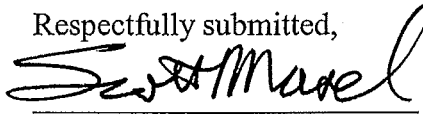
V. Further Relief

Grant such other and further relief as may be necessary and appropriate.

January 11, 2010

By:

Respectfully submitted,



Scott Masel
Senior Trial Counsel
Florida Bar No. 0007110
Telephone: (305) 982-6398
Facsimile: (305) 536-4154
masels@sec.gov
Lead and Trial Counsel

Andre Zamorano
Senior Counsel
Florida Bar No. 0967361
Telephone: (305) 982-6324
Facsimile: (305) 536-4154
zamoranoa@sec.gov

Attorneys for Plaintiff
Securities and Exchange Commission
801 Brickell Avenue, Suite 1800
Miami, FL 33131

JS 44 (Rev. 12/07)

CIVIL COVER SHEET

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON THE REVERSE OF THE FORM.)

I. (a) PLAINTIFFS SECURITIES AND EXCHANGE COMMISSION (b) County of Residence of First Listed Plaintiff _____ (EXCEPT IN U.S. PLAINTIFF CASES) (c) Attorney's (Firm Name, Address, and Telephone Number) Scott A. Masel, (305) 982-6398 SEC, 801 Brickell Avenue, Suite 1800 Miami, FL 33131	DEFENDANTS NEIL V. MOODY AND CHRISTOPHER D. MOODY, County of Residence of First Listed Defendant <u>SARASOTA</u> (IN U.S. PLAINTIFF CASES ONLY) NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF THE LAND INVOLVED. Attorneys (If Known) Jeffrey L. Cox, Esq. Mark A. Danzi, Esq.												
II. BASIS OF JURISDICTION (Place an "X" in One Box Only) <input checked="" type="checkbox"/> 1 U.S. Government Plaintiff <input type="checkbox"/> 2 U.S. Government Defendant <input type="checkbox"/> 3 Federal Question (U.S. Government Not a Party) <input type="checkbox"/> 4 Diversity (Indicate Citizenship of Parties in Item III)	III. CITIZENSHIP OF PRINCIPAL PARTIES (Place an "X" in One Box for Plaintiff and One Box for Defendant) (For Diversity Cases Only) <table style="width: 100%;"> <tr> <td style="width: 33%;">Citizen of This State</td> <td style="width: 33%;">PTF <input type="checkbox"/> 1 DEF <input type="checkbox"/> 1</td> <td style="width: 33%;">Incorporated or Principal Place of Business In This State</td> <td style="width: 33%;">PTF <input type="checkbox"/> 4 DEF <input type="checkbox"/> 4</td> </tr> <tr> <td>Citizen of Another State</td> <td>PTF <input type="checkbox"/> 2 DEF <input type="checkbox"/> 2</td> <td>Incorporated and Principal Place of Business In Another State</td> <td>PTF <input type="checkbox"/> 5 DEF <input type="checkbox"/> 5</td> </tr> <tr> <td>Citizen or Subject of a Foreign Country</td> <td>PTF <input type="checkbox"/> 3 DEF <input type="checkbox"/> 3</td> <td>Foreign Nation</td> <td>PTF <input type="checkbox"/> 6 DEF <input type="checkbox"/> 6</td> </tr> </table>	Citizen of This State	PTF <input type="checkbox"/> 1 DEF <input type="checkbox"/> 1	Incorporated or Principal Place of Business In This State	PTF <input type="checkbox"/> 4 DEF <input type="checkbox"/> 4	Citizen of Another State	PTF <input type="checkbox"/> 2 DEF <input type="checkbox"/> 2	Incorporated and Principal Place of Business In Another State	PTF <input type="checkbox"/> 5 DEF <input type="checkbox"/> 5	Citizen or Subject of a Foreign Country	PTF <input type="checkbox"/> 3 DEF <input type="checkbox"/> 3	Foreign Nation	PTF <input type="checkbox"/> 6 DEF <input type="checkbox"/> 6
Citizen of This State	PTF <input type="checkbox"/> 1 DEF <input type="checkbox"/> 1	Incorporated or Principal Place of Business In This State	PTF <input type="checkbox"/> 4 DEF <input type="checkbox"/> 4										
Citizen of Another State	PTF <input type="checkbox"/> 2 DEF <input type="checkbox"/> 2	Incorporated and Principal Place of Business In Another State	PTF <input type="checkbox"/> 5 DEF <input type="checkbox"/> 5										
Citizen or Subject of a Foreign Country	PTF <input type="checkbox"/> 3 DEF <input type="checkbox"/> 3	Foreign Nation	PTF <input type="checkbox"/> 6 DEF <input type="checkbox"/> 6										

IV. NATURE OF SUIT (Place an "X" in One Box Only)


CONTRACT <input type="checkbox"/> 110 Insurance <input type="checkbox"/> 120 Marine <input type="checkbox"/> 130 Miller Act <input type="checkbox"/> 140 Negotiable Instrument <input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of Judgment <input type="checkbox"/> 151 Medicare Act <input type="checkbox"/> 152 Recovery of Defaulted Student Loans (Excl. Veterans) <input type="checkbox"/> 153 Recovery of Overpayment of Veteran's Benefits <input type="checkbox"/> 160 Stockholders' Suits <input type="checkbox"/> 190 Other Contract <input type="checkbox"/> 195 Contract Product Liability <input type="checkbox"/> 196 Franchise	PERSONAL INJURY <input type="checkbox"/> 310 Airplane <input type="checkbox"/> 315 Airplane Product Liability <input type="checkbox"/> 320 Assault, Libel & Slander <input type="checkbox"/> 330 Federal Employers' Liability <input type="checkbox"/> 340 Marine <input type="checkbox"/> 345 Marine Product Liability <input type="checkbox"/> 350 Motor Vehicle <input type="checkbox"/> 355 Motor Vehicle Product Liability <input type="checkbox"/> 360 Other Personal Injury	PERSONAL INJURY <input type="checkbox"/> 362 Personal Injury - Med. Malpractice <input type="checkbox"/> 365 Personal Injury - Product Liability <input type="checkbox"/> 368 Asbestos Personal Injury Product Liability PERSONAL PROPERTY <input type="checkbox"/> 370 Other Fraud <input type="checkbox"/> 371 Truth in Lending <input type="checkbox"/> 380 Other Personal Property Damage <input type="checkbox"/> 385 Property Damage Product Liability	FOREIGN/RENTAL/PROPERTY <input type="checkbox"/> 610 Agriculture <input type="checkbox"/> 620 Other Food & Drug <input type="checkbox"/> 625 Drug Related Seizure of Property 21 USC 881 <input type="checkbox"/> 630 Liquor Laws <input type="checkbox"/> 640 R.R. & Truck <input type="checkbox"/> 650 Airline Regs. <input type="checkbox"/> 660 Occupational Safety/Health <input type="checkbox"/> 690 Other LABOR <input type="checkbox"/> 710 Fair Labor Standards Act <input type="checkbox"/> 720 Labor/Mgmt. Relations <input type="checkbox"/> 730 Labor/Mgmt. Reporting & Disclosure Act <input type="checkbox"/> 740 Railway Labor Act <input type="checkbox"/> 790 Other Labor Litigation <input type="checkbox"/> 791 Empl. Ret. Inc. Security Act IMMIGRATION <input type="checkbox"/> 462 Naturalization Application <input type="checkbox"/> 463 Habeas Corpus - Alien Detainee <input type="checkbox"/> 465 Other Immigration Actions	BANKRUPTCY <input type="checkbox"/> 422 Appeal 28 USC 158 <input type="checkbox"/> 423 Withdrawal 28 USC 157 PROPERTY RIGHTS <input type="checkbox"/> 820 Copyrights <input type="checkbox"/> 830 Patent <input type="checkbox"/> 840 Trademark SOCIAL SECURITY <input type="checkbox"/> 861 HIA (1395ff) <input type="checkbox"/> 862 Black Lung (923) <input type="checkbox"/> 863 DIWC/DIWW (405(g)) <input type="checkbox"/> 864 SSID Title XVI <input type="checkbox"/> 865 RSI (405(g)) FEDERAL TAX SUITS <input type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant) <input type="checkbox"/> 871 IRS—Third Party 26 USC 7609	OTHER STATUTES <input type="checkbox"/> 400 State Reapportionment <input type="checkbox"/> 410 Antitrust <input type="checkbox"/> 430 Banks and Banking <input type="checkbox"/> 450 Commerce <input type="checkbox"/> 460 Deportation <input type="checkbox"/> 470 Racketeer Influenced and Corrupt Organizations <input type="checkbox"/> 480 Consumer Credit <input type="checkbox"/> 490 Cable/Sat TV <input type="checkbox"/> 810 Selective Service <input checked="" type="checkbox"/> 850 Securities/Commodities/Exchange <input type="checkbox"/> 875 Customer Challenge 12 USC 3410 <input type="checkbox"/> 890 Other Statutory Actions <input type="checkbox"/> 891 Agricultural Acts <input type="checkbox"/> 892 Economic Stabilization Act <input type="checkbox"/> 893 Environmental Matters <input type="checkbox"/> 894 Energy Allocation Act <input type="checkbox"/> 895 Freedom of Information Act <input type="checkbox"/> 900 Appeal of Fee Determination Under Equal Access to Justice <input type="checkbox"/> 950 Constitutionality of State Statutes
---	--	--	--	--	--

V. ORIGIN (Place an "X" in One Box Only) <input checked="" type="checkbox"/> 1 Original Proceeding <input type="checkbox"/> 2 Removed from State Court <input type="checkbox"/> 3 Remanded from Appellate Court <input type="checkbox"/> 4 Reinstated or Reopened <input type="checkbox"/> 5 Transferred from another district (specify) _____ <input type="checkbox"/> 6 Multidistrict Litigation <input type="checkbox"/> 7 Appeal to District Judge from Magistrate Judgment

VI. CAUSE OF ACTION	Cite the U.S. Civil Statute under which you are filing. (Do not cite jurisdictional statutes unless diversity): <u>17 C.F.R. § 78(b), 15 U.S.C. § 77q(a)(1), 15 U.S.C. §§ 77q(a)(2) & q(a)(3); 17 C.F.R. § 215.206(4)-8</u> Brief description of cause: <u>Violations of the federal securities laws.</u>
----------------------------	--

VII. REQUESTED IN COMPLAINT:	<input type="checkbox"/> CHECK IF THIS IS A CLASS ACTION UNDER F.R.C.P. 23 <input type="checkbox"/> DEMAND \$ _____ <input type="checkbox"/> Permanent Injunction, <input type="checkbox"/> Disgorgement & Civil Penalty CHECK YES only if demanded in complaint: JURY DEMAND: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
-------------------------------------	---

VIII. RELATED CASE(S) IF ANY	(See instructions): JUDGE <u>Richard A. Lazzara</u> DOCKET NUMBER <u>8:09-cv-87-T-26-TBM</u>
-------------------------------------	--

DATE <u>Jan. 11, 2010</u>	SIGNATURE OF ATTORNEY OF RECORD 
FOR OFFICE USE ONLY	

RECEIPT # _____	AMOUNT _____	APPLYING IFP _____	JUDGE _____	MAG. JUDGE _____
-----------------	--------------	--------------------	-------------	------------------

EXHIBIT H

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

**SECURITIES AND EXCHANGE
COMMISSION,**

CASE NO.: 8:10-cv-0053-T-26TBM

Plaintiff,

v.

**NEIL V. MOODY, and
CHRISTOPHER D. MOODY,**

Defendants.

**JUDGMENT OF PERMANENT INJUNCTION
AND OTHER RELIEF AGAINST CHRISTOPHER D. MOODY**

The Securities and Exchange Commission having filed a Complaint; and Defendant Christopher D. Moody having entered a general appearance; consented to the Court's jurisdiction over him and the subject matter of this action; consented to entry of this Judgment without admitting or denying the allegations of the Complaint (except as to subject matter and personal jurisdiction, which he admits); waived findings of fact and conclusions of law; and waived any right to appeal from this Judgment:

I. PERMANENT INJUNCTION

A. Section 10(b) of the Securities Exchange Act of 1934 and Rule 10b-5

IT IS ORDERED AND ADJUDGED that Moody and his agents, servants, employees, attorneys, representatives, and all persons in active concert or participation with them who receive actual notice of this Judgment by personal service or otherwise are permanently

restrained and enjoined from violating, directly or indirectly, Section 10(b) of the Securities Exchange Act of 1934 (the “Exchange Act”) [15 U.S.C. § 78j(b)] and Exchange Act Rule 10b-5 [17 C.F.R. § 240.10b-5], by using any means or instrumentality of interstate commerce, or of the mails, or of any facility of any national securities exchange, in connection with the purchase or sale of any security:

- (a) to employ any device, scheme, or artifice to defraud;
- (b) to make any untrue statement of a material fact or to omit to state a material fact necessary in order to make the statements made, in the light of the circumstances under which they were made, not misleading; or
- (c) to engage in any act, practice, or course of business which operates or would operate as a fraud or deceit upon any person.

B. Section 17(a) of the Securities Act of 1933

IT IS FURTHER ORDERED AND ADJUDGED that Moody and his agents, servants, employees, attorneys, representatives and all persons in active concert or participation with them who receive actual notice of this Judgment by personal service or otherwise are permanently restrained and enjoined from violating, directly or indirectly, Section 17(a) of the Securities Act of 1933 (the “Securities Act”) [15 U.S.C. § 77q(a)], by the use of any means or instruments of transportation or communication in interstate commerce or by use of the mails, in the offer or sale of any security:

- (a) to employ any device, scheme, or artifice to defraud;
- (b) to obtain money or property by means of any untrue statement of a material fact or any omission of a material fact necessary in order to make the statements

made, in light of the circumstances under which they were made, not misleading;
or

- (c) to engage in any transaction, practice, or course of business which operates or would operate as a fraud or deceit upon the purchaser.

C. Section 206(4) of the Investment Advisers Act of 1940 and Rule 206(4)-8

IT IS FURTHER ORDERED AND ADJUDGED that Moody and his agents, servants, employees, attorneys, representatives and all persons in active concert or participation with them who receive actual notice of this Judgment by personal service or otherwise are permanently restrained and enjoined from violating, directly or indirectly, Section 206(4) of the Investment Advisers Act of 1940 (the “Advisers Act”) [15 U.S.C. § 80b-6(4)] and Rule 206(4)-8 thereunder [15 U.S.C. §275.206(4)-8], by the use of the mails or any means or instrumentality of interstate commerce:

- (a) to engage in any act, practice, or course of business that is fraudulent, deceptive, or, manipulative; or
- (b) to make any untrue statement of a material fact or to omit to state a material fact necessary in order to make the statements made, in the light of the circumstances under which they were made, not misleading, to any investor or prospective investor in the pooled investment vehicle.

II. DISGORGEMENT AND CIVIL PENALTY

IT IS FURTHER ORDERED AND ADJUDGED that, on motion of the Commission, the Court shall determine whether it is appropriate to order disgorgement of ill-gotten gains and/or a civil penalty pursuant to Section 20(d) of the Securities Act [15 U.S.C. § 77t(d)], Section 21(d)(3) of the Exchange Act [15 U.S.C. § 78u(d)(3)] and Section 217 of the Advisers

Act, [15 U.S.C. 80b-17] and, if so, the amount of the disgorgement and/or civil penalty. If disgorgement is ordered, Moody shall pay prejudgment interest calculated from January 1, 2003, based on the rate of interest used by the Internal Revenue Service for the underpayment of federal income tax as set forth in 26 U.S.C. § 6621(a)(2). In connection with the Commission's motion for disgorgement and/or civil penalties, and at any hearing held on such a motion: (a) Moody will be precluded from arguing that he did not violate the federal securities laws as alleged in the Complaint; (b) Moody may not challenge the validity of the Consent or this Final Judgment; (c) solely for the purposes of such motion, the allegations of the Complaint shall be accepted as and deemed true by the Court; and (d) the Court may determine the issues raised in the motion on the basis of affidavits, declarations, excerpts of sworn deposition or investigative testimony, and documentary evidence, without regard to the standards for summary judgment contained in Rule 56(c) of the Federal Rules of Civil Procedure. In connection with the Commission's motion for disgorgement and/or civil penalties, the parties may take discovery, including discovery from appropriate non-parties.

III. INCORPORATION OF CONSENT

IT IS FURTHER ORDERED AND ADJUDGED that Moody's consent is incorporated into this Judgment with the same force and effect as if fully set forth herein.

IV. RETENTION OF JURISDICTION

IT IS FURTHER ORDERED AND ADJUDGED that this Court shall retain jurisdiction of this matter for the purposes of enforcing the terms of this Judgment.

V. RULE 54(b) CERTIFICATION

There being no just reason for delay, pursuant to Rule 54(b) of the Federal Rules of Civil Procedure, the Clerk is ordered to enter this Final Judgment forthwith and without further notice.

Dated: April 7, 2010

s/Richard A. Lazzara
RICHARD A. LAZZARA
UNITED STATES DISTRICT JUDGE

Virginia M. Heavonly Conner