

**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.

**RECEIVER'S DECLARATION IN SUPPORT OF THE
FIFTH MOTION TO EXPAND THE SCOPE OF RECEIVERSHIP**

Burton W. Wiand declares as follows:

1. I am an attorney with Fowler White Boggs P.A. ("**Fowler White**") in Tampa, Florida.
2. This Declaration is being filed in support of my Fifth Motion to Expand the Scope of Receivership, which seeks to include Viking Oil & Gas, LLC.

Receiver's Appointment and Investigation

3. In the January 21, 2009, Order Appointing Receiver (Doc. 8), the Court appointed me Receiver over

- a. Defendants Scoop Capital, LLC ("**Scoop Capital**") and Scoop Management, Inc. ("**Scoop Management**"); and
- b. Relief defendants Scoop Real Estate, L.P.; Valhalla Investment Partners, L.P.; Valhalla Management, Inc. ("**Valhalla Management**"); Victory IRA Fund, Ltd.; Victory Fund, Ltd.; Viking IRA Fund, LLC; Viking Fund, LLC; and Viking Management, LLC ("**Viking Management**").

Scoop Real Estate, Valhalla Investment, Victory IRA, Victory Fund, Viking IRA, and Viking Fund are collectively referred to hereinafter as the "**Hedge Funds.**" Scoop Capital, Scoop Management, Valhalla Management, and Viking Management are collectively referred to hereinafter as the "**Investment Managers.**"

4. Subsequently, in four separate Orders, the Court also appointed me as Receiver over Venice Jet Center, LLC; Tradewind, LLC; Laurel Mountain Preserve, LLC; Laurel Preserve, LLC; the Marguerite J. Nadel Revocable Trust UAD 8/2/07; the Laurel Mountain Preserve Homeowners Association, Inc.; the Guy-Nadel Foundation, Inc.; Lime Avenue Enterprises, LLC, and A Victorian Garden Florist, LLC. (Docs. 17, 44, 68, and 79.)

5. All of the entities and the trust in receivership are referred to collectively as the "**Receivership Entities.**" The Court's appointment of me as Receiver over all of these

entities was consolidated in the Order Reappointing Receiver, filed June 3, 2009. (Doc. 140.)

6. Since my appointment as Receiver, I and professionals that I have retained (including lawyers, an accountant, and a financial analyst) have continued our investigation, which has included the following actions:

- a. Gathering evidence from people associated with Nadel and/or the Receivership Entities.
- b. Gathering evidence from persons responsible for maintaining the financial books of Receivership Entities and other businesses controlled by Nadel.
- c. Gathering evidence from persons responsible for assisting the Receivership Entities and other business controlled by Nadel with their transactions.
- d. Operating other businesses controlled by Nadel.
- e. Performing accounting services.
- f. Administering the Hedge Funds.

7. We have also reviewed the following:

- a. Documents that were located in the offices of the Hedge Funds and Investment Managers (the “**Office**”), which was located at 1618 Main Street, Sarasota, Florida 34236.¹

¹ Subsequent to my appointment, these documents were relocated to the offices of Fowler White Boggs P.A. in Tampa, Florida.

- b. Documents obtained from the accountant for Receivership Entities.
- c. Information stored on Receivership Entities' computer network.
- d. Documents obtained from other businesses controlled by Nadel.
- e. Documents obtained from financial institutions and other third parties, including lawyers and others who assisted Nadel's businesses with their transactions.
- f. Information available in the public record.
- g. Information provided through the cooperation of Neil V. Moody and Christopher D. Moody (the "**Moody's**").

The Fraudulent Investment Scheme

8. On January 21, 2009, the SEC filed its Emergency Motion and Memorandum of Law in Support of Temporary Restraining Order and Other Emergency Relief (the "**SEC Emergency Motion**") (Doc. 2) and supporting papers. On January 26, 2009, I submitted the Receiver's Declaration in Support of the Receiver's Unopposed Motion to Expand the Scope of Receivership (the "**Receiver's January Declaration**") (Doc. 16). On June 9, 2009, I submitted the Receiver's Second Interim Report (the "**Interim Report**") (Doc. 141).

9. As shown in the SEC Emergency Motion, the Receiver's January Declaration, and the Interim Report, Nadel, Scoop Capita, and Scoop Management (directly and through the other Receivership Entities) defrauded investors in the six Hedge Funds by "massively overstating the value of investors' interests in [the Hedge Funds]." (SEC Emerg. Mot. at 2, 6.). The Hedge Funds and Investment Managers were operated as part of a fraudulent investment scheme (the "**scheme**") from at least 2003 forward. This scheme began no later

than 2003 and continued through the time Nadel fled in January 2009. During this time, the value of the Hedge Funds as represented to investors was significantly overstated. The investment returns and performance as represented to investors were based on those overstated numbers and thus were also false.

10. As part of the scheme, Nadel and the Investment Managers received significant fees, including “performance fees,” “advisory fees,” and “incentive fees.” Those fees totaled tens of millions of dollars.

11. From at least 2003 forward, (a) the Moodys owned Valhalla Management and Viking Management; (b) Neil V. Moody was the president and director of Valhalla Management and a manager of Viking Management; and (c) Christopher D. Moody was the vice president of Valhalla Management and a manager of Viking Management.

12. As a result of their participation with the Receivership Entities, the Moodys received in the aggregate \$42,323,563.65.

- a. From 2003 to 2008, Neil V. Moody received \$14,675,314.07 from Valhalla Management and \$8,803,350.43 from Viking Management. In total, Neil V. Moody received \$23,478,664.50 from the Investment Managers.
- b. From 2003 to 2008, Christopher D. Moody received \$12,189,776.48 from Valhalla Management and \$6,655,122.67 from Viking Management. In total, Christopher D. Moody received \$18,844,899.15 from the Investment Managers.

Viking Oil & Gas, LLC

13. The information gathered during our investigation shows that money the Moodys received from the scheme was used to fund Viking Oil & Gas, LLC (“**Viking Oil**”). Viking was a company formed by the Moodys to make personal investments in an oil and gas venture.

14. Viking Oil is a Florida limited liability company formed in January 2006 for “any and all lawful business for which a limited liability company may be organized under the Florida Limited Liability Company Act.” (See Article III of Viking Oil’s Articles of Organization, dated January 11, 2006, filed with the Florida Secretary of State and attached hereto as **Exhibit A.**)

15. Neil V. Moody and Christopher D. Moody were managers of Viking Oil. (Ex. A Art. VII. See also Viking Oil’s Annual Reports for the years 2007 and 2008, filed with the Florida Secretary of State and attached hereto collectively as **Exhibit B.**) Viking Oil’s principal address is the Office’s former address. (Ex. A at 3; Ex. B at 1, 2.)

16. The information we have gathered thus far indicates that Viking Oil was funded with proceeds of the scheme.

17. Specifically, of the \$23,478,664.50 Neil V. Moody received from the Investment Managers, he used **\$2,666,666.66** to fund Viking Oil. According to documents located in the Office and information from financial institutions provided by the Moodys, Neil V. Moody has made at least the following transfers of money to Viking Oil:

DATE	PAYEE	AMOUNT
2/2/06	Viking Oil & Gas, LLC	\$1,200,000.00
4/10/06	Viking Oil & Gas, LLC	\$800,000.00
4/11/07	Viking Oil & Gas, LLC	\$666,666.66
	TOTAL:	\$2,666,666.66

18. Similarly, of the \$18,844,899.15 Christopher D. Moody received from the Investment Managers, he used **\$1,666,666.66** to fund Viking Oil. According to documents located in the Office and information from financial institutions that was provided by the Moodys to date, Christopher D. Moody made at least the following transfers of money to Viking Oil:

DATE	PAYEE	AMOUNT
2/2/06	Viking Oil & Gas, LLC	\$600,000.00
4/10/06	Viking Oil & Gas, LLC	\$400,000.00
4/11/07	Viking Oil & Gas, LLC	\$666,666.66
	TOTAL:	\$1,666,666.66

19. The funds invested in Viking Oil were used to purchase an investment interest in Quest Energy Management Group, Inc. ("Quest"). Between February 2006 and April 2007, through Viking Oil, Neil and Chris Moody invested \$4 million with Quest. (See register, general ledger, and deposit tickets, collectively attached hereto as **Exhibit C.**) Therefore, Viking Oil has significant value, and it is important for me to secure control of this asset.

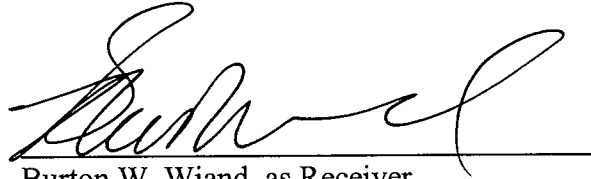
20. I have advised both Neil V. Moody and Christopher D. Moody of the relief sought in the Fifth Motion to Expand Scope of Receivership to include Viking Oil, which is

being filed contemporaneously with this Declaration, and they have no objection to the relief sought therein (though the Moodys make no admissions as to the factual statements herein).

Conclusion

21. The Investment Managers' income was derived from the on-going fraudulent scheme. The Investment Managers made payments to Neil V. Moody and Christopher D. Moody. Those payments were used to fund Viking Oil. Because Viking Oil was funded with proceeds of the scheme, and because its investment interest in Quest would be valuable to the Receivership estate, the scope of the Receivership should be expanded to include Viking Oil.

I declare under the penalty of perjury that the foregoing is true and correct and is executed this 14th day of July, 2009.

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

Burton W. Wiand, as Receiver
c/o FOWLER WHITE BOGGS P.A.
501 E. Kennedy Blvd.
Suite 1700
Tampa, FL 33602
Tel. 813.228.7411
Fax 813.229.8313
bwiand@fowlerwhite.com

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NORTON HAMMERSLEY

P.01

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Florida Department of State
Division of Corporations
Public Access System

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Division of Corporations
Fax Number : (850) 205-0383

From:
Account Name : NORTON, GURLEY, HAMMERSLEY & LOPEZ, P.A.
Account Number : I20010000202
Phone : (941) 954-4691
Fax Number : (941) 954-2128

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DIVISION OF CORPORATIONS

FLORIDA/FOREIGN LIMITED LIABILITY CO.

VIKING OIL & GAS, LLC

Certificate of Status	0
Certified Copy	0
Page Count	01
Estimated Charge	\$125.00

STATE
TALLAHASSEE, FLORIDA

06 JAN 11 AM 9:48

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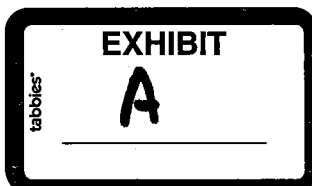
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ARTICLES OF ORGANIZATION

OF

VIKING OIL & GAS, LLC

The undersigned person, acting as the organizer of VIKING OIL & GAS, LLC, under the Florida Limited Liability Company Act, Chapter 608, Florida Statutes, adopts the following Articles of Organization:

ARTICLE I - NAME

The name of this limited liability company is:

VIKING OIL & GAS, LLC

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JAN 11 AM 9:48
TALLAHASSEE, FLORIDA

ARTICLE II - COMMENCEMENT AND DURATION OF EXISTENCE

The existence of the company will commence on the date these Articles of Organization are filed with the Florida Department of State, and the existence of the company shall be perpetual.

ARTICLE III - PURPOSE

The company may transact any or all lawful business for which a limited liability company may be organized under the Florida Limited Liability Company Act.

ARTICLE IV - INITIAL REGISTERED AGENT AND OFFICE

The street address of the initial registered office of the company is 1819 Main Street, Suite 610, Sarasota, Florida 34236, and the name of the company's initial registered agent at that address is JOHN M. COMPTON.

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ARTICLE V - PLACE OF BUSINESS

The mailing address and the street address of the principal office of the company is 1618 Main Street, Sarasota, FL 34236.

ARTICLE VI - ADMISSION OF ADDITIONAL MEMBERS

The right of the members to admit additional members and the terms and conditions of the admissions shall be restricted solely to those members approved by the written consent of the Members owning all of the Membership Interests in the Company as shall be set forth in its regulations.

ARTICLE VII - MANAGEMENT BY MANAGERS

The company shall be managed by Managers and the name and address of the initial Managers are:

Neil Moody
1618 Main Street
Sarasota, FL 34236

Christopher D. Moody
1618 Main Street
Sarasota, FL 34236

ARTICLE VIII - REGULATIONS

The power to adopt, alter, amend, or repeal the regulations of the company is vested exclusively in the members of the company.

ARTICLE IX - ORGANIZER

The name and street address of the organizer executing these Articles of Organization is:

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NORTON HAMMERSLEY

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

ARTICLE X - TERMINATION OF A MEMBERSHIP INTEREST

The company shall not be dissolved upon the death, retirement, resignation, expulsion, bankruptcy, or dissolution of a member or the occurrence of any other event which terminates the continued membership of a member in the company.

ARTICLE XI - AMENDMENT OF ARTICLES OF ORGANIZATION

Any amendment to the Articles of Organization shall be approved by all of the members owning all of the Membership Interests in the Company and shall be as prescribed by the Secretary of State of the State of Florida.

DATED: January 11, 2006.

(In accordance with Section 608.408(3), Florida Statutes, the execution of this document constitutes an affirmation under the penalties of perjury that the facts stated herein are true.)



John M. Compton, authorized
representative of Member

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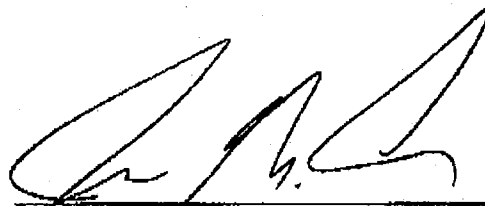
ACCEPTANCE OF REGISTERED AGENT

Pursuant to Section 608.415, Florida Statutes, the following is submitted:

That VIKING OIL & GAS, LLC, desiring to organize as a limited liability company under the laws of the State of Florida with its initial registered office, as indicated in its Articles of Organization, at 1819 Main Street, Suite 610, Sarasota, Florida 34236, has named JOHN M. COMPTON as its agent to accept service of process within the State of Florida.

Having been named to accept service of process for VIKING OIL & GAS, LLC at the place designated in this document, the undersigned agrees to act in that capacity and to comply with the provisions of the Florida Limited Liability Company Act, as amended, relative to keeping open the registered office. The undersigned is familiar with, and accepts the obligations of, Section 608.415, Florida Statutes.

DATE: January 11, 2005.



John M. Compton

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06 JAN 11 AM 9:49
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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2007 LIMITED LIABILITY COMPANY ANNUAL REPORT

FILED
Feb 01, 2007
Secretary of State

DOCUMENT# L06000003796

Entity Name: VIKING OIL & GAS, LLC

Current Principal Place of Business:

New Principal Place of Business:

1618 MAIN STREET
SARASOTA, FL 34236

Current Mailing Address:

New Mailing Address:

1618 MAIN STREET
SARASOTA, FL 34236

FEI Number: 20-4091005 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

MANAGING MEMBERS/MANAGERS:

ADDITIONS/CHANGES:

Title: MGR () Delete
Name: MOODY, NEIL
Address: 1618 MAIN STREET
City-St-Zip: SARASOTA, FL 34236

Title: MGR (X) Change () Addition
Name: MOODY, NEIL V
Address: 1618 MAIN STREET
City-St-Zip: SARASOTA, FL 34236

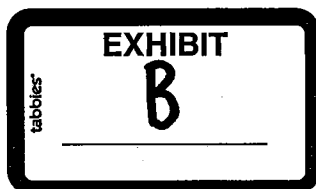
Title: MGR () Delete
Name: MOODY, CHRISTOPHER D
Address: 1618 MAIN STREET
City-St-Zip: SARASOTA, FL 34236

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 is true and accurate and that my electronic signature shall have the same legal effect as if made under oath; that I am a managing member or manager of the limited liability company or the receiver or trustee empowered to execute this report as required by Chapter 608, Florida Statutes.

SIGNATURE: CHRISTOPHER D. MOODY MGR 02/01/2007

Electronic Signature of Signing Managing Member, Manager, or Authorized Representative / Date



2008 LIMITED LIABILITY COMPANY ANNUAL REPORT

FILED
Apr 17, 2008
Secretary of State

DOCUMENT# L06000003796

Entity Name: VIKING OIL & GAS, LLC

Current Principal Place of Business:

New Principal Place of Business:

1618 MAIN STREET
SARASOTA, FL 34236

Current Mailing Address:

New Mailing Address:

1618 MAIN STREET
SARASOTA, FL 34236

FEI Number: 20-4091005 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

MANAGING MEMBERS/MANAGERS:

ADDITIONS/CHANGES:

Title: MGR () Delete
Name: MOODY, NEIL V
Address: 1618 MAIN STREET
City-St-Zip: SARASOTA, FL 34236

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

Title: MGR () Delete
Name: MOODY, CHRISTOPHER D
Address: 1618 MAIN STREET
City-St-Zip: SARASOTA, FL 34236

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 is true and accurate and that my electronic signature shall have the same legal effect as if made under oath; that I am a managing member or manager of the limited liability company or the receiver or trustee empowered to execute this report as required by Chapter 608, Florida Statutes.

SIGNATURE: NEIL V. MOODY

MGRM

04/17/2008

Electronic Signature of Signing Managing Member, Manager, or Authorized Representative / Date

Viking Oil & Gas, LLC

7/7/2009 4:08 PM

Register: Northern Trust

From 01/01/2006 through 12/31/2008

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
02/02/2006			Investment Contributions	Deposit		X	1,200,000.00	1,200,000.00
02/02/2006			Investment Contributions	Deposit		X	600,000.00	1,800,000.00
02/06/2006	ACH	Quest Energy Manag...	Exploration		1,300,000.00	X		500,000.00
02/06/2006	ACH	Northern Trust	Bank Service Charges		22.00	X		499,978.00
02/24/2006	1770	Norton, Hammersley...	Professional Fees:Leg...	Invoice 63249	1,339.00	X		498,639.00
03/31/2006			Dividend Earned Income	Deposit		X	1,934.62	500,573.62
03/31/2006	ACH	Quest Energy Manag...	Exploration		500,000.00	X		573.62
03/31/2006	ACH	Northern Trust	Bank Service Charges	Wire for Quest	22.00	X		551.62
03/31/2006	ACH	Northern Trust	Bank Service Charges		25.00	X		526.62
04/10/2006			Investment Contributions	Deposit		X	800,000.00	800,526.62
04/10/2006			Investment Contributions	Deposit		X	400,000.00	1,200,526.62
04/13/2006	ACH	Quest Energy Manag...	Exploration		1,200,000.00	X		526.62
04/13/2006	ACH	Northern Trust	Bank Service Charges	Wire Fee	22.00	X		504.62
04/28/2006			Dividend Earned Income	Deposit		X	1,126.85	1,631.47
04/28/2006	ACH	Northern Trust	Bank Service Charges		25.00	X		1,606.47
05/31/2006			Dividend Earned Income	Deposit		X	838.34	2,444.81
05/31/2006	ACH	Northern Trust	Bank Service Charges		25.00	X		2,419.81
06/30/2006			Dividend Earned Income	Deposit		X	0.10	2,419.91
06/30/2006	ACH	Northern Trust	Bank Service Charges		25.00	X		2,394.91
07/31/2006	ACH	Northern Trust	Bank Service Charges		25.00	X		2,369.91
08/31/2006	ACH	Northern Trust	Bank Service Charges		25.00	X		2,344.91
09/30/2006	ACH	Northern Trust	Bank Service Charges		25.00	X		2,319.91
10/31/2006	ACH	Northern Trust	Bank Service Charges		25.00	X		2,294.91
11/30/2006	ACH	Northern Trust	Bank Service Charges		25.00	X		2,269.91
12/29/2006	ACH	Northern Trust	Bank Service Charges		25.00	X		2,244.91
01/31/2007	ACH	Northern Trust	Bank Service Charges		25.00	X		2,219.91
02/28/2007	ACH	Northern Trust	Bank Service Charges		25.00	X		2,194.91
04/11/2007			Investment Contributions	Deposit		X	666,666.66	668,861.57
04/11/2007			Investment Contributions	Deposit		X	333,333.34	1,002,194.91
04/13/2007	ACH	Quest Energy Manag...	Exploration		1,000,000.00	X		2,194.91
04/13/2007	ACH	Northern Trust	Bank Service Charges	Wire Fee	22.00	X		2,172.91
10/22/2007	1771	Suplee & Shea, P.A.	Professional Fees:Acco...	Invoice #37149	1,776.00	X		396.91
07/29/2008			-split-	Deposit		X	2,700.00	3,096.91
07/29/2008	1772	Suplee & Shea, P.A.	Professional Fees:Acco...	Invoice #41316	2,623.00	X		473.91



Viking Oil & Gas, LLC
General Ledger
 As of December 31, 2008

7:39 PM
 06/21/09
 Accrual Basis

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
Northern Trust									0.00
Deposit	2/2/2006				Deposit	Investment Co...	1,200,000.00		1,200,000.00
Deposit	2/2/2006				Deposit	Investment Co...	600,000.00		1,800,000.00
Check	2/6/2006	ACH		Quest Energy Mana...		Exploration		1,300,000.00	500,000.00
Check	2/6/2006	ACH		Northern Trust		Bank Service ...		22.00	499,978.00
Check	2/24/2006	1770		Norton, Hammersle...	Invoice 63249	Legal Fees	1,934.62	1,339.00	498,639.00
Deposit	3/31/2006	ACH		Quest Energy Mana...	Deposit	Dividend Earn...			500,573.62
Check	3/31/2006	ACH		Northern Trust	Wire for Quest	Exploration		500,000.00	573.62
Check	3/31/2006	ACH		Northern Trust	Wire for Quest	Bank Service ...		22.00	551.62
Check	3/31/2006	ACH		Northern Trust	Wire for Quest	Bank Service ...		25.00	526.62
Deposit	4/10/2006				Deposit	Investment Co...	800,000.00		800,526.62
Deposit	4/10/2006				Deposit	Investment Co...	400,000.00		1,200,526.62
Check	4/13/2006	ACH		Quest Energy Mana...		Exploration		1,200,000.00	526.62
Check	4/13/2006	ACH		Northern Trust	Wire Fee	Bank Service ...		22.00	504.62
Deposit	4/28/2006	ACH		Northern Trust	Deposit	Dividend Earn...	1,126.85		1,631.47
Check	4/28/2006	ACH		Northern Trust	Deposit	Bank Service ...		25.00	1,606.47
Deposit	5/31/2006	ACH		Northern Trust	Deposit	Dividend Earn...	838.34		2,444.81
Check	5/31/2006	ACH		Northern Trust	Deposit	Bank Service ...		25.00	2,419.81
Deposit	6/30/2006	ACH		Northern Trust	Deposit	Dividend Earn...	0.10		2,419.91
Check	6/30/2006	ACH		Northern Trust		Bank Service ...		25.00	2,394.91
Check	7/31/2006	ACH		Northern Trust		Bank Service ...		25.00	2,369.91
Check	8/31/2006	ACH		Northern Trust		Bank Service ...		25.00	2,344.91
Check	9/30/2006	ACH		Northern Trust		Bank Service ...		25.00	2,319.91
Check	10/31/2006	ACH		Northern Trust		Bank Service ...		25.00	2,294.91
Check	11/30/2006	ACH		Northern Trust		Bank Service ...		25.00	2,269.91
Check	12/29/2006	ACH		Northern Trust		Bank Service ...		25.00	2,244.91
Check	1/31/2007	ACH		Northern Trust		Bank Service ...		25.00	2,219.91
Check	2/28/2007	ACH		Northern Trust		Bank Service ...		25.00	2,194.91
Deposit	4/11/2007				Deposit	Investment Co...	666,666.66		668,861.57
Deposit	4/11/2007				Deposit	Investment Co...	333,333.34		1,002,194.91
Check	4/13/2007	ACH		Quest Energy Mana...		Exploration		1,000,000.00	2,194.91
Check	4/13/2007	ACH		Northern Trust	Wire Fee	Bank Service ...		22.00	2,172.91
Check	10/22/2007	1771		Suplee & Shea, P.A.	Invoice #37149	Accounting Fe...		1,776.00	396.91
Deposit	7/29/2008				Deposit	-SPLIT-	2,700.00		3,096.91
Check	7/29/2008	1772		Suplee & Shea, P.A.	Invoice #41316	Accounting Fe...		2,623.00	473.91
Total Northern Trust							4,006,599.91	4,006,126.00	473.91
Accounts Payable									0.00
Total Accounts Payable									0.00
Payroll Liabilities									0.00
Total Payroll Liabilities									0.00

DEPOSIT TICKET

DATE 2-6-06

ALL ITEMS RECEIVED SUBJECT TO TERMS AND CONDITIONS OF APPLICABLE LAWS REGULATIONS AND DEPOSIT AGREEMENT AND MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL.

88-619
1113

FIRST NATIONAL BANK
Albany / Breckenridge
P.O. Box 157
Albany, Texas 76430

NAME Quest Energy Management Group

ADDRESS Group

ACCOUNT NO. 100-456-632

SIGN HERE FOR LESS CASH RECEIVED

	DOLLARS	CENTS
CURRENCY		
COIN		
CHECKS <u>WT</u>		
<u>Vikingoil & Gas</u>	1,300,000	00
TOTAL FROM OTHER SIDE		
LESS CASH		
TOTAL DEPOSIT	1,300,000	00

100456632118 001300000000

DEPOSIT TICKET

DATE 3-21-06

ALL ITEMS RECEIVED SUBJECT TO TERMS AND CONDITIONS OF APPLICABLE LAWS REGULATIONS AND DEPOSIT AGREEMENT AND MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL.

88-619
1113

FIRST NATIONAL BANK
Albany / Breckenridge
P.O. Box 157
Albany, Texas 76430

NAME Quest Energy Management Group

ADDRESS Management Group

ACCOUNT NO. 100-456-632

SIGN HERE FOR LESS CASH RECEIVED

	DOLLARS	CENTS
CURRENCY		
COIN		
CHECKS <u>WT</u>		
<u>Vikingoil & Gas</u>	500,000	00
TOTAL FROM OTHER SIDE		
LESS CASH		
TOTAL DEPOSIT	500,000	00

100456632118 0050000000

DEPOSIT TICKET

DATE 4-13-06

ALL ITEMS RECEIVED SUBJECT TO TERMS AND CONDITIONS OF APPLICABLE LAWS REGULATIONS AND DEPOSIT AGREEMENT AND MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL.

88-619
1113

FIRST NATIONAL BANK
Albany / Breckenridge
P.O. Box 157
Albany, Texas 76430

NAME Quest Energy Management Group

ADDRESS Group

ACCOUNT NO. 100-456-632

SIGN HERE FOR LESS CASH RECEIVED

	DOLLARS	CENTS
CURRENCY		
COIN		
CHECKS <u>WT</u>		
<u>Vikingoil & Gas</u>	1,200,000	00
TOTAL FROM OTHER SIDE		
LESS CASH		
TOTAL DEPOSIT	1,200,000	00

100456632118 001200000000

DEPOSIT TICKET
DATE 4-13-07

ALL ITEMS RECEIVED SUBJECT TO TERMS AND CONDITIONS OF APPLICABLE LAWS REGULATIONS AND DEPOSIT AGREEMENT AND MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL

FIRST NATIONAL BANK
ALBANY / BRECKENRIDGE
P.O. Box 157
Albany, Texas 76430

NAME Quest Energy Management Group Inc.
ADDRESS _____
ACCOUNT NO. 100-456-632
SIGN HERE FOR LESS CASH RECEIVED

	DOLLARS	CENTS
CURRENCY		
COIN		
CHECKS <u>WT</u>		
<u>Viking Oil & Gas</u>	10000000	
TOTAL FROM OTHER SIDE	/	
LESS CASH	/	
TOTAL DEPOSIT	10000000	

⑆00456632⑆ ⑆8 ⑆00000000⑆

DEPOSIT TICKET
DATE 12-3-07

ALL ITEMS RECEIVED SUBJECT TO TERMS AND CONDITIONS OF APPLICABLE LAWS REGULATIONS AND DEPOSIT AGREEMENT AND MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL

FIRST NATIONAL BANK
ALBANY / BRECKENRIDGE
P.O. Box 157
Albany, Texas 76430

NAME Quest Energy Management Group Inc.
ADDRESS _____
ACCOUNT NO. 100-456-632
SIGN HERE FOR LESS CASH RECEIVED

	DOLLARS	CENTS
CURRENCY		
COIN		
CHECKS <u>WT</u>		
<u>Valhalla Investment Partners</u>	60000000	
TOTAL FROM OTHER SIDE	/	
LESS CASH	/	
TOTAL DEPOSIT	60000000	

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DEPOSIT TICKET
DATE 7-29-08

ALL ITEMS RECEIVED SUBJECT TO TERMS AND CONDITIONS OF APPLICABLE LAWS REGULATIONS AND DEPOSIT AGREEMENT AND MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL

FIRST NATIONAL BANK
ALBANY / BRECKENRIDGE
P.O. Box 157
Albany, Texas 76430

NAME Quest Energy Management Group Inc.
ADDRESS _____
ACCOUNT NO. 100-456-632
SIGN HERE FOR LESS CASH RECEIVED

	DOLLARS	CENTS
CURRENCY		
COIN		
CHECKS <u>WT</u>		
<u>Valhalla Investment Partners LP</u>	50000000	
TOTAL FROM OTHER SIDE	/	
LESS CASH	/	
TOTAL DEPOSIT	50000000	

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