**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 interstates 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

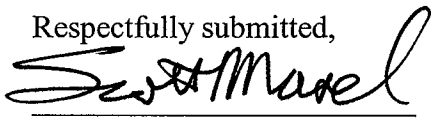
Issue an Order directing the Defendants to pay civil money penalties pursuant to Section 20(d) of the Securities Act, 15 U.S.C. § 77t(d), Section 21(d) of the Exchange Act, 15 U.S.C. § 78u(d), and Section 209(e) of the Advisers Act, [15 U.S.C. § 80b-9.

## V. Further Relief

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

January 11, 2010

Respectfully submitted,

By: 

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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 SARASOTA
(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)

- ☒ 1 U.S. Government Plaintiff
- ☐ 2 U.S. Government Defendant
- ☐ 3 Federal Question (U.S. Government Not a Party)
- ☐ 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)

| | PTF | DEF | | PTF | DEF |
|---|---|---|---|---|---|
| Citizen of This State | ☐ 1 | ☐ 1 | Incorporated *or* Principal Place of Business In This State | ☐ 4 | ☐ 4 |
| Citizen of Another State | ☐ 2 | ☐ 2 | Incorporated *and* Principal Place of Business In Another State | ☐ 5 | ☐ 5 |
| Citizen or Subject of a Foreign Country | ☐ 3 | ☐ 3 | Foreign Nation | ☐ 6 | ☐ 6 |

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

**CONTRACT**
- ☐ 110 Insurance
- ☐ 120 Marine
- ☐ 130 Miller Act
- ☐ 140 Negotiable Instrument
- ☐ 150 Recovery of Overpayment & Enforcement of Judgment
- ☐ 151 Medicare Act
- ☐ 152 Recovery of Defaulted Student Loans (Excl. Veterans)
- ☐ 153 Recovery of Overpayment of Veteran's Benefits
- ☐ 160 Stockholders' Suits
- ☐ 190 Other Contract
- ☐ 195 Contract Product Liability
- ☐ 196 Franchise

**REAL PROPERTY**
- ☐ 210 Land Condemnation
- ☐ 220 Foreclosure
- ☐ 230 Rent Lease & Ejectment
- ☐ 240 Torts to Land
- ☐ 245 Tort Product Liability
- ☐ 290 All Other Real Property

**TORTS**

PERSONAL INJURY
- ☐ 310 Airplane
- ☐ 315 Airplane Product Liability
- ☐ 320 Assault, Libel & Slander
- ☐ 330 Federal Employers' Liability
- ☐ 340 Marine
- ☐ 345 Marine Product Liability
- ☐ 350 Motor Vehicle
- ☐ 355 Motor Vehicle Product Liability
- ☐ 360 Other Personal Injury

PERSONAL INJURY
- ☐ 362 Personal Injury - Med. Malpractice
- ☐ 365 Personal Injury - Product Liability
- ☐ 368 Asbestos Personal Injury Product Liability

PERSONAL PROPERTY
- ☐ 370 Other Fraud
- ☐ 371 Truth in Lending
- ☐ 380 Other Personal Property Damage
- ☐ 385 Property Damage Product Liability

**CIVIL RIGHTS**
- ☐ 441 Voting
- ☐ 442 Employment
- ☐ 443 Housing/ Accommodations
- ☐ 444 Welfare
- ☐ 445 Amer. w/Disabilities - Employment
- ☐ 446 Amer. w/Disabilities - Other
- ☐ 440 Other Civil Rights

**PRISONER PETITIONS**
- ☐ 510 Motions to Vacate Sentence

Habeas Corpus:
- ☐ 530 General
- ☐ 535 Death Penalty
- ☐ 540 Mandamus & Other
- ☐ 550 Civil Rights
- ☐ 555 Prison Condition

**FORFEITURE/PENALTY**
- ☐ 610 Agriculture
- ☐ 620 Other Food & Drug
- ☐ 625 Drug Related Seizure of Property 21 USC 881
- ☐ 630 Liquor Laws
- ☐ 640 R.R. & Truck
- ☐ 650 Airline Regs.
- ☐ 660 Occupational Safety/Health
- ☐ 690 Other

**LABOR**
- ☐ 710 Fair Labor Standards Act
- ☐ 720 Labor/Mgmt. Relations
- ☐ 730 Labor/Mgmt.Reporting & Disclosure Act
- ☐ 740 Railway Labor Act
- ☐ 790 Other Labor Litigation
- ☐ 791 Empl. Ret. Inc. Security Act

**IMMIGRATION**
- ☐ 462 Naturalization Application
- ☐ 463 Habeas Corpus - Alien Detainee
- ☐ 465 Other Immigration Actions

**BANKRUPTCY**
- ☐ 422 Appeal 28 USC 158
- ☐ 423 Withdrawal 28 USC 157

**PROPERTY RIGHTS**
- ☐ 820 Copyrights
- ☐ 830 Patent
- ☐ 840 Trademark

**SOCIAL SECURITY**
- ☐ 861 HIA (1395ff)
- ☐ 862 Black Lung (923)
- ☐ 863 DIWC/DIWW (405(g))
- ☐ 864 SSID Title XVI
- ☐ 865 RSI (405(g))

**FEDERAL TAX SUITS**
- ☐ 870 Taxes (U.S. Plaintiff or Defendant)
- ☐ 871 IRS—Third Party 26 USC 7609

**OTHER STATUTES**
- ☐ 400 State Reapportionment
- ☐ 410 Antitrust
- ☐ 430 Banks and Banking
- ☐ 450 Commerce
- ☐ 460 Deportation
- ☐ 470 Racketeer Influenced and Corrupt Organizations
- ☐ 480 Consumer Credit
- ☐ 490 Cable/Sat TV
- ☐ 810 Selective Service
- ☒ 850 Securities/Commodities/ Exchange
- ☐ 875 Customer Challenge 12 USC 3410
- ☐ 890 Other Statutory Actions
- ☐ 891 Agricultural Acts
- ☐ 892 Economic Stabilization Act
- ☐ 893 Environmental Matters
- ☐ 894 Energy Allocation Act
- ☐ 895 Freedom of Information Act
- ☐ 900Appeal of Fee Determination Under Equal Access to Justice
- ☐ 950 Constitutionality of State Statutes

**V. ORIGIN** (Place an "X" in One Box Only)

☒ 1 Original Proceeding ☐ 2 Removed from State Court ☐ 3 Remanded from Appellate Court ☐ 4 Reinstated or Reopened ☐ 5 Transferred from another district (specify) ☐ 6 Multidistrict Litigation ☐ 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**):
17 C.F.R. § 78j(b), 15 U.S.C. § 77q(a)(1), 15 U.S.C. §§ 77q(a)(2) & q(a)(3); 17 C.F.R. § 275.206(4)-8

Brief description of cause:
Violations of the federal securities laws.

**VII. REQUESTED IN COMPLAINT:**

☐ CHECK IF THIS IS A CLASS ACTION UNDER F.R.C.P. 23

DEMAND $ Permanent Injunction, Disgorgement & Civil Penalty

CHECK YES only if demanded in complaint:
JURY DEMAND: ☐ Yes ☑ No

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

DATE
Jan. 11, 2010

SIGNATURE OF ATTORNEY OF RECORD
Scott A Masel

FOR OFFICE USE ONLY

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