

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

SECURITIES AND EXCHANGE
COMMISSION,

Plaintiff,

v.

Case No. 8:09-cv-87-T-26TBM

ARTHUR NADEL,
SCOOP CAPITAL, LLC,
SCOOP MANAGEMENT, INC.

Defendants,

SCOOP REAL ESTATE, L.P.
VALHALLA INVESTMENT PARTNERS, L.P.,
VALHALLA MANAGEMENT, INC.
VICTORY IRA FUND, LTD,
VICTORY FUND, LTD,
VIKING IRA FUND, LLC,
VIKING FUND, LLC, AND
VIKING MANAGEMENT,

Relief Defendants.

ORDER

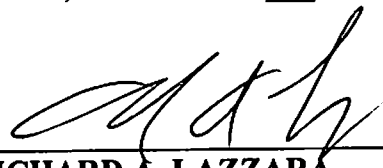
This cause comes before the Court for consideration of the Receiver's Unopposed Motion to (1) Approve Second Interim Distribution, (2) Approve Revisions to Certain Claim Determinations, (3) Increase Certain Reserves, and (4) Release Certain Other Reserves (the "Motion") (Doc 946). The Securities and Exchange Commission does not oppose the granting of the relief sought.

Having considered the Motion, and being otherwise fully advised, it is **ORDERED AND ADJUDGED** that the Receiver's Motion is **GRANTED**. The Court finds that the

interim distribution plan as set forth in the Motion and in its Exhibits is fair and reasonable and is consistent with the distribution plan previously approved by this Court. Accordingly,

1. The Receiver is authorized to conduct a second interim distribution in the total amount of \$22,000,000.00 as set forth in the Motion and in Exhibit A attached to the Motion;
2. The revisions to the claim determinations as set forth in the Motion and in Exhibit A attached to the Motion are approved; and
3. The Receiver is authorized to (1) increase reserves by \$1,327,793.22 and (2) release reserves in the amount of \$197,951.10, which will leave in place a total reserve amount of \$2,919,110.57 as set forth in the Motion and in Exhibit B attached to the Motion.

DONE AND ORDERED at Tampa, Florida, on November 15, 2012.



RICHARD A. LAZZARA
UNITED STATES DISTRICT JUDGE

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Counsel of Record