

EXHIBIT 27

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-87-T-26TBM

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, LLC.

Relief Defendants.

ORDER

This cause comes before the Court for consideration of Unopposed Receiver's Fourteenth Interim Motion for Order Awarding Fees, Costs and Reimbursement of Costs to Receiver and His Professionals (Doc. ____). 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 Unopposed Receiver's Fourteenth Interim Motion for Order Awarding Fees, Costs and Reimbursement of Costs to Receiver and His Professionals (Doc. ____) is **GRANTED**. The Court Awards the following sums and directs that payment be made from the Receivership assets:

Burton W. Wiand, Receiver	\$52,430.00
Wiand Guerra King P.L.	\$1,020,675.27
James, Hoyer, Newcomer & Smiljanich, P.A.	\$1,764.00
PDR Certified Public Accountants	\$40,614.50
RWJ Group, LLC	\$33,324.59
E-Hounds, Inc.	\$765.63
Yip & Levi LLC	\$33,671.33
EIM Consulting, LLC	\$275.00
Allen Dell, P.A.	\$6,573.32
Jones & Keller, P.C.	\$220.50
Briggs and Morgan	\$3,691.75
Goetz, Baldwin & Geddes P.C.	\$735.00
Stichter, Riedel, Blain & Prosser P.A.	\$6,793.00

DONE AND ORDERED at Tampa, Florida, this ____ day of _____, 2013.

UNITED STATES DISTRICT COURT JUDGE