

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

Relief Defendants.

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**ORDER**

Before the Court is the Receiver's Unopposed Motion for Order (1) authorizing the Receiver to execute and submit an amended Form 1040X individual income tax return for Arthur Nadel ("Nadel") to the Internal Revenue Service ("IRS"); (2) directing the IRS to accept that tax return; (3) directing the IRS to deliver any tax refund payable to Nadel to the Receiver in a timely manner; and (4) authorizing the Receiver to negotiate and deposit any

tax refund made payable to Nadel into any financial account held by the Receiver in his capacity as Receiver (the “**Motion**”) (Doc. 1097). Upon due consideration of the Receiver’s powers as set forth in the Order Appointing Receiver (Dkt. 8) and the Orders Reappointing Receiver (Docs. 140, 316, 493, and 935), it is **ORDERED AND ADJUDGED** that the Motion (Doc. 1097) is **GRANTED**.

The Receiver is authorized to execute an amended individual income tax return (the “**Amended Return**”) for Arthur Nadel, who is deceased, and file the Amended Return with the IRS. The IRS is directed to accept and timely process the Amended Return, and deliver any applicable tax refund resulting from the Amended Return to the Receiver in a timely manner.

Upon receipt, the Receiver is authorized to deposit any tax refund resulting from the Amended Return into any financial account held by him in his capacity as Receiver, and all financial institutions holding such accounts are directed to accept such payment, whether made by check, wire, other form of electronic transfer, or in any other manner, for deposit into any such account without the need for endorsement or other additional action by the Receiver.

**DONE and ORDERED** in chambers in Tampa, Florida this 15 day of

January, 2014.

  
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**RICHARD A. LAZZARA**  
**UNITED STATES DISTRICT JUDGE**

**COPIES FURNISHED TO:**

Counsel of Record

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