

**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;  
and 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, LLC,

Relief Defendants.

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**ORDER**

Before the Court is the United States of America's Motion for Clarification of Order Authorizing Receiver's Execution and Submission of Amended Tax Return of Arthur Nadel (Dkt. 1101) and The Receiver's Response. (Dkt. 1104). After careful consideration of the arguments, the applicable law, and the file, the Court concludes that the motion should be granted only to the following limited extent. With respect to clarification of the language "accept and timely process" on page 2 of the order found at docket 1100, the order as written is not intended to nullify any statutory or regulatory

requirement governing the form and/or content of the Amended Return for Arthur Nadel. The order is intended, rather, to permit the Receiver to submit a return on behalf of Arthur Nadel and to receive any refund due on that return. As to the argument made regarding the timely processing of the Amended Return and the delivery of the refund in a timely manner, the order as it stands does not alter or limit any statutory deadline. Consequently, the language of the order stands.

It is therefore **ORDERED AND ADJUDGED** that the Motion for Clarification (Dkt. 1101) is granted to the limited extent set forth above. The order at docket 1100 remains in full force and effect as clarified.

**DONE AND ORDERED** at Tampa, Florida, on February 4, 2014.

*s/Richard A. Lazzara*  
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**RICHARD A. LAZZARA**  
**UNITED STATES DISTRICT JUDGE**

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Counsel of Record