

UNITED STATES DISTRICT COURT  
MIDDLE DISTRICT OF FLORIDA  
TAMPA DIVISION

SECURITIES AND EXCHANGE  
COMMISSION,

Plaintiff,

v.

Case No. 8:09-cv-87-T-33CPT

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, LLC,

Relief Defendants,

\_\_\_\_\_ /

**ORDER**

This matter comes before the Court pursuant to the Receiver's Verified Motion to Approve Settlements of Claims and Objections with Certain Secured Creditors (Doc. # 1402), filed on July 24, 2019. No other parties or creditors have filed an objection to the Motion. Upon due consideration, the Motion is granted.

The Court specifically approves the written Settlement of Claims and Objections attached to the motion as Exhibit 2 with respect to five Texas-based taxing authorities (Claims 1, 2, 3, 4 and 74) (the "Taxing Authorities"). As set forth in Exhibit 2, these claims shall be consolidated and allowed in the total amount of \$300,000. The Taxing Authorities shall be responsible for apportioning any collective distribution amount amongst themselves.

The Court also specifically approves the written Settlement of Claim and Objection attached to the motion as Exhibit 3 with respect to the First National Bank of Albany/Breckenridge (Claim 5) (the "Bank"). The Court authorizes the Receiver to abandon the real estate located at 64 South Jacobs Street, Albany, Texas 76430 (the "Property"), bearing the following legal description:

Surface only of Lots 1 and 2. Block 36, Original Town of Albany in Shackelford County, Texas, as shown on the map or plat of said Town, recorded in Book C, Pages 294 and 295, Deed Records of Shackelford County, Texas, to which reference is here made for all purposes and full description, and including all improvements located thereon.

In addition, the Court lifts the stay and injunction in this action (see Doc. # 1024 at p. 8 ¶ 2 & Doc. # 8 ¶ 15) with respect to the Bank to allow the Bank to foreclose on the Property. As of the date of this order, the Receiver shall

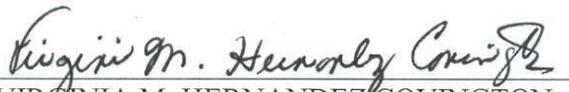
have no further interest in or responsibility for the Property. The Bank is authorized to begin foreclosure proceedings, and the Bank shall be entitled to all proceeds from the foreclosure.

Accordingly, it is now

**ORDERED, ADJUDGED, and DECREED:**

the Receiver's Verified Motion to Approve Settlements of Claims and Objections with Certain Secured Creditors (Doc. # 1402) is **GRANTED**.

**DONE and ORDERED** in Chambers in Tampa, Florida, this 9th day of August, 2019.

  
VIRGINIA M. HERNANDEZ COVINGTON  
UNITED STATES DISTRICT JUDGE