

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.

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**PLAINTIFF'S RESPONSE TO ORDER DIRECTING COUNSEL'S RESPONSE**

Plaintiff Securities and Exchange Commission, pursuant to the Court's December 8, 2009 Order Directing Counsel for Receiver and the Securities and Exchange Commission to file a response to non-party's Motion for Protective Order (DE 251), notifies the Court that it joins and adopts the Receiver's position in his response to Donald H. Rowe's Motion for Protective Order and Memorandum of Law (DE 250).

December 17, 2009

Respectfully submitted,

By: s/ Scott A. Masel  
Scott A. Masel  
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COMMISSION**  
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**CERTIFICATE OF SERVICE**

I hereby certify that on December 17, 2009, I electronically filed the foregoing with the Clerk of the Court by using the CM/ECF system which will send a notice of electronic filing to the following:

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*Court-appointed Receiver for Corporate Defendants  
and Relief Defendants*

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*Co-counsel for Receiver Burton W. Wiand*

I further certify that on the same date I mailed the foregoing document and the notice of electronic filing by U.S. Mail or as indicated below to the following non-CM/ECF participant:

Arthur G. Nadel  
Register No. 50690-018  
MCC New York  
Metropolitan Correctional Center  
150 Park Row  
New York, NY 10007  
Via U.S. Mail

s/ Scott A. Masel  
Scott A. Masel, Esq.