

**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, LLC,

Relief Defendants.

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**ORDER**

Upon due consideration of the Receiver's submissions, it is ordered and adjudged that the Receiver's Motion for Approval of Sale of Assets of Home Front Homes, LLC and Agreement with M&I Bank (Dkt. 291) is granted. The Court specifically approves the sale of the assets of Home Front Homes, LLC to South American Development Corporation as provided for in the Asset Purchase Agreement attached as exhibit one to the motion. The Court also specifically

approves the agreement reached between the Receiver and M&I Bank as reflected in the M&I Agreement attached to the motion as exhibit two to the motion. In doing so, the Court finds that the agreements negotiated by the Receiver are in the best interests of the Receivership Estate.

**DONE AND ORDERED** at Tampa, Florida, on January 6, 2010.

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

**COPIES FURNISHED TO:**  
Counsel of Record