

**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.

ORDER

UPON DUE CONSIDERATION, it is **ORDERED AND ADJUDGED** that the Receiver's Motion to Approve Settlement (Dkt. 345) is **granted**. The Court specifically approves the written settlement agreement attached to the motion entered into between the Receiver and James G. Kapralos, as Trustee of the James G. Kapralos Trust, with regard to the return of what the Receiver describes as "false profits," in the amount of and within the time period provided for in the agreement.

DONE AND ORDERED at Tampa, Florida, on February 22, 2010.

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

COPIES FURNISHED TO:
Counsel of Record