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. 380) is **granted**. The Court specifically approves the written settlement agreement attached to the motion entered into between the Receiver and William J. Beard and R. Jean Beard, as Co-Trustees of the William J. and R. Jean Beard Joint 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 April 2, 2010.

s/Richard A. Lazzara

RICHARD A. LAZZARA UNITED STATES DISTRICT JUDGE

COPIES FURNISHED TO:

Counsel of Record