

**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.

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**ORDER**

**UPON DUE CONSIDERATION**, it is **ORDERED AND ADJUDGED** that the Receiver's Motion to Approve Settlement (Dkt. 557) is **granted**. The Court specifically approves the written settlement agreement attached to the motion entered into between the Receiver and Merlyn W.V. Lofgren 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 December 7, 2010.

*s/Richard A. Lazzara*

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**RICHARD A. LAZZARA**  
**UNITED STATES DISTRICT JUDGE**

**COPIES FURNISHED TO:**

Counsel of Record