

**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.

_____ /

ORDER

This cause comes before the court for consideration of the Receiver's Supplemental Unopposed Motion to Approve First Interim Distribution and Approve Revisions to Certain Claim Determinations (the "Motion") (Doc. ____). The Securities and Exchange Commission does not oppose the granting of the relief sought.

Having considered the Motion, and being otherwise fully advised, it is **ORDERED AND ADJUDGED** that the Receiver's Motion is **GRANTED**. The Court finds that the relief requested is consistent with the distribution plan previously approved by this Court. Accordingly, the Receiver is authorized to conduct a first interim distribution to the claimants holding claim

EXHIBIT B

numbers 102, 104, 159, 212, 267, and 375 in the total amount of \$316,634.82 as set forth in the Motion and in Exhibit A attached to the Motion.

DONE AND ORDERED at Tampa, Florida, on May ____, 2012.

RICHARD A. LAZZARA
UNITED STATES DISTRICT JUDGE

COPIES FURNISHED TO:
Counsel of Record