

# EXHIBIT 24

**UNITED STATES DISTRICT COURT  
MIDDLE DISTRICT OF FLORIDA  
TAMPA DIVISION**

SECURITIES AND EXCHANGE  
COMMISSION,

Plaintiff,

v.

ARTHUR NADEL,  
SCOOP CAPITAL, LLC,  
SCOOP MANAGEMENT, INC.,

Defendants,

CASE NO.: 8:09-cv-87-T-26TBM

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**

This cause comes before the Court for consideration of Unopposed Receiver's Twelfth Interim Motion for Order Awarding Fees, Costs and Reimbursement of Costs to Receiver and His Professionals (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 Unopposed Receiver's Twelfth Interim Motion for Order Awarding Fees, Costs and Reimbursement of Costs to Receiver and His Professionals (Doc. \_\_\_\_ ) is **GRANTED**. The Court Awards the following sums and directs that payment be made from the Receivership assets:

Burton W. Wiand, Receiver	\$57,872.50
Wiand Guerra King P.L.	\$637,885.00
James, Hoyer, Newcomer & Smilijanich, P.A.	\$117,233.79
de la Parte & Gilbert, P.A.	\$21,371.46
PDR Certified Public Accountants	\$72,588.00
RWJ Group, LLC	\$23,079.30
Riverside Financial Group	\$3,675.00
Orrick, Herrington & Sutcliffe (Europe) LLP	£6,495.13
E-Hounds, Inc.	\$481.25
Yip & Levi LLC	\$169,004.48
Kirby Noonan Lance & Hoge LLP	\$1,594.80

DONE AND ORDERED at Tampa, Florida, this \_\_\_\_ day of \_\_\_\_\_, 2012.

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UNITED STATES DISTRICT COURT JUDGE