

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

Relief Defendants.

**PLAINTIFF'S NOTICE OF VOLUNTARY DISMISSAL WITH PREJUDICE OF
ITS DISGORGEMENT CLAIMS AGAINST RELIEF DEFENDANTS**

Plaintiff Securities and Exchange Commission, pursuant to Rule 41(a)(1), Fed.R.Civ.P., voluntarily dismisses its claims for disgorgement against the relief 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 (collectively, "the Relief Defendants"). Since the Court-appointed Receiver controls the Relief Defendants and has been marshaling and distributing their assets for the benefit of victimized investors, dismissing the Commission's claims is appropriate at this time.

WHEREFORE for the foregoing reasons, the Commission respectfully requests the Court enter an order dismissing with prejudice the Commission's claims for disgorgement against the Relief Defendants.

Date: January 30, 2013.

Respectfully submitted,

By: s/ Scott A. Masel
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CERTIFICATE OF SERVICE

I hereby certify that on January 30, 2013, I electronically filed the foregoing with the Clerk of the Court by using the CM/ECF system which will send a notice of electronic filing to the following:

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*Court-appointed Receiver for Corporate Defendants
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