

EXHIBIT A

SETTLEMENT AGREEMENT

WHEREAS, by orders dated January 21, 2009, June 3, 2009, January 19, 2010, September 23, 2010, October 29, 2012, March 7, 2013, and May 24, 2013 the Court in Securities & Exch. Comm'n v. Arthur Nadel, et al., Case No. 8:09-cv-87-T-26TBM (M.D. Fla.) (the "SEC Receivership Action"), appointed Burton W. Wiand as Receiver (the "Receiver") for Scoop Capital, LLC; Scoop Management, Inc.; Scoop Real Estate, L.P.; Valhalla Investment Partners, L.P. ("Valhalla"); Valhalla Management, Inc.; Victory IRA Fund, LTD; Victory Fund, LTD ("Victory Fund"); Viking IRA Fund, LLC; Viking Fund, LLC ("Viking Fund"); Viking Management, LLC; Venice Jet Center, LLC; Tradewind, LLC; Laurel Mountain Preserve, LLC; Laurel Preserve, LLC; Laurel Mountain Preserve Homeowners Association, Inc.; Marguerite J. Nadel Revocable Trust UAD 8/2/07; Guy-Nadel Foundation, Inc.; Lime Avenue Enterprises, LLC; A Victorian Garden Florist, LLC; Viking Oil & Gas, LLC; Home Front Homes, LLC; Traders Investment Club; Summer Place Development Corp.; Respiro, Inc.; and Quest Energy Management Group, Inc. (collectively, the "Receivership Entities"); and

WHEREAS, the Receiver sued The Carrswold Partnership (the "Defendant") in an action styled Burton W. Wiand, as Receiver v. The Carrswold Partnership, Case No. 8:10-cv-212-T-17MAP (M.D. Fla) (the "Carrswold Action") seeking the return of certain funds received from or at the direction of one or more of the Receivership Entities in excess of the Defendant's investment in one or more of the Receivership Entities. Pursuant to a court order, the claims asserted in the Carrswold Action were compelled to arbitration, and the Carrswold Action was stayed pending completion of arbitration; and

WHEREAS, the Defendant invested in Victory Fund, Valhalla, and Viking Fund. The Receiver and Defendant previously resolved the Receiver's claims with respect to Defendant's investment in Victory Fund by separate settlement agreement, which was executed by the parties on June 26, 2013 ("Victory Agreement"). This agreement does not in any way affect the terms of the Victory Agreement.

WHEREAS, the Receiver and the Defendant wish to amicably resolve the remaining claims of the Carrswold Action, including matters relating to the Defendant's investments in Viking Fund and Valhalla; and

WHEREAS, the Defendant does not admit any liability; and

WHEREAS, any resolution of the Carrswold Action by agreement of the Receiver and the Defendant is subject to approval by the Court presiding over the SEC Receivership Action (the "SEC Receivership Court");

NOW, THEREFORE, and subject to the approval of the SEC Receivership Court, Defendant has agreed to pay and the Receiver has agreed to accept a total of \$1,465,000 to be paid as follows: (1) a first payment of \$219,750 to be paid within 14 days after approval of this settlement by the SEC Receivership Court; and (2) a second and final payment of \$1,245,250 to be paid within 180 days after approval of this settlement by the SEC Receivership Court.

Upon receipt and clearing of this full settlement payment, the Receiver, on behalf of the Receivership Entities and their employees, agents, representatives, beneficiaries, and assigns, shall be deemed to have released and forever discharged the Defendant and Defendant's partners, agents, representatives, beneficiaries, and assigns of and from the any and all claims asserted in the Carrswold Action, or which could

have been asserted in the Carrswold Action, including but not limited to any and all other claims, demands, rights, promises, and obligations arising from or related in any way to the Defendant's receipt of monies from the Receivership Entities.

In further consideration of the release of claims described above, the Defendant warrants that \$2,771,287.59 is the total amount of money or value the Defendant received from Viking Fund and Valhalla in excess of the Defendant's investment made in Viking Fund and Valhalla, and the Defendant agrees to waive and does hereby waive any claim that it has, had, or hereafter may have against the Receiver and/or the Receivership Entities.

The Receiver and the Defendant understand and agree that, subject to the approval of the SEC Receivership Court, the payment of the aforesaid total sum and waivers of claims are in full accord and satisfaction of and in compromise of disputed claims, and the payment and waivers are not an admission of liability, which is expressly denied, but are made for the purpose of terminating a dispute and avoiding litigation.


After execution of this Settlement Agreement by all parties, the Receiver will promptly move the SEC Receivership Court for approval of this settlement. If the SEC Receivership Court approves the settlement, following receipt and clearing of the payment called for above, the Receiver will promptly move to dismiss the Carrswold Action with prejudice. To the extent necessary, the Defendant agrees to assist the Receiver in seeking the SEC Receivership Court's approval of this settlement and following any such approval, in securing the dismissal of the Carrswold Action. The Defendant understands and agrees that each party shall bear their own individual costs and attorney fees incurred in the resolution of this matter.

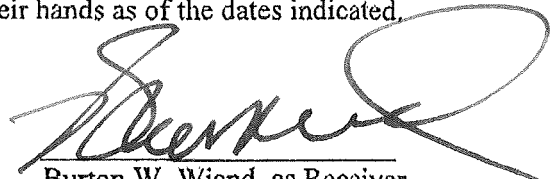
In the event Defendant fails to make any payment hereunder as provided by this Settlement Agreement, Defendant hereby consents to the immediate entry of a Judgment upon the filing of an affidavit from the Receiver certifying failure of payment. Defendant further agrees and consents to the Receiver seeking such judgment by motion filed in the Carrswold Action. Defendant acknowledges and agrees that such Judgment will be for \$2,771,287.59, less any payments, plus interest at the legal rate from the date of this agreement.

The Receiver and the Defendant agree this Settlement Agreement shall be governed by and be enforceable under Florida law in the United States District Court for the Middle District of Florida, Tampa Division, and the Defendant specifically waives any right it may have to arbitrate any matter relating to or covered by this Settlement Agreement.

Counsel for the Receiver is expressly authorized to sign this agreement on behalf of the Receiver. The Receiver and the Defendant also agree that electronically transmitted copies of signature pages will have the full force and affect of original signed pages.

In witness whereof the parties have set their hands as of the dates indicated.

By: 
 As authorized representative of
 The Carrswold Partnership


 Burton W. Wiand, as Receiver
 of the Receivership Entities

Date: 9/5/13

Date: 9/5/2013

