

# EXHIBIT A

## SETTLEMENT AGREEMENT

WHEREAS, by orders dated January 21, 2009, June 3, 2009, January 19, 2010, September 23, 2010, October 29, 2012, and March 7, 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 Management, Inc.; Victory IRA Fund, LTD; Victory Fund, LTD; Viking IRA Fund, LLC; Viking Fund, LLC; 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.; and Respiro, Inc. (collectively, the "Receivership Entities"); and

WHEREAS, the Receiver sued Daniel A. Zak, individually and as Trustee of the EPMG NW P.C. MPP & TRUST and Marian Zak, as Trustee of the Marvin Zak and Marian Lyle Zak Bypass Trust u/a dtd October 16, 1998 (the "Defendants") in two actions styled Burton W. Wiand, as Receiver v. Daniel A. Zak, individually and as Trustee of the EPMG NW P.C. MPP & TRUST, Case No. 8:10-cv-161-T-17MAP (M.D. Fla.) and Burton W. Wiand, as Receiver v. Marian Zak, as Trustee of the Marvin Zak and Marian Lyle Zak Bypass Trust u/a dtd October 16, 1998, Case No. 8:10-cv-170-T-17MAP (M.D. Fla.) (the "Zak Actions") seeking the return of certain funds received from or at the direction of one or more of the Receivership Entities in excess of the

Defendants' investment in one or more of the Receivership Entities (the "Settled Claims"). Pursuant to a court order, the claims asserted in the Zak Actions were compelled to arbitration, and the Zak Actions were stayed pending completion of arbitration; and

WHEREAS, the Receiver and Defendants wish to resolve these matters amicably; and

WHEREAS, the Defendants do not admit any liability; and

WHEREAS, any resolution of this action by agreement of the Receiver and the Defendants 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, Defendants have agreed to pay and the Receiver has agreed to accept a total of \$142,500, to be paid within 14 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 Defendants and their employees, trustees, agents, representatives, beneficiaries and assigns of and from any and all claims asserted, or which could have been asserted in the Zak Actions, as well as any and all other claims, demands, rights, promises, and obligations arising from or related in any way to the Defendants' investment in any product, fund, entity, or venture established, operated, or controlled by Arthur Nadel and Receivership Entities.

In further consideration of the release of claims described above, the Defendants warrant that \$214,361.77 is the total amount of money or value the Defendants received from Receivership Entities in excess of the Defendants' investment, and the Defendants agree to waive and do hereby waive any claim that they have, had, or hereafter may have against the Receiver and/or the Receivership Entities.

In further consideration of the Receiver's release of claims as described above, Defendants, jointly and severally, agree to indemnify and hold harmless the Receiver of and from any claim that may arise between or among the Defendants in connection with this settlement.

The Receiver and the Defendants 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.

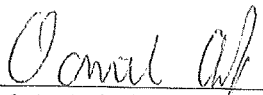
After execution of this Settlement Agreement by all parties, the Receiver will promptly move the SEC Receivership Court for approval of this settlement. If the SEC Receivership Court approves the settlement, following receipt and clearing of the payment called for above, the Receiver will promptly move the Court to dismiss the Zak Actions with prejudice. To the extent necessary, the Defendants agree 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 Zak Actions. The Defendants understand and agree that each party shall bear their own individual costs and attorney fees incurred in the resolution of this matter.

In the event Defendants fail to make any payment hereunder as provided by this Settlement Agreement, Defendants hereby consent to the immediate entry of a joint and several Judgment, upon the filing of an affidavit from the Receiver certifying failure of payment. Defendants further agree and consent to the Receiver seeking such judgment by motion filed in the Zak Actions. Defendants acknowledge and agree that such Judgment will be for a total of \$214,361.77, less any payments, plus interest at the legal rate from the date of this agreement.


The Receiver and the Defendants 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 Defendants specifically waive any right they 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 Defendants also agree that electronically transmitted copies of signature pages will have the full force and affect of original signed pages.

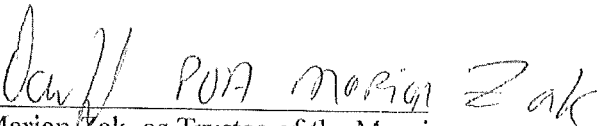
In witness whereof the parties have set their hands as of the dates indicated.

By:   
Daniel A. Zak, individually and as  
Trustee of the EMPG NW P.C. MMP &  
PS TRUST

Date: 9/10/13

By:   
Burton W. Wiand, as Receiver  
of the Receivership Entities

Date: 9/25/13

By:   
Marian Zak, as Trustee of the Marvin  
Zak and Marian Lyle Zak Bypass Trust  
u/a dtd 10/16/98

Date: 9/10/13