

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.; Respiro, Inc.; and Quest Energy Management Group, Inc. (collectively, the "Receivership Entities"); and

WHEREAS, on February 25, 2013, the Court entered Judgment (the "Judgment") in favor of the Receiver and against Defendants/Judgment Debtors Donald Rowe, individually and in his capacity as Trustee of the Wall Street Digest Defined Benefit Pension Plan ("D. Rowe"), Joyce Rowe ("J. Rowe"), and Carnegie Asset Management, Inc. (collectively, "Defendants" or "Judgment Debtors"), in the amount of \$4,028,385.00. See Burton W. Wiand, as Receiver v. Rowe, et al., Case No. 8:10-cv-245-T-17MAP (M.D. Fla.) ("Rowe Action"); and

WHEREAS, Judgment Debtors have transferred certain of their assets to third parties, including SRB Associates, LLC . ("Transferee"); and

WHEREAS, Judgment Debtors made the following transfers to Transferee: (1) \$159,000 on or about November 13, 2012; (2) \$109,333 on or about December 13, 2012; and (3) \$50,000 on or about April 23, 2013 (collectively referred to as the “Transfers”); and

WHEREAS, on May 21, 2013, the Receiver filed a motion to commence proceedings supplementary and to implead third parties, including Transferee SRB Associates, LLC, into the Rowe Action (“Impleader Motion”), which was granted by the Court on August 8, 2013, to recover assets that were fraudulently transferred by Judgment Debtors to others, including the Transfers to Transferee; and

WHEREAS, the Receiver and the Transferee wish to resolve this matter amicably; and

WHEREAS, the Transferee does not admit any liability; and

WHEREAS, any resolution of this action by agreement of the Receiver and the Transferee are 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, Transferee has agreed to pay, and the Receiver has agreed to accept, a total of \$225,000 (the “Settlement Amount”), to be paid within 10 days after approval of this settlement by the SEC Receivership Court. The Receiver and Transferee acknowledge and agree that the Settlement Amount is comprised of \$159,000 transferred to Transferee on or about November 13, 2012 and \$66,000 of the monies transferred to Transferee on or about December 13, 2012. (Notwithstanding said allocation, this Settlement Agreement

releases Transferee, as more fully set forth below, from all liability connected with the "Transfers" as defined above.)

Upon receipt and clearing of the full Settlement Amount, the Receiver, on behalf of the Receivership Entities and their present and former employees, agents, representatives, beneficiaries, and assigns, shall be deemed to have released and forever discharged the Transferee and Transferee's members, managers, present and former employees, representatives, beneficiaries, and assigns of and from claims asserted in the Rowe Action relating to the Transfers only. The Receiver and the Transferee acknowledge and agree that this Release only relates to claims against the Transferee and its members, managers, present and former employees, representatives, beneficiaries, and assigns, relating to the Transfers and specifically excludes (1) any other claims the Receiver has or may have against the Transferee and Transferee's members, managers, present and former employees, representatives, beneficiaries, and assigns, including but not limited to, claims arising from their receipt of any other assets from Judgment Debtors or from the purported "salary" in the amount of \$21,000.00 owed to J. Rowe by Transferee; (2) any claims the Receiver has or may have against Judgment Debtors; and (3) any claims the Receiver has or may have against any other third parties who received transfers from the Judgment Debtors, including but not limited to, those named, impleaded or could be impleaded in the Rowe Action.

Upon execution of this agreement, the Transferee and its members, managers, present and former employees, representatives, beneficiaries, and assigns shall be deemed to have waived any claim that they had, have, or hereafter may have against the Receiver and/or any of the Receivership Entities. The Transferee understands and agrees that each

party shall bear its own individual costs and attorney's fees incurred in the resolution of this matter.

The Receiver and the Transferee understand and agree that, subject to the approval of the SEC Receivership Court, the receipt and clearing of the Settlement Amount and the release and waiver of claims as provided herein are in full accord and satisfaction of and in compromise of the Released Claims, and the receipt and clearing of the Settlement Amount, release, and waiver are not an admission of liability, which is expressly denied, but are made solely 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 Transferee from the Rowe Action without prejudice. To the extent necessary, the Transferee agrees to assist the Receiver in seeking the SEC Receivership Court's approval of this settlement and following any such approval, in securing its dismissal from the Rowe Action.

The Receiver and the Transferee 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. Any dispute that arises with respect to this agreement between the parties hereto shall be submitted to the SEC Receivership Court for summary resolution.

The Receiver and the Transferee also agree that electronically transmitted copies of signature pages will have the full force and effect of original signed pages.

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

By: Marianne Bollock Seal
As Authorized Representative of MGR
SRB Associates, Inc.

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

Date: 10/22/13

Date: 10/22/2013