

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 Band Gates, P.L. ("Transferee"); and

WHEREAS, Judgment Debtors made the following transfers to Transferee: (1) \$333,441.22 to Transferee's Trust Account on or about April 22, 2013; (2) \$12,000 to Transferee's Trust Account on or about May 15, 2013; and (3) personal property set forth in Exhibit A (collectively referred to as the "Transfers"); and

WHEREAS, the Receiver intends to commence a lawsuit in the United States District Court for the Middle District of Florida, Tampa Division (the "Lawsuit") against Transferee to assert claims under the Florida Uniform Fraudulent Transfer Act and unjust enrichment (the "Claims") seeking the return of the Transfers; and

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

WHEREAS, Transferee does not admit any liability; and

WHEREAS, any resolution of this action by agreement of the Receiver and the Transferee 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, the Transferees have agreed to pay \$167,208.30 and transfer the personal property set forth in Exhibit A to the Receiver and the Receiver has agreed to accept on behalf of all Receivership Entities such payment and personal property (collectively referred to as the "Settlement Amount"), to be paid and turned over to the Receiver within 20 days after approval of this settlement by the SEC Receivership Court.

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 Transferee and Transferee's agents, affiliates, employees, members, shareholders, attorneys, including David Band and Chad Gates (for the time period such attorneys, including David Band, were associated with Transferee), partners, predecessors, successors, assigns and insurers of and from all legal and equitable relief, damages, costs and attorneys' fees to which the Receiver may be entitled through assertion of the Claims to recover the Transfers. This Release specifically excludes: (1) any other claim the Receiver has or may have against Transferee and Transferee's agents, affiliates, employees, members, shareholders, attorneys, including David Band and Chad Gates, partners, predecessors, successors, assigns and insurers, including but not limited to, claims arising from their receipt of any other undisclosed assets from Judgment Debtors; (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, except as set forth above.

Upon execution of this agreement, Transferee and Transferee's agents, affiliates, employees, members, shareholders, attorneys, partners, predecessors, successors, assigns and insurers 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 related to the Claims. Transferee and Receiver both understand and agree that each party shall bear its own individual costs and attorney's fees incurred in the resolution of this matter.

The Receiver and 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. To the extent necessary, Transferee agrees to assist the Receiver in seeking the SEC Receivership Court's approval of this settlement.

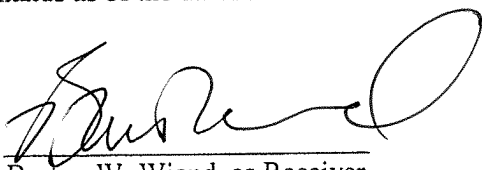
The Receiver and Transferee agree this Settlement Agreement shall be governed by and be enforceable under Florida law exclusively in the United States District Court for the Middle District of Florida, Tampa Division. Any dispute that arises with respect to this agreement between the parties hereto shall be submitted to the SEC Receivership Court for summary resolution.

The Receiver and 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: 
As Authorized Representative of
Band Gates, P.L.

Date: 3/4/14

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

Date: 3/4/2014

EXHIBIT A

Art Work

1. Brown Framed picture of a creek and a bridge (Approx. 36 X 48)
2. Gold Brown framed picture of a white swan signed by Roy Dencan (Approx. 24 X 24)
3. Brown framed mirror (Approx. 36 x 36)
4. Gold Framed picture of the inside of a cathedral (Approx. 36 x 36)
5. Dark gold colored picture of the inside looking out of a ancient brick building signed by Turcato (approx. 36 x 36)
6. Dark Gold framed picture of a female holding a baby lamb (Approx. 36 x 48)
7. Brown framed picture of 4 parrots (Approx. 36x24)
8. Giclee (digital print of a painting) depicting a young girl in a long blue medieval dress and with a chalice in her hand standing before an architectural niche with a stone puti. Approximate Overall Dimensions are approximately 5' x 4'. Work is signed at lower left and verso: Arian and with a limited edition number of 12/175.

Furniture

1. Wood framed loveseat covered in rose and gold material.
2. (4) Brown wooded arm chairs with brown leather back and seat
3. Brown loveseat covered in leopard material.