

EXHIBIT 2

SETTLEMENT OF CLAIMS AND OBJECTIONS

WHEREAS, by order (Doc. 1024) dated May 24, 2013, the Court in *Securities & Exch. Comm'n v. Arthur Nadel, et al.*, Case No. 8:09-cv-00087-VMC-CPT (M.D. Fla.) (the “**Receivership Action**”), appointed Burton W. Wiand as receiver (the “**Receiver**”) for, in relevant part, Quest Energy Management Group, Inc. (“**Quest**” and the “**Quest Estate**”); and

WHEREAS, the Brown County Appraisal District filed a proof of claim form with the Receiver on behalf of Brown County, Texas for unpaid property taxes from 2012 through 2016 in the amount of \$34,602.72;

WHEREAS, the Callahan County Appraisal District filed a proof of claim form with the Receiver on behalf of the County of Callahan, Texas for unpaid property taxes from 2012 through 2016 in the amount of \$9,136.84;

WHEREAS, the Guadalupe County Appraisal District filed a proof of claim form with the Receiver on behalf of the County of Guadalupe, Texas for unpaid property taxes from 2012 through 2016 in the amount of \$96.54;

WHEREAS, the Shackelford County Appraisal District filed a proof of claim form with the Receiver on behalf of the County of Shackelford, Texas for unpaid property taxes from 2012 through 2016 in the amount of \$284,893.80;

WHEREAS, the Denton County Appraisal District filed a proof of claim form with the Receiver on behalf of the County of Denton, Texas for unpaid property taxes from 2012 through 2016 in the amount of \$12,633.36;

WHEREAS, counsel for the above-referenced taxing authorities (the “**Taxing Authorities**”) has informed the Receiver that the foregoing claim amounts have

increased to a total of approximately \$379,852 due to the accrual of additional taxes, penalties, and interest;

WHEREAS, the Taxing Authorities all submitted objections to the Receiver's determinations of their claims in the Quest claims process;

WHEREAS, the Taxing Authorities and the Receiver wish to resolve these claims and objections globally and amicably; and

WHEREAS, any resolution of these matters by agreement of the Receiver and the Taxing Authorities is subject to approval by the Court presiding over the Receivership Action (the "**Receivership Court**");

NOW, THEREFORE, and subject to the approval of the Receivership Court, the Receiver and the Taxing Authorities agree that the claims submitted by the Taxing Authorities will be allowed as Class 1 claims in the total amount of \$300,000 (the "**Settled Claims Amount**"). The Taxing Authorities will be responsible for allocating that amount amongst themselves, subject to the reservations set forth below.

The Taxing Authorities recognize that Quest lacks sufficient funds to make any payment at this time and that Quest's ability to pay the Settled Claims Amount is dependent on the Receiver's ability to sell Quest and the Receivership Court's approval of the sale. This agreement shall not entitle the Taxing Authorities to the satisfaction of their claims from any source other than the Quest Estate.

The Receiver anticipates moving the Receivership Court to approve the sale of Quest or its assets shortly. If the Receivership Court approves the sale and if the sale closes as contemplated, the Receiver will then move the Receivership Court to approve a distribution to creditors, including the Taxing Authorities, from the sale proceeds.

After execution of this agreement by all parties, the Receiver will promptly move the Receivership Court for approval of this Settlement of Claims and Objections. To the extent necessary, the Taxing Authorities agree to assist the Receiver in seeking the Receivership Court's approval of this agreement. If the Receivership Court refuses to approve or otherwise give effect to this agreement, it shall be null and void.

The Taxing Authorities and the Receiver understand and agree that each party shall bear their own individual costs and attorneys' fees incurred in the resolution of this matter.

The Receiver and the Taxing Authorities agree that this 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.

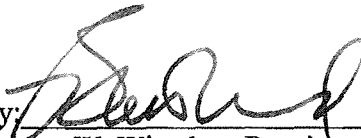
The Receiver and the Taxing Authorities also agree that electronically transmitted copies of signature pages will have the full force and affect of original signed pages.

Undersigned counsel for the Taxing Authorities represents she has the authority to execute this agreement and to enter into this Settlement of Claims and Objections on behalf of each of the Taxing Authorities.

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

By:  _____

Date: 6/17/19

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

Date: 6/19/2019