

SETTLEMENT AGREEMENT

WHEREAS, by orders dated January 21, 2009, June 3, 2009 and January 19, 2010 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; and Viking Management, LLC and all of their subsidiaries, successors, and assigns (collectively, the "Receivership Entities"); and

WHEREAS, the Receiver sued James G. Kapralos, as Trustee of the James G. Kapralos Trust (the "Defendant") in an action styled Burton W. Wiand, as Receiver v. James G. Kapralos, as Trustee of the James G. Kapralos Trust (the "Kapralos Action"), Case No. 8:10-cv-00172-T-17MAP (M.D. Fla) seeking the return of certain funds received from or at the direction of one or more of the Receivership Entities by the Defendant in excess of its investment in one or more of the Receivership Entities (the "Settled Claims"); and

WHEREAS, the Defendant, without admitting liability, wishes to resolve these matters amicably; and

WHEREAS, James G. Kapralos, as Trustee of the James G. Kapralos Trust, represents that he has the express authority of the Defendant to enter into this Agreement on the Defendant's behalf.

WHEREAS, any resolution of this 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, the Defendant has agreed to pay and the Receiver has agreed to accept a total of \$37,677.93 in full settlement of the Settled Claims, 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 Defendant of and from any and all claims asserted, or which could have been asserted, in the Kapralos Action, as well as any and all other claims, demands, rights, promises, and obligations arising from or related in any way to the Defendant's 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 Defendant warrants that \$37,677.93 is the total amount of money or value the Defendant received from Receivership Entities in excess of its investment, and the Defendant agrees to waive and does hereby waive any claim that it had, has, or hereafter may have against the Receiver and/or the Receivership Estate.

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 waiver of claims is in full accord and satisfaction of and in compromise of disputed claims, and the payment and waiver 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 Kapralos 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 Kapralos 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 the Defendant fails to make payment as provided by this Settlement Agreement, the Defendant hereby consents to the entry of a Judgment. The Defendant acknowledges and agrees that such Judgment will be for the total amount of money the Defendant received from the Receivership Entities in excess of its investment as stated above, 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.

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: James G. Kapralos
James G. Kapralos, as Trustee of the
James G. Kapralos Trust

Date: 2-16-10

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

Date: 2/18/2010

