

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 intends to commence a lawsuit in the United States District Court for the Middle District of Florida, Tampa Division (the "Lawsuit"), to assert claims seeking the return of certain funds received from or at the direction of one or more of the Receivership Entities by Kenneth Ackerman ("Ackerman") in excess of his investment in one or more of the Receivership Entities (the "Settled Claims"); and

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

WHEREAS, any resolution of this action by agreement of the Receiver and Ackerman 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, Ackerman has agreed to pay and the Receiver has agreed to accept a total of \$1,032,823.23 in full settlement of the claims to be asserted in the lawsuit, to be paid on or before September 2, 2010.

EXHIBIT A

Upon receipt and clearing of the final 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 Ackerman of and from any and all claims which could have been asserted by the Receiver, as well as any and all other claims, demands, rights, promises, and obligations arising from or related in any way to Ackerman'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, Ackerman warrants that \$1,147,581.37 is the total amount of money or value Ackerman received from Receivership Entities in excess of his investment, and Ackerman agrees to waive and does hereby waive any claim that he had, has, or hereafter may have against the Receiver and/or the Receivership Estate.

The Receiver and Ackerman 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. To the extent necessary, Ackerman agrees to assist the Receiver in seeking the SEC Receivership Court's approval of this settlement. Ackerman understands and agrees that each party shall bear their own individual costs and attorney fees incurred in the resolution of this matter.

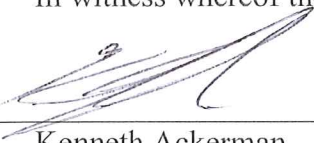
The Receiver and Ackerman agree that all statutes of limitations and/or statutes of repose that are applicable to any and all Settled Claims shall be tolled and suspended until the final settlement payment has been received by the Receiver and has cleared the banking system.


In the event Ackerman fails to make any payment hereunder as provided by this Settlement Agreement, Ackerman hereby consents to the immediate entry of a Judgment upon the filing of an affidavit from the Receiver certifying failure of payment. Ackerman acknowledges and agrees that such Judgment will be for the total amount of money Ackerman received from the Receivership Entities in excess of his investment as stated above, less any payments, plus interest at the legal rate from the date of this agreement.

The Receiver and Ackerman 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 Ackerman 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: 
Kenneth Ackerman


Burton W. Wiand, as Receiver
of the Receivership Entities

Date: 3/5/2010

Date: 3/15/2010