

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 Everett O. Jones as trustee of the Lucy Lee Jones Trust dtd 2/23/90 ("Jones") in excess of Jones' investment in one or more of the Receivership Entities (the "Settled Claims"); and

WHEREAS, Jones represents and warrants that he has the express authority of the Lucy Lee Jones Trust dtd 2/23/90 to enter into this Agreement on behalf of the Lucy Lee Jones Trust dtd 2/23/90; and

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

WHEREAS, Jones and the Receiver agree and acknowledge that this settlement agreement does not relate to, and specifically excludes, any and all claims relating to investments by Everett O. Jones in one or more of the Receivership Entities made in any

capacity other than in his capacity as trustee of the Lucy Lee Jones Trust dtd 2/23/90, including through Everett O. Jones' IRA; and

WHEREAS, any resolution of this action by agreement of the Receiver and Jones 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, Jones has agreed to pay, and the Receiver has agreed to accept a total of \$218,680.29 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 the 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 Jones of and from the Settled Claims.

In further consideration of the release of claims described above, Jones warrants that \$242,978.10 is the total amount of money or value Jones received from Receivership Entities in excess of the investment of the Lucy Lee Jones Trust dtd 2/23/90, and Jones agrees to waive and does hereby waive any claim he had, has, or hereafter may have against the Receiver and/or the Receivership Estate.

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

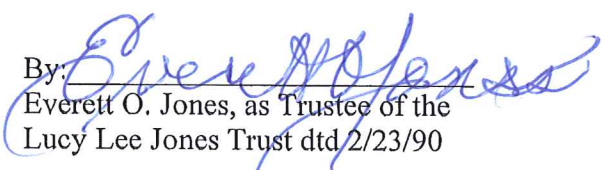
The Receiver and Jones agree that all statutes of limitations and/or statutes of repose that are applicable to any and all Settled Claims shall be tolled and suspended until the full settlement payment has been received by the Receiver and has cleared the banking system.

In the event Jones fails to make payment as provided by this Settlement Agreement, Jones hereby consents to the immediate entry of Judgment upon the filing of an affidavit from the Receiver certifying failure of payment. Jones acknowledges and agrees that such Judgment will be for the total amount of money the Lucy Lee Jones Trust dtd 2/23/90 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.

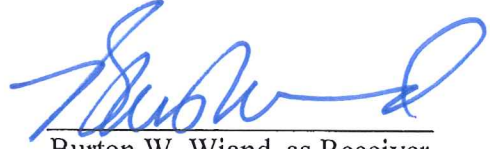
The Receiver and Jones agree this Settlement Agreement shall be governed by and be enforceable under Florida law in the United States District Court for the Middle District of Florida, Tampa Division.

Counsel for the Receiver is expressly authorized to sign this agreement on behalf of the Receiver. The Receiver and Jones 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: 
Everett O. Jones, as Trustee of the
Lucy Lee Jones Trust dtd 2/23/90

Date: 4-27-10


Burton W. Wiand, as Receiver
of the Receivership Entities

Date: 5/3/2010

