

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 Caryn Comer and Christopher Comer (the "Defendants") in actions styled Burton W. Wiand, as Receiver v. Caryn Comer, Case No. 8:10-cv-207-T-17MAP (M.D. Fla), and Burton W. Wiand, as Receiver v. Christopher Comer, Case No. 8:10-cv-95-T-17MAP (M.D. Fla) (collectively the "Comer Actions"), seeking the return of certain funds received from or at the direction of one or more of the Receivership Entities by the Defendants in excess of their investment in one or more of the Receivership Entities (the "Settled Claims"); and

WHEREAS, the Defendants, without admitting liability, wish to resolve these matters amicably; and

WHEREAS, any resolution of this action by agreement of the Receiver and the Defendants 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 Defendants have agreed to pay and the Receiver has agreed to accept a total of \$15,000, to be paid within 14 days after approval of this settlement by the SEC

Receivership Court, and Mr. James Comer has agreed to waive any and all claims he has or may have against the Receiver and/or Receivership Entities in connection with investments in one or more Receivership Entities through his IRA Account, Millennium Trust - FBO James Comer, including, but not limited to, claims of \$241,504.81, in full settlement of the Settled Claims. This agreement does not relate to claims Mr. James Comer may have in connection with the loss of \$182,000 experienced as a result of investments in one or more Receivership Entities through the James Comer Living Trust dtd 12/30/03 account.

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 Defendants of and from any and all claims asserted, or which could have been asserted, in the Comer Actions, as well as any and all other claims, demands, rights, promises, and obligations arising from or related in any way to the Defendants' 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 Defendants warrant that \$63,256.11 is the total amount of money or value the Defendants received from Receivership Entities in excess of their investment, and the Defendants agree to waive and do hereby waive any claim that they have, had, or hereafter may have against the Receiver and/or the Receivership Entities.

In further consideration of the Receiver's release of claims as described above, Defendants and Mr. James Comer, jointly and severally, agree to indemnify and hold

harmless the Receiver of and from any claim that may arise between or among Defendants and/or Mr. James Comer in connection with this settlement.

The Receiver, the Defendants, and Mr. James Comer understand and agree that, subject to the approval of the SEC Receivership Court, the payment of the aforesaid total sum and waivers of claims are 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 Comer Actions with prejudice. To the extent necessary, the Defendants and Mr. James Comer agree 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 Comer Actions. The Defendants and Mr. James Comer understand and agree that each party shall bear their own individual costs and attorney fees incurred in the resolution of this matter.

In the event Defendants fail to make any payment hereunder as provided by this Settlement Agreement, Defendants hereby consent to the immediate entry of a joint and several Judgment upon the filing of an affidavit from the Receiver certifying failure of payment. Defendants acknowledge and agree that such Judgment will be for the total amount of money Defendants received from the Receivership Entities in excess of their

investment as stated above, less any payments, plus interest at the legal rate from the date of this agreement.

The Receiver, the Defendants, and Mr. James Comer 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, the Defendants, and Mr. James Comer 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: Caryn Comer
Caryn Comer

Date: 7/19/2010

Burton W. Wiand
Burton W. Wiand, as Receiver
of the Receivership Entities
Date: 7/20/10

By: Christopher Comer
Christopher Comer

Date: 7-19-2010

By: James Comer
James Comer

Date: 7/19/2010