

SETTLEMENT AGREEMENT

WHEREAS, by orders dated January 21, 2009, June 3, 2009, January 19, 2010, and September 23, 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 Vernon Lee, individually and as Trustee of the Vernon M. Lee Trust (the "Defendant") in an action styled Burton W. Wiand, as Receiver v. Vernon Lee, Individually and as Trustee of the Vernon M. Lee Trust (the "Lee Action"), Case No. 8:10-cv-210-T-17-MAP (M.D. Fla), seeking the return of certain funds received by the Defendant from or at the direction of one or more of the Receivership Entities in excess of his investment in one or more of the Receivership Entities; and

WHEREAS, the Receiver's investigation has revealed that an additional appropriate party against whom claims could be asserted in the Lee Action is Kelvin Lee (the "Subsequent Transferee"); and

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

WHEREAS, the Subsequent Transferee and the Receiver acknowledge that this settlement agreement relates only to claims relating to the recent transfer in 2010 of \$133,371.09 from Defendant to the Subsequent Transferee (the "Settled Claims") and

EXHIBIT B

does not relate to, and specifically excludes, any and all claims relating to investments made by the Subsequent Transferee in one or more of the Receivership Entities and/or any fees or compensation received by the Subsequent Transferee from one or more Receivership Entities; and

WHEREAS, any resolution of this action by agreement of the Receiver and the Subsequent Transferee 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 Subsequent Transferee has agreed to pay and the Receiver has agreed to accept a total of \$133,371.09 (the "Settlement Amount") 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 Subsequent Transferee of and from any and all claims relating to the receipt in 2010 of \$133,371.09 from the Defendant.

In further consideration of the release of claims described above, the Subsequent Transferee warrants that \$133,371.09 is the total amount of money or value the Subsequent Transferee received from the Defendant in 2010, and the Subsequent Transferees agrees to waive and does hereby waive any claim that the Subsequent Transferee had, has, or hereafter may have against the Receiver and/or the Receivership Estate relating to the transfer of \$133,371.09 from the Defendant.

The Receiver and the Subsequent Transferee 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 reduce the total amount sought in the Lee Action by \$133,371.09. The Subsequent Transferee understands and agrees that each party shall bear their own individual costs and attorney fees incurred in the resolution of this matter.

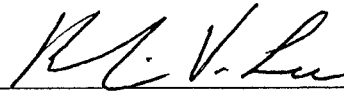
In the event the Subsequent Transferee fails to make payment as provided by this Settlement Agreement, the Subsequent Transferee hereby consents to the following: the Receiver may seek (1) immediate entry of a Judgment upon the filing of an affidavit from the Receiver certifying failure of payment and the Subsequent Transferee acknowledges and agrees that such Judgment will be for the total amount of money the Subsequent Transferee received from the Defendant (i.e. \$133,371.09) as stated above, less any payments, plus interest at the legal rate from the date of this agreement; and/or (2) reverse the \$133,371.09 reduction of the amount sought in the Lee Action as noted above and seek the original amount sought in that action.


The Receiver and the Subsequent Transferee 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 Subsequent Transferee 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: 
Kelvin Lee


Burton W. Wiand, as Receiver
of the Receivership Entities

Date: 10/18/10

Date: 12/18/2010