

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; Viking Management, LLC; and Traders Investment Club and all of their subsidiaries, successors, and assigns (collectively, the "Receivership Entities"); and

WHEREAS, the Receiver sued Albert R. Gaskill, Jr., as Trustee of the Albar Management Profit Sharing Plan & Trust dtd 08/82 (the "Albar Management PSP") in an action styled Burton W. Wiand, as Receiver v. Albert R. Gaskill, Jr., as Trustee of the Albar Management Profit Sharing Plan & Trust dtd 08/82, Case No. 8:10-cv-143-T-17MAP (M.D. Fla) (the "Gaskill Action"), seeking the return of certain funds received from or at the direction of one or more of the Receivership Entities in excess of the Albar Management PSP's investment in one or more of the Receivership Entities (the "Settled Claims"); and

WHEREAS, in addition to Albert Gaskill, as Trustee of the Albar Management PSP, the Receiver's investigation has revealed that an additional party against whom the Settled Claims could be asserted is Albert Gaskill in his individual capacity (Albert Gaskill and the Albar Management PSP are collectively referred to as the "Defendants"); and



WHEREAS, Albert Gaskill, in his individual capacity, also invested in one or more Receivership Entities and incurred a loss of \$500,000 as measured by the difference between the amount invested and the amount returned; and

WHEREAS, on or about August 26, 2010, Albert Gaskill submitted a Proof of Claim Form in connection with the claims process instituted in the SEC Receivership Action relating to investments in one or more Receivership Entities (the "Gaskill Claim"); 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, Albert Gaskill has agreed to waive \$494,687.35 of the Gaskill Claim in full settlement of the Settled Claims.

In exchange for the waiver of the amounts set forth above, 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 Albar Management PSP (and its directors, officers, employees, and any beneficiaries or distributees), Albert Gaskill, and Barbara Gaskill of and from any and all claims asserted, or which could have been asserted in the Gaskill Action, as well as any and all other claims, demands, rights, promises, and obligations arising from or related in any way to

the Albar Management PSP'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 Defendants warrant that \$339,201.26 is the total amount of money or value the Defendants received from Receivership Entities in excess of the Albar Management PSP's 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, except for \$5,312.65 of the Gaskill Claim.

In further consideration of the Receiver's release of claims as described above, Defendants, jointly and severally, agree to indemnify and hold harmless the Receiver of and from any claim that may arise between or among the Defendants in connection with this settlement.

The Receiver and the Defendants understand and agree that, subject to the approval of the SEC Receivership Court, the waivers of claims are in full accord and satisfaction of and in compromise of disputed claims, and the waivers are not an admission of liability, which is expressly denied, but are made for the purpose of terminating a dispute and avoiding litigation.

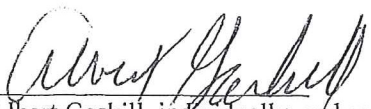
After execution of this Settlement Agreement by all parties, the Receiver will promptly move the SEC Receivership Court for approval of this settlement. If the SEC Receivership Court approves the settlement, the Receiver will promptly move the Court to dismiss the Gaskill Action with prejudice. To the extent necessary, the Defendants 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 Gaskill

Action. The Defendants understand and agree that each party shall bear their own individual costs and attorney fees incurred in the resolution of this matter.


The Receiver and the Defendants 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 Defendants 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: 
Albert Gaskill, individually, and as trustee
of Albar Management Profit Sharing
Plan & Trust dtd 08/82

Date: 1/3/2011


Burton W. Wiand, as Receiver
of the Receivership Entities

Date: 1/4/2011