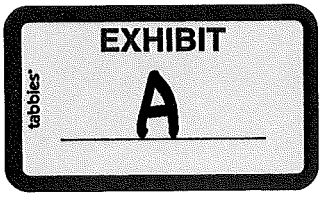
SETTLEMENT AGREEMENT

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 Chester Trachtenberg ("Trachtenberg"); Foxhaven LLC ("Foxhaven"), as successor in interest of Ouisa LLC ("Ouisa"); and Cherrytoes, LLC ("Cherrytoes"), as successor in interest of Beatrice, LLC ("Beatrice") in an action styled Burton W. Wiand, as Receiver v. Chester Trachtenberg, Foxhaven LLC, as successor in interest of Ouisa LLC, and Cherrytoes, LLC, as successor in interest of Beatrice, LLC, Case No. 8:10-cv-1257-T-17MAP (M.D. Fla) (the "Trachtenberg Action"), seeking the return of certain funds received from or at the direction of one or more of the Receivership Entities in excess of their investment in one or more of the Receivership Entities (the "Settled Claims"); and

WHEREAS, Trachtenberg represents and warrants that he has the express authority of Foxhaven, Ouisa, Cherrytoes, and Beatrice to enter into this Agreement on their behalf; and

WHEREAS, Trachtenberg represents and warrants that, in early 2010, Ouisa was merged with and into Foxhaven and Beatrice was merged with and into Cherrytoes; and



WHEREAS, prior to the above-mentioned mergers, Ouisa invested in one or more Receivership Entities and in connection with that investment received $255,740.62 from the Receivership Entities in excess of its investment ("false profit"); and

WHEREAS, prior to the above-mentioned mergers, Foxhaven invested in one or more Receivership Entities and in connection with that investment incurred a loss of $1,350,000 as measured by the difference between the amount invested and the amount returned; and

WHEREAS, prior to the above-mentioned mergers, Beatrice invested in one or more Receivership Entities and in connection with that investment incurred a total "false profit" of $45,073.87; and

WHERAS, prior to the above-mentioned mergers, Cherrytoes invested in one or more Receivership Entities and in connection with that investment incurred a loss of $360,000 as measured by the difference between the amount invested and the amount returned; and

WHEREAS, Trachtenberg, through the Millennium Trust, invested in one or more Receivership Entities and in connection with that investment incurred a total "false profit" of $61,552.47; and

WHEREAS, Louisa Heyward ("Heyward") (Trachtenberg's spouse) invested in one or more Receivership Entities, but did not incur a "false profit" or a loss (Trachtenberg, Heyward, Ouisa, Foxhaven, Beatrice and Cherrytoes are collectively referred to as "Defendants"); 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 SEC Receivership Court approval, Defendants agree to a reduction of any distribution they may receive in connection with the Receiver's claims process in the SEC Receivership Action (the "Claims Process") arising from losses that Defendants sustained in connection with their investments in one or more of the Receivership Entities as follows: (a) with respect to any such distribution, Defendants agree that the first $362,366.96 will automatically revert to the Receivership and Defendants will only receive payment from that portion of any distribution which exceeds $362,366.96; (b) with respect to any such distribution, Defendants and Receivership agree that with regard to any distributions totaling less than $362,366.96, Defendants are not liable to the Receivership for the difference, and neither Defendants nor the Receivership would owe any amount to the other party. After the $362,366.96 is satisfied, any distributions made to Defendants through the Claims Process shall be made in due course with all other claims filed with the Receivership.

Upon completion of the distribution of assets through the Claims Process, 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 Trachtenberg Action, which relate to the Defendants' investment in the Receivership Entities, 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 $362,366.96 is the total amount of money or value that Trachtenberg, Ouisa and Beatrice 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, except for the claims filed by Cherrytoes (i.e. losses of $360,000) and Foxhaven (i.e. losses of $1,350,000) in connection with the Claims Process.

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 Defendants in connection with this settlement.

The Receiver and the Defendants understand and agree that, subject to the approval of the SEC Receivership Court, this setoff is in full accord and satisfaction of and in compromise of disputed claims, and this Settlement Agreement is not an admission of liability, which is expressly denied, but is 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 Trachtenberg 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 Trachtenberg Action. The Defendants understand and agree that each party shall bear its 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: _____
Chester Trachtenberg

Date: 3/13/31

By: _____
Louisa Heyward

Date: Mar 12, '11

By: _____
Chester Trachtenberg, as Authorized Representative of Foxhaven LLC, including as successor in interest of Ouisa, LLC

Date: 3/13/11

_____
Burton W. Wiand, as Receiver of the Receivership Entities

Date: 3-21-11

By: _____
Chester Trachtenberg, as Authorized Representative of Cherrytoes, LLC, including as successor in interest of Beatrice, LLC

Date: 3/13/11