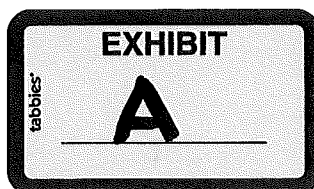


SETTLEMENT AGREEMENT

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 all of their subsidiaries, successors, and assigns (collectively, the "Receivership Entities"); and

WHEREAS, the Receiver asserted claims (the "Settled Claims") against EFG Bank ("Defendant") in an action styled Burton W. Wiand, as Receiver v. EFG Bank and John or Jane Doe, Case No. 8:10-cv-242-T-17MAP (M.D. Fla) (the "EFG Bank Action"), seeking the return of certain funds received from one or more of the Receivership Entities in excess of and in connection with Defendant and/or Defendant's customer's or customers' investment in Receivership Entity Valhalla Investment Partners, L.P. as reflected in the Complaint (the "10-cv-242 Investment"); and

WHEREAS, EFG Bank and the Receiver acknowledge that this settlement agreement relates only to the Settled Claims in connection with the EFG Bank Action and the 10-cv-242 Investment and does not relate to, and specifically excludes, any and all claims relating to investments by or through Defendant in one or more Receivership Entities made in any other name or "account" or by any other customer or customers of Defendant, including those which underlie Burton W. Wiand, as Receiver v. EFG Bank f/k/a EFG Private Bank SA and D&E Unit Trust Associates (Case No. 8:10-cv-241-T-17-MAP) (the "D&E Unit Trust Action").



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

WHEREAS, any resolution of this action by agreement of the Receiver and Defendant 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, Defendant has agreed to pay and the Receiver has agreed to accept a total of \$39,209.50, to be paid within 30 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 Defendant of and from any and all claims asserted, or which could have been asserted, in the EFG Bank Action which relate to the 10-cv-242 Investment. This provision does not relate to and specifically excludes any and all claims in connection with the D&E Unit Trust Action and any and all claims relating to investments by or through Defendant in one or more Receivership Entities made in any other name or “account” or by or at the direction of any other customer or customers of Defendant.

In further consideration of the release of claims described above, Defendant warrants that, in connection with the 10-cv-242 Investment, \$39,209.50 is the total amount of money or value received from Receivership Entities in excess of Defendant and/or Defendant’s customer’s or customers’ investment, and Defendant agrees to waive and does hereby waive any claim that it has, had, or hereafter may have against the Receiver and/or the Receivership Entities in the EFG Bank Action which relate to the 10-cv-242 Investment. This provision does not relate to and specifically excludes any and all claims in connection with the D&E Unit Trust Action and

any and all claims relating to investments by or through Defendant in one or more Receivership Entities made in any other name or “account” or by or at the direction of any other customer or customers of Defendant

The Receiver and Defendant understand and agree that, subject to the approval of the SEC Receivership Court, the payment of the aforesaid total sum and waiver 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 EFG Bank Action with prejudice. To the extent necessary, Defendant agrees 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 EFG Bank Action. Defendant understands and agrees that each party shall bear its own individual costs and attorney fees incurred in the resolution of this matter.

In the event Defendant fails to make any payment hereunder as provided by this Settlement Agreement, Defendant hereby consents to the immediate entry of a Judgment upon the filing of an affidavit from the Receiver certifying failure of payment. Defendant acknowledges and agrees that such Judgment will be for \$39,209.50, less any payments, plus interest at the legal rate from the date of this agreement.

The Receiver and Defendant 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 Defendant also agree that electronically transmitted copies of signature pages will have the full force and affect of original signed pages.

Notwithstanding anything to the contrary set forth herein, this Settlement Agreement, any statements or admissions contained in this Settlement Agreement, and the fact that this Settlement Agreement has been entered into, shall not be admissible for any purpose whatsoever in the D&E Unit Trust Action.

In witness whereof the parties have set their hands as of the dates indicated.

By: Fred J. [Signature], Burton W. Wiand [Signature]
as authorized representative of EFG Bank, Burton W. Wiand, as Receiver

Date: 20 Sept. 2011

Date: 9/21/11

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