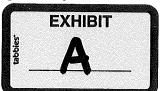
SETTLEMENT AGREEMENT

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; Venice Jet Center, LLC; Tradewind, LLC; Laurel Mountain Preserve, LLC; Laurel Preserve, LLC; Laurel Mountain Preserve Homeowners Association, Inc.; Marguerite J. Nadel Revocable Trust UAD 8/2/07; Guy-Nadel Foundation, Inc.; Lime Avenue Enterprises, LLC; A Victorian Garden Florist, LLC; Viking Oil & Gas, LLC; Home Front Homes, LLC; and Traders Investment Club (collectively, the "Receivership Entities"); and

WHEREAS, the Receiver intends to commence a lawsuit in the United States District Court for the Middle District of Florida, Tampa Division (the "Lawsuit"), to assert claims seeking the return of certain funds received from or at the direction of one or more of the Receivership Entities and/or Arthur Nadel, Marguerite J. Nadel, Neil V. Moody, Sharon G. Moody, the Neil Moody Foundation, and all of their affiliates, employees, agents, representatives, beneficiaries, and assigns (collectively the "Intermediate Parties"), by JFCS (the "Settled Claims"); and

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

WHEREAS, any resolution of this action by agreement of the Receiver and JFCS 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, JFCS has agreed to pay, and the Receiver has agreed to accept, a total of \$140,000 in full settlement of the Settled Claims, to be paid as follows: a first payment of \$46,667 to be paid within fourteen (14) days after approval of this settlement by the SEC Receivership Court; a second payment of \$46,667 to be paid on or before September 15, 2012; and a third and final payment of \$46,666 to be paid on or before September 15, 2013.

Upon receipt and clearing of this full settlement payment, the Receiver, on behalf of the Receivership Entities, shall be deemed to have released and forever discharged JFCS of and from any and all claims which could have been asserted by the Receiver, including but not limited to any and all other claims, demands, rights, promises, and obligations arising from or related in any way to the JFCS receipt of monies from the Receivership Entities, the Intermediate Parties and others.

In further consideration of the release of claims described above, JFCS represents that its business records reflect that JFCS received \$190,650 in charitable contributions from the Guy-Nadel Foundation, Inc., and \$36,755 in charitable contributions from the Intermediate Parties, for a total of \$227,405. JFCS agrees to waive and does hereby waive any claim that it had, has, or hereafter may have against the Receiver and/or the Receivership Estate.

The Receiver and JFCS 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 resolving this 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. To the extent necessary, JFCS agrees to assist the Receiver in seeking the SEC Receivership Court's approval of this settlement. Each party shall bear their own individual costs and attorney fees incurred in the resolution of this matter.

The Receiver and JFCS 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.

The Receiver and JFCS 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.

JEWISH FAMILY AND CHILDREN'S SERVICE SARASOTA-MANATEE, INC. a Florida

corporation not for profit

ROSE

Date: September <u>/5</u>, 2011

RECEIVE

Burton W. Wiand, as Receiver of the Receivership Entities

Date: September 16

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