

**EXHIBIT A****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 sued Sarasota Opera Association, Inc. ("Defendant") in an action styled Burton W. Wiand, as Receiver v. Sarasota Opera Association, Inc., Case No. 8:10-cv-248-T-17MAP (M.D. Fla.) ("the Sarasota Opera Action"), 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, and the Neil Moody Foundation, (collectively, the "Intermediate Parties") by the Defendant (the "Settled Claims"); and

**WHEREAS**, the Defendant, without admitting liability, wishes to resolve this matter amicably; and

**WHEREAS**, any resolution of this action by agreement of the Receiver and the

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 settlement in accordance with one of the following two scenarios:

First Scenario: Defendant will pay a total of \$508,500 in full settlement of the Settled Claims to be paid within 30 days after approval of the settlement by the SEC Receivership Court; or

Second Scenario: If Defendant has not paid a total of \$508,500 within 30 days after approval of the settlement by the SEC Receivership Court, then Defendant will pay a total of \$514,382.16 in full settlement of the Settled Claims to be paid as follows: (1) a first payment of \$51,438.27 to be paid within 30 days after approval of the settlement by the SEC Receivership Court; and (2) the remaining \$462,943.89 to be paid in 29 monthly installments of \$15,963.58. The first monthly payment is to be paid within 60 days after approval of the settlement by the SEC Receivership Court and monthly payments will continue thereafter every 30 days until all 29 payments have been made.

Upon receipt and clearing of the full settlement payment as set forth above in either the First Scenario or the Second Scenario, the Receiver, on behalf of the Receivership Entities, shall be deemed to have released and forever discharged Defendant of and from any and all claims which could have been asserted in the Sarasota Opera Action, including but not limited to any and all other claims, demands, rights, promises, and obligations arising from or related in any way to the Defendant's receipt of monies from the Receivership Entities and the Intermediate Parties.

In further consideration of the release of claims described above, Defendant represents that its business records reflect that Defendant received \$642,977.70 in charitable contributions from the Receivership Entities and/or the Intermediate Parties. Defendant agrees to waive and does hereby waive any claim that it had, has, or hereafter may have against the Receiver and/or the Receivership Entities.

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 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. If the SEC Receivership Court approves the settlement, following receipt and clearing of the full payment or payments called for above, as applicable, the Receiver will promptly move the Court to dismiss the Sarasota Opera Action with prejudice. To the extent necessary, the 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 Sarasota Opera Action. The Defendant understands and agrees that each party shall bear their own individual costs and attorney fees incurred in the resolution of this matter.

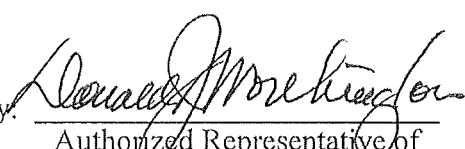
In the event the Defendant fails to make payment as provided by this Settlement Agreement, the Defendant hereby consents to the immediate entry of a Judgment upon the filing of an affidavit from the Receiver certifying failure of payment. The Defendant acknowledges and agrees that such Judgment will be for the total amount of money the


Defendant received from the Receivership Entities (i.e., \$642,977.70) as stated above, 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.

The Receiver and Defendant 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:   
Authorized Representative of  
Sarasota Opera Association, Inc.  
*Board Chairman*

By:   
Burton W. Wiand, as Receiver  
of the Receivership Entities

Date: Sept 12, 2012

Date: 2/18/2012