

EXHIBIT A

SETTLEMENT AGREEMENT

WHEREAS, by orders dated January 21, 2009, June 3, 2009, January 19, 2010, September 23, 2010, and October 29, 2012, 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; Traders Investment Club; Respiro, Inc.; and Summer Place Development Corporation (collectively, the "Receivership Entities"); and

WHEREAS, the Receiver sued Henry M. Buhl (the "Defendant") in an action styled Burton W. Wiand, as Receiver v. Henry M. Buhl, Case No. 8:10-cv-75-T-17MAP (M.D. Fla.) ("the Buhl Action"), seeking the return of certain funds received by Defendant from or at the direction of one or more of the Receivership Entities (the "Settled Claims"); and

WHEREAS, the Receiver and Defendant desire to resolve the Buhl Action; 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 total of \$115,000 (the "Settlement Amount"), in full settlement of the Settled Claims, to be paid within 10 days after approval of this settlement by the SEC Receivership Court.

Upon receipt and clearing of this full settlement payment, the Receivership Entities and the Receiver, shall be deemed to have released and forever discharged Defendant of and from any and all claims of any nature whatsoever, including but not limited to those asserted, or which could have been asserted, in the Buhl Action, as well as any and all other claims, demands, rights, promises, and obligations arising from or related in any way to Defendant'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 Defendant warrants that \$591,756.70 is the total amount of money that the Defendant received from the Receivership Entities, and the Defendant agrees to waive and does hereby waive any claim that he 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 payment called for above, the Receiver will promptly move the Court to dismiss the Buhl 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 Buhl Action. The Receiver and Defendant understand and agree that each of them 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 amount of \$115,000, 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 the Defendant also agree that electronically transmitted copies of signature pages will have the full force and effect of original signed pages.

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

By: Henry M. Buhl
Henry M. Buhl

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

Date: Jan. 31-2013

Date: 2/4/2013