

EXHIBIT 9

Case No.: 8:10-cv-77-T-17MAP et al.									
Analysis of Deposits and Disbursements									
Viking IRA Fund, LLC									
Bank of America Account No. 003730047521									
For the Period June 2001 through March 2003									
(Sorted in Chronological Order)									
Institution	Account Name	Account Number	Bank Type	Bank Date	Check No.	(Payee)/Payor	QB Only	Memo	Amount
Bank of America	Viking IRA Fund, LLC	003730047521	Deposit	06/11/01	N/A	Neil V. Moody		Deposit	100.00
Bank of America	Viking IRA Fund, LLC	003730047521	Debit	06/22/01	N/A	Bank of America		Checks	(15.00)
Bank of America	Viking IRA Fund, LLC	003730047521	Debit	06/30/01	N/A	Bank of America		Service Charge	(0.01)
Bank of America	Viking IRA Fund, LLC	003730047521	Debit	07/31/01	N/A	Bank of America		Service Charge	(14.67)
Bank of America	Viking IRA Fund, LLC	003730047521	Wire	08/29/01	N/A	Millennium Trust Co. FBO Sharon G. Moody		Deposit	169,308.34
Bank of America	Viking IRA Fund, LLC	003730047521	Wire	09/07/01	N/A	Viking International Fund / Unknown Account		Moody, Sharon	(169,000.00)
Bank of America	Viking IRA Fund, LLC	003730047521	Wire	10/04/01	N/A	Millennium Trust - FBO Charles Daukas		Deposit	1,232,504.55
Bank of America	Viking IRA Fund, LLC	003730047521	Wire	10/05/01	N/A	Viking International Fund / Unknown Account		Formica	(1,232,000.00)
Bank of America	Viking IRA Fund, LLC	003730047521	Deposit	10/10/01	N/A	First Trust Co. - FBO Don Zinman		Deposit	125,000.00
Bank of America	Viking IRA Fund, LLC	003730047521	Wire	10/11/01	N/A	Bank of Bermuda - Citibank		Zinman	(125,000.00)
Bank of America	Viking IRA Fund, LLC	003730047521	Wire	10/30/01	N/A	Millennium Trust - FBO Katherine Lawrence		Deposit	145,000.00
Bank of America	Viking IRA Fund, LLC	003730047521	Debit	10/31/01	N/A	Bank of America		Service Charge	(238.43)
Bank of America	Viking IRA Fund, LLC	003730047521	Wire	10/31/01	N/A	Viking International Fund / Unknown Account		Lawrence	(145,000.00)
Bank of America	Viking IRA Fund, LLC	003730047521	Debit	11/01/01	N/A	Bank of America		Checks	(32.00)
Bank of America	Viking IRA Fund, LLC	003730047521	Wire	11/14/01	N/A	Millennium Trust - FBO Worth Helms		Deposit	99,637.49
Bank of America	Viking IRA Fund, LLC	003730047521	Wire	11/15/01	N/A	Entrust FBO James T. Murphy		Deposit	161,826.92
Bank of America	Viking IRA Fund, LLC	003730047521	Wire	11/16/01	N/A	Entrust Administration		For further credit Entrust Administration	(12,249.38)
Bank of America	Viking IRA Fund, LLC	003730047521	Check	11/21/01	1001	Neil V. Moody	X		(100.00)
Bank of America	Viking IRA Fund, LLC	003730047521	Wire	11/27/01	N/A	Millennium Trust - FBO Aldo Dossola		Deposit	200,000.00
Bank of America	Viking IRA Fund, LLC	003730047521	Wire	11/29/01	N/A	Viking International Fund / Unknown Account		Thomas, Dossola, Helmes	(449,215.03)
Bank of America	Viking IRA Fund, LLC	003730047521	Debit	11/30/01	N/A	Northern Trust Bank		Service Charge	(1.36)
Bank of America	Viking IRA Fund, LLC	003730047521	Wire	12/03/01	N/A	Millennium Trust FBO - Walter Bahler		Deposit	124,224.02
Bank of America	Viking IRA Fund, LLC	003730047521	Wire	12/04/01	N/A	Viking International Fund / Unknown Account		Bahler	(124,224.02)

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Bank of America	Viking IRA Fund, LLC	003730047521	Debit	12/31/01	N/A	Northern Trust Bank		Service Charge	(64.87)
Bank of America	Viking IRA Fund, LLC	003730047521	N/A	1/16/2002	N/A	Unknown		Deposit	154,746.36
Bank of America	Viking IRA Fund, LLC	003730047521	N/A	1/22/2002	N/A	Sumner	X	Sumner	(154,796.79)
Bank of America	Viking IRA Fund, LLC	003730047521	Wire	02/01/02	N/A	Millennium Trust Co. FBO Ralph J. Gilbert		Deposit	1,500,000.00
Bank of America	Viking IRA Fund, LLC	003730047521	Wire	02/04/02	N/A	Viking International Fund / Unknown Account		Gilbert	(1,500,000.00)
Bank of America	Viking IRA Fund, LLC	003730047521	Wire	02/07/02	N/A	Millennium Trust Co. FBO Marilyn Formica			49,725.00
Bank of America	Viking IRA Fund, LLC	003730047521	Wire	02/07/02	N/A	Millennium Trust Co. FBO Richard F. Formica			99,725.00
Bank of America	Viking IRA Fund, LLC	003730047521	Wire	02/08/02	N/A	Viking International Fund / Unknown Account		Formica 2 & Formica	(149,450.00)
Bank of America	Viking IRA Fund, LLC	003730047521	Debit	02/28/02	N/A	Bank of America		Service Charge	(52.30)
Bank of America	Viking IRA Fund, LLC	003730047521	Wire	02/28/02	N/A	Millennium Trust - FBO John Low		Deposit	99,855.00
Bank of America	Viking IRA Fund, LLC	003730047521	Check	03/01/02	1002	Department of State	X		(50.00)
Bank of America	Viking IRA Fund, LLC	003730047521	Wire	03/04/02	N/A	Viking International Fund / Unknown Account		Low, John IRA	(99,750.00)
Bank of America	Viking IRA Fund, LLC	003730047521	Wire	03/25/02	N/A	Millennium Trust - FBO John Schrandt		Deposit	100,000.00
Bank of America	Viking IRA Fund, LLC	003730047521	Check	03/26/02	1003	Delaware Secretary of State	X		(100.00)
Bank of America	Viking IRA Fund, LLC	003730047521	Debit	03/31/02	N/A	Bank of America		Service Charge	(46.56)
Bank of America	Viking IRA Fund, LLC	003730047521	Wire	04/02/02	N/A	Viking International Fund / Unknown Account		Scrandt, John	(100,000.00)
Bank of America	Viking IRA Fund, LLC	003730047521	Wire	04/24/02	N/A	Millennium Trust Co. FBO Brian L. Meeker		Deposit	499,725.00
Bank of America	Viking IRA Fund, LLC	003730047521	Wire	04/26/02	N/A	Viking International Fund / Unknown Account		Meeker, Brian	(499,725.00)
Bank of America	Viking IRA Fund, LLC	003730047521	Debit	04/30/02	N/A	Bank of America		Service Charge	(80.34)
Bank of America	Viking IRA Fund, LLC	003730047521	Wire	05/10/02	N/A	Millennium Trust - FBO Charles Daukas		Deposit	418.35
Bank of America	Viking IRA Fund, LLC	003730047521	Wire	05/20/02	N/A	Millennium Trust - FBO Brian Meeker		Deposit	22,729.14
Bank of America	Viking IRA Fund, LLC	003730047521	Debit	05/31/02	N/A	Bank of America		Service Charge	(32.20)

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Bank of America	Viking IRA Fund, LLC	003730047521	Wire	06/03/02	N/A	Millennium Trust - FBO Elaine C Stull		Deposit	99,625.00
Bank of America	Viking IRA Fund, LLC	003730047521	Wire	06/04/02	N/A	Viking International Fund / Unknown Account		Meeker, Brian IRA	(22,729.14)
Bank of America	Viking IRA Fund, LLC	003730047521	Wire	06/06/02	N/A	Millennium Trust - FBO Luke Yip		Deposit	199,625.00
Bank of America	Viking IRA Fund, LLC	003730047521	Wire	06/06/02	N/A	Millennium Trust - FBO Richard Formica		Deposit	48,639.71
Bank of America	Viking IRA Fund, LLC	003730047521	Wire	06/07/02	N/A	Viking International Fund / Unknown Account		Stull, Yip, Formica-Rich	(347,889.71)
Bank of America	Viking IRA Fund, LLC	003730047521	Wire	06/19/02	N/A	Millennium Trust - FBO Marilyn Formica		Deposit	38,585.81
Bank of America	Viking IRA Fund, LLC	003730047521	Wire	06/28/02	N/A	Millennium Trust - FBO Norman Kayser		Deposit	500,000.00
Bank of America	Viking IRA Fund, LLC	003730047521	Debit	06/30/02	N/A	Bank of America		Service Charge	(99.14)
Bank of America	Viking IRA Fund, LLC	003730047521	Wire	07/01/02	N/A	Bank of Bermuda		Kayser, Norman IRA	(500,000.00)
Bank of America	Viking IRA Fund, LLC	003730047521	Wire	07/03/02	N/A	Viking International Fund / Unknown Account		Returned item	500,000.00
Bank of America	Viking IRA Fund, LLC	003730047521	Wire	07/03/02	N/A	Viking International Fund / Unknown Account			(500,000.00)
Bank of America	Viking IRA Fund, LLC	003730047521	Wire	07/09/02	N/A	Viking International Fund / Unknown Account		Formica, Marilyn IRA	(38,585.81)
Bank of America	Viking IRA Fund, LLC	003730047521	Wire	07/12/02	N/A	VIKING MASTER FUND LTD / Spear, Leeds & Kellogg #7AY6		Deposit	4,000.00
Bank of America	Viking IRA Fund, LLC	003730047521	Wire	07/19/02	N/A	Wachovia Bank, N.A. - FBO Karl Eisele		Deposit	541,304.00
Bank of America	Viking IRA Fund, LLC	003730047521	Wire	07/19/02	N/A	Viking International Fund / Unknown Account		Eisele, Karl IRA	(541,304.00)
Bank of America	Viking IRA Fund, LLC	003730047521	Wire	07/23/02	N/A	Millennium Trust - FBO Norman Kayser		Deposit	453,335.08
Bank of America	Viking IRA Fund, LLC	003730047521	Wire	07/24/02	N/A	Viking International Fund / Unknown Account		Kayser, Norman IRA	(45,335.08)

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Bank of America	Viking IRA Fund, LLC	003730047521	Wire	07/25/02	N/A	Viking International Fund / Unknown Account		Kayser, Norman	(408,000.00)
Bank of America	Viking IRA Fund, LLC	003730047521	Debit	07/31/02	N/A	Bank of America		Service Charge	(258.88)
Bank of America	Viking IRA Fund, LLC	003730047521	Wire	08/23/02	N/A	Millennium Trust - FBO Worth Helms		Deposit	91,226.86
Bank of America	Viking IRA Fund, LLC	003730047521	Wire	08/28/02	N/A	Millennium Trust - FBO Bradd Christensen		Deposit	71,275.00
Bank of America	Viking IRA Fund, LLC	003730047521	Wire	08/28/02	N/A	Millennium Trust - FBO Joan Christensen		Deposit	59,558.00
Bank of America	Viking IRA Fund, LLC	003730047521	Debit	08/29/02	N/A	Bank of America			(5.00)
Bank of America	Viking IRA Fund, LLC	003730047521	Wire	08/30/02	N/A	Viking International Fund / Unknown Account		71275 Bradd / 59558 Joan / 91226.86 Helms	(222,059.86)
Bank of America	Viking IRA Fund, LLC	003730047521	Debit	08/31/02	N/A	Bank of America		Service Charge	(64.65)
Bank of America	Viking IRA Fund, LLC	003730047521	Debit	09/30/02	N/A	Bank of America		Service Charge	(12.00)
Bank of America	Viking IRA Fund, LLC	003730047521	Wire	10/09/02	N/A	Millennium Trust Co. FBO John A. Schrandt IRA		Deposit	44,407.27
Bank of America	Viking IRA Fund, LLC	003730047521	Wire	10/11/02	N/A	Viking International Fund / Unknown Account		Schrandt, John	(44,407.27)
Bank of America	Viking IRA Fund, LLC	003730047521	Debit	10/31/02	N/A	Northern Trust Bank		Service Charge	(39.72)
Bank of America	Viking IRA Fund, LLC	003730047521	Wire	11/01/02	N/A	Millennium Trust - FBO Ralph Gilbert		Deposit	398,528.09
Bank of America	Viking IRA Fund, LLC	003730047521	Wire	11/04/02	N/A	Viking International Fund / Unknown Account		Gilbert, Ralph	(398,528.09)
Bank of America	Viking IRA Fund, LLC	003730047521	Wire	11/26/02	N/A	Millennium Trust - FBO Daniel Blumberg		Deposit	999,900.00
Bank of America	Viking IRA Fund, LLC	003730047521	Wire	11/27/02	N/A	Bear Stearns Securities		Blumberg, Daniel	(999,900.00)
Bank of America	Viking IRA Fund, LLC	003730047521	Debit	11/30/02	N/A	Bank of America		Service Charge	(42.90)
Bank of America	Viking IRA Fund, LLC	003730047521	Debit	12/04/02	N/A	Bank of America		Refund	(5.00)
Bank of America	Viking IRA Fund, LLC	003730047521	Debit	12/12/02	N/A	Bank of America		Refund	5.00
Bank of America	Viking IRA Fund, LLC	003730047521	Check	12/16/02	1005	Holland & Knight, LLP	X	Inv #1383626	(3,250.00)
Bank of America	Viking IRA Fund, LLC	003730047521	Wire	12/20/02	N/A	Viking Fund, LLC		Deposit	131,000.00
Bank of America	Viking IRA Fund, LLC	003730047521	Wire	12/23/02	N/A	Entrust Administration			9,791.24
Bank of America	Viking IRA Fund, LLC	003730047521	Wire	12/23/02	N/A	Entrust Administration			(9,791.24)

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Institution	Account Name	Account Number	Bank Type	Bank Date	Check No.	(Payee)/Payor	QB Only	Memo	Amount
Bank of America	Viking IRA Fund, LLC	003730047521	Wire	12/23/02	N/A	Entrust Administration FBO Tom Murphy IRA			(9,791.24)
Bank of America	Viking IRA Fund, LLC	003730047521	Wire	12/23/02	N/A	Millennium Trust - FBO Charles Daukas			(52,000.00)
Bank of America	Viking IRA Fund, LLC	003730047521	Wire	12/23/02	N/A	Millennium Trust Company			(8,540.00)
Bank of America	Viking IRA Fund, LLC	003730047521	Wire	12/23/02	N/A	Millennium Trust Company			(8,000.00)
Bank of America	Viking IRA Fund, LLC	003730047521	Wire	12/23/02	N/A	Wachovia Bank, N.A. - FBO Karl Eisele			(35,758.00)
Bank of America	Viking IRA Fund, LLC	003730047521	Wire	12/24/02	N/A	Millennium Trust - FBO John Schrandt		Deposit	100,059.42
Bank of America	Viking IRA Fund, LLC	003730047521	Wire	12/26/02	N/A	Viking IRA Fund / TradeStation #0RS1		Bear Stearns Securities	(100,059.42)
Bank of America	Viking IRA Fund, LLC	003730047521	Wire	12/30/02	N/A	Millennium Trust - FBO Karl Devenport		Deposit	284,074.87
Bank of America	Viking IRA Fund, LLC	003730047521	Debit	12/31/02	N/A	Northern Trust Bank		Service Charge	(178.18)
Bank of America	Viking IRA Fund, LLC	003730047521	Wire	12/31/02	N/A	Viking IRA Fund / TradeStation #0RS1		Bear Stearns Securities	(284,074.87)
Bank of America	Viking IRA Fund, LLC	003730047521	Check	01/06/03	1006	Scoop Management, Inc. / Northern Trust #4544	X	Jan Office Fee	(5,000.00)
Bank of America	Viking IRA Fund, LLC	003730047521	Deposit	01/08/03	N/A	Valhalla Investment Partners, L.P. / Bank of America #6373		Deposit	8,000.00
Bank of America	Viking IRA Fund, LLC	003730047521	Check	01/13/03	1007	Florida Department of State	X	UBR Fee	(50.00)
Bank of America	Viking IRA Fund, LLC	003730047521	Wire	01/14/03	N/A	Millennium Trust - FBO Stephen Berestka		Deposit	100,000.00
Bank of America	Viking IRA Fund, LLC	003730047521	Wire	01/15/03	N/A	Viking IRA Fund / TradeStation #0RS1		Bear Stearns Securities FBO Stephen Bereska	(100,000.00)
Bank of America	Viking IRA Fund, LLC	003730047521	Wire	01/27/03	N/A	Charles Schwab & Co - FBO Paul Swenson		Deposit	75,000.00
Bank of America	Viking IRA Fund, LLC	003730047521	Wire	01/29/03	N/A	Charles Schwab - FBO Jeffrey Wilson		Deposit	150,000.00
Bank of America	Viking IRA Fund, LLC	003730047521	Check	01/30/03	1008	Scoop Management, Inc. / Northern Trust #4544	X	Feb Office Fee	(5,000.00)
Bank of America	Viking IRA Fund, LLC	003730047521	Debit	01/31/03	N/A	Northern Trust Bank		Service Charge	(30.79)
Bank of America	Viking IRA Fund, LLC	003730047521	Wire	02/05/03	N/A	Viking IRA Fund / TradeStation #0RS1		Bear Stearns Securities	(220,000.00)
Bank of America	Viking IRA Fund, LLC	003730047521	Check	02/07/03	1009	Advent Software Inc.	X	1/4 Invoice #309577	(5,824.50)

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Bank of America	Viking IRA Fund, LLC	003730047521	Wire	02/19/03	N/A	First Trust Co. - FBO Don Zinman		Deposit	62,000.00
Bank of America	Viking IRA Fund, LLC	003730047521	Debit	02/19/03	N/A	Viking IRA Fund, LLC / Northern Trust #1007		Funds Transfer	(14,613.07)
Bank of America	Viking IRA Fund, LLC	003730047521	Debit	02/20/03	N/A	Viking IRA Fund, LLC		Funds Transfer	(62,000.00)
<u>Source:</u>									
1. Bank of America bank account statements including deposit slips, cancelled checks and wire detail.									
2. QuickBooks file.									