

EXHIBIT 28

Case No.: 8:10-cv-77-T-17MAP et al.									
Analysis of Deposits and Disbursements									
Arthur Nadel DBA Valhalla Investments									
Wachovia Account No. 2000706755110									
For the Period December 2001 through December 2008									
(Sorted in Chronological Order)									
Institution	Account Name	Account Number	Bank Type	Bank Date	Check No.	(Payee)/Payor	QB Only	Memo	Amount
Wachovia	Arthur Nadel DBA Valhalla Investments	2000706755110	Debit	01/31/02	N/A	Wachovia		Maintenance Fee	(12.00)
Wachovia	Arthur Nadel DBA Valhalla Investments	2000706755110	Debit	02/28/02	N/A	Wachovia		Maintenance Fee	(12.00)
Wachovia	Arthur Nadel DBA Valhalla Investments	2000706755110	Debit	03/31/02	N/A	Wachovia		Maintenance Fee	(12.00)
Wachovia	Arthur Nadel DBA Valhalla Investments	2000706755110	Debit	04/30/02	N/A	Wachovia		Maintenance Fee	(12.00)
Wachovia	Arthur Nadel DBA Valhalla Investments	2000706755110	Debit	05/31/02	N/A	Wachovia		Maintenance Fee	(12.00)
Wachovia	Arthur Nadel DBA Valhalla Investments	2000706755110	Debit	06/30/02	N/A	Wachovia		Maintenance Fee	(12.00)
Wachovia	Arthur Nadel DBA Valhalla Investments	2000706755110	Wire	07/01/02	N/A	Unknown	X	Incoming Wire Transfer	250,000.00
Wachovia	Arthur Nadel DBA Valhalla Investments	2000706755110	Debit	07/02/02	N/A	Wachovia		Wire Transfer Fee	(25.00)
Wachovia	Arthur Nadel DBA Valhalla Investments	2000706755110	Wire	07/02/02	N/A	Valhalla Investment Parnters / AB Watley #7160		Outgoing Wire Transfer	(250,000.00)
Wachovia	Arthur Nadel DBA Valhalla Investments	2000706755110	Wire	07/09/02	N/A	Unknown		Incoming Wire Transfer	150,000.00
Wachovia	Arthur Nadel DBA Valhalla Investments	2000706755110	Debit	07/10/02	N/A	Wachovia		Wire Transfer Fee	(25.00)
Wachovia	Arthur Nadel DBA Valhalla Investments	2000706755110	Wire	07/10/02	N/A	Valhalla Investment Partners / AB Watley #7160		Outgoing Wire Transfer	(150,000.00)
Wachovia	Arthur Nadel DBA Valhalla Investments	2000706755110	Debit	08/31/02	N/A	Wachovia		Maintenance Fee	(12.00)
Wachovia	Arthur Nadel DBA Valhalla Investments	2000706755110	Debit	09/30/02	N/A	Wachovia		Maintenance Fee	(12.00)
Wachovia	Arthur Nadel DBA Valhalla Investments	2000706755110	Debit	10/31/02	N/A	Wachovia		Maintenance Fee	(12.00)
Wachovia	Arthur Nadel DBA Valhalla Investments	2000706755110	Debit	11/30/02	N/A	Wachovia		Maintenance Fee	(12.00)
Wachovia	Arthur Nadel DBA Valhalla Investments	2000706755110	Debit	12/31/02	N/A	Wachovia		Maintenance Fee	(12.00)
Wachovia	Arthur Nadel DBA Valhalla Investments	2000706755110	Debit	01/31/03	N/A	Wachovia		Maintenance Fee	(12.00)
Wachovia	Arthur Nadel DBA Valhalla Investments	2000706755110	Debit	02/28/03	N/A	Wachovia		Maintenance Fee	(12.00)

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Wachovia	Arthur Nadel DBA Valhalla Investments	2000706755110	Deposit	03/25/03	N/A	Victory Fund, LTD.	X		500,000.00
Wachovia	Arthur Nadel DBA Valhalla Investments	2000706755110	Debit	03/31/03	N/A	Wachovia		Wire Transfer Fee	(25.00)
Wachovia	Arthur Nadel DBA Valhalla Investments	2000706755110	Deposit	03/31/03	N/A	Victory Fund, LTD.			400,000.00
Wachovia	Arthur Nadel DBA Valhalla Investments	2000706755110	Wire	03/31/03	N/A	Valhalla Investment Partners / Spear, Leeds & Kellogg #750B		Outgoing Wire Transfer	(500,000.00)
Wachovia	Arthur Nadel DBA Valhalla Investments	2000706755110	Check	04/02/03	110	Harmony Investment Club			(5,000.00)
Wachovia	Arthur Nadel DBA Valhalla Investments	2000706755110	Check	04/02/03	109	Indigo Investment Club			(50,000.00)
Wachovia	Arthur Nadel DBA Valhalla Investments	2000706755110	Debit	04/08/03	N/A	Wachovia		Wire Transfer Fee	(25.00)
Wachovia	Arthur Nadel DBA Valhalla Investments	2000706755110	Wire	04/08/03	N/A	Valhalla Investment Partners / Spear, Leeds & Kellogg #750B		Outgoing Wire Transfer	(340,000.00)
Wachovia	Arthur Nadel DBA Valhalla Investments	2000706755110	Debit	04/17/03	N/A	Wachovia		Wire Transfer Fee	(25.00)
Wachovia	Arthur Nadel DBA Valhalla Investments	2000706755110	Deposit	04/17/03	N/A	Valhalla Investment Partners / Spear, Leeds & Kellogg #750B	X		200,000.00
Wachovia	Arthur Nadel DBA Valhalla Investments	2000706755110	Wire	04/17/03	N/A	Valhalla Investment Partners / Spear, Leeds & Kellogg #750B		Outgoing Wire Transfer	(200,000.00)
Wachovia	Arthur Nadel DBA Valhalla Investments	2000706755110	Debit	02/29/04	N/A	Wachovia		Minimum Balance Fee	(13.00)
Wachovia	Arthur Nadel DBA Valhalla Investments	2000706755110	Debit	03/02/04	N/A	Wachovia		Refund of Service Charge	13.00
Wachovia	Arthur Nadel DBA Valhalla Investments	2000706755110	Wire	04/06/05	N/A	Victory Fund, Ltd. / Wachovia #4790	X	Incoming Wire Transfer	1,900,000.00
Wachovia	Arthur Nadel DBA Valhalla Investments	2000706755110	Debit	04/07/05	N/A	Wachovia		Wire Transfer Fee	(25.00)

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Institution	Account Name	Account Number	Bank Type	Bank Date	Check No.	(Payee)/Payor	QB Only	Memo	Amount
Wachovia	Arthur Nadel DBA Valhalla Investments	2000706755110	Wire	04/07/05	N/A	Valhalla Investment Partners / Spear, Leeds & Kellogg #750B		Outgoing Wire Transfer	(1,900,000.00)
Wachovia	Arthur Nadel DBA Valhalla Investments	2000706755110	Deposit	03/30/07	N/A	Arthur Nadel / Wachovia #4895	X		1,650,000.00
Wachovia	Arthur Nadel DBA Valhalla Investments	2000706755110	Wire	04/02/07	N/A	Valhalla Investment Partners / Spear, Leeds & Kellogg #750B		GSEC, LP	(1,650,000.00)
Wachovia	Arthur Nadel DBA Valhalla Investments	2000706755110	Debit	05/09/07	N/A	Wachovia		Commercial Service Charge	(43.00)
Wachovia	Arthur Nadel DBA Valhalla Investments	2000706755110	Transfer	06/28/07	N/A	Arthur Nadel DBA Viking Fund / Wachovia #4984		From Account 2000712344984	700,000.00
Wachovia	Arthur Nadel DBA Valhalla Investments	2000706755110	Wire	06/29/07	N/A	Valhalla Investment Partners / Spear, Leeds & Kellogg #750B		GSEC, LP	(700,000.00)
Wachovia	Arthur Nadel DBA Valhalla Investments	2000706755110	Transfer	07/11/07	N/A	Scoop Capital, LLC / Wachovia #2157		From Account 2000712702157	950,000.00
Wachovia	Arthur Nadel DBA Valhalla Investments	2000706755110	Debit	07/12/07	N/A	Wachovia		Commercial Service Charge	(43.00)
Wachovia	Arthur Nadel DBA Valhalla Investments	2000706755110	Wire	07/12/07	N/A	Valhalla Investment Partners / Spear, Leeds & Kellogg #750B		GSEC, LP	(950,000.00)
Wachovia	Arthur Nadel DBA Valhalla Investments	2000706755110	Transfer	07/18/07	N/A	Scoop Capital, LLC / Wachovia #2157		From Account 2000712702157	400,000.00
Wachovia	Arthur Nadel DBA Valhalla Investments	2000706755110	Wire	07/18/07	N/A	Valhalla Investment Partners / Spear, Leeds & Kellogg #750B		GSEC, LP	(400,000.00)
Wachovia	Arthur Nadel DBA Valhalla Investments	2000706755110	Debit	08/09/07	N/A	Wachovia		Commercial Service Charge	(86.00)
Wachovia	Arthur Nadel DBA Valhalla Investments	2000706755110	Transfer	10/04/07	N/A	Scoop Capital, LLC / Wachovia #2157		From Account 2000712702157	750,000.00

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Wachovia	Arthur Nadel DBA Valhalla Investments	2000706755110	Wire	10/05/07	N/A	Valhalla Investment Partners / Spear, Leeds & Kellogg #750B		GSEC, LP	(750,000.00)
Wachovia	Arthur Nadel DBA Valhalla Investments	2000706755110	Debit	11/09/07	N/A	Wachovia		Commercial Service Charge	(43.00)
Wachovia	Arthur Nadel DBA Valhalla Investments	2000706755110	Wire	12/31/07	N/A	VICTORY IRA FUND LTD / Spear, Leeds & Kellogg #78A1		Goldman Sachs	1,800,000.00
Wachovia	Arthur Nadel DBA Valhalla Investments	2000706755110	Transfer	01/04/08	N/A	Scoop Capital, LLC / Wachovia #2157		From Account 2000712702157	1,500,000.00
Wachovia	Arthur Nadel DBA Valhalla Investments	2000706755110	Transfer	01/07/08	N/A	Arthur Nadel / Wachovia #4895		From Account 1000408544895	500,000.00
Wachovia	Arthur Nadel DBA Valhalla Investments	2000706755110	Transfer	01/07/08	N/A	Victory Fund, LTD. / Wachovia #4790		To Account 2000706764790	(1,400,000.00)
Wachovia	Arthur Nadel DBA Valhalla Investments	2000706755110	Wire	01/08/08	N/A	Valhalla Investment Partners / Spear, Leeds & Kellogg #750B		GSEC, LP	(2,400,000.00)
Wachovia	Arthur Nadel DBA Valhalla Investments	2000706755110	Debit	01/10/08	N/A	Wachovia		Commercial Service Charge	(12.00)
Wachovia	Arthur Nadel DBA Valhalla Investments	2000706755110	Debit	02/13/08	N/A	Wachovia		Commercial Service Charge	(43.00)
Wachovia	Arthur Nadel DBA Valhalla Investments	2000706755110	Transfer	07/24/08	N/A	Scoop Capital, LLC / Wachovia #2157		From Account 2000712702157	460,000.00
Wachovia	Arthur Nadel DBA Valhalla Investments	2000706755110	Wire	07/25/08	N/A	Valhalla Investment Partners / Spear, Leeds & Kellogg #750B		GSEC, LP	(200,000.00)
Wachovia	Arthur Nadel DBA Valhalla Investments	2000706755110	Transfer	07/28/08	N/A	Scoop Capital, LLC / Wachovia #2157		To Account 2000712702157	(260,000.00)
Wachovia	Arthur Nadel DBA Valhalla Investments	2000706755110	Debit	08/11/08	N/A	Wachovia		Commercial Service Charge	(43.00)
Wachovia	Arthur Nadel DBA Valhalla Investments	2000706755110	Wire	08/22/08	N/A	Valhalla Investment Partners / Spear, Leeds & Kellogg #750B		Goldman Sachs	900,000.00

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Wachovia	Arthur Nadel DBA Valhalla Investments	2000706755110	Transfer	08/28/08	N/A	Scoop Capital, LLC / Wachovia #2157		To Account 2000712702157	(800,000.00)
Wachovia	Arthur Nadel DBA Valhalla Investments	2000706755110	Debit	09/10/08	N/A	Wachovia		Commercial Service Charge	(12.00)
Wachovia	Arthur Nadel DBA Valhalla Investments	2000706755110	Wire	09/30/08	N/A	Valhalla Investment Partners / Spear, Leeds & Kellogg #750B		GSEC, LP	(100,000.00)
Wachovia	Arthur Nadel DBA Valhalla Investments	2000706755110	Transfer	12/03/08	N/A	Arthur Nadel DBA Viking Fund / Wachovia #4984		From Account 2000712344984	350,000.00
Wachovia	Arthur Nadel DBA Valhalla Investments	2000706755110	Wire	12/04/08	N/A	Valhalla Investment Partners / Spear, Leeds & Kellogg #750B		GSEC, LP	(300,000.00)
Wachovia	Arthur Nadel DBA Valhalla Investments	2000706755110	Transfer	12/05/08	N/A	Scoop Capital, LLC / Wachovia #2157		To Account 2000712702157	(50,000.00)
<u>Source:</u>									
1. Wachovia bank account statements including deposit slips, cancelled checks and wire detail.									