

EXHIBIT 37

Case No.: 8:10-cv-77-T-17MAP et al.					
Analysis of Deposits and Disbursements					
Viking Master Fund, Ltd.					
AB Watley Account No. 69552214					
For the Period June 2002 through December 2002					
(Sorted in Chronological Order)					
Institution	Account Name	Account Number	Bank Date	(Payee)/Payor	Amount
A. B. WATLEY	Viking Master Fund, Ltd.	69552214	06/05/02	Conversion Fr SLK	(4,324.41)
A. B. WATLEY	Viking Master Fund, Ltd.	69552214	06/05/02	Conversion Fr SLK	3,339,442.00
A. B. WATLEY	Viking Master Fund, Ltd.	69552214	06/07/02	Adjust Conversion Fr SLK	(8,377,920.00)
A. B. WATLEY	Viking Master Fund, Ltd.	69552214	06/28/02	Margin Interest	(9,729.32)
A. B. WATLEY	Viking Master Fund, Ltd.	69552214	06/28/02	Credit Interest	194.54
A. B. WATLEY	Viking Master Fund, Ltd.	69552214	06/28/02	Tefra with: Credit Interest	(58.36)
A. B. WATLEY	Viking Master Fund, Ltd.	69552214	07/09/02	Rvs Tefra WH Credit Interest	58.36
A. B. WATLEY	Viking Master Fund, Ltd.	69552214	07/12/02	Check/Wire Fee	(15.00)
A. B. WATLEY	Viking Master Fund, Ltd.	69552214	07/12/02	Arthur Nadel DBA Viking Fund / Wachovia # 4984	(40,000.00)
A. B. WATLEY	Viking Master Fund, Ltd.	69552214	07/15/02	Check/Wire Fee	(15.00)
A. B. WATLEY	Viking Master Fund, Ltd.	69552214	07/15/02	Arthur Nadel DBA Viking Fund / Wachovia # 4984	(150,000.00)
A. B. WATLEY	Viking Master Fund, Ltd.	69552214	07/31/02	Margin Interest	(9,531.68)
A. B. WATLEY	Viking Master Fund, Ltd.	69552214	09/05/02	Viking Master Fund, Ltd. / Spear, Leeds & Kellogg #7AY6	150,000.00
A. B. WATLEY	Viking Master Fund, Ltd.	69552214	09/09/02	Aug Maint Fee Rebate	50.00
A. B. WATLEY	Viking Master Fund, Ltd.	69552214	09/09/02	Spet Maintenance Fee	(50.00)
A. B. WATLEY	Viking Master Fund, Ltd.	69552214	09/17/02	Unknown	(25,000.00)
A. B. WATLEY	Viking Master Fund, Ltd.	69552214	09/17/02	Check/wire fee	(15.00)
A. B. WATLEY	Viking Master Fund, Ltd.	69552214	09/25/02	Viking Master Fund, Ltd. / Spear, Leeds & Kellogg #7AY6	150,000.00
A. B. WATLEY	Viking Master Fund, Ltd.	69552214	09/26/02	Arthur Nadel DBA Viking Fund / Wachovia # 4984	(250,000.00)
A. B. WATLEY	Viking Master Fund, Ltd.	69552214	09/26/02	Check/wire fee	(15.00)
A. B. WATLEY	Viking Master Fund, Ltd.	69552214	09/30/02	Margin Interest	(6,801.15)
A. B. WATLEY	Viking Master Fund, Ltd.	69552214	10/02/02	Sept Maint Fee Rebate	50.00
A. B. WATLEY	Viking Master Fund, Ltd.	69552214	10/02/02	Oct Maint Fee	(50.00)
A. B. WATLEY	Viking Master Fund, Ltd.	69552214	10/15/02	Viking Master Fund, Ltd. / Spear, Leeds & Kellogg #7AY6	300,000.00
A. B. WATLEY	Viking Master Fund, Ltd.	69552214	10/16/02	Unknown	(380,000.00)
A. B. WATLEY	Viking Master Fund, Ltd.	69552214	10/16/02	Check/wire fee	(15.00)
A. B. WATLEY	Viking Master Fund, Ltd.	69552214	10/21/02	Arthur Nadel DBA Viking Fund / Wachovia # 4984	(50,000.00)
A. B. WATLEY	Viking Master Fund, Ltd.	69552214	10/21/02	Check/wire fee	(15.00)
A. B. WATLEY	Viking Master Fund, Ltd.	69552214	10/24/02	Victory Fund, Ltd. / Wachovia #4790	(100,000.00)
A. B. WATLEY	Viking Master Fund, Ltd.	69552214	10/24/02	Check/wire fee	(15.00)
A. B. WATLEY	Viking Master Fund, Ltd.	69552214	10/31/02	Margin Interest	(4,555.88)
A. B. WATLEY	Viking Master Fund, Ltd.	69552214	11/29/02	Margin Interest	(2,002.00)
A. B. WATLEY	Viking Master Fund, Ltd.	69552214	11/29/02	Margin Interest	(3,058.02)
A. B. WATLEY	Viking Master Fund, Ltd.	69552214	12/09/02	Dec Maintenance Fee	(50.00)
A. B. WATLEY	Viking Master Fund, Ltd.	69552214	12/09/02	Nov Maint Fee Rebate	50.00
A. B. WATLEY	Viking Master Fund, Ltd.	69552214	12/16/02	Viking Fund, LLC / TradeStation Securities #9RS1	(100,000.00)
A. B. WATLEY	Viking Master Fund, Ltd.	69552214	12/16/02	Check/wire fee	(15.00)
A. B. WATLEY	Viking Master Fund, Ltd.	69552214	12/17/02	Viking IRA Fund, LLC / TradeStation Securities #0RS1	(100,000.00)
A. B. WATLEY	Viking Master Fund, Ltd.	69552214	12/17/02	Check/wire fee	(15.00)

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A. B. WATLEY	Viking Master Fund, Ltd.	69552214	12/20/02	Viking IRA Fund, LLC / Bank of America #7521	(131,000.00)
A. B. WATLEY	Viking Master Fund, Ltd.	69552214	12/20/02	Check/wire fee	(15.00)
A. B. WATLEY	Viking Master Fund, Ltd.	69552214	12/31/02	Margin Interest	(5,396.73)
<u>Sources:</u>					
1. Brokerage account statements.					
2. Bank of America and Wachovia bank account statements including deposit slips, cancelled checks and wire detail.					
3. QuickBooks files.					