

EXHIBIT 3

| Case No.: 8:10-cv-77-T-17MAP et al. | | | | | |
|---|---------------------|---------------------------------------|----------------|----------------|-------------|
| Summary Listing of Bank Accounts Reviewed | | | | | |
| Item No. | Institution | Account Name | Account Number | Beginning Date | Ending Date |
| 1 | Bank of America | Valhalla Investment Partners, LP | 003660666373 | 05/01/00 | 02/28/03 |
| 2 | Bank of America | Victory Fund, Ltd. | 003672646763 | 01/13/03 | 03/31/03 |
| 3 | Bank of America | Viking Fund, LLC | 003730047518 | 06/08/01 | 03/31/03 |
| 4 | Bank of America | Viking IRA Fund, LLC | 003730047521 | 06/08/01 | 03/31/03 |
| 5 | Northern Trust Bank | Scoop Management, Inc. | 744544 | 04/24/01 | 01/31/09 |
| 6 | Northern Trust Bank | Scoop Management, Inc. | 912555448 | 07/30/05 | 01/31/09 |
| 7 | Northern Trust Bank | Scoop Real Estate, LP | 760624 | 03/18/04 | 01/31/09 |
| 8 | Northern Trust Bank | Scoop Real Estate, LP | 912556206 | 07/01/05 | 01/31/09 |
| 9 | Northern Trust Bank | Valhalla Investment Partners, LP | 750899 | 02/18/03 | 12/31/08 |
| 10 | Northern Trust Bank | Valhalla Investment Partners, LP | 912558905 | 07/01/05 | 12/31/08 |
| 11 | Northern Trust Bank | Valhalla Management, Inc. | 750901 | 02/18/03 | 12/31/08 |
| 12 | Northern Trust Bank | Valhalla Management, Inc. | 554872283 | 04/01/07 | 12/31/08 |
| 13 | Northern Trust Bank | Victory Fund, Ltd. | 751023 | 02/19/03 | 01/31/09 |
| 14 | Northern Trust Bank | Victory Fund, Ltd. | 91255023 | 07/01/05 | 01/31/09 |
| 15 | Northern Trust Bank | Victory IRA Fund, Ltd. | 751090 | 04/23/03 | 01/31/09 |
| 16 | Northern Trust Bank | Victory IRA Fund, Ltd. | 912550902 | 07/01/05 | 01/31/09 |
| 17 | Northern Trust Bank | Viking Fund, LLC | 750928 | 02/18/03 | 02/28/09 |
| 18 | Northern Trust Bank | Viking Fund, LLC | 912559283 | 07/01/05 | 01/31/09 |
| 19 | Northern Trust Bank | Viking IRA Fund, LLC | 751007 | 02/19/03 | 12/31/08 |
| 20 | Northern Trust Bank | Viking IRA Fund, LLC | 912550076 | 07/01/05 | 12/31/08 |
| 21 | Northern Trust Bank | Viking Management, LLC | 751015 | 02/19/03 | 01/31/09 |
| 22 | Northern Trust Bank | Viking Management, LLC | 554872275 | 04/01/07 | 01/31/09 |
| 23 | Wachovia | Arthur Nadel DBA Valhalla Investments | 2000706755110 | 12/31/01 | 12/31/08 |
| 24 | Wachovia | Arthur Nadel DBA Viking Fund | 2000712344984 | 06/01/02 | 12/31/08 |
| 25 | Wachovia | Scoop Capital, LLC | 2000712702157 | 01/01/03 | 12/31/08 |
| 26 | Wachovia | Scoop Capital, LLC | 2700712702156 | 06/01/05 | 12/31/08 |
| 27 | Wachovia | Scoop Real Estate, LP | 2000034073632 | 09/25/07 | 01/30/09 |
| 28 | Wachovia | Traders Investment Club | 2000780158115 | 12/31/02 | 01/31/06 |
| 29 | Wachovia | Victory Fund, Ltd. | 2000706764790 | 05/01/01 | 12/31/08 |