

EXHIBIT 38

Case No.: 8:10-cv-77-T-17MAP et al.					
Analysis of Deposits and Disbursements					
Valhalla Investment Partners, L.P.					
Bear Stearns Account No. 102-22314 055					
For the Period March 2000 through April 2000					
(Sorted in Chronological Order)					
Institution	Account Name	Account Number	Bank Date	(Payee)/Payor	Amount
Bear Stearns	Valhalla Investment Partners, L.P.	102-22314 055	03/07/00	Valhalla Investment Partners L.P. / Bank of America #6373	300,000.00
Bear Stearns	Valhalla Investment Partners, L.P.	102-22314 055	03/07/00	Valhalla Investment Partners L.P. / Spear Leeds Kellogg #470P	700,000.00
Bear Stearns	Valhalla Investment Partners, L.P.	102-22314 055	03/21/00	CREDIT INTEREST	2,046.87
Bear Stearns	Valhalla Investment Partners, L.P.	102-22314 055	04/11/00	Valhalla Investment Partners L.P. / Bank of America #6373	(250,000.00)
Bear Stearns	Valhalla Investment Partners, L.P.	102-22314 055	04/12/00	Valhalla Investment Partners L.P. / Bank of America #6373	(250,000.00)
Bear Stearns	Valhalla Investment Partners, L.P.	102-22314 055	04/12/00	Valhalla Investment Partners L.P. / Spear Leeds Kellogg #470P	(505,407.54)
Bear Stearns	Valhalla Investment Partners, L.P.	102-22314 055	04/12/00	CREDIT INTEREST	3,360.67
<u>Sources:</u>					
1. Brokerage account statements.					
2. Bank of America account statements including deposit slips, cancelled checks and wire detail.					
3. QuickBooks files.					